

# ORDER IN COUNCIL

**X**  
**1976**

ratifying a Projet de Loi

ENTITLED

## **The Income Tax (Amendment) (Guernsey) Law, 1976**

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(Registered on the Records of the Island of Guernsey  
on the 16th day of November, 1976.)

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# ORDER IN COUNCIL



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

*The 16th day of November, 1976, before Ernest Pattison Shanks, Esquire, C.B.E., Deputy Bailiff; present:—Claude Fortescue Nason, Esquire, Stanley Walter Gavey, Esquire, O.B.E., D'Arcy George Le Tissier, Esquire, Edward James Lainé, Esquire, C.B.E., D.F.C., Walter Francis Robin, Richard Alan Kinnersly, Esquires, Harry Wall Poat, Esquire, D.S.O., M.C., A.D.C., Richard Brook Sutcliffe, Richard Oliver Symons, Albert Richard McCartney Straw, Esquires, Frederick William Winslow Chandler, Esquire, D.S.O., D.F.C. and Lionel Walter Sarre, Esquire, M.B.E., K.P.M., Jurats.*

The Deputy Bailiff having this day placed before the Court an Order of Her Majesty in Council dated the 27th day of October, 1976, ratifying a *Projet de Loi* entitled "The Income Tax (Amendment) (Guernsey) Law, 1976", 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 27th day of October 1976

PRESENT,

### The Queen's Most Excellent Majesty in Council

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 24th day of September 1976, 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 Resolutions of the 11th day of December 1974, and of the 24th day of September 1975, the States of Deliberation at a meeting held on the 29th day of October 1975, approved a Bill or “Projet de Loi” entitled “The Income Tax (Amendment) (Guernsey) Law, 1976”, 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, 1976”. and to order that the same shall have force of law in the Islands of Guernsey and Herm.’

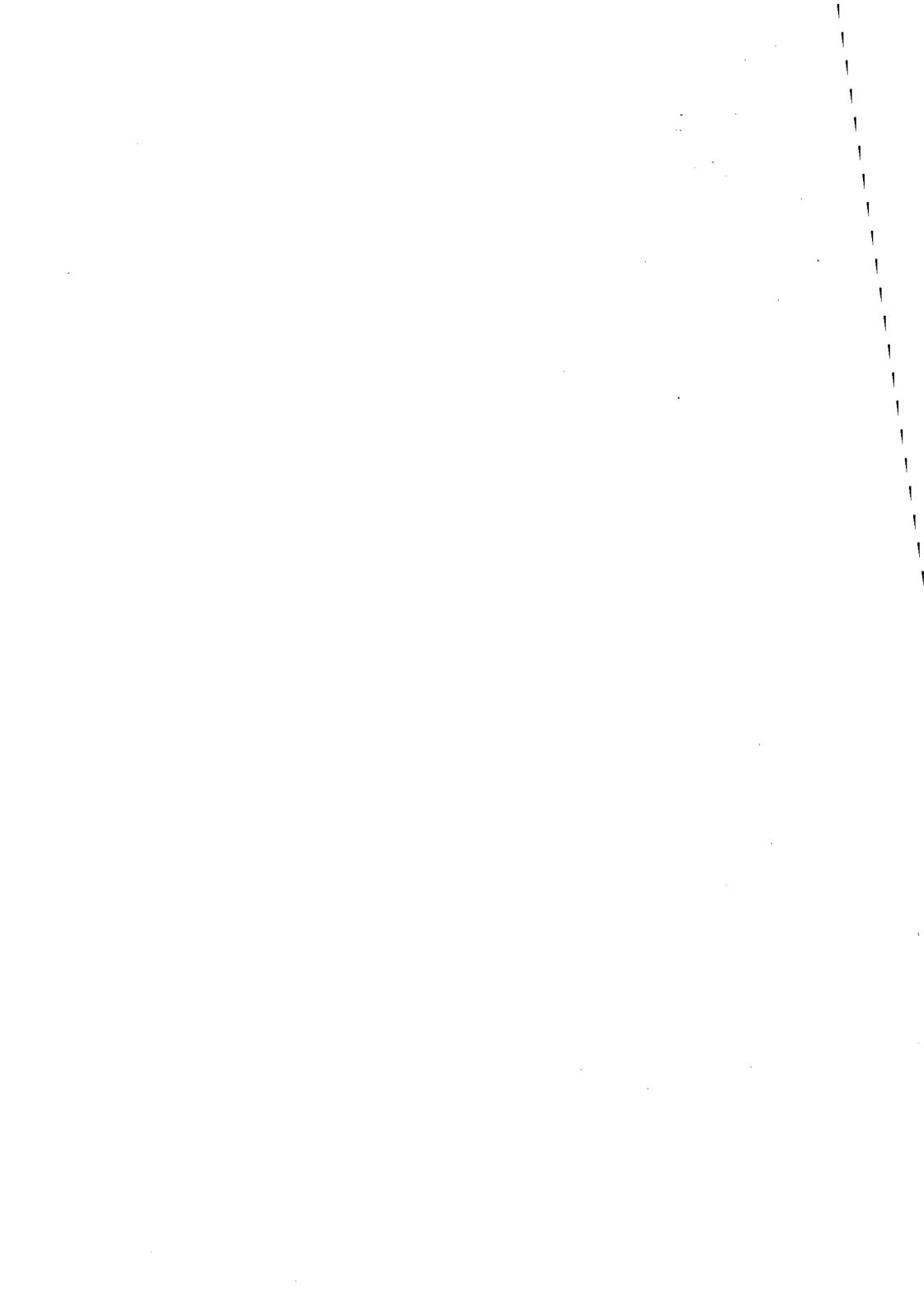
“THE LORDS OF THE COMMITTEE, in obedience to Your Majesty’s said Order of Reference, have taken the said Petition and the said Projet de Loi into consideration, and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer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

