

# ORDER IN COUNCIL

XVI  
2004

ratifying a Projet de Loi

ENTITLED

## **The Income Tax (Guernsey Tax Tribunal) (Amendment) Law, 2004**

(Registered on the Records of the Island of Guernsey  
on the 15th November, 2004.)



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2004

# ORDER IN COUNCIL



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

*The 15th day of November, 2004 before Sir de Vic Carey, Bailiff; present:— David Charles Lowe, Laurence Lenfestey Guille, Derek Martin Le Page, Stephen Edward Francis Le Poidevin, Alan Cecil Bisson, David Michael Jory, Keith Bichard, OBE, Esquires, The Reverend Peter Gerald Lane, Michael John Wilson, Michael Henry De La Mare, Michael John Tanguy, Esquires, and Susan Mowbray, Jurats.*

The Bailiff having this day placed before the Court an Order of Her Majesty in Council dated the 13th day of October, 2004, approving and ratifying a *Projet de Loi* entitled “The Income Tax (Guernsey Tax Tribunal) (Amendment) Law, 2004”, THE COURT, after the reading of the said Order in Council and having heard Her Majesty’s Comptroller thereon, ORDERED:-

1. That the said Order in Council be registered on the records of this Island; and
2. That an extract of this present Act, together with a copy of the said Order in Council, be sent by Her Majesty’s Greffier to the Clerk of the Court of Alderney for registration on the records of that Island.

# At the Court at Buckingham Palace

The 13th day of October, 2004

PRESENT,

## The Queen's Most Excellent Majesty in Council

THE FOLLOWING, report from the Committee of Council for the Affairs of Jersey and Guernsey was today read at the Board:

“IN ACCORDANCE WITH YOUR MAJESTY’S General Order of Reference of the 22nd day of February 1952 the Committee have considered a petition of the States of Guernsey:”

“That, in pursuance of their Resolution of 25th of February, 2004, the States of Deliberation at a meeting on 28th of July, 2004, approved a Projet de Loi entitled “The Income Tax (Guernsey Tax Tribunal) (Amendment) Law, 2004.” and request the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction to it. That the Projet de Loi is as set forth in the attached Schedule. The Petition most humbly prays that Your Majesty might be graciously pleased to sanction “The Income Tax (Guernsey Tax Tribunal) (Amendment) Law, 2004” and to order that it shall have force of law in the Islands of Guernsey and Herm.

“THE COMMITTEE have considered the Projet de Loi and have agreed to report that it may be advisable for Your Majesty to approve and ratify it.”

HER MAJESTY, having taken the Report into consideration, was pleased, by and with the advice of Her Privy Council, to approve of and ratify the said Projet de Loi (a copy of which is annexed to this Order) and to order that it, together with this Order, shall have the force of law in the Islands of Guernsey and Herm; and shall be entered on the Register of the Island of Guernsey and observed accordingly.

HER MAJESTY'S Officers in the Bailiwick of Guernsey, and all others whom it may concern, are therefore to take notice of Her Majesty's Order and to proceed accordingly.

*A. K. Galloway*

# PROJET DE LOI

ENTITLED

## **The Income Tax (Guernsey Tax Tribunal) (Amendment) Law, 2004**

**THE STATES**, in pursuance of their Resolution of the 25<sup>th</sup> February, 2004<sup>a</sup>, have approved the following provisions which, subject to the Sanction of Her Most Excellent Majesty in Council, shall have force of law in the islands of Guernsey and Herm.

### **Amendment of 1975 Law.**

1. The Income Tax (Guernsey) Law, 1975, as amended<sup>b</sup>, is further amended in accordance with the provisions of this Law.

2. After section 78 insert the following section -

### **"Reference of points of law to Royal Court.**

**78A.** (1) A question of law arising on an appeal to the appropriate body may, if the appropriate body thinks fit, and with the

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<sup>a</sup> Article VII of Billet d'État No. II of 2004.

<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; Vol. XXIX, p. 214; Vol. XXXI, pp. 406 and 473; Vol. XXXII, p. 307; No. IV of 1991; No. VI of 1992; No's. IV and VIII of 1993; No. XXV of 1994; No's. III and VII of 1995; No. V of 1996; No's. IV and XXII of 1997; No's. II and VI of 1999; No. IV of 2000; No's. VI and XVII of 2001; No. VII of 2002; No's. IV, XVIII and XXVI of 2003; and the Income Tax (Guernsey) (Amendment) Law, 2004.

consent of the appellant and the Administrator, be referred by the appropriate body for decision to the Royal Court sitting as an Ordinary Court.

(2) The reference shall be made in such manner and within such time as may be prescribed by order of the Royal Court.

(3) An appeal lies from the Ordinary Court to the Court of Appeal on a question of law referred to it under this section.

(4) The provisions of this section are in addition to the provisions of section 80."

3. After section 80(9) insert the following subsection -

"(10) The Royal Court may by order make provision in respect of -

(a) the preparation by the appropriate body of, and the form and manner of, cases for submission to the Ordinary Court under this section, and

(b) generally, the hearing of such cases by the Ordinary Court and of appeals therefrom to the Court of Appeal, including provision as to the form, manner, conduct and procedure of such hearings."

4. In section 198, for "£300"<sup>c</sup> substitute "level 5 for the time being on the

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<sup>c</sup> The figure of £300 was inserted by Vol. XXXII, p. 307.

uniform scale of fines or such other amount as the States may prescribe by Ordinance".

5. In paragraph 5(2)(a) of the Third Schedule<sup>d</sup> after the words "a quorum" insert "except where the Tribunal is giving directions preliminary to the hearing of an appeal, or is considering an application for an adjournment, in which case any one member constitutes a quorum".

6. In paragraph 5(2)(b) of the Third Schedule after the words "shall preside" insert "unless they are both unavailable or unable to sit, in which case -

- (i) the remaining members shall, if necessary, appoint sufficient additional members to constitute a quorum, and
- (ii) when quorate, the members shall elect one of their number to preside;"

7. In paragraph 5(4) of the Third Schedule after the words "or Vice-President" insert "or other person presiding".

**Citation.**

8. This Law may be cited as the Income Tax (Guernsey Tax Tribunal) (Amendment) Law, 2004.

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<sup>d</sup> The Third Schedule was inserted by Vol. XXXII, p. 307.