

Island of



Guernsey

Ordinance of the States

XXXVII
2006

Made.....27th September, 2006

Coming into Operation1st October, 2006

The Income Tax (Exempt Bodies) (Guernsey) (Amendment) Ordinance, 2006

**The Income Tax (Exempt Bodies) (Guernsey)
(Amendment) Ordinance, 2006**

THE STATES, in pursuance of their Resolution of the 31st May, 2006^a, and in exercise of the powers conferred on them by sections 40A and 40B of the Income Tax (Guernsey) Law, 1975, as amended^b, and all other powers enabling them in that behalf, hereby order:-

Amendment of 1989 Ordinance.

1. In the Income Tax (Exempt Bodies) (Guernsey) Ordinance, 1989, as amended^c -

- (a) in section 2(2)(c), after the words "a category A, B or C body" insert ", but only if the Department so directs in any particular case", and
- (b) in Schedule 2, paragraph 1 of Category B and paragraph 3 of Category C are repealed.

^a Article XIII of Billet d'État No. VIII of 2004.

^b Ordres en Conseil Vol. XXV, p. 124; sections 40A and 40B were inserted by Vol. XXVIII, p. 409 and amended by Vol. XXXI, p. 473 and No. VI of 1992.

^c Recueil d'Ordonnances Tome XXV, p. 106; Tome XXVI, p. 41; No. I of 1995; No. VI of 1996; (No. I of 1995 never came into force and was repealed by No. VI of 1996); and No. XXXIX of 1997.

Citation.

2. This Ordinance may be cited as the Income Tax (Exempt Bodies) (Guernsey) (Amendment) Ordinance, 2006.

Commencement.

3. This Ordinance shall come into force on the 1st October, 2006.