

Island of



Guernsey

## Ordinance of the States

**XVI**  
**2012**

Made .....30th May, 2012

## **The Income Tax (Guernsey) (Amendment) Ordinance, 2012**

## **The Income Tax (Guernsey) (Amendment) Ordinance, 2012**

**THE STATES**, in pursuance of their Resolution of the 29<sup>th</sup> September, 2011<sup>a</sup> and the 15<sup>th</sup> December, 2011<sup>b</sup>, and in exercise of the powers conferred on them by sections 75Q, 203A and 208C of the Income Tax (Guernsey) Law, 1975<sup>c</sup> and all other powers enabling them in that behalf, hereby orders:-

### **Amendment of 1975 Law.**

1. The Income Tax (Guernsey) Law, 1975, as amended, is further amended as follows.

2. In section 43(2) after paragraph (ii) and the proviso thereto insert the following paragraphs -

"or (iii) in respect of any year of charge for which the husband is not entitled to a personal allowance for married persons prescribed by the States under section 36(1) by way of relief from income tax, or

(iv) in such other cases or circumstances, and subject to such limitations, conditions, restrictions and qualifications, as may be prescribed by Resolution of the States or regulation of the Department."

---

<sup>a</sup> Article XI of Billet d'État No. XV of 2011.

<sup>b</sup> Proposition 15 of Billet d'État No. XXII of 2011.

<sup>c</sup> Ordres en Conseil Vol. XXV, p. 124; section 203A was inserted by Order in Council No. XVII of 2005 and section 208C was inserted by No. V of 2011.

3. After section 48(2) insert the following subsection -

"(2A) For the avoidance of doubt, a person shall be regarded as an agent for the purposes of this section whether he pays the income in respect of which the non-resident person is liable to tax -

(a) directly to the non-resident, or

(b) indirectly, to or through an agent, intermediary or other third party or any number of agents, intermediaries or other third parties, on behalf of or for onward transmission to the non-resident."

4. In section 75A(1)(a)<sup>d</sup> after subparagraph (ii) insert the following subparagraph -

"or (iii) the enforcement of any such liability and the collection and recovery of any amount due,".

5. In section 75A(1)(b) after "any such liability," insert "or to the enforcement of any such liability and the collection and recovery of any amount due,".

6. In section 75B(1)<sup>e</sup> -

---

<sup>d</sup> Section 75A was inserted by No. XVII of 2005.

<sup>e</sup> Section 75B was inserted by No. XVII of 2005.

(a) after "inquiring into the liability" insert "or the amount of the liability", and

(b) after "any person (**the taxpayer**)" insert ", or for the purpose of the enforcement of any such liability and the collection and recovery of any amount due,".

7. In section 75B(2) after paragraph (b) insert the following paragraph -

"and/or (c) the enforcement of any such liability and the collection and recovery of any amount due.".

8. In section 75C(1)<sup>f</sup> for "section 75CA"<sup>g</sup> substitute "subsection (2)".

9. After section 75C(1) insert the following subsection<sup>h</sup> -

"(2) The Director of Income Tax must be satisfied that the request for information is made in accordance with the provisions of, and for the purposes of, the approved international agreement pursuant to which it is made.".

10. Section 75CA<sup>i</sup> is repealed.

---

<sup>f</sup> Section 75C was inserted by No. XVII of 2005.

<sup>g</sup> The expression "section 75CA" was inserted by the Income Tax (Guernsey) (Amendment) Law, 2008.

<sup>h</sup> The original subsection (2) of section 75C was repealed by the Income Tax (Guernsey) (Amendment) Law, 2008.

<sup>i</sup> Section 75CA was inserted by the Income Tax (Guernsey) (Amendment) Law, 2008.

**11.** In section 75D(5)<sup>j</sup> after "or the amount thereof," insert "or to the enforcement of any such liability and the collection and recovery of any amount due,".

**12.** In section 75E(2)(a)<sup>k</sup> after subparagraph (ii) insert the following subparagraph -

"or (iii) the enforcement of any such liability and the collection and recovery of any amount due,".

**13.** In section 75E(2)(c) after "any such liability," insert "or to the enforcement of any such liability and the collection and recovery of any amount due,".

**14.** In section 75J(3)(b)<sup>l</sup> after subparagraph (ii) insert the following subparagraph -

"or (iii) matters relevant to the enforcement of any such liability and the collection and recovery of any amount due,".

**15.** In section 75O<sup>m</sup> in the definition of "taxpayer" after "whose liability to tax is being inquired into" insert ", or is being enforced or sought to be

---

<sup>j</sup> Section 75D was inserted by No. XVII of 2005.

<sup>k</sup> Section 75E was inserted by No. XVII of 2005.

<sup>l</sup> Section 75J was inserted by No. XVII of 2005.

<sup>m</sup> Section 75O was inserted by No. XVII of 2005.

enforced,".

**16.** In section 190 -

- (a) the text is numbered as subsection (1),
- (b) in paragraph (i) of subsection (1) (as so numbered) for "if any time before the Director of Income Tax issues the notice referred to in section two hundred of this Law" substitute "if on or before the day on which the return is required to be delivered to the Director of Income Tax",
- (c) after subsection (1) (as so numbered) insert the following subsection -

"(2) A penalty or further penalty is not payable under this section in such cases as may be prescribed by regulations of the Department or any statement of practice issued by the Director of Income Tax."

**17.** In section 200(1), (4) and (5) immediately before "section 193A" insert "section 190,".

**18.** In section 201(2) immediately before "section 200" insert "section 190 or" .

**19.** After section 205(1) insert the following subsection -

"(1A) For the avoidance of doubt, more than one Deputy Director of Income Tax may be appointed under this section; and references

in this Law and in any other enactment, statutory instrument or statement of practice to the Deputy Director of Income Tax are references to any person for the time being appointed to that office."

**20.** Section 206(1)(bb)<sup>n</sup> is repealed.

**Citation.**

**21.** This Ordinance may be cited as the Income Tax (Guernsey) (Amendment) Ordinance, 2012.

**Commencement.**

**22.** This Ordinance shall come into force on the date of registration on the records of the Island of Guernsey of the Income Tax (Guernsey) (Amendment) Law, 2008.

D.J. ROBILLIARD,  
Her Majesty's Deputy Greffier.

---

<sup>n</sup> Paragraph (bb) of section 206(1) was inserted by the Income Tax (Guernsey) (Amendment) Law, 2008.

**Copies may be purchased from  
Her Majesty's Greffier, Royal Court House, Guernsey.**

**PRICE £1.50**

Printed by Image Group, Caslon Court, Pitronnerie Road, St Peter Port, Guernsey GY1 3NE