

Island of



Guernsey

Ordinance of the States

I
1995

Made 25th January, 1995.

The Income Tax (Exempt Bodies: Guernsey Limited Partnerships) Ordinance, 1995

THE STATES, in pursuance of their Resolution of 27th July 1994(a) and in exercise of the powers conferred on them by system 40A of the Income Tax (Guernsey) Law, 1975(b) hereby order:-

Eligibility and conditions for Guernsey limited partnerships.

1. In the Income Tax (Exempt Bodies) (Guernsey) Ordinance, 1989 (c):

- (a) in Category B of Schedule 1, immediately after "An investment company" insert ",including a limited partnership,";
- (b) in paragraph 1 of Category B of Schedule 2, for "That" substitute "In the case of a company which is a body corporate, that".

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- (a) on Article 13 of Billet d'État No. XVI of 1994.
 - (b) Ordres en Conseil Vol. XXV, p.124; Vol. XXVI, pp.146, 200 and 292; Vol. XXVII, pp.84, 118, 200, 333 and 565; Vol. XXVIII, pp.184, 278, 353 and 409; No. XIII of 1986; Nos. XIV and XXIII of 1989; No. XXVI of 1990; No. IV of 1991; No. VI of 1992; Nos. IV and VIII of 1993; No. XXV of 1994; No. ** of 1995
 - (c) Ordinance No. XXX of 1989; No. XI of 1992.

Citation and collective title.

2. (1) This Ordinance may be cited as the Income Tax (Exempt Bodies : Guernsey Limited Partnerships) Ordinance, 1995.

(2) This Ordinance and the Income Tax (Exempt Bodies) (Guernsey) Ordinances, 1989 and 1992 may be cited together as the Income Tax (Exempt Bodies) (Guernsey) Ordinances, 1989 to 1995.

Commencement.

3. This Ordinance shall come into force on the same day as the Limited Partnerships (Guernsey) Law, 1995(d).

K. H. TOUGH,
Her Majesty's Greffier.

(d) Order in Council No. ** of 1995.

**Copies may be purchased from
Her Majesty's Greffier, Royal Court House, Guernsey.**

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