



# ORDER IN COUNCIL



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

*The 9th day of November, 1976, before Sir John Loveridge, Kt., C.B.E., Bailiff; present:— Claude Fortescue Nason, Esquire, Stanley Walter Gavey, Esquire, O.B.E., D'Arcy George Le Tissier, Esquire, Edward James Lainé, Esquire, C.B.E., D.F.C., Walter Francis Robin, Richard Alan Kinnerly, Esquires, Harry Wall Poat, Esquire, D.S.O., M.C., A.D.C., Richard Brook Sutcliffe, Richard Oliver Symons, Albert Richard McCartney Straw, Esquires, Frederick William Winslow Chandler, Esquire, D.S.O., D.F.C. and Lionel Walter Sarre, Esquire, M.B.E., K.P.M., Jurats.*

The Bailiff having this day placed before the Court an Order of Her Majesty in Council dated the 27th day of October, 1976, ratifying a *Projet de Loi* entitled "The Supplementary Family Allowances (Guernsey) Law, 1976", the Court, after the reading of the said Order in Council and after having heard Her Majesty's Comptroller thereon, ordered that the said Order in Council be registered on the records of this Island and 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 for registration on the records of that Island, of which Order in Council the tenor followeth:—

## At the Court at Buckingham Palace

The 27th day of October 1976

PRESENT,

### The Queen's Most Excellent Majesty in Council

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 21st day of September 1976, in the words following, viz.:—

“YOUR MAJESTY having been pleased, by Your General Order of Reference of the 22nd day of February 1952, 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 25th day of February 1976, the States of Deliberation at a meeting held on the 29th day of April 1976, approved a Bill or “Projet de Loi” entitled “The Supplementary Family Allowances (Guernsey) Law, 1976”, 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 Supplementary Family Allowances (Guernsey) Law, 1976”, and to order that the same shall have force of law in the Islands of Guernsey, Alderney and Herm.’

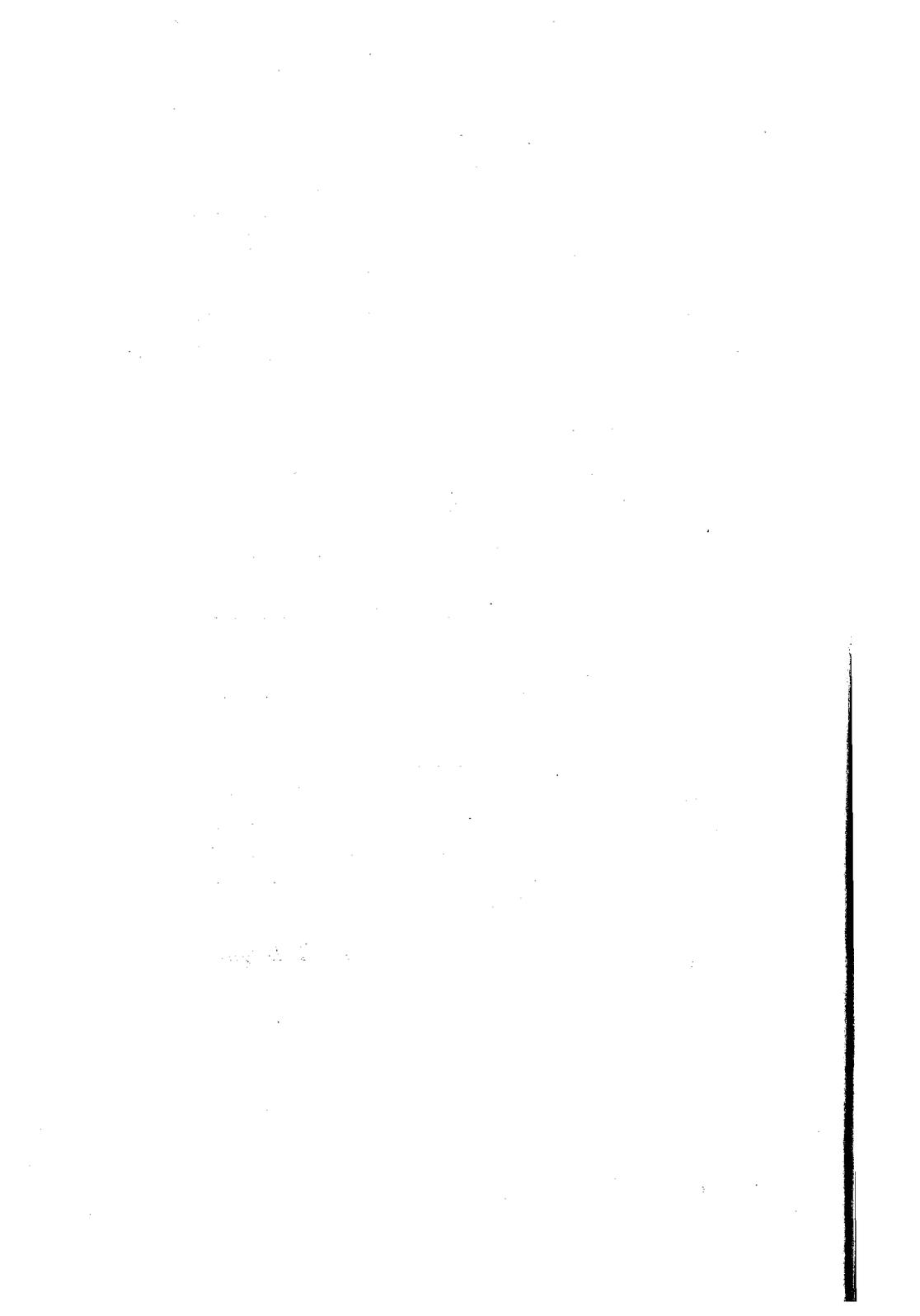
“THE LORDS OF THE COMMITTEE, in obedience to Your Majesty’s said Order of Reference, have taken the said Petition and the said Projet de Loi into consideration, and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition and to approve of and ratify the said Projet de Loi.”

HER MAJESTY having taken the said Report into consideration is pleased, by and with the advice of Her 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 HER 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 Governnor and Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other Her 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.

