

Island of



Guernsey

## Ordinance of the States

**XXXIII**  
**2005**

Made..... 15th December, 2005

# **The Income Tax (Surcharges and Supplements) (Guernsey) (Amendment) Law, 2005 (Commencement) Ordinance, 2005**

**The Income Tax (Surcharges and Supplements)  
(Guernsey) (Amendment) Law, 2005  
(Commencement) Ordinance, 2005**

THE STATES, in pursuance of their Resolution of the 28<sup>th</sup> September, 2005<sup>a</sup>, and in exercise of the powers conferred on them by section 14 of the Income Tax (Surcharges and Supplements) (Guernsey) (Amendment) Law, 2005 and all other powers enabling them in that behalf, hereby order:-

**Commencement of Law.**

1. (1) The Income Tax (Surcharges and Supplements) (Guernsey) (Amendment) Law, 2005 ("**the Law of 2005**") shall come into force as follows.

(2) Section 7 of the Law, to the extent that -

- (a) it inserts a new section 199 ("surcharges for late payment") into the Income Tax (Guernsey) Law, 1975, and
- (b) it applies in relation to employers and their duties and liabilities under section 81A of the Income Tax (Guernsey) Law, 1975 in respect of the deduction and withholding of tax from emoluments and other specified classes of income,

and any other provision of the Law of 2005 so far as necessary for the purpose of giving effect to section 7 to that extent, shall come into force on the 15<sup>th</sup> April,

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<sup>a</sup> Article XII of Billet d'État No. XIV of 2005.

2006.

- (3) Section 7 of the Law, to the extent that -
  - (a) it inserts a new section 199 ("surcharges for late payment") into the Income Tax (Guernsey) Law, 1975, and
  - (b) it applies in relation to persons other than those described in subsection (2)(b), and the duties and liabilities of such persons under the Income Tax (Guernsey) Law, 1975,

and any other provision of the Law of 2005 so far as necessary for the purpose of giving effect to section 7 to that extent, shall come into force on the 30<sup>th</sup> June, 2006.

(4) Section 7 of the Law, to the extent that it inserts a new section 199A ("supplements for late repayment") into the Income Tax (Guernsey) Law, 1975, and any other provision of the Law of 2005 so far as necessary for the purpose of giving effect to section 7 to that extent, shall come into force on the 1<sup>st</sup> January, 2006.

(5) All provisions of the Law of 2005 other than those referred to in subsections (2), (3) and (4) and, for all purposes other than those referred to in those subsections, the provisions so referred to, shall come into force on the 1<sup>st</sup> January, 2006.

**Citation.**

2. This Ordinance may be cited as the Income Tax (Surcharges and Supplements) (Guernsey) (Amendment) Law, 2005 (Commencement) Ordinance,

2005.