

ORDER IN COUNCIL

XXVI
2003

ratifying a Projet de Loi

ENTITLED

The Income Tax (Guernsey) (Amendment) Law, 2003

(Registered on the Records of the Island of Guernsey
on the 1st December, 2003.)



2003

ORDER IN COUNCIL



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

The 1st day of December, 2003 before Geoffrey Robert Rowland, Esquire, Deputy 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 John Tanguy, Esquires, and Susan Mowbray, Jurats.

The Deputy Bailiff having this day placed before the Court an Order of Her Majesty in Council dated the 8th day of October, 2003, approving and ratifying a Projet de Loi of the States of Guernsey entitled “The Income Tax (Guernsey) (Amendment) Law, 2003”, 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 8th day of October, 2003

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 the 27th of March, 2003, the States of Deliberation at a meeting on the 31st July, 2003, approved a Projet de Loi entitled “The Income Tax (Guernsey) (Amendment) Law, 2003” and requested 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) (Amendment) Law, 2003” and to order that it shall have force of law in the Island 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) (Amendment) Law, 2003

THE STATES, in pursuance of their Resolution of the 27th day of March, 2003^a, 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. (1) The Income Tax (Guernsey) Law, 1975, as amended^b, hereinafter referred to as "the Law of 1975", is further amended as follows.

(2) In section 51(2) of the Law of 1975 the words "and who", and paragraphs (a) and (b), are repealed.

(3) In section 68(1) of the Law of 1975 for the words "by an accountant competent to appear on an appeal in accordance with the provisions of subsection (2) of section seventy-eight of this Law" substitute the following -

^a Article XIX of Billet d'État No. IV of 2003.

^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; 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; also amended (from the 1st March, 2003) by the Income Tax (Tax Relief on Maintenance Payments) (Guernsey) Law, 2002 and (from the 7th April, 2003) by the Income Tax (Long-term Care Benefit) (Guernsey) Law, 2003.

"by an accountant who is a member of the Institute of Chartered Accountants in England and Wales, the Institute of Chartered Accountants of Scotland, the Institute of Chartered Accountants in Ireland or the Association of Chartered Certified Accountants, or who holds an equivalent qualification approved by the Administrator."

(4) For section 78(2) of the Law of 1975 substitute the following

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"(2) The appellant and the Administrator shall be entitled at the hearing of any appeal to appear as follows -

- (a) the appellant may be represented by any person, whether or not legally qualified, except that if in any particular case the appropriate body is satisfied that there are good and sufficient reasons for doing so it may refuse to permit a particular person, other than one who is legally qualified or who has been admitted a member of an incorporated society of accountants, to represent the appellant;
- (b) the Administrator may be represented by any person who is legally qualified, by any officer of the Authority or by any other person appointed by the Administrator to represent him."

(5) For section 188D(4) of the Law of 1975^c substitute the following subsections -

"(4) A person -

- (a) who is aggrieved by a decision of the Authority to refuse international tax status under this Part of this Law; or
- (b) who, having been granted international tax status, is aggrieved by any other decision of the Authority under this Part of this Law;

may appeal to the Guernsey Tax Tribunal on the grounds that the decision is ultra vires or unreasonable.

(5) The provisions of this Law (and in particular the provisions of Part VII) shall apply in relation to an appeal against a decision of the Authority described in subsection (4)(a) or (b) as they apply in relation to an appeal against a direction or order described in section 79(1)(c).".

Citation.

2. This Law may be cited as the Income Tax (Guernsey) (Amendment) Law, 2003.

Commencement.

^c Section 188D was inserted by Order in Council No. VII of 1995.

3. This Law shall have effect, by virtue of the States' resolution of the 30th July, 2003^d, under and subject to the provisions of the Taxes and Duties (Provisional Effect) (Guernsey) Law, 1992^e, on and after the 1st January, 2004.

^d Article ** of Billet d'État No. ** of 2003.

^e Order in Council No. XI of 1992.