*N. E. Leigh.*



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

## PROJET DE LOI

ENTITLED

### **The Supplementary Family Allowances (Guernsey) Law, 1976**

#### ARRANGEMENT OF SECTIONS

Section

#### PART I

##### GENERAL PROVISIONS AS TO INTERPRETATION

1. General provisions as to interpretation.

#### PART II

##### SUPPLEMENTARY FAMILY ALLOWANCES

2. Payment of supplementary family allowances etc.
3. Meaning of "child".
4. Meaning of "family".
5. Provisions supplementary to section four.
6. Meaning of "assessable income of a family".
7. Annual and weekly rates of supplementary family allowances.
8. Increase in rates of supplementary family allowances where current income of family is substantially reduced.
9. Persons to whom supplementary family allowances are to be paid.

Section

PART III

CLAIMS, DURATION OF SUPPLEMENTARY  
FAMILY ALLOWANCES AND PAYMENTS

10. Determination of questions as to supplementary family allowances.
11. Accrual and termination of supplementary family allowances.
12. Accrual of increases in annual rate of supplementary family allowances, and reductions.
13. Method of payment, and time for obtaining payment.
14. Adjustment of overpayments.
15. Penalty for obtaining or receiving payment wrongfully.
16. Supplementary family allowances to be inalienable.
17. Disclosure of information by Administrator of Income Tax etc.

PART IV

MISCELLANEOUS

18. Power of the Authority to make regulations.
19. Regulations to be laid before the States.
20. Amendments.
21. Citation and commencement.

# PROJET DE LOI

ENTITLED

## **The Supplementary Family Allowances (Guernsey) Law, 1976**

THE STATES, in pursuance of their Resolution of the twenty-fifth day of February, nineteen hundred and seventy-six, 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, Alderney and Herm.

### PART I

#### GENERAL PROVISIONS AS TO INTERPRETATION

1. (1) In this Law, except where the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them, that is to say:—

General provisions as to interpretation.

“the Administrator” has the same meaning as in the Social Insurance (Guernsey) Law, 1964(a);

“the Administrator of Income Tax” has the same meaning as in the Income Tax Law;

“assessable income” has the same meaning as in the Income Tax Law;

“the Authority” means the States Insurance Authority constituted in accordance with the provisions of section forty-seven of the Social Insurance (Guernsey) Law, 1964;

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(a) Ordres en Conseil Vol. XIX, p. 286.

“the Children Board” means the States Children Board constituted in accordance with the provisions of the States Children Board and Public Assistance (Amendment) (Guernsey) Law, 1970(b);

“compulsory school age” has the same meaning as in the Education (Guernsey) Law, 1970(c), subject to the provisions of subsection (5) of section sixteen of that Law;

“date of entitlement” means, in relation to a supplementary family allowance awarded in respect of any family, the date on which all the requirements of this Law and of any regulations thereunder for the existence of a right to a supplementary family allowance for that family first became satisfied, or if when the award was made those requirements had become satisfied more than once, the date on which they last became satisfied;

“exemption allowance”, “charge of children allowance”, “children allowance” and “personal allowance”, as respects any Income Tax Year of Charge, have the same meanings respectively as those expressions have in any Resolution of the States under section thirty-six of the Income Tax Law relating to the personal and other allowances to which an individual resident in the Island is entitled by way of relief from income tax at the standard rate for that Year of Charge;

“the Income Tax Law” means the Income Tax (Guernsey) Law, 1975(d);

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(b) Ordres en Conseil Vol. XXII, p. 318.  
 (c) Ordres en Conseil Vol. XXII, p. 521.  
 (d) Ordres en Conseil No. IX, 1975.

- “Income Tax Year of Charge” has the same meaning as the expression “year of charge” has in the Income Tax Law;
- “the Island” means the Island of Guernsey and includes the Islands of Alderney and Herm;
- “issue” means issue of the first generation;
- “the Law of 1950” means the Family Allowances (Guernsey) Law, 1950(e);
- “the lower family income limit” means, in relation to the exemption allowance claimable under the Income Tax Law by any person, the amount of that allowance disregarding any element thereof relating to any child;
- “one-parent family” means a family of the description set out in paragraph (c) or paragraph (d) of section four of this Law;
- “the Ordinary Court” means the Royal Court sitting as an Ordinary Court;
- “prescribed” means prescribed by regulations;
- “recognised educational establishment” means an establishment recognised by the Administrator as being, or as comparable to, a university, college or school, and regulations may prescribe the circumstances in which a person is or is not to be treated for the purposes of this Law as receiving full-time education by attendance at such an establishment;
- “regulations” means regulations made by the Authority under this Law;
- “the Royal Court” means the Royal Court sitting as a Full Court;
- “standard rate of income tax”, as respects any Income Tax Year of Charge, means the

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(e) Ordres en Conseil Vol. XIV, p. 332.

standard rate of income tax prescribed by Resolution of the States in respect of that Year under subsection (2) of section five of the Income Tax Law;

“the States” means the States of Guernsey;

“Supplementary Family Allowances Year” means the period commencing on the first Monday in July in any year and ending on the Sunday next before the first Monday in July in the next following year;

“two-parent family” means a family of the description set out in paragraph (a) or paragraph (b) of section four of this Law.

(2) Except where the context otherwise requires, any reference in this Law to any other enactment shall be construed as including a reference to that enactment as amended, repealed, replaced, extended or applied by or under any other enactment including this Law.

(3) The Interpretation (Guernsey) Law, 1948(f), shall apply to the interpretation of this Law and of any regulations made thereunder in the Island of Alderney as well as in the Islands of Guernsey and Herm.

## PART II

### SUPPLEMENTARY FAMILY ALLOWANCES

Payment of  
supple-  
mentary  
family  
allowances  
etc.

2. (1) Subject to the provisions of this Law, there shall be paid by the Authority for every family which includes one or more children, for the benefit of the family as a whole, an allowance (to be known as, and hereafter in this Law referred to as, “supple-

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(f) Ordres en Conseil Vol. XIII, p. 355.

mentary family allowance”) at an annual rate calculated from time to time in accordance with the provisions of this Law.

(2) Sums to be paid on account of supplementary family allowances shall be payable only in the Island.

(3) Notwithstanding anything in this Law contained, no sum on account of supplementary family allowances shall be payable in respect of any period preceding the day on which this section shall come into force in pursuance of an Ordinance of the States made under subsection (2) of section twenty-one of this Law.

(4) It shall be a condition of the right to any supplementary family allowance for any family as respects any Supplementary Family Allowances Year—

(a) in the case of a two-parent family, that both the man and wife or one of them, or both the man and woman cohabiting as husband and wife or one of them, as the case may be, are treated under the Income Tax Law as being resident in the Island in the Income Tax Year of Charge in which that Supplementary Family Allowance Year commences or in the next following Income Tax Year of Charge;

(b) in the case of a one-parent family, that the man or woman, as the case may be, is so treated as being resident in the Island in either of those Income Tax Years of Charge.

