

ORDER IN COUNCIL

III

ratifying a Projet de Loi

1963

ENTITLED

The Income Tax (Amendment) (No. 2) (Guernsey) Law, 1962

(Registered on the Records of the Island of Guernsey
on the 21st day of January, 1963.)



1963.

ORDER IN COUNCIL



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

The 21st day of January, 1963, before William Henry Arnold, Esquire, Kt., C.B.E., Bailiff; present:—Sir John Leale, William Robert Freake Clark, 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, Stanley Walter Gavey, Esquires, Gilbert Carey de Jersey, Esquire, C.B., Carl Edward Blad and Albert Victor Dorey, Esquires, Jurats.

The Bailiff having this day placed before the Court an Order of Her Majesty in Council dated the 19th day of December, 1962, ratifying a *Projet de Loi* entitled "The Income Tax (Amendment) (No. 2) (Guernsey) Law, 1962", 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 19th day of December, 1962.

PRESENT,

The Queen's Most Excellent Majesty.

LORD CHANCELLOR
LORD PRESIDENT
MR. SECRETARY BROOKE
MR. SECRETARY NOBLE
SIR MICHAEL ADEANE

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 11th day of December, 1962, 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 25th day of April, 1962, the States of Deliberation at a meeting held on the 31st day of October, 1962, approved a Bill or “Projet de Loi” entitled “The Income Tax (Amendment) (No. 2) (Guernsey) Law, 1962” 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 (Amend-

ment) (No. 2) (Guernsey) Law, 1962" 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, 1962

THE STATES, in pursuance of their Resolutions of the twenty-fifth day of April, nineteen hundred and sixty-two, 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.

Allowances
for certain
non-
residents.

1. Notwithstanding the provisions of subsection (1) of section thirty-six of the principal Law, any non-resident person who satisfies, or whose employer satisfies, the Administrator that he was employed in Guernsey for a period of at least ninety-one consecutive days in any year of charge shall, in respect of that year of charge, be entitled to the personal and other allowances prescribed in pursuance of the provisions of subsection (1) of section eighteen of the principal Law by way of relief from Income Tax at the standard rate and subject to the same conditions, as if that person were resident in Guernsey during that year of charge:

PROVIDED that the foregoing provisions of this section shall not apply to a person who is a director, by whatever name called, of a company—

- (a) incorporated according to the law of Guernsey; or

(b) which, in the year of charge,—

(i) is resident in Guernsey, or

(ii) carries on any part of its activities in Guernsey.

2. In subsection (7) of section twenty-three D of the principal Law the words “the Anglo-Egyptian Sudan” are hereby deleted and the words “the Republic of South Africa, the Republic of the Sudan” are hereby substituted therefor. Amendment to principal Law.

3. In this Law, the following expressions have the meanings hereby respectively assigned to them, that is to say— Interpretation.

“Administrator” has the meaning assigned to it by section eighty-eight of the principal Law;

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

“resident” has the meaning assigned to it by the principal Law and the expression “non-resident” shall be construed accordingly.

4. In section two of the Income Tax (Amendment) (Guernsey) Law, 1962, the comma after the figures “1962” where those figures first occur is hereby deleted and a full-stop substituted therefor and all the words thereafter to the end of that section are hereby deleted. Repeal.

5. This Law may be cited as the Income Tax (Amendment) (No. 2) Law, 1962, and this Law, the Income Tax (Amendment) (Guernsey) Law, 1962, and the Income Tax (Guernsey) Laws, 1950 to 1961, may be cited together as the Income Tax (Guernsey) Laws, 1950 to 1962. Citation and collective title.

Commence-
ment.

6. (1) This Law, with the exception of section two, shall be deemed to have come into force on the first day of January, nineteen hundred and sixty-two.

(2) Section two of this Law shall be deemed to have come into force on the thirty-first day of May, nineteen hundred and sixty-one.

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