

ORDER IN COUNCIL

VIII
1981

ratifying a Projet de Loi

ENTITLED

The Income Tax (Amendment) (Guernsey) Law, 1981

(Registered on the Records of the Island of Guernsey
on the 25th August, 1981.)



ORDER IN COUNCIL



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

The 25th day of August, 1981 before Charles Keith Frossard, Esquire, Deputy Bailiff; present:— Stanley Walter Gavey, Esquire, O.B.E., Edward James Lainé, Esquire, C.B.E., D.F.C., Richard Alan Kinnersly, Albert Richard McCartney Straw, Esquires, Lionel Walter Sarre, Esquire, M.B.E., K.P.M., Donald Pescott Plummer, Esquire, Sydney Haydn Heard, Esquire, M.B.E., Brian Ernest Herbert Joy, Esquire, Charles Henry Hodder, Esquire, O.B.E., Harry Wilson Bisson and Herbert Nicolle Machon, Esquires, Jurats.

The Deputy Bailiff having this day placed before the Court an Order of Her Majesty in Council dated the 31st day of July, 1981, ratifying a *Projet de Loi* entitled "The Income Tax (Amendment) (Guernsey) Law, 1981", 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 Buckingham Palace

The 31st day of July 1981

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 23rd day of June 1981 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 24th day of September 1980 and the 28th day of January 1981 the States of Deliberation at a meeting held on the 25th day of February 1981 approved a Bill or “Projet de Loi” entitled “The Income Tax (Amendment) (Guernsey) Law, 1981”, 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 1981”, 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, 1981

THE STATES, in pursuance of their Resolutions of the twenty-fourth day of September, nineteen hundred and eighty and the twenty-eighth day of January, nineteen hundred and eighty-one, 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.

Amend-
ments to the
Law of 1975.

1. The Income Tax (Guernsey) Law, 1975(a), as amended(b) is hereby further amended as follows:—

(a) paragraph (c) of sub-section (1) of section three thereof is repealed and the following paragraph is substituted therefor:—

“(c) maintains or has maintained for him in Guernsey a dwelling-place for a period or periods amounting in all to ninety-one days or more in the year of charge and is in Guernsey in the year of charge for a period or periods amounting in all to ninety-one days or more; or”;

(b) sub-paragraph (ii) of paragraph (a) of sub-section (2) of section three thereof is

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

(b) Ordres en Conseil No. X of 1976; No. I of 1977; No. VII of 1978; No. IV of 1979; No. VII of 1979; No. II of 1980.

repealed and the following sub-paragraphs are substituted therefor:—

“(ii) he maintains or has maintained for him a dwelling-place in Guernsey and has taken up permanent residence in Guernsey; or

(iii) he neither maintains nor has maintained for him a dwelling-place or a place of business in any country, but is domiciled in Guernsey;”;

(c) section twenty-seven thereof is repealed and the following section is substituted therefor:—

“Benefits from social insurance chargeable to tax.

27. (1) Subject to the provisions of subsection (2) of this section, benefit of any description payable under or in pursuance of the provisions of the Social Insurance Law 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 this Law and for all the purposes 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.

(2) The provisions of subsection (1) of this section shall not apply to benefit of any of the following descriptions:—

- (a) unemployment benefit;
- (b) sickness benefit;
- (c) invalidity benefit;
- (d) limited medical benefit;
- (e) maternity grant;
- (f) travelling allowance grant;
- (g) death grant;
- (h) industrial injury benefit;
- (i) industrial disablement benefit;
- (j) industrial medical benefit;
- (k) partial disablement benefit;
- (l) any sum on account of an allowance in pursuance of the provisions of the Family Allowances Law payable in respect of any period commencing on or after the first day of January, nineteen hundred and eighty-one.”;

(d) section twenty-nine thereof is repealed and the following section is substituted therefor:—

“Interpretation of Chapter IV

29. In this Chapter, unless the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them, that is to say:—

“contribution” means a contribution paid in pursuance of the Social Insurance Law;

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

“the Social Insurance Law” means the Social Insurance (Guernsey) Law, 1978.”;

- (e) paragraph (y) of section forty thereof is repealed;
- (f) in subsection (4) of section fifty-three thereof the word “charged” wherever that word appears is repealed and the word “chargeable” is substituted therefor;
- (g) paragraph (d) of subsection (1) of section one hundred and forty-eight thereof is repealed and the following paragraph is substituted therefor:—

“(d) any payment of benefit under the Social Insurance (Guernsey) Law, 1978, and any sum on account of an allowance in pursuance of the provisions of the Family Allowances (Guernsey) Law, 1950, other than any sum on account of such an allowance payable in respect of any period commencing on or after the first day of January, nineteen hundred and eighty-one;”.

2. Paragraph (b) of section one of the Income Tax Repeal (Amendment) (Guernsey) Law, 1977(c) is hereby repealed.

Commence-
ment.

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

Citation
and
collective
title.

4. (1) This Law may be cited as the Income Tax (Amendment) (Guernsey) Law, 1981.

(2) This Law and the Income Tax (Guernsey) Laws, 1975 to 1980, may be cited together as the Income Tax (Guernsey) Laws, 1975 to 1981.

K. H. TOUGH,
Her Majesty's Greffier.