(5) It shall be a condition of the right to any supplementary family allowance for any family—

- (a) in the case of a two-parent family, that both the man and wife or one of them, or both the man and woman cohabiting as husband and wife or one of them, as the case may be, are in the Island;
- (b) in the case of a one-parent family, that the man or woman, as the case may be, is in the Island.

(6) For the purposes of the last foregoing subsection, the temporary presence of a person in the Island or the temporary absence of a person therefrom shall be disregarded, and the question whether the presence or absence of a person is or is not to be treated as temporary for the said purposes shall be determined by reference to such rules as may be prescribed.

Meaning of  
"child".

3. (1) Subject to the provisions of this Law, a person shall be treated for the purposes of this Law as a child—

- (a) during any period whilst he is under the upper limit of the compulsory school age; and
- (b) during any period before the first day of August next following the day on which he attains the age of nineteen years whilst he is receiving full-time education by attendance at a recognised educational establishment.

(2) A person shall not be treated for the purposes of this Law as a child by virtue of paragraph (b) of subsection (1) of this section if the educational establishment at which he is receiving full-time education is outside the Island and the States Education Council is empowered under the Education

(Guernsey) Law, 1970(g), to grant allowances in respect of persons pursuing a course of education or training thereat.

(3) In determining for the purposes of paragraph (b) of subsection (1) of this section whether a person is receiving full-time education as mentioned in that paragraph, no account shall be taken of such interruptions as may be prescribed.

(4) For the purposes of this paragraph, a person who at any time attains the upper limit of the compulsory school age shall not be treated as being under that limit at any time thereafter notwithstanding any subsequent change in that limit.

4. Subject to the provisions of this Law, each of the following shall be treated for the purposes of this Law as constituting a family, that is to say—

Meaning of  
"family".

- (a) a man and his wife living together, any child being issue of theirs, his or hers and any child being maintained by them;
- (b) a man and a woman cohabiting as husband and wife, any child being issue of theirs, his or hers and any child being maintained by them, him or her;
- (c) a man not having a wife or not living together with his wife (and not being a man cohabiting as aforesaid), any child being issue of his, and any child being maintained by him; and
- (d) a woman not having a husband or not living together with her husband (and not being a woman cohabiting as aforesaid), any

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(g) Ordres en Conseil Vol. XXII, p. 318.

child being issue of hers and any child being maintained by her.

Provisions  
supple-  
mentary to  
section four.

5. (1) Subject to the provisions of this Law, it shall be a condition of a child being treated for the purposes of this Law as being included in a family that he is in the Island:

Provided that the temporary presence of a child in the Island or his temporary absence therefrom shall be disregarded, and the question whether the presence or absence of the child is or is not to be treated as temporary for the purposes of this subsection shall be determined by reference to such rules as may be prescribed.

(2) It shall be a condition of a child being treated for the purposes of this Law as included in a family as being issue of the man and his wife or one of them, of the man and woman cohabiting as husband and wife or one of them, of the man or of the woman (according as the family falls within paragraph (a), (b), (c) or (d) of the last foregoing section) that—

- (a) the child is living with them, him or her, as the case may be; or
- (b) if not, that the cost of providing for the child is contributed to by them taken together, by him or by her, as the case may be, at a weekly rate not less than the appropriate weekly rate mentioned in subsection (6) of this section.

(3) Subject to the provisions of the next following subsection, a person shall be treated for the purposes of this Law as maintaining a child—

- (a) if that person is the only person who contributes to the cost of providing for the child, or if that person contributes to the

said cost an amount greater than any other person contributes thereto; or

- (b) if that person is one of two or more persons who each contribute to the said cost an equal amount that is greater than any other person contributes thereto, and it is agreed between the said two or more persons, or in default of agreement the Administrator in his discretion decides, that, as between them, that person is to be preferred;

and not otherwise.

(4) A person shall not be treated as maintaining a child by virtue of the provisions of the last foregoing subsection unless—

- (a) the child is living with that person; or  
 (b) if not, that the cost of providing for the child is contributed to by him at a weekly rate not less than the appropriate weekly rate mentioned in subsection (6) of this section.

(5) For the purposes of the two last foregoing subsections—

- (a) a man and his wife living together, or a man and woman cohabiting as husband and wife, shall be treated as one person and amounts contributed by them respectively shall be aggregated accordingly; and  
 (b) references to a person shall be construed as references to such persons as are mentioned in paragraph (a), (b), (c) or (d) of the last foregoing section, that is to say, a man and his wife living together, a man and woman cohabiting as husband and wife, such a man as is mentioned in the said paragraph (c)

and such a woman as is mentioned in the said paragraph (*d*).

(6) Where the condition under paragraph (*b*) of subsection (2) or paragraph (*b*) of subsection (4) of this section as to the contribution made to the cost of providing for any child is applicable, the appropriate weekly rate referred to in those paragraphs shall be—

- (a) in the case where that child is the only child who falls to be included in a family under this Law, apart from those paragraphs, the weekly rate of the supplementary family allowance which is for the time being payable or may, apart from those paragraphs, be payable for the family, as the case may be;
- (b) in the case where that child falls to be included in a family under this Law, apart from those paragraphs, together with other children and that condition is applicable only in relation to that child—
  - (i) if a supplementary family allowance for the family is for the time being payable and that child is being treated as included in the family, the amount by which the weekly rate of the allowance would be reduced if that child ceased to be treated as included in the family;
  - (ii) if a supplementary family allowance for the family is for the time being payable and that child is not being treated as included in the family, the amount by which the weekly rate of the allowance would be increased if that child were to be treated as included in the family; or

- (iii) if no award of a supplementary family allowance for the family is for the time being in force, the amount by which the weekly rate of the supplementary family allowance for the family which may, apart from those paragraphs, be payable would be reduced if that child were not to be treated as included in the family;
- (c) in the case where that child falls to be included in a family under this Law, apart from those paragraphs, together with other children in relation to all or some of whom that condition is applicable—
- (i) if a supplementary family allowance for the family is for the time being payable and the children in relation to whom that condition is applicable are being treated as included in the family, an amount equal to the quotient of the amount by which the weekly rate of the allowance would be reduced if those children ceased to be treated as included in the family divided by the number of those children;
  - (ii) if a supplementary family allowance for the family is for the time being payable and all or some of the children (including that child) in relation to whom that condition is applicable are not being treated as included in the family, an amount equal to the quotient of the amount by which the weekly rate of the allowance would be increased if those children were to be included in the family divided by the number of those children; or

(iii) if no award of a supplementary family allowance for the family is for the time being in force, an amount equal to the quotient of the amount by which the weekly rate of the supplementary family allowance for the family which may, apart from those paragraphs, be payable would be reduced if the children (including that child) in relation to whom that condition is applicable were not to be treated as included in the family, divided by the number of those children.

