

ORDER IN COUNCIL

XVIII
2003

ratifying a Projet de Loi

ENTITLED

The Income Tax (Long-term Care Benefit) (Guernsey) Law, 2003

(Registered on the Records of the Island of Guernsey
on the 11th August, 2003.)



2003

ORDER IN COUNCIL



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

*The 11th day of August, 2003 before Sir de Vic Carey, Bailiff;
present:— David Charles Lowe, Esquire, Mrs. Eileen May Glass,
Laurence Lenfestey Guille, Derek Martin Le Page, Stephen Edward
Francis Le Poidevin, Alan Cecil Bisson, David Michael Jory, Keith
Bichard, OBE, Michael Henry De La Mare, and Michael John
Tanguy, Esquires, Jurats.*

The Bailiff having this day placed before the Court the copy of an Order of Her Majesty in Council dated the 17th day of July, 2003, approving and ratifying a Projet de Loi of the States of Guernsey entitled “The Income Tax (Long-term Care Benefit) (Guernsey) Law, 2003”, THE COURT, 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 Clerk of Alderney.

At the Court at Buckingham Palace

The 17th day of July, 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 persuance of their Resolution of 26th March, 2003, the States of Deliberation at a meeting on 26th March, 2003 approved a Projet de Loi entitled “The Income Tax (Long-term Care Benefit) (Guernsey) 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 (Long-term Care Benefit) (Guernsey) Law, 2003” 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 (Long-term Care Benefit) (Guernsey) Law, 2003

THE STATES, in pursuance of their Resolution of the 26th 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.

Exemption from income tax of long-term care benefit.

1. In section 40 of the Income Tax (Guernsey) Law, 1975, as amended^b, after paragraph (ee)^c insert the following paragraph -

"(ff) any sum payable to an individual under the provisions of the Long-term Care Insurance (Guernsey) Law, 2002 in respect of benefit within the meaning of that Law (provided that only the individual in respect of

^a Article I 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; and (from the 1st March, 2003) by the Income Tax (Tax Relief on Maintenance Payments) (Guernsey) Law, 2002.

^c Paragraph (ee) of section 40 was inserted by No. IV of 1991.

whom the entitlement to benefit arises shall be exempt from tax thereon).".

Citation.

2. This Law may be cited as the Income Tax (Long-term Care Benefit) (Guernsey) Law, 2003.

Commencement.

3. This Law shall have effect, by virtue of the States' resolution of the 26th March, 2003^d, under and subject to the provisions of the Taxes and Duties (Provisional Effect) (Guernsey) Law, 1992^e, on and after the 7th April, 2003.

^d Article I of Billet d'État No. IV of 2003.

^e Order in Council No. XI of 1992.