

Island of  Guernsey

Ordinance of the States **XXXIV**

1975

Made 26th November, 1975.
Coming into Operation ... 11th December, 1975.

**The Income Tax (Forms of Oath)
Ordinance, 1975**

THE STATES, in pursuance of their Resolution of the fourteenth day of November, nineteen hundred and seventy-three, and in exercise of the powers conferred upon them by section two hundred and six of the Income Tax (Guernsey) Law, 1975(a), hereby order:—

1. The oath required to be taken under subsection (1) of section two hundred and six of the Income Tax (Guernsey) Law, 1975— Form of oath.

- (a) by a member of the States Income Tax Authority, the Administrator of Income Tax and the Assistant Administrator of Income Tax shall be in the form set out in Part I of the Schedule to this Ordinance; and
- (b) by any other person discharging any official function under the said Law shall be in the form set out in Part II of the said Schedule.

(a) Ordres en Conseil No. IX of 1975.

Interpreta-
tion.

2. Any reference in this Ordinance to any other enactment shall be construed as a reference to that enactment as amended, repealed and replaced, extended or applied by or under any other enactment, including this Ordinance.

Repeal of
Ordinance of
1968.

3. The Income Tax (Forms of Oath) Ordinance, 1968(b), is hereby repealed.

Citation and
commence-
ment.

4. This Ordinance may be cited as the Income Tax (Forms of Oath) Ordinance, 1975, and shall come into operation on the eleventh day of December, nineteen hundred and seventy-five.

SCHEDULE

Section one

Forms of Oath

PART I

FORM OF OATH TO BE TAKEN BY MEMBERS OF THE AUTHORITY, THE ADMINISTRATOR AND ASSISTANT ADMINISTRATOR

You swear and promise upon the faith and truth that you owe to God that you will well and faithfully discharge the duties of (a Member of the States Income Tax Authority) (Administrator of Income Tax) (Assistant Administrator of Income Tax) in accordance with any enactment for the time being in force in this Island relating to income tax; that you will conduct yourself without favour or partiality; that you will exercise the powers entrusted to you by any such enactment in such manner only as shall appear to you to be necessary for the due execution of the same; and that you will not disclose any

information which may come to your knowledge in the performance of your duties and which to your knowledge may directly lead to the identification of any person in relation to any particular contained in any return or other document delivered in pursuance of any such enactment except to such persons only as shall have taken an oath under the provisions of any enactment for the time being in force in this Island relating to income tax, or otherwise in the performance of your duties under any such enactment, or in so far as it may be necessary for such information to be disclosed in connection with a prosecution for an offence against any such enactment or in connection with legal proceedings instituted or intended to be instituted for the recovery of any sums recoverable under any such enactment.

PART II

FORM OF OATH TO BE TAKEN BY OTHER OFFICERS AND BY PERSONS EMPLOYED AS AUDITORS, ETC.

You swear and promise upon the faith and truth that you owe to God that you will well and faithfully discharge all such duties as you may be required to undertake under any enactment for the time being in force in this Island relating to income tax; and that you will not disclose any information which may come to your knowledge in the performance of your duties except to such persons only as shall have taken an oath under the provisions of any enactment for the time being in force in this Island relating to income tax, or otherwise in the performance of your duties under any such enactment or in so far as it may be necessary for such information to be disclosed in connection with a prosecution for an

offence against any such enactment or in connection with legal proceedings instituted or intended to be instituted for the recovery of any sums recoverable under any such enactment.

R. H. VIDELO,
Her Majesty's Greffier.

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Her Majesty's Greffier, Royal Court House, Guernsey.

PRICE 5p