(7) For the purposes of this section—

(a) the expression “providing for the child” means making available for the child food, clothing, lodging, education and any other things reasonably required for the child’s benefit having regard to all the circumstances;

(b) the making available in kind of anything used for providing for a child shall be treated as a contribution to the cost of providing for the child of an amount equal to the value thereof;

(c) money paid for a thing made available in kind shall be treated as contributed by any person so far, and so far only, as it is paid or made available at that person’s own expense or out of property belonging to that person beneficially.

(8) Where a child could otherwise be treated under this Law as included at the same time in one family as being issue of the man and his wife or one of them, of the man and woman cohabiting as husband and wife or one of them, of the man or

of the woman (according as the family falls within paragraph (a), (b), (c) or (d) of the last foregoing section), and in another family as being maintained by any other person, the child shall be treated as then included in the family in which he falls to be included as being issue as aforesaid.

(9) Where a child could otherwise be treated under this Law as included at the same time in one family as being issue of his father, and in another family as being issue of his mother, the child shall be treated as then included in one of those families to the exclusion of the other as may be agreed between the father and the mother, or in default of agreement as the Administrator may in his discretion decide.

(10) For the purposes of this Law, a child shall not be treated as included in any family as respects any period during which he is—

- (a) detained in any place by virtue of an order made under the provisions of Article thirty-four or Article thirty-five of the Law entitled “Loi ayant rapport à la Protection des Enfants et des Jeunes Personnes”, registered on the tenth day of February, nineteen hundred and seventeen<sup>(h)</sup>;
- (b) detained by virtue of the provisions of the Law entitled “Loi ayant rapport à l’Asile des Enfants”, registered on the twenty-fourth day of November, nineteen hundred and twenty-eight<sup>(i)</sup>, in any institution and is not for the time being boarded out by virtue of the provisions of that Law;

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(h) Ordres en Conseil Vol. V, p. 345.

(i) Ordres en Conseil Vol. VIII, p. 238.

- (c) detained in any place by virtue of the provisions of section one of the Homicide (Guernsey) Law, 1965(j);
- (d) in the care of a local authority by virtue of a special care order made under the Children and Young Persons (Guernsey) Law, 1967(k), and is not for the time being allowed by the local authority to be under the charge and control of a parent, guardian, relative or friend;
- (e) in custody in any place by virtue of any order made under section eleven of the Children and Young Persons (Guernsey) Law, 1967;
- (f) in the care of the Children Board by virtue of an order under the Children and Young Persons (Guernsey) Law, 1967, committing him to the care of the Board and is not for the time being boarded out by virtue of the provisions of that Law.

(11) For the purposes of this Law, a child shall not be treated as included in any family if there is for the time being in force a resolution of the Children Board under section twenty-five of the Child Protection (Guernsey) Law, 1972(l), with respect to that child:

Provided that the provisions of this subsection shall not apply as respects any period during which the child is boarded out by the Children Board or is allowed by the Board to be under the control of a parent, guardian, relative or friend of the child.

(12) For the purposes of this Law, a man and his wife shall not be deemed to be living otherwise

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(j) Ordres en Conseil Vol. XX, p. 59.

(k) Ordres en Conseil Vol. XXI, p. 34.

(l) Ordres en Conseil Vol. XXIII, p. 238.

than together unless they are permanently living in separation either by agreement or under an order of a court, or one of them has deserted the other and the separation which is incident to the desertion has not come to an end.

(13) For the purposes of this Law, a child being legitimate issue of a deceased spouse of any person by an earlier marriage of the deceased spouse to another shall be treated as issue of that person, and a child being illegitimate issue of a deceased spouse of any person shall be treated as issue of that person so far as regards any period during which the child is living with that person:

Provided that the provisions of this subsection shall not have effect in a case in which the marriage between the person in question and his or her deceased spouse was terminated otherwise than by the deceased spouse's death.

(14) For the purposes of this Law, where a child born before the marriage of the child's parents has been legitimated by virtue of the subsequent marriage of the parents, the child shall be deemed to be issue of the marriage.

(15) For the purposes of this Law, a child adopted in pursuance of an adoption order made in the Island or in any other part of the British Islands, or by an overseas adoption within the meaning of section five of the Adoption (Guernsey) Law, 1970(m), shall be treated as if the child were legitimate issue of the adopter, or, if the child was adopted by two spouses jointly, or by one of two spouses after their marriage, as if the child were legitimate issue of their marriage, and shall not be treated as being issue of any other person.

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(m) Ordres en Conseil Vol. XXII, p. 380.

(16) For the purposes of this Law, an illegitimate child shall not be treated as being the issue of the child's father except where the child's father and mother are cohabiting as husband and wife.

(17) References in this Law to the parents, a parent, the father, or the mother of a child, or to an illegitimate child, shall be construed in accordance with the provisions of the four last foregoing subsections.

(18) Subject to the provisions of subsection (10) and subsection (11) of this section, for the purposes of this Law a child shall not be deemed to have ceased to live with a person by reason of any temporary absence, and in particular by reason of absence at any recognised educational establishment; and a person who has been contributing at any rate to the cost of providing for a child, or has been maintaining a child, shall not be treated as having ceased so to contribute, or to maintain the child, by reason of any temporary interruption or reduction of his contribution to the cost of providing for the child; and the question whether any such absence (other than at a recognised educational establishment), interruption or reduction is or is not to be treated as temporary for the said purposes shall be determined by reference to such rules as may be prescribed.

Meaning of  
"assessable  
income of a  
family".

