

# ORDER IN COUNCIL

IX

ratifying a Projet de Loi

1959

ENTITLED

## **The Income Tax (Amendment) (No. 2) (Guernsey) Law, 1959.**

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(Registered on the Records of the Island of Guernsey  
on the 11th day of July, 1959.)

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1959.

# ORDER, IN COUNCIL



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

*The 11th day of July, 1959, before Sir Ambrose James Sherwill, C.B.E., M.C., Bailiff; present : Sir John Leale, William Robert Freake Clark, Esquire, Bertram Bartlett, Esquire, O.B.E., Donald Carey Brock, Esquire, C.B.E., Osmond Priaulx, Esquire, Wilfred John Corbet, Esquire, O.B.E., Théophile Le Messurier Allez, Bertram Guy Blampied, Esquires, Richard Edward Gibson, Esquire, O.B.E., Claude Fortescue Nason, Henry Robin Bichard and Stanley Walter Gavey, Esquires, Jurats.*

The Bailiff having this day placed before the Court an Order of Her Majesty in Council dated the 15th day of June, 1959, ratifying a *Projet de Loi* entitled "The Income Tax (Amendment) (No. 2) (Guernsey) Law, 1959",—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, of which Order in Council the tenor followeth:—

## At the Court at Buckingham Palace

The 15th day of June, 1959.

PRESENT,

### The Queen's Most Excellent Majesty.

LORD PRESIDENT

MR. SECRETARY WARD

SIR DAVID ECCLES

SIR REGINALD MANNINGHAM-BULLER

MR. AUBREY JONES

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 1st day of June, 1959, 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 the States of Deliberation at a meeting held on the 22nd day of April, 1959, in pursuance of their Resolution adopted on that day, approved a Bill or “Projet de Loi” entitled “The Income Tax (Amendment) (No. 2) (Guernsey) Law, 1959” 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) (No. 2) (Guernsey) Law, 1959" 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) (No. 2) (Guernsey) Law, 1959.**

THE STATES, in pursuance of their Resolution of the twenty-second day of April, nineteen hundred and fifty-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 (Amendment) (Guernsey) Law, 1959 (hereinafter referred to as "the principal Law") is hereby amended as follows:—

Amend-  
ments to  
1959 Law.

- (a) in subsection (1) of section four thereof the word "The" is hereby deleted and the words "Subject to the provisions of subsection (5) of this section, the" are hereby substituted therefor;
- (b) subsection (2) of section four thereof is hereby repealed and the following subsections numbered "(2)", "(3)", "(4)", "(5)" and "(6)" are hereby substituted therefor—

"(2) The annual value of any land or building situate in Guernsey, other than any land or building to which subsections (3) or (4) of this section apply, shall be the annual rental value thereof subject to the authorised deductions specified in section six of this Law.

(3) The annual value of any land or building situate in Guernsey, other than a building to which subsection (4) of this section applies, which is occupied by the owner thereof and used by him wholly and exclusively for the purposes of a business carried on by him in the basis period for any year of charge shall be the annual rental value thereof subject to the authorised deductions specified in paragraph (a) of section six of this Law.

(4) The annual value of any glasshouse situate in Guernsey which is occupied by the owner thereof and used by him wholly and exclusively for the purposes of a business carried on by him in the basis period for any year of charge shall be the annual rental value of such glasshouse, as determined in accordance with the Cadastre Rules from time to time in force.

(5) For the purposes of arriving at the assessable income arising from any land or building situate in Guernsey to which subsections (3) and (4) of this section apply there shall be deducted from the annual value thereof such authorised deductions as are specified in paragraphs (b), (c) and (d) of section six of this Law.

(6) For the purposes of this section the expression "glasshouse" includes any structure which would be a glasshouse were it not for the fact that in the construction thereof translucent material other than glass was used instead of glass.";

- (c) in subsection (1) of section five thereof immediately after the words "rental value" there is hereby inserted the words "of any land or building situate in Guernsey, to which subsections (2) and (3) of section four of this Law relate";
- (d) in section six thereof all the words beginning with the word "under" and ending with the word "value", both words inclusive, are hereby deleted and the words "or the annual value, as the case may be, under the provisions of section four of this Law" are hereby substituted therefor.

2. (1) Subsection (7) of section thirty-four of the principal Law is hereby repealed.

Repeal, construction and collective title.

(2) This Law, the principal Law and the Income Tax (Guernsey) Laws, 1950 to 1955, shall be construed as one and may be cited together as the Income Tax (Guernsey) Laws, 1950 to 1959.

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

Commencement.

R. H. VIDELO,

Her Majesty's Greffier.