*N. E. Leigh.*



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

## PROJET DE LOI

ENTITLED

### **The Income Tax (Amendment) (Guernsey) Law, 1976**

THE STATES, in pursuance of their Resolutions of the eleventh day of December, nineteen hundred and seventy-four, and of the twenty-fourth day of September, nineteen hundred and seventy-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. The Income Tax (Guernsey) Law, 1975(a), is hereby amended as follows:—

Amend-  
ments to  
Law of  
1975.

- (a) in section twenty-seven thereof immediately after the words "limited medical benefit" there are inserted the words "maternity grant, travelling allowance grant, death benefit";
- (b) in subsection (1) and in subsection (2) of section twenty-eight thereof there are inserted immediately after the words "Social Insurance Law" the words "or the Pharmaceutical Law";
- (c) in section twenty-nine thereof—
  - (i) in the definition of the expression "contribution" the words "other than a contribution as respects limited medical benefit" are repealed;

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(a) Ordre en Conseil No. IX of 1975.

(ii) there is inserted immediately after the definition of the expression "the Family Allowances Law" the following definition—

"the Pharmaceutical Law" means the Health Service (Pharmaceutical) (Guernsey) Law, 1972;"

(d) immediately after subsection (2) of section thirty-four thereof there is inserted the following subsection:—

" (3) Notwithstanding the provisions of the preceding subsections of this section, where a person, on or after the first day of January, nineteen hundred and seventy-five, on entering upon any new office or employment in Guernsey (in this subsection referred to as a "new employment") ceases to hold any office or employment in Guernsey (in this subsection referred to as an "old employment") and the nature of the duties of the old and the new employment respectively was and is such as to require the holder thereof to devote substantially the whole of his time to the performance of those duties, the income assessable in respect of both the old employment and the new employment shall be computed as if the provisions of sections thirty and thirty-one of this Law did not apply unless that person, by giving notice to the Administrator in writing within eighteen months after the end of the year of charge in which he entered upon the new employment, elects that the said sections shall apply.";

(e) in sub-paragraph (ii) of paragraph (o) of section forty thereof the word "person"

occurring in the second line is repealed and the word "persons" is substituted therefor;

(f) in the proviso to subsection (4) of section fifty-one thereof the word "section" is repealed and the word "subsection" is substituted therefor;

(g) in paragraph (h) of subsection (1) of section one hundred and fifty-three thereof the words "the provisions of the preceding paragraph" are repealed and the words "the foregoing provisions of this subsection" are substituted therefor.

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

3. This Law may be cited as the **Income Tax (Amendment) (Guernsey) Law, 1976.** Citation.

R. H. VIDELO,  
Her Majesty's Greffier.