6. (1) Subject to the provisions of subsection (2) of this section, for the purposes of this Law the assessable income of a family for any Income Tax Year of Charge shall be taken to mean—

(a) in relation to a family of the description set out in paragraph (a) of section four of this Law, the assessable income of the husband and wife for that Year of Charge

as certified by the Administrator of Income Tax;

- (b) in relation to a family of the description set out in paragraph (b) of that section, the aggregate of the assessable incomes of the man and woman cohabiting as husband and wife for that Year of Charge certified as aforesaid;
- (c) in relation to a family of the description set out in paragraph (c) or paragraph (d) of that section, the assessable income of the man or woman, as the case may be, for that Year of Charge certified as aforesaid.

(2) Where the assessable income of a family of the description set out in paragraph (a), (c) or (d) of section four of this Law for any Income Tax Year of Charge is determined under the Income Tax Law by reference to a period of less than a year, the Administrator of Income Tax shall calculate the amount which, in his opinion, would constitute the assessable income of that family for that Year of Charge if it had been determined under that Law by reference to a period of a year; and in that event the assessable income of that family for that Year of Charge shall, for the purposes of this Law, be taken to be that amount as certified by the Administrator of Income Tax.

(3) Where, in the case of a family of the description set out in paragraph (b) of section four of this Law, the assessable income for any Year of Charge of the man or the woman cohabiting as husband and wife is determined under the Income Tax Law by reference to a period of less than a year, the Administrator of Income Tax shall calculate the amount which, in his opinion, would constitute his or her assessable income for that Year of Charge if

it had been determined under that Law by reference to a period of a year; and, in that event, in aggregating the assessable incomes of the man and woman so as to determine the assessable income of that family for that Year of Charge for the purposes of this Law, the assessable income of the man or woman, as the case may be, shall be taken to be the amount of his or her assessable income as so calculated and certified by the Administrator of Income Tax.

Annual and weekly rates of supplementary family allowances.

7. (1) Subject to the provisions of this Law, the annual rate of the supplementary family allowance payable for a family as respects any Supplementary Family Allowances Year shall be—

- (a) in the case of a two-parent or one-parent family with an assessable income for the Income Tax Year of Charge in which that Supplementary Family Allowances Year commences which does not exceed the lower family income limit of the relevant exemption allowance claimable as respects that Year of Charge, the maximum annual rate for such a family, as respects that Supplementary Family Allowances Year, as calculated in accordance with the provisions of the next following subsection;
- (b) in the case of a two-parent or one-parent family with an assessable income for the Income Tax Year of Charge in which that Supplementary Family Allowances Year commences which exceeds the lower family income limit of the relevant exemption allowance claimable as respects that Year of Charge, such amount (if any) equal to—
  - (i) the maximum annual rate for such a family as respects that Supplementary

Family Allowances Year as calculated in accordance with the provisions of the next following subsection;

- (ii) reduced by the product of the amount by which the assessable income of the family for that Year of Charge exceeds the lower family income limit of the relevant exemption allowance claimable as respects that Year of Charge and the standard rate of income tax for that Year of Charge.

(2) For the purposes of this section, the maximum annual rate of the supplementary family allowance for any family as respects any Supplementary Family Allowances Year shall be calculated by multiplying—

- (a) the product of the maximum amount of the element relating to a child of the relevant exemption allowance as respects the Income Tax Year of Charge in which that Supplementary Family Allowances Year commences and the standard rate of income tax for that Year of Charge; by
- (b) the number of children included in the family for the purposes of this Law.

(3) For the purposes of this section, any reference to the relevant exemption allowance claimable as respects any Income Tax Year of Charge shall be taken to mean—

- (a) as respects a two-parent family, the exemption allowance claimable as respects that Year of Charge in the case of a person who, but for his entitlement to such exemption allowance; would have been entitled to the personal allowance claimable by married persons and to a children allowance; and

(b) as respects a one-parent family, the exemption allowance claimable as respects that Year of Charge in the case of a person who, but for his entitlement to such exemption allowance, would have been entitled to the personal allowance claimable by persons other than married persons and to a charge of children allowance.

(4) Where the element relating to a child of the exemption allowance as respects any Income Tax Year of Charge is reduced under the Income Tax Law in relation to any child included in any family under this Law as respects the Supplementary Family Allowances Year commencing in that Year of Charge by reason of the income of the child in his own right or by reason of the entitlement to a children allowance in respect of the child by a person who is not so included in the family, the annual rate of the supplementary family allowance for that family as respects that Supplementary Family Allowances Year as calculated in accordance with the foregoing provisions of this section shall be reduced by an amount calculated by multiplying the amount by which that element of the exemption allowance is reduced as aforesaid by the standard rate of income tax for that Year of Charge.

(5) For the purposes of this Law—

(a) the weekly rate of a supplementary family allowance for any family as respects any Supplementary Family Allowances Year shall be calculated by dividing by fifty-two the annual rate of the allowance for that family for that Year as calculated in accordance with the foregoing provisions of this section; and

(b) where the amount of the weekly rate so calculated exceeds ten new pence but is not a multiple of five new pence, the amount by which it exceeds the multiple of five next below it shall, if it is two and one-half new pence or more, be treated as five new pence and, if it is less than two and one-half new pence, be disregarded.

(6) Where the weekly rate of a supplementary family allowance as calculated in accordance with paragraph (a) of the last foregoing subsection is less than ten new pence, no payment shall be made as on account of the allowance.

(7) In multiplying any amount by the standard rate of income tax for any Income Tax Year of Charge for the purposes of this section, the standard rate shall be expressed as a decimal of one pound.

(8) Where, in the case of a family of the description set out in paragraph (a), (c) or (d) of section four of this Law, the date of entitlement to a supplementary family allowance for that family as respects any Supplementary Family Allowances Year occurs in the Income Tax Year of Charge (hereafter in this subsection referred to as "the next Year of Charge") next following the Income Tax Year of Charge (hereafter in this subsection referred to as "the normal Year of Charge") in which that Supplementary Family Allowances Year commenced and no assessment under the Income Tax Law falls to be made as respects the income of that family by reference to the normal Year of Charge or any period thereof, but an assessment under that Law has been made as respects the income of that family by reference to the next Year of Charge or any period thereof,—

- (a) any reference in the foregoing provisions of this section to the assessable income of a family for the normal Year of Charge shall, for the purposes of calculating the annual rate of the supplementary family allowance for that family for that Supplementary Family Allowances Year, be deemed to be a reference to the assessable income of that family for the next Year of Charge;
- (b) the reference in subsection (4) of this section to the Supplementary Family Allowances Year commencing in any Income Tax Year of Charge shall be deemed to be a reference to the Supplementary Family Allowances Year ending in that Year of Charge.

