

# ORDER IN COUNCIL

III

1969

ratifying a Projet de Loi

ENTITLED

## **The Income Tax (Amendment) (Guernsey) Law, 1969**

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(Registered on the Records of the Island of Guernsey  
on the 20th day of May, 1969.)

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1969.

# ORDER IN COUNCIL



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

*The 20th day of May, 1969, before Sir William Arnold, Kt., C.B.E., Bailiff; present:—Bertram Guy Blampied, Claude Fortescue Nason, Stanley Walter Gavey, 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., Edward Martel, and Jean Le Pelley, Esquires, Jurats.*

The Bailiff having this day placed before the Court an Order of Her Majesty in Council dated the 23rd day of April, 1969, ratifying a *Projet de Loi* entitled "The Income Tax (Amendment) (Guernsey) Law, 1969", the Court, after the reading of the said Order in Council and after having heard Her Majesty's Procureur 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 Windsor Castle

The 23rd day of April 1969

PRESENT,

### The Queen's Most Excellent Majesty

LORD PRESIDENT

MISS BACON

MRS HART

MR ROBERTS

SIR JOHN MEGAW

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 20th day of March 1969, 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 3rd day of February 1965, the States of Deliberation at a meeting held on the 18th day of December 1968, approved a Bill or “Projet de Loi” entitled “The Income Tax (Amendment) (Guernsey) Law, 1969” 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, 1969" 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

ENTITLED

## **The Income Tax (Amendment) (Guernsey) Law, 1969**

THE STATES, in pursuance of their Resolution of the third day of February, nineteen hundred and sixty-five, 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. Benefit of any description payable under or in pursuance of the provisions of the Social Insurance Law, other than benefit of any of the following descriptions, that is to say, unemployment benefit, sickness benefit, limited medical benefit, industrial disablement benefit, industrial medical benefit and partial disablement benefit, and any sum on account of an allowance in pursuance of the provisions of the Family Allowances Law shall be chargeable to income tax as if they were income in respect of which tax is chargeable as income of class (2) in pursuance of the provisions of section two of the principal Law and for all the purposes of the Income Tax (Guernsey) Laws, 1950 to 1964(a), and of this Law any such benefit or such sum shall be deemed to be an emolument chargeable as an emolument of an office or employment.

Certain  
benefits  
and  
allowances  
to be  
chargeable  
to tax.

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(a) Ordres en Conseil Vol. XIV, p. 235; Vol. XV, pp. 55, 227 and 489; Vol. XVI, p. 283; Vol. XVIII, pp. 46, 88 and 344; Vol. XIX, pp. 8, 90 and 405; No. IV of 1968.

Personal allowances in respect of contributions.

2. (1) Subject to the provisions of the Income Tax (Guernsey) Laws, 1950 to 1964, and of this Law, a person resident in Guernsey who is required to pay a contribution, other than a contribution as respects limited medical benefit, in pursuance of the provisions of the Social Insurance Law in order to secure for himself or for another person by reason of his insurance any benefit payable under that Law may, as respects any year of charge in which he pays such a contribution, claim a personal allowance of such amount as the States may from time to time by Resolution prescribe in respect of that year of charge save that any personal allowance so prescribed shall not exceed tax at the standard rate on the amount of that person's allowable contribution.

(2) In this Law and in any Resolution of the States in pursuance of the provisions of the last preceding subsection, the expression "allowable contribution" means such proportion of any contribution as the Authority, after consultation with the States Insurance Authority, may, as respects any year of charge, determine as being the proportion of any such contribution which secures for the person paying the contribution or for another person by reason of his insurance any benefit payable in pursuance of the provisions of the Social Insurance Law which is chargeable to tax in pursuance of the provisions of section one of this Law.

(3) The Authority shall as soon as may be publish the amount of any allowable contribution determined as aforesaid in respect of any year of charge on at least two weekly occasions in "La Gazette Officielle".

(4) Any person who, under or in pursuance of the provisions of the Social Insurance Law, suffers

a deduction from his remuneration shall be deemed for the purposes of this section or of any Resolution of the States in pursuance of the provisions of subsection (1) of this section to have paid a contribution equal to the amount of the deduction.

