

ORDER IN COUNCIL

XXI
2007

ratifying a Projet de Loi

ENTITLED

The Income Tax (Guernsey) (Amendment) Law, 2007

(Registered on the Records of the Island of Guernsey
on the 18th December, 2007.)



2007

ORDER IN COUNCIL



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

18th day of December, 2007 before Richard John Collas, Esquire, Deputy Bailiff; present:- David Charles Lowe, OBE, Stephen Edward Francis Le Poidevin, Alan Cecil Bisson, Keith Bichard OBE, Esquires, The Reverend Peter Gerald Lane, Michael Henry De La Mare, Michael John Tanguy, Esquires, Susan Mowbray, Barbara Jean Bartie, David Osmond Le Conte and John Ferguson, Jurats

The Deputy Bailiff having this day placed before the Court an Order of Her Majesty in Council dated 12th December 2007 approving and ratifying a Projet de Loi entitled the Income Tax (Guernsey) (Amendment) Law 2007, THE COURT, after the reading of the said Order in Council and after 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 Greffier of the Court of Alderney for registration on the records of that Island.



At the Court at Buckingham Palace

THE 12th DAY OF DECEMBER 2007

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 22nd February 1952 the Committee have considered a Petition of the States of Guernsey:

“That, in pursuance of their Resolution of 27th June 2007, the States of Deliberation at a meeting on 27th June 2007 approved a *Projet de Loi* entitled *The Income Tax (Guernsey) (Amendment) Law 2007* 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 2007*, 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 and ratify the *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.

Judith Simpson

PROJET DE LOI

ENTITLED

The Income Tax (Guernsey) (Amendment) Law, 2007

THE STATES, in pursuance of their Resolution of the 27th June, 2007^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 Law of 1975.

1. The Income Tax (Guernsey) Law, 1975, as amended^b ("**the Law of 1975**") is further amended as follows.

2. In section 61 of the Law of 1975^c in the proviso -

(a) after the words "Provided that no repayment shall be made" insert "or credit given", and

^a Article I of Billet d'État No. XVI of 2007.

^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; 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; No's. XII and XVI of 2004; No's. V, VI and XVII of 2005; and No's. II and VII of 2006; also amended by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003 (No. XXXIII).

^c The proviso to section 61 was substituted by Vol. XXVI, p. 200.

- (b) after the words "for every year of charge prior to that year of charge." insert "For these purposes an interim assessment made under s.73(2)(a) is not a determination." .

3. After section 81A(3)^d of the Law of 1975 insert the following subsection -

"(3A) For the avoidance of doubt if any income from which tax has been deducted has not been included in any assessment of tax made under section 73(2)(a) then the tax deducted from such income shall not, under subsection (3), be applied towards the payment of tax due from that assessment."

Citation.

4. This Law may be cited as the Income Tax (Guernsey) (Amendment) Law, 2007.

Commencement.

5. This Law shall have effect, by virtue of the States' resolution of the 27th June 2007^e, under and subject to the provisions of the Taxes and Duties (Provisional Effect) (Guernsey) Law, 1992^f, on and from the 27th June 2007, as if it were a Law sanctioned by Her Majesty in Council and registered on the records of the Island of Guernsey.

^d Section 81A(3) was inserted by Vol. XXVII, p.118 and amended by Vol. XXXII, p.307

^e Article I of Billet d'État No. XVI of 2007.

^f Order in Council No. XI of 1992.