Increase in rates of supplementary family allowances where current income of family is substantially reduced.

8. (1) Where a supplementary family allowance is payable for any family as respects any Supplementary Family Allowances Year (being a family of the description set out in paragraph (a), (c) or (d) of section four of this Law) and an assessment has been made under the Income Tax Law whereby the income of the family has been re-assessed by reference to any period falling wholly or partly within that Supplementary Family Allowances Year or within the Income Tax Year of Charge in which that Supplementary Family Allowances Year commenced, the Administrator if he is satisfied that—

- (a) the amount of the assessable income of the family as so re-assessed is substantially lower than the amount of the assessable income of the family by reference to which the annual rate of the allowance for the family as respects that Year was last calculated in accordance with the provisions of the last foregoing section; and

- (b) the income of the family for the time being is unlikely to increase substantially during the unexpired portion of that Year;

may award an increase in the annual rate of the allowance for the family as respects that Supplementary Family Allowances Year by such amount as he, in his discretion, thinks fit, so, however, that it shall not exceed the maximum annual rate of a supplementary family allowance for such a family as respects that Supplementary Family Allowances Year as calculated as aforesaid; and in that event the weekly rate of the allowance shall be recalculated in accordance with the provisions of subsection (5) of the last foregoing section.

(2) In the case of a family of the description set out in paragraph (b) of section four of this Law for which a supplementary family allowance is payable as respects any Supplementary Family Allowances Year, the Administrator may award an increase in the annual rate of the allowance as respects that Year where he is satisfied that such an increase would have been justified under subsection (1) of this section had the family been a family of the description set out in paragraph (a) of the said section four; and in that event the weekly rate of the allowance shall be re-calculated in accordance with the provisions of subsection (5) of the last foregoing section.

9. (1) Subject to the provisions of the next following subsection, supplementary family allowances shall belong—

- (a) in the case of a two-parent family, to the wife or to the woman cohabiting with the man as his wife, as the case may be;
- (b) in the case of a one-parent family, to the man or woman, as the case may be.

Persons to whom supplementary family allowances are to be paid.

(2) Sums to be paid on account of an allowance for a two-parent family shall be receivable either by the man or by the wife, or either by the man or woman cohabiting as husband and wife, as the case may be.

(3) Notwithstanding anything in the last foregoing subsection, if the Administrator is satisfied in the case of a two-parent family that the recipient of the allowance is not a proper person as against the other to receive it, he may direct that sums on account of the supplementary family allowance for that family becoming receivable after the expiration of fourteen days from the date of the direction shall be receivable as between them, by the other only.

### PART III

#### CLAIMS, DURATION OF SUPPLEMENTARY FAMILY ALLOWANCES AND PAYMENTS

Determina-  
tion of  
questions  
as to supple-  
mentary  
family  
allowances.

10. (1) Subject to the provisions of this Law and in accordance with regulations made thereunder, all claims for or in respect of supplementary family allowances shall be made to the Administrator, and any questions as to the right to a supplementary family allowance for any family or as to the amount of the allowance shall be decided by him.

(2) Subject to the provisions of the next following subsection, any person aggrieved by an award or decision of the Administrator in respect of a supplementary family allowance (including an award or decision as revised by the Administrator under subsection (7) of this section) may appeal from the award or decision to the Family Allowances Tribunal constituted in accordance with the provisions of section five of the Law of 1950 (hereafter in this Law referred to as "the Tribunal").

(3) No appeal shall lie to the Tribunal under this section from a decision of the Administrator—

- (a) as respects any matter which by this Law is to be within his discretion or to be certified by him;
- (b) deciding an issue which by this Law depends on any facts being shown to his satisfaction;
- (c) as to the amount of the assessable income of a family for any Income Tax Year of Charge.

(4) The Tribunal may refer to the Ordinary Court for decision any question of law arising in connection with the determination of an appeal to the Tribunal under this section in such manner and within such period as shall be laid down by Order of the Royal Court.

(5) Any person aggrieved by a decision of the Tribunal on any question of law may appeal from that decision to the Ordinary Court in such manner and within such period as shall be laid down by Order of the Royal Court as aforesaid.

(6) The decision of the Administrator or of the Tribunal, as the case may be, on any claim or question in respect of which there has been no appeal under this section within the time prescribed or laid down by Order of the Royal Court, as the case may be, shall be final.

(7) The Administrator may, at any time and from time to time, revise any award made or decision given by him under this Law, if it appears to him that the award or decision might properly be reconsidered in view of further information which has been brought to his notice since the date on which it was made or given as to the circum-

stances existing at the time by reference to which it was made or given, or by reason of some mistake having been made with respect to those circumstances or to the law:

PROVIDED that this subsection shall not apply to an award or decision relating to a matter which is the subject of an appeal to the Tribunal under this section, or until the time prescribed for bringing such an appeal under this Law has expired, unless the person who brought the appeal, or is entitled to bring the appeal, as the case may be, consents; and this subsection shall not apply to an award made by the Administrator for the purpose of giving effect to a decision given by the Tribunal or by the Ordinary Court, as the case may be, unless the person to whom the allowance in question belongs consents.

(8) If, in any case in which a decision has been given by the Tribunal with respect to a matter which has formed the subject of an appeal to the Tribunal under this section, it appears to the Administrator that the decision might properly be reconsidered in view of further information which has been brought to his notice since the date on which it was given as to the circumstances existing at the time by reference to which it was given, or of any apparent inconsistency between the decision and any other decision subsequently given by the Ordinary Court or by the Tribunal, he may cause the decision to be referred to the Tribunal for reconsideration and the Tribunal may revise the decision.

(9) If, in any case in which a decision has been given by the Ordinary Court with respect to a matter which has formed the subject of an appeal to the Ordinary Court under this section, it appears to

the Administrator that the decision might properly be reconsidered in view of further information which has been brought to his notice since the date on which it was given as to the circumstances existing at the time by reference to which it was given, he may cause the decision to be referred to the Ordinary Court for reconsideration and the Ordinary Court may revise the decision.

11. (1) Subject to the provisions of this section and of section thirteen of this Law, where a supplementary family allowance has been awarded, it shall begin to accrue—

Accrual and termination of supplementary family allowances.

(a) if the claim therefor was made within three months from the date of entitlement, on that date;

(b) if the claim was not made within three months from the date of entitlement and the claimant shows to the satisfaction of the Administrator that he had good cause for the delay in making his claim, on the date of entitlement or at the beginning of the period of twelve months immediately preceding the date on which the claim was made, whichever is the later; or

(c) in any other case, at the beginning of the period of three months immediately preceding the date on which the claim was made.

