

Island of  Guernsey

Ordinance of the States

**XV
2001**

Made 26th September, 2001.
Came into operation..... 26th September, 2001.

**The Income Tax (Exemption of Benefits) (Amendment)
Ordinance, 2001**

The Income Tax (Exemption of Benefits) (Amendment) Ordinance, 2001

THE STATES, in pursuance of their Resolution of the 27th June, 2001^a, and in exercise of the powers conferred on them by section 8(2A)(b) of the Income Tax (Guernsey) Law, 1975^b, hereby order:-

Tax-exempt disturbance allowance.

1. In section 2(p) of the Income Tax (Exemption of Benefits) Ordinance, 1995, as amended^c, for "£4,750" substitute "£5,515".

Citation.

2. This Ordinance may be cited as the Income Tax (Exemption of Benefits (Amendment) Ordinance, 2001.

Application.

3. This Ordinance shall apply in respect of any disturbance allowance payable on or after 1st January, 2001.

^a Article VIII of Billet d'État No. XIII of 2001.

^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; 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; and No. XIX of 1998; section 8(2A)(b) was inserted by Order in Council No. III of 1995.

^c Recueil d'Ordonnances Tome XXVI, p. 472; No. XIX of 1998; and No. XXXII of 1999.