

Island of



Guernsey

Ordinance of the States

XXX

2003

Made 10th December, 2003

The Income Tax (Exemption of Benefits) (Amendment) Ordinance, 2003

**The Income Tax (Exemption of Benefits) (Amendment)
Ordinance, 2003**

THE STATES, in exercise of the powers conferred on them by section 8(2A)(b) of the Income Tax (Guernsey) Law, 1975^a, hereby order:-

Tax-exempt disturbance allowance.

1. In section 2(p) of the Income Tax (Exemption of Benefits) Ordinance, 1995, as amended^b, for “£5,515” substitute “such sum as is payable from time to time under the Civil Service Housing Benefit Scheme”.

Extent.

2. This Ordinance shall have effect in the Islands of Guernsey and Alderney.

Repeals.

3. The Income Tax (Exemption of Benefits) (Amendment) Ordinance, 1998^c and the Income Tax (Exemption of Benefits) (Amendment) Ordinance, 2001^d

^a 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; No II of 1999; No IV of 2000; Nos VI and XVII of 2001; No VII of 2002; Nos IV and XVIII of 2003; section 8(2A)(b) was inserted by Order in Council No III of 1995.

^b Recueil d’Ordonnances Tome XXVI, p.472; No XIX of 1998; No XXXII of 1999; and No XV of 2001.

^c Ordinance No XIX of 1998.

^d Ordinance No XV of 2001.

are repealed.

Citation.

4. This Ordinance may be cited as the Income Tax (Exemption of Benefits) (Amendment) Ordinance, 2003.

Application.

5. This Ordinance shall apply in respect of any disturbance allowance payable on or after 1st January, 2003.