

# ORDER IN COUNCIL

II  
1995

ratifying a Projet de Loi

ENTITLED

## The Tax on Rateable Values (Amendment) (Guernsey) Law, 1995

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(Registered on the Records of the Island of Guernsey  
on the 24th April, 1995.)

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1995

# ORDER IN COUNCIL



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

*The 24th day of April, 1995 before Sir Graham Dorey, Bailiff; present:— Stanley Walter John Jehan, Leonard Arthur Moss, John Edward Morris, Charles Anthony Spensley, Lawrence Oscar Ozanne, John Richard Rowe Henry, David Charles Lowe, Esquires, Mrs. Eileen May Glass and Laurence Lenfestey Guille, Esquire, Jurats.*

The Bailiff having this day placed before the Court an Order of Her Majesty in Council dated the 8th day of February, 1995, approving and ratifying a Projet de Loi entitled “The Tax on Rateable Values (Amendment) (Guernsey) Law 1995”, THE COURT, after the reading of the said Order in Council and after having heard Her Majesty’s Procureur thereon, ordered:-

1. That the said Order in Council be registered on the records of this Island; and
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 for registration on the records of that Island of which Order in Council the tenor followeth.

# **At the Court at Buckingham Palace**

The 8th day of February 1995

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 23rd day of January 1995 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 28th day of July 1994 the States of Deliberation at a Meeting held on the 27th day of October 1994 approved a Bill or “Projet de Loi” entitled “The Tax on Ratable Values (Amendment) (Guernsey) Law, 1995”, and requested the Bailiff to present a most humbule Petition to Your Majesty in Council praying for Your Royal Santion 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 Tax on Rateable Values (Amendment) (Guernsey) Law, 1995”, and to order that the same shall have force of law in the Islands of Guernsey and Alderney.”

“THE LORDS OF THE COMMITTEE, in obedience to Your Majesty’s said Order of Reference, have taken the said Petition and the Projet de Loi annexed thereto 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, and it is hereby ordered, that the same shall have the force of Law within the Islands of Guernsey and Alderney.

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 Governor 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. H. Nicholls*

# PROJET DE LOI

ENTITLED

## **The Tax on Rateable Values (Amendment) (Guernsey) Law, 1995**

**THE STATES**, in pursuance of their Resolution of the 28th day of July, 1994(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 Alderney.

### **Amendment to Law of 1976.**

1. In the Tax on Rateable Values (Guernsey) Law, 1976(b)-

- (a) for section 4 substitute the following-

**"Payment of the tax.**

4. Subject to the provisions of this Law, the tax chargeable in respect of any real property in any financial year shall be payable within a period of 15 days immediately following the service upon the owner of the property by the Committee of a notice in writing specifying the amount of the tax chargeable; and the said notice may be served on or at any time after the 10th July (or such other date as the States may by Ordinance prescribe) of the financial year to which the notice relates.";

- (b) in section 7(2) after the words "the States" insert "from the owner for the time being of the property; and where more than one person is the owner of the property, their liability shall be deemed to be joint and several";

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(a) Article XI of Billet d'État No. XVI of 1994.

(b) Ordres en Conseil Vol. XXVI, p. 86.

- (c) after section 7 insert the following section-

**"Penalties for late payment.**

7A. Where the tax in respect of any real property is not paid in accordance with the provisions of this Law, the Committee may, in its absolute discretion, levy either of the following penalties-

- (a) a flat rate penalty of £10 (or such other sum as the States may prescribe by Ordinance) for each month or part of a month in which the tax has been unpaid; or
- (b) interest on the sum due at the rate of 10% per annum (or such other rate as the States may prescribe by Ordinance) calculated from the date upon which payment became due until the date on which payment is made;

and the said penalty shall be recoverable in the manner in which, and from the person from whom, the tax is recoverable.";

- (d) in section 15, insert the following subsections in the appropriate place-

"(4) Without prejudice to the foregoing provisions of this section, a notice to be served by the Committee under this Law may also be served by being delivered to, left at or sent by post to, or (where the foregoing is impracticable) by being affixed to some conspicuous part of, the real property to which the notice relates; and a notice so served is sufficient if addressed to the owner of the property by that description.

(5) Subsections (1) to (4) are without prejudice to any other lawful method of service.

(6) No document to be given to or served on the Committee under this Law shall be deemed to have been given or served until it is received.

(7) A document sent by post shall, unless the contrary is shown, be deemed for the purposes of this Law to have been received-

(a) in the case of a document sent to an address in the United Kingdom, the Channel Islands or the Isle of Man, on the third day after the day of posting;

(b) in the case of a document sent elsewhere by airmail, on the seventh day after the day of posting;

excluding in each case any non-business day within the meaning of section 1(1) of the Bills of Exchange (Guernsey) Law, 1958, as amended(c).

(8) Service of a document sent by post shall be proved by showing the date of posting, the address thereon and the fact of prepayment."

**Citation.**

2. This Law may be cited as the Tax on Rateable Values (Amendment) (Guernsey) Law, 1995.

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(c) Ordres en Conseil Vol. XVII, p. 384; Vol. XXIV, p. 84; and No. XI of 1993.