

# ORDER IN COUNCIL

II  
1999

ratifying a Projet de Loi

ENTITLED

## The Income Tax (Returns Amendment) (Guernsey) Law, 1999

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(Registered on the Records of the Island of Guernsey  
on the 12th April, 1999.)

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1999

## ORDER IN COUNCIL



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

*The 12th day of April, 1999 before de Vic Graham Carey, Esquire, Bailiff; present:- Leonard Arthur Moss, Lawrence Oscar Ozanne, John Richard Rowe Henry, Esquires, Mrs. Eileen May Glass, Laurence Lenfestey Guille, Derek Martin Le Page, Alan Cecil Bisson, David Michael Jory, Keith Bichard, O.B.E., Esquires, and The Reverend Peter Gerald Lane, Jurats.*

The Bailiff having this day placed before the Court an Order of Her Majesty in Council dated the 10th March, 1999 approving and ratifying a Projet de Loi entitled "The Income Tax (Returns Amendment) (Guernsey) Law, 1999", THE COURT, after the reading of the said Order in Council and after having heard Her Majesty's Procureur thereon, ORDERED that the said Order in Council be registered on the records of this Island of which Order in Council the tenor followeth:-

## **At the Court at Buckingham Palace**

The 10th day of March 1999

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 24th day of February 1999 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 1st day of October 1998, the States of Deliberation at a meeting held on the 25th day of November 1998 approved a Bill or “Projet de Loi” entitled “The Income Tax (Returns Amendment) (Guernsey) Law, 1999”, 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 (Returns Amendment) (Guernsey) Law, 1999”, 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 said 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.

*A. K. Galloway*

**The Income Tax (Returns Amendment) (Guernsey) Law,**  
**1999**

**THE STATES**, in pursuance of their Resolution of 1st October, 1998<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.

**Time for making returns**

1. In section 68(1) of the Income Tax (Guernsey) Law, 1975<sup>b</sup> for "within twenty-one days of" there is substituted "within such period as the Administrator may therein specify, not being less than 21 days from".

**Citation**

2. This Law may be cited as the Income Tax (Returns Amendment) (Guernsey) Law, 1999.

**Effective date**

3. This Law shall have effect, by virtue of the States Resolution of 25th November, 1998<sup>c</sup> under and subject to the provisions of the Taxes and Duties (Provisional Effect) (Guernsey) Law, 1992<sup>d</sup>, on and after 1st January, 1999.

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<sup>a</sup> on Article 27 of Billet d'État No. XXI of 1998.

<sup>b</sup> Ordres en Conseil Vol. XXV, p.124; Vol. 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.

<sup>c</sup> on Article I.I of Billet d'État No. XXIII of 1998.

<sup>d</sup> Order in Council No. XI of 1992.