

ORDER IN COUNCIL

XI
1992

ratifying a Projet de Loi

ENTITLED

The Taxes and Duties (Provisional) (Effect) (Guernsey) Law, 1992

(Registered on the Records of the Island of Guernsey
on the 16th February, 1993.)



1992

ORDER IN COUNCIL



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

The 16th day of February, 1993 before Graham Martyn Dorey, Esquire, Bailiff; present:—Harry Wilson Bisson, Geoffrey Ernest Le Page, Raymond Arthur Heaume, Esquires, Mrs. Dorothy Winifred Le Pelley, Leonard Arthur Moss, Charles Anthony Spensley, Kenneth John Rowe, and John Richard Rowe Henry, Esquires, Jurats.

The Bailiff having this day placed before the Court an Order of Her Majesty in Council dated the 17th day of December, 1992, approving and ratifying a *Projet de Loi* entitled “The Taxes and Duties (Provisional Effect) (Guernsey) Law, 1992”, 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 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 17th day of December 1992

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 19th day of November 1992 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 27th day of May 1992, the States of Deliberation at a meeting held on the 29th day of July 1992 approved a Bill or “Projet de Loi” entitled “The Taxes and Duties (Provisional Effect) (Guernsey) Law, 1992”, 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 as 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 Taxes and Duties (Provisional Effect) (Guernsey) Law, 1992”, and to order that the same shall have force of law in the Islands of Guernsey 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, and it is hereby ordered, that the same shall have the force of Law within the Islands of Guernsey 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 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

(No.XI - 1992)

PROJET DE LOI

ENTITLED

**The Taxes and Duties (Provisional Effect)
(Guernsey) Law, 1992**

THE STATES, in pursuance of their Resolution of 27th May 1992(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.

Provisional effectiveness of tax legislation.

1.(1) When the States approve a Projet de Loi which provides for

- (a) the imposition of any tax or duty; or
- (b) the modification of any legislation relating to a tax or duty; or
- (c) the abolition of any tax or duty,

they may, if they consider it expedient in the public interest so to do, by Resolution declare that the Projet de Loi, or such part of it as may be specified in the Resolution, shall have effect, either immediately or from such date as may be specified in the Resolution, as if it were a Law sanctioned by Her Majesty in Council and registered on the records of the Island of Guernsey.

(a) On Article 4 of Billet d'Etat No. X of 1992.

(2) When the States pass a Resolution pursuant to subsection (1) of this section in respect of a Projet de Loi, that Projet de Loi shall have effect accordingly; but if Her Majesty in Council declines to sanction it then -

- (a) it shall cease to have effect; and
- (b) any money paid or deducted pursuant to it shall be repaid or made good; and
- (c) any money which would have been payable or deductible if it had not been approved shall become payable or deductible; and
- (d) all reasonable steps shall be taken to restore the position as nearly as possible to that which would have pertained if it had not been approved.

(3) A resolution pursuant to subsection (1) of this section may

- (a) specify different dates as the dates on which different provisions of the Projet de Loi are to become effective;
- (b) specify different effective dates in relation to different circumstances and for different purposes;

(c) be varied or revoked by a subsequent resolution passed pursuant to that subsection, but not so that any provision of the Projet de Loi which has already become effective on the date when that subsequent resolution is passed shall cease to be effective.

Citation.

2. This Law may be cited as the Taxes and Duties (Provisional Effect) (Guernsey) Law, 1992.

Commencement.

3. This Law shall come into force on the day following its registration on the records of the Island of Guernsey.