

# ORDER IN COUNCIL

XXV  
19

ratifying a Projet de Loi

ENTITLED

## The Income Tax (Pension Amendments) (Guernsey) Law, 1994

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(Registered on the Records of the Island of Guernsey  
on the 16th January, 1995.)

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1994

# ORDER IN COUNCIL



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

*The 16th day of January, 1995 before Sir Graham Dorey, Bailiff;  
present:—Harry Wilson Bisson, Stanley Walter John Jehan, Leonard  
Arthur Moss, John Edward Morris, Charles Anthony Spensley,  
Lawrence Oscar Ozanne, John Richard Rowe Henry and David  
Charles Lowe, Esquires, Jurats.*

The Bailiff having this day placed before the Court an Order of Her Majesty in Council dated the 2nd day of November, 1994, approving and ratifying a *Projet de Loi* entitled “The Income Tax (Pension Amendments) (Guernsey) Law 1994”, 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 Clerk of the Court of Alderney for registration on the records of that Island of which Order in Council the tenor followeth:—

# **At the Court at Buckingham Palace**

The 2nd day of November 1994

PRESENT,

## **The Queen's Most Excellent Majesty in Council**

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the affairs of Guernsey and Jersey dated the 18th day of October 1994 in the words following, viz.:—

“YOUR MAJESTY having been pleased, by Your General Order of Reference of the 22nd day of February 1952, to refer unto this Committee the humble Petition of the States of the Island of Guernsey setting forth:—

“1. That, in pursuance of their Resolution of the 29th day of June 1994, the States of Deliberation at a meeting held on the 27th day of July 1994, approved a Bill or “Projet de Loi” entitled “The Income Tax (Pension Amendments) (Guernsey) Law, 1994”, and requested the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction thereto.  
2. That the said Bill or “Projet de Loi” is as set forth in the Schedule hereunto annexed. And most humbly praying that Your Majesty might be graciously pleased to grant Your Royal Sanction to the Bill or “Projet de Loi” of the States of Guernsey entitled “The Income Tax (Pension Amendments) (Guernsey) Law, 1994”, and to order that the same shall have force of law in the Islands of Guernsey and Herm.”

“THE LORDS OF THE COMMITTEE, in obedience to Your Majesty's said Order of Reference, have taken the said Petition and the Projet de Loi into consideration and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be

advisable for Your Majesty to comply with the prayer of the said Petition and to approve of and ratify the said Projet de Loi.”

HER MAJESTY having taken the said Report into consideration is pleased, by and with the advice of Her Privy Council, to approve of and ratify the said Projet de Loi, and to order, and it is hereby ordered, that the same shall have the force of Law within the Islands of Guernsey and Herm.

AND HER MAJESTY doth hereby further direct that this Order, and the said Projet de Loi (a copy whereof is hereunto annexed), be entered upon the Register of the Island of Guernsey and observed accordingly.

AND the Lieutenant Governor and Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other Her Majesty’s Officers for the time being in the said Island, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

(No.XXV - 1994)

PROJET DE LOI

ENTITLED

**The Income Tax (Pension Amendments)  
(Guernsey) Law, 1994**

**THE STATES**, in pursuance of their Resolution of 29th June 1994(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.

**Relaxation of age restrictions**

1. In the Income Tax (Guernsey) Law, 1975(b) as amended(c);

- (a) in section 150(2)(c)(i), for "seventy" substitute "seventy-five";
- (b) in section 157A(2)(b)(ii), for "sixty" substitute "fifty" and for "seventy" substitute "seventy-five";
- (c) in section 157A(3)(d), for "sixty" substitute "fifty";
- (d) for section 157A(3)(e), substitute:
  - "(e) if, in the opinion of the Administrator, the individual's occupation is one in which persons customarily retire before attaining the age of fifty years, for the annuity to commence before he attains that age;"

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- (a) on Article 23 of Billet d'État No. XI of 1994.
  - (b) Ordres en Conseil Vol. XXV, p.124.
  - (c) Ordres en Conseil 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; Nos. XIV and XXIII of 1989; No. XXVI of 1990; No. IV of 1991; No. VI of 1992; Nos. IV and VIII of 1993.

**Citation**

2. This Law may be cited as the Income Tax (Pension Amendments) (Guernsey) Law, 1994.