

**The Income Tax (Exempt Bodies) (Amendment) (Guernsey)**  
**Ordinance, 1997**

**THE STATES**, in pursuance of their Resolution of 10th December 1997 and in exercise of the powers conferred on them by section 40B of the Income Tax (Guernsey) Law, 1975<sup>a</sup> hereby order:-

**Increase in annual fee payable**

1. In section 5(1) of the Income Tax (Exempt Bodies) (Guernsey) Ordinance, 1989<sup>b</sup>, for "£500", wherever appearing, substitute "£600".

**Extent**

2. This Ordinance shall have effect in the Islands of Guernsey and Alderney.

**Citation**

3. This Ordinance may be cited as the Income Tax (Exempt Bodies) (Amendment) (Guernsey) Ordinance, 1997.

**Collective Title**

4. This Ordinance and the Income Tax (Exempt Bodies) (Guernsey) Ordinances, 1989 to 1996 may be cited together as the Income Tax (Exempt Bodies) (Guernsey) Ordinances, 1989 to 1997.

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<sup>a</sup> Ordres en Conseil Vol. XXV, p.124; Vol. XXVI pp.146, 200 and 292; Vol. XXVII pp.84, 118, 200, 333 and 565; Vol. XXVII, p.84; Vol. XXVIII, pp.184, 278, 353 and 409; Vol. XXIX, p.214; Vol. XXXI, pp.406 and 473; No. XXVI of 1990; No. IV of 1991; No. VI of 1992; Nos. IV and VIII of 1993; No. XXV of 1994; Nos. III and VII of 1995; No. V of 1996.

<sup>b</sup> Recueil d'Ordonnances Tome XXV, p.106; Ordinance No. XI of 1992; No. VI of 1996.

**Commencement**

- 5.** This Ordinance shall come into force on 1st January 1998.