

Island of



Guernsey

## Ordinance of the States

XXXII  
1999

Made ..... 9th December, 1999  
Coming into operation..... 1st January, 2000

### The Income Tax (Exemption of Benefits) (Amendment) Ordinance, 1999

**THE STATES**, in pursuance of their Resolution of 9<sup>th</sup> December 1999<sup>a</sup> and in exercise of the powers conferred on them by section 8(2A)(b) of the Income Tax (Guernsey) Law, 1975<sup>b</sup>, hereby order:

#### Tax Exempt Benefits

1. In section 2(v) of the Income Tax (Exemption of Benefits) Ordinance, 1995<sup>c</sup>, for "the first £400" there is substituted "the first £450".

#### Citation and Collective title

2. (1) This Ordinance may be cited as the Income Tax (Exemption of Benefits) (Amendment) Ordinance, 1999.

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<sup>a</sup> On Article I of Billet d'Etat No. XX of 1999.

<sup>b</sup> 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; No. XIX of 1998; Section 8(2A)(b) was inserted by Order in Council No. III of 1995.

<sup>c</sup> Recueil d'Ordonnances Tome XXVI, p.472.

- (2) This Ordinance and the Income Tax (Exemption of Benefits) Ordinances, 1995 to 1998 may be cited together as the Income Tax (Exemption of Benefits) Ordinances, 1995 to 1999.

**Application**

3. This Ordinance shall come into force on 1<sup>st</sup> January, 2000.

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

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