

# ORDINANCE OF THE STATES OF DELIBERATION

ENTITLED

## **The Income Tax (Forms of Oath) Ordinance, 1992 \***

[CONSOLIDATED TEXT]

### **NOTE**

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\* Recueil d'Ordonnances Tome XXVI, p. 1; as amended by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003 (No. XXXIII of 2003, Recueil d'Ordonnances Tome XXIX, p. 406); the Administrator of Income Tax (Guernsey) (Transfer of Functions) Ordinance, 2009 (No. VII of 2009, Recueil d'Ordonnances Tome XXXIII, p. 472); the Income Tax (Forms of Oath) (Amendment) Ordinance, 2009 (No. XVIII of 2009, Recueil d'Ordonnances Tome XXXIII, p. 530); the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016 (No. IX of 2016); the Director of Income Tax (Transfer of Functions) (Guernsey) Ordinance, 2018 (No. XXVII of 2018); the Guernsey Revenue Service Tribunal Ordinance, 2021 (No. \*\* of 2021).

# ORDINANCE

## OF THE STATES OF DELIBERATION

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### **The Income Tax (Forms of Oath) Ordinance, 1992**

#### ARRANGEMENT OF SECTIONS

1. Forms of oath.
2. Interpretation.
3. Repeal of Ordinance of 1975.
4. Citation.

#### SCHEDULE Forms of Oath.

- Part 1 Form of Oath to be taken by Members of the Committee, Members of the Guernsey Revenue Service Tribunal, the Clerk to the Guernsey Revenue Service Tribunal, the Director of the Revenue Service and Deputy Director of the Revenue Service.
- Part 2 Form of Oath to be taken by other people working for the Policy & Resources Committee.
- Part 3 Form of Oath to be taken by other people having access to the Policy & Resources Committee's Official Records.

*(Made on 29th January, 1992.)*

## **The Income Tax (Forms of Oath) Ordinance, 1992**

**THE STATES**, in pursuance of their Resolution of the 8<sup>th</sup> May 1991<sup>a</sup>, 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<sup>b</sup>, hereby order: –

### **Forms of oath.**

1. The oath required to be taken under the Income Tax Law –
  - (a) by a member of the States [Policy & Resources Committee], a member of the [Guernsey Revenue Service Tribunal], [a member of the [Guernsey Revenue Service Tribunal] for the purposes of exercising the functions of an appointed member under section 75CA of the Income Tax Law,] the clerk to the [Guernsey Revenue Service Tribunal], the [Director of the Revenue Service] and the [Deputy Director of the Revenue Service] is the oath set out in Part 1 of the Schedule to this Ordinance,
  - (b) by other people working for the States [Policy & Resources Committee] is the oath set out in Part 2 of

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<sup>a</sup> On Article 14 of Billet d'État No. IX of 1991.

<sup>b</sup> 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).

that Schedule,

- (c) by other people having access to the official records of the States [Policy & Resources Committee], is the oath set out in Part 3 of that Schedule.

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## NOTES

*In section 1,*

*the words "Policy & Resources Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 2, Schedule 1, paragraph 15(a), with effect from 1st May, 2016;<sup>1</sup>*

*the words "the Guernsey Revenue Service Tribunal" in square brackets, wherever occurring, were substituted by the Guernsey Revenue Service Tribunal Ordinance, 2021, section 2, with effect from 1st January, 2022;*

*the words in the third pair of square brackets were inserted by the Income Tax (Forms of Oath) Ordinance, 1992, section 2, with effect from 4th July, 2011;*

*the words "Director of the Revenue Service" and "Deputy Director of the Revenue Service" in square brackets, wherever occurring, were substituted by the Director of Income Tax (Transfer of Functions) (Guernsey) Ordinance, 2018, section 1, with effect from 1st November, 2018, subject to the savings and transitional provisions in section 2 of the 2018 Ordinance.<sup>2</sup>*

*The functions, rights and liabilities of the Treasury and Resources Department and of its Minister or Deputy Minister arising under or by virtue of this Ordinance were transferred to and vested in, respectively, the Policy & Resources Committee and its President or Vice-President by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 1, Schedule 1, paragraph 15(a), with effect from 1st May, 2016, subject to the savings and transitional provisions in section 3 of the 2016 Ordinance.<sup>3</sup>*

*The jurisdiction, privileges, functions, rights and liabilities of the Guernsey Tax Tribunal and of its members and officers arising under or by virtue of this Ordinance were transferred to and vested in, respectively, the Guernsey Revenue Service Tribunal and its members and officers by the Guernsey Revenue Service Tribunal Ordinance, 2021, section 1, subject to, first, the savings and transitional provisions in section 3 and, second, the provisions*

of section 5 and section 6 of the 2021 Ordinance.