(2) Where an award of a supplementary family allowance is—

(a) a revised award made by the Administrator in pursuance of the provisions of subsection (7) of the last foregoing section in view of further information brought to his notice;

(b) an award made for giving effect to a revised decision given by the Tribunal in pursuance

- of the provisions of subsection (8) of that section in view of such information; or
- (c) an award made for giving effect to a revised decision given by the Ordinary Court in pursuance of the provisions of subsection (9) of that section in view of such information;

paragraph (b) of subsection (1) of this section shall have effect as if the claim had been made on the date on which that information was brought to the notice of the Administrator, and he may for the purposes of this subsection certify the date on which information was brought to his notice.

(3) Subject to the provisions of section thirteen of this Law, a supplementary family allowance awarded in respect of any family shall terminate when any of the requirements of this Law or of any regulations thereunder for the existence of a right to a supplementary family allowance for that family ceases to be satisfied or when any sum as on account of that allowance ceases to be payable by virtue of section seven of this Law:

Provided that the provisions of this subsection shall be without prejudice—

- (a) to the revision of any decision by the Administrator, the Tribunal or the Ordinary Court in pursuance of the provisions of the last foregoing section as to the termination of a supplementary family allowance; and
- (b) to a claim for, and the payment of any sum on account of, an increase in the annual rate of a supplementary family allowance as respects any Supplementary Family Allowances Year.

(4) When it appears to the Administrator that a supplementary family allowance awarded is about to

terminate, or has terminated, under this section, he shall take all necessary steps for stopping payments on account thereof on its termination or so soon as may be practicable thereafter, and the stopping of payments on account of a supplementary family allowance under this subsection shall be treated for the purposes of the last foregoing section as a decision of the Administrator that the allowance has terminated.

12. (1) Subject to the provisions of the next following section, where the annual rate of a supplementary family allowance for any family as respects any Supplementary Family Allowances Year has been increased by reason of a child becoming included in that family for the purposes of this Law during that Year, the award of the increase shall begin to accrue—

Accrual of increases in the annual rate of supplementary family allowances, and reductions.

- (a) if the claim therefor was made within three months from the date on which that child became included in that family, on that date;
- (b) if the claim was not made within three months from that date and the claimant shows to the satisfaction of the Administrator that he had good cause for the delay in making his claim, on that date, or at the beginning of the period of twelve months immediately preceding the date on which the claim was made, whichever is the later; or
- (c) in any other case, at the beginning of the period of three months immediately preceding the date on which the claim was made.

(2) For the purposes of subsection (1) of this section, where a child becomes included in a family

for the purposes of this Law more than once in any Supplementary Family Allowances Year, the date on which he became so included in the family shall, as respects any award as is mentioned in that subsection, be taken to be the date on which he last became so included in the family before the making of that award.

(3) Subject to the provisions of the next following section, where the annual rate of a supplementary family allowance for any family as respects any Supplementary Family Allowances Year has been increased under an award made in pursuance of the provisions of section eight of this Law, the award of such increase shall begin to accrue on the date on which the claim therefor was made.

(4) Subject to the provisions of the next following section, upon any person ceasing in any Supplementary Family Allowances Year to be a child included for the purposes of this Law in a family in which one or more other persons continue to be so included, the annual rate for the time being of the supplementary family allowance for that family as respects that Year shall be reduced by an amount equal to the difference between the amount of that rate and the amount of the annual rate of the supplementary family allowance for that family, excluding that person, as respects that Year as calculated in accordance with the provisions of section seven of this Law; and in that event the weekly rate of the allowance as so reduced shall be calculated in accordance with the provisions of the said section seven.

Method of  
payment,  
and time for  
obtaining  
payment.

13. (1) Supplementary family allowances shall be payable by sums on account thereof receivable at such times, in such manner, and subject to such conditions as may be prescribed.

(2) The right to so much of a supplementary family allowance as is payable by a sum on account thereof made receivable (whether unconditionally or subject to satisfaction of any prescribed conditions) on any day shall be extinguished at the expiration of twelve months from that day if payment thereof has not been obtained during that period.

(3) The regulations to be made for the purposes of this section may make provision for securing that the beginning of accruer of supplementary family allowances at such annual rates as shall from time to time be determined under this Law in respect thereof shall coincide with a day in the week on which sums on account of supplementary family allowances made receivable weekly are to become receivable, and that the termination or reduction of supplementary family allowances shall coincide with a day next before such a day.

14. (1) If it is found at any time that a sum has been paid as on account of a supplementary family allowance being a sum which was not properly payable, the Administrator may require it to be repaid,—

Adjustment of overpayments.

- (a) if it was paid to a person as in his own right, by that person, or
- (b) if it was paid to a person as on behalf of another, either by that person or by that other person;

so, however, that the Administrator shall not require repayment by a person who is shown to his satisfaction to have acted in good faith in all respects as to the obtaining and receipt of the sum in question.

(2) In the case of a sum paid as on account of a supplementary family allowance for the family

of a man and his wife living together which the wife could under subsection (1) of this section be required to repay, the husband may be required to repay it.

(3) In the case of a sum paid as on account of a supplementary family allowance for the family of a man and woman cohabiting together as husband and wife which the woman could under subsection (1) of this section be required to repay, the man may be required to repay it.

(4) If it is found at any time that a sum properly payable on account of a supplementary family allowance has been paid to a person by whom it was not properly receivable, the Administrator may require that person to repay it:

**PROVIDED** that the Administrator shall not require repayment by a person who is shown to his satisfaction to have acted in good faith in all respects as to the obtaining and receipt of the sum in question.

(5) In case of the death of a person who could be required to repay a sum under this section, the Administrator may require it to be repaid by his personal representative.

(6) Any sum which a person is required under this section to repay to the Administrator may be recovered by the Administrator as a debt due to the States.

(7) Any sum which a person is required under this section to repay to the Administrator may, without prejudice to any other remedy, be recovered by means of deductions from any other sum receivable on account of any supplementary family allowance by the person to whom the sum was paid, unless it was paid to that person as on behalf of another, and in that case it may, without prejudice to any

other remedy, be recovered by means of deductions from any other sum receivable on account of any supplementary family allowance by that other person.

