

Island of



Guernsey

## Ordinance of the States

**XIX**  
**2009**

Made.....24th June, 2009

## **The Income Tax (Exempt Bodies) (Guernsey) (Amendment) Ordinance, 2009**

## **The Income Tax (Exempt Bodies) (Guernsey) (Amendment) Ordinance, 2009**

**THE STATES**, in pursuance of their Resolution of the 30<sup>th</sup> January, 2009<sup>a</sup>, and in exercise of the powers conferred on them by sections 40A and 40B of the Income Tax (Guernsey) Law, 1975, as amended<sup>b</sup>, and all other powers enabling them in that behalf, hereby order:-

### **Amendment of 1989 Ordinance.**

**1.** The Income Tax (Exempt Bodies) (Guernsey) Ordinance, 1989, as amended<sup>c</sup> ("**the Ordinance**"), is further amended as follows.

**2.** (1) In the provisions of the Ordinance specified in subsection (2) for "Department", wherever appearing<sup>d</sup>, substitute "Director of Income Tax".

(2) The provisions are sections 2(1)(a), 2(1) [in paragraph (i) of the proviso], 2(2)(a), 2(2)(c), 2(2)(c)(iv), 3(1), 3(1)(c), 3(3), 4(1), 4(2)(a), 4(2)(b), 4(2)(c)(i), 4(3), 6, 6(a), 7(1) [in the definition of "managerial and secretarial services"] and, in Schedule 2, paragraph 2 of category B.

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<sup>a</sup> Article XII of Billet d'État No. II of 2009.

<sup>b</sup> 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.

<sup>c</sup> 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Tome XXV, p. 106; Tome XXVI, p. 41; No. I of 1995; No. VI of 1996; (No. I of 1995 never came into force and was repealed by No. VI of 1996); No. XXXIX of 1997; No. XXXIII of 2003; No. XXXVII of 2006; and (with effect from the 1<sup>st</sup> January, 2008) the Income Tax (Zero 10) (Guernsey) Law, 2007.

<sup>d</sup> The references to the Department were substituted for references to the Authority by Ordinance XXXIII of 2003 (the Machinery of Government (Transfer of Functions) (Guernsey) (Ordinance), 2003).

3. For any other reference in the Ordinance to the Department, however expressed, substitute a reference to the Director of Income Tax (for example, by substituting "he" or "him" for "it").

4. In section 3(1) of the Ordinance the words ", or a designated subcommittee comprising at least two members thereof," are repealed.

5. In section 4(2)(c)(i) of the Ordinance for "to satisfy the Director of Income Tax that" substitute "to satisfy him that".

6. In section 7(1) of the Ordinance the definition of "the Department" is repealed.

**Citation.**

7. This Ordinance may be cited as the Income Tax (Exempt Bodies) (Guernsey) (Amendment) Ordinance, 2009.

**Commencement.**

8. This Ordinance shall come into force on the same day as section 10 of the Income Tax (Guernsey) (Amendment) Law, 2009 (being the section of that Law which amends section 40A of the Income Tax (Guernsey) Law, 1975).

K.H. TOUGH,  
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