

ORDER IN COUNCIL

IV
2003

ratifying a Projet de Loi

ENTITLED

The Income Tax (Tax Relief on Maintenance Payments) (Guernsey) Law, 2002

(Registered on the Records of the Island of Guernsey
on the 14th April, 2003.)



2003

ORDER IN COUNCIL



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

The 14th day of April, 2003 before Geoffrey Robert Rowland, Esquire, Deputy Bailiff; present:— David Charles Lowe, Esquire, Mrs. Eileen May Glass, Laurence Lenfestey Guille, Derek Martin Le Page, Stephen Edward Francis Le Poidevin, Alan Cecil Bisson, David Michael Jory, Keith Bichard, OBE, Esquires, The Reverend Peter Gerald Lane, Michael Henry De La Mare and Michael John Tanguy, Esquires, Jurats.

The Deputy Bailiff having this day placed before the Court a copy of an Order of Her Majesty in Council dated the 27th day of February, 2003, approving and ratifying a Projet de Loi of the States of Alderney entitled “The Income Tax (Tax Relief on Maintenance Payments) (Guernsey) Law, 2002”, 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.
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 and the Seneshal of Sark for registration on the records of those Islands respectively.

At the Court at Buckingham Palace

The 27th day of February, 2003

PRESENT,

The Queen's Most Excellent Majesty in Council

THE FOLLOWING, report from the Committee of Council for the Affairs of Jersey and Guernsey was today read at the Board:

“IN ACCORDANCE WITH YOUR MAJESTY’S General Order of Reference of the 22nd day of February 1952 the Committee have considered a petition of the States of Alderney:”

“That, in pursuance of their Resolution of 31st May, 2002, the States of Deliberation at a meeting on 25th September, 2002 approved a Projet de Loi entitled “The Income Tax (Tax Relief on Maintenance Payments) (Guernsey) Law, 2002” and requested the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction to it. That the Projet de Loi is as set forth in the attached Schedule. The Petition most humbly prays that Your Majesty might be graciously pleased to sanction “The Income Tax (Tax Relief on Maintenance Payments) (Guernsey) Law, 2002” and to order that it shall have force of law in the Islands of Guernsey and Herm.”

“THE COMMITTEE have considered the Projet de Loi and have agreed to report that it may be advisable for Your Majesty to approve and ratify it.”

HER MAJESTY, having taken the Report into consideration, was pleased, by and with the advice of Her Privy Council, to approve of and ratify the said Projet de Loi (a copy of which is annexed to this Order) and to order that it, together with this Order, shall have the force of law in the Islands of Guernsey and Herm and shall be entered on the Register of the Island of Guernsey and observed accordingly.

HER MAJESTY'S Officers in the Bailiwick of Guernsey, and all others whom it may concern, are therefore to take notice of Her Majesty's Order and to proceed accordingly.

A. K. Galloway

PROJET DE LOI

ENTITLED

The Income Tax (Tax Relief on Maintenance Payments) (Guernsey) Law, 2002

THE STATES, in pursuance of their resolution of the 31st May, 2002^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.

Amendment of Law as to tax relief on maintenance payments.

1. In the Income Tax (Guernsey) Law, 1975, as amended^b, section 43A^c is repealed.

Savings provisions for existing orders.

2. The repeal effected by section 1 shall not have effect in relation to any order described in the said section 43A which was made before the 1st March, 2003 (whether or not the order is varied after that date).

^a Article X of Billet d'État No. IX of 2002.

^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. 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; No. II of 1999; No. IV of 2000; Nos. VI and XVII of 2001; and No. VII of 2002.

^c Section 43A was inserted by Vol. XXXI, p. 473.

Citation.

3. This Law may be cited as the Income Tax (Tax Relief on Maintenance Payments) (Guernsey) Law, 2002.

Commencement.

4. This Law shall come into force on the 1st March, 2003.