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**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 [Policy & Resources Committee] means any information under the control of the [Committee] or the [Director of the Revenue Service] 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.

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**NOTES**

*In section 2,*

*the words in the first and second pairs of square brackets were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, respectively section 2, Schedule 1, paragraph 15(a) and section 5(1), Schedule 3, paragraph 1, with effect from 1st May, 2016;<sup>4</sup>*

*the words in the third pair of square brackets were substituted by the Director of Income Tax (Transfer of Functions) (Guernsey) Ordinance, 2018, section 1, with effect from 1st November, 2018, subject to the savings and transitional provisions in section 2 of the 2018 Ordinance.<sup>5</sup>*

*The functions, rights and liabilities of the Treasury and Resources Department and of its Minister or Deputy Minister arising under or by virtue of this Ordinance were transferred to and vested in, respectively, the Policy & Resources Committee and its President or Vice-President by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 1, Schedule 1, paragraph 15(a), with effect from 1st May, 2016, subject to the savings and transitional provisions in section 3 of the 2016 Ordinance.<sup>6</sup>*

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**Repeal of Ordinance of 1975.**

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

**Citation.**

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

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**NOTE**

*The Ordinance was made and came into operation on 29th January, 1992.*

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<sup>c</sup> Recueil d'Ordonnances Tome XX, p. 202.

SCHEDULE  
FORMS OF OATH

Section 1

PART 1

FORM OF OATH TO BE TAKEN BY MEMBERS OF THE [COMMITTEE],  
MEMBERS OF THE [GUERNSEY REVENUE SERVICE TRIBUNAL],  
[MEMBERS OF THE [GUERNSEY REVENUE SERVICE TRIBUNAL] FOR THE  
PURPOSES OF EXERCISING THE FUNCTIONS OF AN APPOINTED  
MEMBER,] THE CLERK TO THE [GUERNSEY REVENUE SERVICE  
TRIBUNAL], THE [DIRECTOR OF THE REVENUE SERVICE] AND [DEPUTY  
DIRECTOR OF THE REVENUE SERVICE]

You swear and promise upon the faith and truth that you owe to God [(OR -  
You solemnly affirm)] that you will impartially and to the best of your ability execute  
the duties of {member of the [Policy & Resources Committee]} {member of the  
[Guernsey Revenue Service Tribunal]} {[member of the [Guernsey Revenue Service  
Tribunal] for the purposes of exercising the functions of an appointed member]}  
{clerk to the [Guernsey Revenue Service Tribunal]} {[Director of the Revenue  
Service]} {[Deputy Director of the Revenue Service]}.

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 2

FORM OF OATH TO BE TAKEN BY OTHER PEOPLE WORKING FOR  
THE [POLICY & RESOURCES COMMITTEE]

You swear and promise upon the faith and truth that you owe to God [(OR - You solemnly affirm)] that you will, to the best of your ability, execute the duties that you may be required to undertake for the States of Guernsey [Policy & Resources Committee].

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 3

FORM OF OATH TO BE TAKEN BY OTHER PEOPLE HAVING ACCESS TO  
THE [POLICY & RESOURCES COMMITTEE]'S OFFICIAL RECORDS

You swear and promise upon the faith and truth that you owe to God [(OR - You solemnly affirm)] 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 [Policy & Resources Committee] except to persons who have also taken an Oath under the Income Tax Law or in any other case required by law.

