

Island of



Guernsey

Ordinance of the States

XXV

2000

Made..... 14th December, 2000.

Coming into operation..... 1st January, 2001.

The Income Tax (Settlements) Ordinance, 2000

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THE STATES, in pursuance of their Resolution of 14th December 2000^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 £1,500.

Repeal.

2. The Income Tax (Settlements) (Guernsey) Ordinance, 1992^c, is repealed.

Citation.

3. This Ordinance may be cited as the Income Tax (Settlements) (Guernsey) Ordinance, 2000.

Commencement.

4. This Ordinance shall come into force on 1st January, 2001.

^a On Article 1 of Billet d'Etat No. XXIV of 2000.

^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. XXVII, p.84; Vol. XXVIII, pp.184, 278, 353 and 409; Vol. XXIX, p.214; Vol XXXI, pp.406 and 473; No XXVI of 1990; 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. XIX of 1998.

^c Recueil d'Ordonnances Tome XXVI, p.5.