

The Income Tax (Exemption of Benefits) (Amendment) Ordinance, 1998

THE STATES, in pursuance of their Resolution of 10th June, 1998¹ and in exercise of the powers conferred on them by section 8(2A)(b) of the Income Tax (Guernsey) Law, 1975², hereby order:

Tax-exempt disturbance allowances

1. In section 2(p) of the Income Tax (Exemption of Benefits) Ordinance, 1995³, for "the first £4,000 of a disturbance allowance" there is substituted "the first £4,750 of a disturbance allowance".

Citation and collective title

2. (1) This Ordinance may be cited as the Income Tax (Exemption of Benefits (Amendment) Ordinance, 1998.

(2) This Ordinance and the Income Tax (Exemption of Benefits) Ordinance, 1995 may be cited together as the Income Tax (Exemption of Benefits) Ordinances, 1995 and 1998.

Application

3. This Ordinance shall apply in respect of any disturbance allowance payable on or after 1st January, 1998.

¹ on Article 11 of Billet d'État No. X of 1998.

² Ordres en Conseil Vol. XXV, p.124; Vol. pp.146, 200 and 292; Vol. XXVII pp.84, 118, 200, 333 and 565; Vol. XXVIII, pp.184, 278, 353 and 409; Vol. XXIX, p.214; Vol. XXXI, pp.406 and 473; Vol. XXXII, p.307; 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; Nos. IV and XXII of 1997 : Section 8(2A)(b) was inserted by Order in Council No. III of 1995.

³ Recueil d'Ordonnances Tome XXVI, p.472.