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**NOTES**

*In the Schedule,*

*the words, first, "Committee" and, second, "Policy & Resources Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, respectively section 5(1), Schedule 3, paragraph 1 and section 2, Schedule 1, paragraph 15(a), with effect from 1st May, 2016;<sup>7</sup>*

*the words in, first, the third pair of square brackets in the Heading and, second, in the fourth pair of square brackets in the first paragraph of*

*the form of oath in Part I thereof were inserted by the Income Tax (Forms of Oath) (Amendment) Ordinance, 2009, section 3, respectively paragraph (a) and paragraph (b), with effect from 4th July, 2011;*

*the words "the Guernsey Revenue Service Tribunal" in square brackets, wherever occurring, were substituted by the Guernsey Revenue Service Tribunal Ordinance, 2021, section 2, with effect from 1st January, 2022;*

*the words "Director of the Revenue Service" and "Deputy Director of the Revenue Service" in square brackets, wherever occurring, were substituted by the Director of Income Tax (Transfer of Functions) (Guernsey) Ordinance, 2018, section 1, with effect from 1st November, 2018, subject to the savings and transitional provisions in section 2 of the 2018 Ordinance;<sup>8</sup>*

*the words and parentheses "(OR - You solemnly affirm)", wherever occurring, were inserted by the Income Tax (Forms of Oath) (Amendment) Ordinance, 2009, section 4, with effect from 24th June, 2009.*

*The functions, rights and liabilities of the Treasury and Resources Department and of its Minister or Deputy Minister arising under or by virtue of this Ordinance were transferred to and vested in, respectively, the Policy & Resources Committee and its President or Vice-President by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 1, Schedule 1, paragraph 15(a), with effect from 1st May, 2016, subject to the savings and transitional provisions in section 3 of the 2016 Ordinance.<sup>9</sup>*

*The jurisdiction, privileges, functions, rights and liabilities of the Guernsey Tax Tribunal and of its members and officers arising under or by virtue of this Ordinance were transferred to and vested in, respectively, the Guernsey Revenue Service Tribunal and its members and officers by the Guernsey Revenue Service Tribunal Ordinance, 2021, section 1, subject to, first, the savings and transitional provisions in section 3 and, second, the provisions of section 5 and section 6 of the 2021 Ordinance.*

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<sup>1</sup> These words were previously substituted by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003, section 2, Schedule 1, paragraph 18, with effect from 6th May, 2004.

<sup>2</sup> These words were previously substituted by the Administrator of Income Tax (Guernsey) (Transfer of Functions) Ordinance, 2009, section 1, with effect from 25th February, 2009, subject to the savings and transitional provisions in section 2 of the 2009 Ordinance.

<sup>3</sup> The functions, rights and liabilities of the Treasury and Resources Department and its Minister arising under or by virtue of this Ordinance were previously

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transferred to and vested in them, respectively, from the Income Tax Authority and its President by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003, section 1, Schedule 1, paragraph 18, with effect from 6th May, 2004, subject to the savings and transitional provisions in section 4 of the 2003 Ordinance.

<sup>4</sup> The words "Policy & Resources Committee" were previously substituted by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003, section 2, Schedule 1, paragraph 18, with effect from 6th May, 2004.

<sup>5</sup> These words were previously substituted by the Administrator of Income Tax (Guernsey) (Transfer of Functions) Ordinance, 2009, section 1, with effect from 25th February, 2009, subject to the savings and transitional provisions in section 2 of the 2009 Ordinance.

<sup>6</sup> The functions, rights and liabilities of the Treasury and Resources Department and its Minister arising under or by virtue of this Ordinance were previously transferred to and vested in them, respectively, from the Income Tax Authority and its President by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003, section 1, Schedule 1, paragraph 18, with effect from 6th May, 2004, subject to the savings and transitional provisions in section 4 of the 2003 Ordinance.

<sup>7</sup> The words "Policy & Resources Committee" were previously substituted by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003, section 2, Schedule 1, paragraph 18, with effect from 6th May, 2004.

<sup>8</sup> These words were previously substituted by the Administrator of Income Tax (Guernsey) (Transfer of Functions) Ordinance, 2009, section 1, with effect from 25th February, 2009, subject to the savings and transitional provisions in section 2 of the 2009 Ordinance.

<sup>9</sup> The functions, rights and liabilities of the Treasury and Resources Department and its Minister arising under or by virtue of this Ordinance were previously transferred to and vested in them, respectively, from the Income Tax Authority and its President by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003, section 1, Schedule 1, paragraph 18, with effect from 6th May, 2004, subject to the savings and transitional provisions in section 4 of the 2003 Ordinance.