

ORDER IN COUNCIL

II
1980

ratifying a Projet de Loi

ENTITLED

The Income Tax (Amendment) (Guernsey) Law, 1980

(Registered on the Records of the Island of Guernsey
on the 10th day of June, 1980.)



ORDER IN COUNCIL



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

The 10th day of June, 1980 before Sir John Loveridge, Kt., C.B.E., Bailiff; present:—Stanley Walter Gavey, Esquire, O.B.E., Edward James Lainé, Esquire, C.B.E., D.F.C., Richard Alan Kinnersly, Richard Oliver Symons, Albert Richard McCartney Straw, Esquires, Frederick William Winslow Chandler, Esquire, D.S.O., D.F.C., Donald Pescott Plummer, Esquire, Sydney Haydn Heard, Esquire, M.B.E., and Brian Ernest Herbert Joy, Esquire, Jurats.

The Bailiff having this day placed before the Court an Order of Her Majesty in Council dated the 21st day of May, 1980, ratifying a *Projet de Loi* entitled "The Income Tax (Amendment) (Guernsey) Law, 1980", 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.

At the Court at Buckingham Palace

The 21st day of May, 1980

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 9th day of May 1980 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 31st day of October 1979, the States of Deliberation at a meeting held on the 28th day of February 1980 approved a Bill or “Projet de Loi” entitled “The Income Tax (Amendment) (Guernsey) Law, 1980”, 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, 1980” and to order that the same shall have force of law in the Islands of Guernsey and Herm.

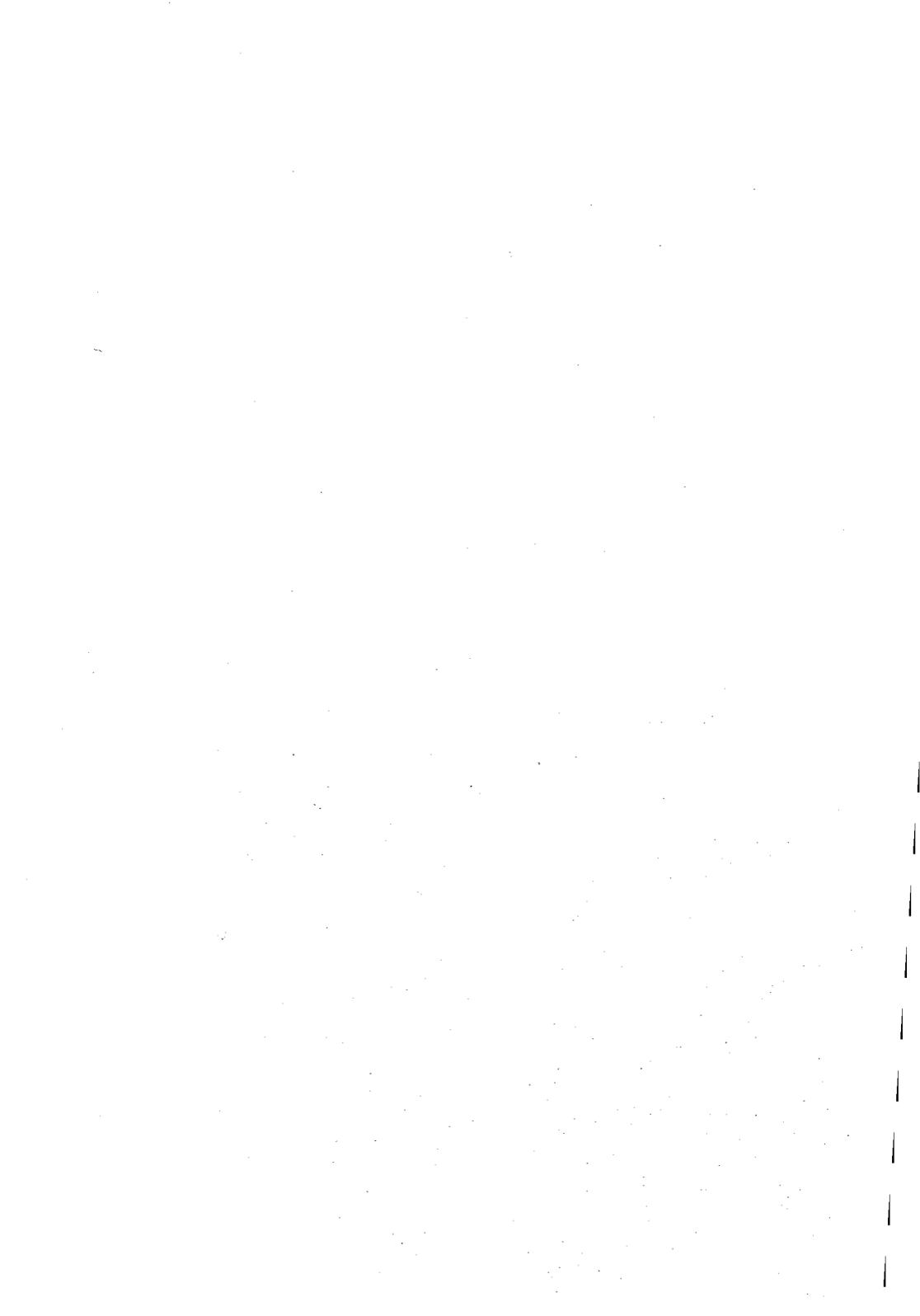
“THE LORDS OF THE COMMITTEE, in obedience to Your Majesty’s said Order of Reference, have taken the said Petition and the said Projet de Loi into consideration and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer 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, 1980

THE STATES, in pursuance of their Resolution of the thirty-first day of October, nineteen hundred and seventy-nine, 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), as amended(b), is hereby further amended as follows:— Amend-
ments to the
Law of 1975.

(a) the full stop at the end of paragraph (z) of section forty thereof is deleted and a semi-colon and the following paragraphs are substituted therefor:—

“(aa) any pension or allowance payable by the States Insurance Authority in respect of war injuries or deaths under the war injuries schemes approved by Resolution of the States on the eighth day of February, nineteen hundred and forty-six, or by any Resolution amending or replacing the same;

(bb) any pension or allowance which by virtue of the provisions of section

(a) Ordres en Conseil Vol. XXV, p. 124.

(b) Ordres en Conseil No. X of 1976; No. I of 1977; No. VII of 1978; Nos. IV and VII of 1979.

nine of the Finance (No. 2) Act 1979 is not treated as income for any purposes of the Income Tax Acts of the United Kingdom.”;

- (b) in section two hundred and three thereof the words “of this Law” are repealed and the words “of this Law, other than any regulations made under the provisions of section eighty-one A thereof,” are substituted therefor.

Commence-
ment.

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

Citation and
collective
title.

3. (1) This Law may be cited as the Income Tax (Amendment) (Guernsey) Law, 1980.

(2) This Law and the Income Tax (Guernsey) Laws, 1975 to 1979, may be cited together as the Income Tax (Guernsey) Laws, 1975 to 1980.

A. G. LE CHEMINANT,

Her Majesty's Deputy Greffier.