

ORDER IN COUNCIL

Ratifying a Projet de Loi entitled

The Non-resident Traders Tax (Guernsey) Law, 1950.

(Registered on the Records of the Island of Guernsey
on the 22nd day of April, 1950.)



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1950.

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ORDER IN COUNCIL.



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

The 22nd day of April, 1950, before Quartier Le Pelley, Esquire, Lieutenant-Bailiff; present: Osmond Priaulx Gallienne, Esquire, Ernest de Garis, Esquire, O.B.E., Sir John Leale, James Frederick Carey, Arthur Falla, Walter John Sarre, Esquires, Richard Henry Johns, Esquire, O.B.E., William Robert Freaake Clark, Walter John Gavey and Ernest Francis Lainé, Esquires, Jurats.

The Lieutenant Bailiff having this day placed before the Court an Order of His Majesty in Council dated the 31st day of March, 1950, ratifying a *Projet de Loi* entitled "The Non-resident Traders Tax (Guernsey) Law, 1950",—the Court, after the reading of the said Order in Council and after having heard His Majesty's Procureur thereon, ordered that the said Order in Council be registered on the records of this Island and that a copy of this present Act, together with an extract of the said Order in Council be sent by His Majesty's Greffier to the Clerk of the Court of Alderney for registration on the records of that Island of which Order in Council the tenor followeth:—

At the Court at Windsor Castle

The 31st day of March, 1950.

Present,

The King's most Excellent Majesty

LORD PRESIDENT
CHANCELLOR OF THE DUCHY OF LANCASTER
SIR ALAN LASCELLES

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 22nd day of February, 1950, in the words following, viz. :—

“ YOUR MAJESTY having been pleased, by Your General Order of Reference of the 18th day of December, 1936, 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 22nd day of June, 1949, under and by virtue of the provisions of paragraph 5 of the First Schedule to the Income Tax (Guernsey, Alderney, Herm and Jersey Reciprocal Exemption) (Guernsey) Law, 1949, the States of Deliberation at a meeting held on the 11th day of January, 1950, approved a Bill or “ *Projet de Loi* ” entitled “ The Non-resident Traders Tax (Guernsey) Law, 1950 ” 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 in the words and figures 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 Non-resident Traders Tax (Guernsey) Law; 1950 ", and to order that the same shall have force of Law in the Islands of Guernsey, Alderney 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 ''.

HIS MAJESTY having taken the said Report into consideration is pleased, by and with the advice of His Privy Council, to approve of and ratify the said Projet de Loi, and to order, as it is hereby ordered, that the same shall have the force of Law within the Islands of Guernsey, Alderney and Herm.

AND HIS 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 His 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.

E. C. E. Leadbitter.

**Projet de Loi referred to in the foregoing
Order in Council.**

PROJET DE LOI

ENTITLED

The Non-resident Traders Tax (Guernsey) Law, 1950.

THE STATES, in pursuance of their Resolution of the 22nd day of June, 1949, under and by virtue of the provisions of paragraph 5 of the first Schedule to the Income Tax (Guernsey, Alderney, Herm and Jersey Reciprocal Exemption) (Guernsey) Law, 1949, have approved the following provisions, which, subject to the sanction of His Most Excellent Majesty in Council, shall have force of Law in this Island and in the Islands of Alderney and Herm :—

1. The tax (hereinafter called “the non-resident traders tax”) leviable under and by virtue of the provisions of the Income Tax (Guernsey, Alderney, Herm and Jersey Reciprocal Exemption) (Guernsey) Law, 1949, in pursuance of paragraph 5 of the First Schedule to that Law and of the Second Schedule thereto, may be levied by resolution of the States.

2. For the purposes of assessment, collection and administration and as regards the imposition of penalties and the right of appeal, the provisions of any law from time to time in force in this Island relating to Income Tax shall apply to the non-resident traders tax.

3. This Law shall be deemed to have come into force on the 1st day of January, 1949.

JAMES E. LE PAGE,
H.M. Greffier.