

Island of Guernsey



Ordinance of the States

II
1992

Made	...	...	...	...	...	...	...	...	...	29th January, 1992.
Came into operation	...	...	...	...	...	...	...	...	...	1st January, 1992.

The Income Tax (Settlements) (Guernsey) Ordinance, 1992

THE STATES, in pursuance of their Resolution of 11th December 1991(a), and in exercise of the powers conferred on them by sections 65(4) and 209(3) of the Income Tax (Guernsey) Law, 1975, as amended(b), hereby order:-

Approved sum for covenanted donations to charities.

1. The approved sum prescribed for the purposes of section 65 of the Income Tax (Guernsey) Law, 1975, as amended, is £1,000.

(a) on Article 1 of Billet d'Etat No. XXVI of 1991.

(b) Ordres en Conseil Vol. XXV, p.124; section 65 was substituted by the Income Tax (Amendment) (Guernsey) Law, 1979 (Ordres en Conseil Vol. XXVII, p.84).

Repeal.

2. The Income Tax (Guernsey) (Settlements) Ordinance, 1987(c), is repealed.

Citation.

3. This Ordinance may be cited as the Income Tax (Settlements) (Guernsey) Ordinance, 1992.

Commencement.

4. This Ordinance shall be deemed to have come into force on 1st January 1992.

K. H. TOUGH,
Her Majesty's Greffier

(c) Ordinance No. I of 1987.

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Her Majesty's Greffier, Royal Court House, Guernsey.

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