

Island of Guernsey

Ordinance of the States

I
1992

Made	...	...	...	...	...	...	...	...	...	29th January, 1992.
Came into operation	...	...	...	...	...	...	...	...	...	29th January, 1992.

The Income Tax (Forms of Oath) Ordinance, 1992

THE STATES, in pursuance of their Resolution of the 8th May 1991(a), and in exercise of the powers conferred upon them by section 206 of, and paragraph 4(1) of the Third Schedule to, the Income Tax (Guernsey) Law, 1975, as amended(b), hereby order:-

(a) on Article 14 of Billet d'Etat No. IX of 1991.

(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; No. XIII of 1986; Nos. XIV and XXIII of 1989; No. XXVI of 1990; No. IV of 1991; the Third Schedule was inserted by section 1(4) of the Income Tax (Amendment) (Guernsey) Law, 1990 (Order in Council No. XXVI of 1990).

Forms of oath.

1. The oath required to be taken under the Income Tax Law -

- (a) by a member of the States Income Tax Authority, a member of the Guernsey Tax Tribunal, the clerk to the Guernsey Tax Tribunal, the Administrator of Income Tax and the Assistant Administrator of Income Tax is the oath set out in Part 1 of the Schedule to this Ordinance;
- (b) by other people working for the States Income Tax Authority is the oath set out in Part 2 of that Schedule;
- (c) by other people having access to the official records of the States Income Tax Authority, is the oath set out in Part 3 of that Schedule.

Interpretation.

2. In this Ordinance, including the Schedule, -
- "the Income Tax Law" means any enactment for the time being in force in Guernsey or Alderney relating to income tax or dwellings profits tax, and a reference to an enactment is to that enactment as

amended, repealed and replaced, extended or applied by or under any other enactment;

"the official records" of the States Income Tax Authority means any information under the control of the Authority or the Administrator relating to the income or profits of, or to any tax paid or payable by, any identifiable individual or body, whether that information is recorded manually or as computer data.

Repeal of Ordinance of 1975.

3. The Income Tax (Forms of Oath) Ordinance, 1975(c) is repealed.

Citation.

4. This Ordinance may be cited as the Income Tax (Forms of Oath) Ordinance, 1992.

SCHEDULE

Section 1

FORMS OF OATH

Part 1

FORM OF OATH TO BE TAKEN BY MEMBERS OF THE AUTHORITY,
MEMBERS OF THE GUERNSEY TAX TRIBUNAL, THE CLERK TO THE
GUERNSEY TAX TRIBUNAL, THE ADMINISTRATOR AND ASSISTANT
ADMINISTRATOR

You swear and promise upon the faith and truth that you owe to God that you will impartially and to the best of your ability execute the duties of [member of the Income Tax Authority] [member of the Guernsey Tax Tribunal] [clerk to the Guernsey Tax Tribunal] [Administrator] [Assistant Administrator].

That you will exercise the powers entrusted to you under the Income Tax Law only as appears necessary to you for the due execution of your duties.

That you will not disclose any information contained in any return or other document available to you under the Income Tax Law which to your knowledge may directly lead to the identification of any person, except in the performance of your duties or to persons who have also taken an oath under the Income Tax Law or for the purposes of any prosecution for an offence relating to or connected with income tax or in any other case required by law.

Part 2FORM OF OATH TO BE TAKEN BY OTHER PEOPLE
WORKING FOR THE INCOME TAX AUTHORITY

You swear and promise upon the faith and truth that you owe to God that you will, to the best of your ability, execute the duties that you may be required to undertake for the States of Guernsey Income Tax Authority.

That you will not disclose any information received by you in the execution of your duties except in the performance of those duties or to persons who have also taken an oath under the Income Tax Law or for the purposes of any prosecution for an offence relating to or connected with income tax or in any other case required by law.

Part 3FORM OF OATH TO BE TAKEN BY OTHER PEOPLE HAVING ACCESS
TO THE INCOME TAX AUTHORITY'S OFFICIAL RECORDS

You swear and promise upon the faith and truth that you owe to God that you will not disclose any information received by you in the execution of any task that you may be asked to undertake for the States of Guernsey Income Tax Authority except to persons who have also taken an Oath under the Income Tax Law or in any other case required by law.

K. H. TOUGH,
Her Majesty's Greffier