3. Notwithstanding the provisions of the last preceding section, the States may, from time to time, by Resolution provide that a person shall not, as respects any year of charge specified in any such Resolution, be entitled to claim a personal allowance in pursuance of the provisions of the last preceding section.

States may provide for no entitlement to personal allowances.

4. (1) Subject to the provisions of subsection (2) of this section, no deduction or allowance shall be made in computing the assessable income of any person or the profits of any business in respect of any contribution which any person is required to pay in pursuance of the provisions of the Social Insurance Law in respect of any other person.

No deductions or allowances in respect of contributions for other persons.

(2) Where an employer is required in pursuance of the provisions of the Social Insurance Law to pay a contribution in respect of any person employed by him and but for the provisions of the last preceding subsection that contribution would—

- (a) be allowable as a deduction in pursuance of the provisions of section seven of the principal Law in computing the profits of any business carried on by the employer; or
- (b) be included as part of the cost of the maintenance, repair or management of any land or building for the purpose of computing the amount of any additional deduction for repairs to which the employer may be entitled in pursuance of the provisions of

section eight of the Income Tax (Amendment) (Guernsey) Law, 1959;

- (c) be included in computing the permissible management expenses in respect of which a deduction may be claimed by the employer in pursuance of the provisions of section eleven of the Income Tax (Guernsey) Law, 1964;

the amount of the contribution shall be so deducted or so included.

Amend-  
ments to  
Law of 1950.

5. In section twenty-four of the principal Law the full-stop at the end of paragraph (19) thereof is hereby deleted and a semi-colon is hereby substituted therefor and immediately thereafter there are hereby inserted the following additional paragraphs numbered "(20)" and "(21)":—

"(20) any payment of a pension in pursuance of the provisions of the Non-Contributory Pensions (Guernsey) Law, 1955, or by virtue of the provisions of the Old Age and Blindness Pensions (Guernsey) Laws, 1950 and 1951;

(21) any payment of outdoor assistance in pursuance of the provisions of the Public Assistance Law, 1937."

Interpreta-  
tion.

6. (1) In this Law, unless the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them, that is to say:—

"the Authority" means the States Income Tax Authority;

"contribution" means a contribution paid in pursuance of the Social Insurance Law other

than a contribution as respects limited medical benefit;

“the Family Allowances Law” means the Family Allowances (Guernsey) Law, 1950(b);

“the principal Law” means the Income Tax (Guernsey) Law, 1950;

“the Social Insurance Law” means the Social Insurance (Guernsey) Law, 1964(c);

“year of charge” has the meaning assigned to it by section one of the principal Law.

(2) Except so far as the context otherwise requires, any reference in this Law to any other enactment shall be construed as a reference to that enactment as repealed and replaced, amended, extended or applied by or under any other enactment including this Law.

7. (1) The enactments set out in the left hand column of the Schedule to this Law are hereby repealed to the extent set out in the right hand column of that Schedule. Repeals.

(2) In section three of the Income Tax (Amendment) (Guernsey) Law, 1968, the comma after the figures “1968” where those figures first occur is hereby deleted and a full stop is hereby substituted therefor and all the words and figures after those figures to the end of that section are hereby repealed.

8. (1) This Law may be cited as the Income Tax (Amendment) (Guernsey) Law, 1969. Citation, construction and collective title.

(2) This Law shall be construed as one with the principal Law.

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(b) Ordres en Conseil Vol. XIV, p. 332.

(c) Ordres en Conseil Vol. XIX, p. 286.

(3) This Law, the Income Tax (Amendment) (Guernsey) Law, 1968, and the Income Tax (Guernsey) Laws, 1950 to 1964, may be cited together as the Income Tax (Guernsey) Laws, 1950 to 1969.

Commencement.

9. This Law shall be deemed to have come into force on the first day of January, nineteen hundred and sixty-five.

SCHEDULE

Section seven

Enactments	Extent of repeal
The Income Tax (Guernsey) Law, 1950.	Section ten.
The Income Tax (Guernsey) Law, 1955.	Paragraphs (e) and (f) of subsection (1) of section sixty.
The Social Insurance (Guernsey) Law, 1964.	The entries relating to the Income Tax (Guernsey) Law, 1950, in both columns of the Sixth Schedule.

R. H. VIDELO,

Her Majesty's Greffier.