(8) If, after a supplementary family allowance has been awarded for a family in which a child has been treated as included, facts are brought to the Administrator's notice from which it appears that the child should not have been treated as included in that family, but was treated as included in another family, during a period for which sums have been paid as on account of the supplementary family allowance awarded, and a subsequent award is made of a supplementary family allowance, or an increase in the amount of a supplementary family allowance, for that other family as including the child so as to accrue during that period or any part thereof, sums on account of the supplementary family allowance awarded for that other family shall be payable only—

- (a) for the period after such date as may be certified by the Administrator as being the earliest reasonably practicable date for taking the necessary action in view of the said facts for stopping or reducing, as the case may be, payments as on account of the supplementary family allowance for the first-mentioned family; and
- (b) for any period before that date in respect of which payment of sums as on account of the supplementary family allowance for the first-mentioned family has not been made, or in respect of which payment has been so made but of sums which have been repaid or recovered under this section.

Penalty for obtaining or receiving payment wrongfully.

15. If any person—

- (a) with intent to obtain any sum as on account of a supplementary family allowance, either as in that person's own right or as on behalf of another, furnishes any information which he knows to be false in a material particular, or recklessly furnishes any information which is false in a material particular, or withholds any material information; or
- (b) obtains or receives any sum as on account of a supplementary family allowance, either as in that person's own right or as on behalf of another, knowing that it was not properly payable, or not properly receivable by him;

that person shall be liable, on conviction, to a fine not exceeding four hundred pounds or to imprisonment for a term not exceeding three months or to both such fine and imprisonment.

Supplementary family allowances to be inalienable.

16. Every assignment of, or charge on, and every agreement to assign or charge, a supplementary family allowance or any part of a supplementary family allowance or any sum to be paid on account of a supplementary family allowance, shall be void, and on the insolvency of a person to whom a supplementary family allowance belongs or by whom sums on account of an allowance are receivable, no rights in respect of the allowance or of any sum to be paid on account thereof shall pass to any trustee or other person acting on behalf of the creditors.

Disclosure of information by Administrator of Income Tax etc.

17. (1) No obligation as to secrecy imposed by the Income Tax Law shall prevent information obtained for the purposes of that Law with respect to any person or the amount of the income of any person

from being disclosed by the Administrator of Income Tax, or any person authorised by the Administrator of Income Tax to disclose such information, to the Administrator or to any person authorised by the Administrator to receive such information in connection with the operation of this Law if that person, or any other person acting on behalf of that person, has authorised the Administrator of Income Tax in writing to disclose such information to the Administrator in that connection; and accordingly a person shall not be guilty of an offence under that Law by reason of the disclosure by him of any such information in pursuance of any such authorisation.

(2) Information which is disclosed to any person by virtue of subsection (1) of this section shall not be further disclosed except—

- (a) to any person to whom disclosure of such information may be made by virtue of that subsection;
- (b) for the purposes of civil or criminal proceedings in connection with the operation of this Law;
- (c) for any of the purposes of section ten of this Law.

(3) If any person discloses any information in contravention of the provisions of the last foregoing subsection, he shall be guilty of an offence and liable, on conviction, to a fine not exceeding one hundred pounds or to imprisonment for a term not exceeding one month or to both such fine and imprisonment.

## PART IV

## MISCELLANEOUS

Power of the Authority to make regulations.

18. (1) The Authority may make regulations for prescribing anything which under this Law is to be prescribed and generally for carrying this Law into effect, and in particular, but without prejudice to the generality of this subsection—

- (a) for prescribing the manner in which claims to supplementary family allowances or any increases in the amount thereof may be made;
- (b) as to the information and evidence to be furnished by persons claiming supplementary family allowances or any increases in the amount thereof, by persons to whom supplementary family allowances belong or by persons by whom or on whose behalf sums on account of supplementary family allowances are receivable;
- (c) for authorising in such cases as may be prescribed the payment of any sum as on account of a supplementary family allowance during any period intervening between the making of any claim or the raising of any question and the final determination of the claim or question;
- (d) for enabling a person to be appointed to exercise, on behalf of a claimant or of a person to or by whom a supplementary family allowance belongs or is receivable, who may be or may become unable for the time being to act, any right or power which that claimant or person may be entitled to exercise under this Law, and for authorising a person so appointed to

receive any sum on account of a supplementary family allowance on behalf of that claimant or person;

- (e) for making provision, in connection with the death of persons who had made claims for or in respect of supplementary family allowances, to whom supplementary family allowances belonged or by whom sums on account of supplementary family allowances were receivable; for enabling such claims to be proceeded with, for extending the period limited by section thirteen of this Law for obtaining payment of such sums; for authorising payment or distribution of such sums to or amongst persons claiming as personal representatives, legatees, next of kin or creditors of such persons (or, in case of illegitimacy of deceased persons, to or amongst others), and for dispensing with strict proof of the title of persons so claiming;
- (f) for regulating the procedure to be followed in the case of any appeal under section ten of this Law from the decision of the Administrator to the Tribunal;
- (g) as to the time to be allowed for making an appeal to the Tribunal; and
- (h) for regulating the procedure to be followed on any reference by the Administrator to the Tribunal under section ten of this Law.

(2) If any person contravenes or fails to comply with any regulations made under this Law, he shall be liable, on conviction, to a fine not exceeding fifty pounds.

Regulations  
to be laid  
before the  
States.

19. Regulations made by the Authority under this Law shall be laid before a meeting of the States as soon as may be after the making thereof, and, if at the meeting or at the next subsequent meeting, the States resolve that the regulations be annulled, the regulations shall cease to have effect but without prejudice to anything done thereunder or to the making of any new regulations by the Authority.

Amend-  
ments.

20. (1) In subsection (4) of section forty-four and section fifty-seven of the Social Insurance (Guernsey) Law, 1964, the references therein to the Family Allowances (Guernsey) Law, 1950, wherever they occur, shall be deemed to include references to this Law.

(2) In the proviso to subsection (5) of section sixteen of the Education (Guernsey) Law, 1970, there shall be inserted, immediately after the words "family allowances", a comma followed by the words "supplementary family allowances".

Citation and  
commence-  
ment.

21. (1) This Law may be cited as the Supplementary Family Allowances (Guernsey) Law, 1976.

(2) This Law shall come into force on such day as shall be appointed in that behalf by Ordinance of the States and different days may be so appointed for different purposes and for different provisions of this Law.

R. H. VIDELO,

Her Majesty's Greffier.