

ORDER IN COUNCIL

IV

ratifying a Projet de Loi

1968

ENTITLED

The Income Tax (Amendment) (Guernsey) Law, 1968.

(Registered on the Records of the Island of Guernsey
on the 28th day of May, 1968.)



1968.

ORDER IN COUNCIL



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

The 28th day of May, 1968, before Dr. Francis Coningsby, Lieutenant-Bailiff; present:—Bertram Guy Blampied, Claude Fortescue Nason, Stanley Walter Gavay, Esquires, Gilbert Carey de Jersey, Esquire, C.B., Carl Edward Blad, Albert Victor Dorey, Esquires, Laurence Francis de Vic Carey, Esquire, C.B., C.B.E., D'Arcy George Le Tissier, William Burton Fox, Esquires, Edward James Lainé, Esquire, C.B.E., D.F.C., and Jean Le Pelley, Esquire, Jurats.

The Lieutenant-Bailiff having this day placed before the Court an Order of Her Majesty in Council dated the 8th day of May, 1968, ratifying a *Projet de Loi* entitled "The Income Tax (Amendment) (Guernsey) Law, 1968", the Court, after the reading of the said Order in Council and after having heard Her Majesty's Comptroller thereon, ordered that the said Order in Council be registered on the records of this Island and that an extract of this present Act, together with a copy of the said Order in Council, be sent by Her Majesty's Greffier to the Clerk of the Court of Alderney for registration on the records of that Island, of which Order in Council the tenor followeth:—

At the Court at Buckingham Palace

The 8th day of May 1968

PRESENT,

The Queen's Most Excellent Majesty

LORD PRESIDENT

LORD BESWICK

MR GREENWOOD

CHANCELLOR OF THE DUCHY OF LANCASTER

SIR FENTON ATKINSON

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 8th day of April 1968, in the words following, viz.:—

“YOUR MAJESTY having been pleased, by Your General Order of Reference of the 22nd day of February 1952, to refer unto this Committee the humble Petition of the States of the Island of Guernsey, setting forth:—

‘1. That, in pursuance of their Resolution of the 13th day of December 1967, the States of Deliberation at a meeting held on the 31st day of January 1968 approved a Bill or “Projet de Loi” entitled “The Income Tax (Amendment) (Guernsey) Law, 1968” and requested the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction thereto. 2. That the said Bill or “Projet de Loi” is in the words and figures set forth in the Schedule hereunto annexed. And most humbly praying that Your Majesty might

be graciously pleased to grant Your Royal Sanction to the Bill or "Projet de Loi" of the States of Guernsey entitled "The Income Tax (Amendment) (Guernsey) Law, 1968" and to order that the same shall have force of law in the Islands of Guernsey and Herm.'

"THE LORDS OF THE COMMITTEE, in obedience to Your Majesty's said Order of Reference, have taken the said Petition and the said Projet de Loi into consideration, and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition and to approve of and ratify the said Projet de Loi."

HER MAJESTY having taken the said Report into consideration is pleased, by and with the advice of Her Privy Council, to approve of and ratify the said Projet de Loi, and to order, as it is hereby ordered, that the same shall have the force of Law within the Islands of Guernsey and Herm.

AND HER MAJESTY doth hereby further direct that this Order, and the said Projet de Loi (a copy whereof is hereunto annexed) be entered upon the Register of the Island of Guernsey and observed accordingly.

AND the Lieutenant Governor and Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other Her Majesty's Officers, for the time being, in the said Island, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

W. G. Agnew.

Projet de Loi referred to in the foregoing
Order in Council.

PROJET DE LOI

ENTITLED

The Income Tax (Amendment) (Guernsey) Law, 1968

THE STATES, in pursuance of their Resolution of the thirteenth day of December, nineteen hundred and sixty-seven, have approved the following provisions which, subject to the Sanction of Her Most Excellent Majesty in Council, shall have force of law in the Islands of Guernsey and Herm.

1. The Income Tax (Guernsey) Law, 1950(a), as amended(b), is hereby further amended as follows, that is to say:—

Amendment
of the Law
of 1950, as
amended.

(a) subsection (3) of section 23 thereof is hereby repealed and the following subsection is hereby substituted therefor—

“(3) Where arrangements have effect by virtue of this section, the obligation as to secrecy imposed by section 85 of this Law shall not prevent the disclosure of such information as is required to be disclosed under the arrangements to any authorised officer of the government with which the arrangements are made by any Member of the Authority, the Administrator, the Assistant Administrator or any person for the time being authorised in writing in that behalf by the Administrator; and the

(a) Ordres en Conseil Vol. XIV, p. 235.

(b) Ordres en Conseil Vol. XV, p. 227 and p. 489.

Administrator may at any time revoke any authorisation given by him under this subsection.”;

- (b) section 23E thereof is hereby repealed and the following section is hereby substituted therefor—

“23E. Where, under the law in force in any territory in relation to which the provisions of the last preceding section have effect, provision is made for the allowance of relief from income tax in respect of the payment of income tax in Guernsey, the obligation as to secrecy imposed by section 85 of this Law shall not prevent the disclosure of such facts as may be necessary to enable the proper relief to be given in any case where relief is claimed from income tax in Guernsey or from income tax in the territory in question to any authorised officer of the government of that territory by any Member of the Authority, the Administrator, the Assistant Administrator or any person for the time being authorised in writing in that behalf by the Administrator; and the Administrator may at any time revoke any authorisation given by him under this section.”;

- (c) section 85 thereof is hereby repealed and the following section is hereby substituted therefor—

“85. (1) Every person discharging any official function under this Law shall, before he begins to act in execution of this Law, take an oath in the form prescribed from time to time by the States by Ordinance

and appropriate to his office, and such oath shall be taken—

- (a) in the case of a Member of the Authority, the Administrator and Assistant Administrator, before the Royal Court sitting as an Ordinary Court; and
- (b) in any other case, before any Member of the Authority, who shall have power to administer such oath in any such case.

(2) Where such oath has been taken by any person before a Member of the Authority, the Authority shall cause an entry to be made in the minutes of the Authority to the effect that such oath has been taken by that person and shall cause a copy of such entry, signed by that person and certified by the Administrator as being a correct copy, to be furnished to Her Majesty's Greffier, who shall keep the same in safe custody.

(3) A person violating such oath shall be guilty of an offence and liable, on conviction, to imprisonment for a term not exceeding six months or to a fine not exceeding one hundred pounds, or to both such imprisonment and fine."

2. (1) Section 85A of the Income Tax (Guernsey) Law, 1950, as amended, and the Income Tax (Amendment) (Guernsey) Law, 1962(c), as amended, are hereby repealed. Repeals.

(2) In the Income Tax (Amendment) (No. 2) (Guernsey) Law, 1962(*d*), section four thereof and the reference to the Income Tax (Amendment) (Guernsey) Law, 1962, in section five thereof are hereby repealed.

Citation.

3. This Law may be cited as the Income Tax (Amendment) (Guernsey) Law, 1968, and this Law and the Income Tax (Guernsey) Laws, 1950 to 1964, may be cited together as the Income Tax (Guernsey) Laws, 1950 to 1968.

Commence-
ment.

4. This Law shall come into force on such day as shall be appointed in that behalf by Ordinance of the States:

Provided that the power to make an Ordinance under section 85 of the Income Tax (Guernsey) Law, 1950, as amended by this Law, may be exercised at any time after the registration of this Law and before the day appointed or to be appointed as aforesaid, subject to the restriction that any such Ordinance shall not come into force until this Law comes into force.

R. H. VIDELO,

Her Majesty's Greffier.