

GUERNSEY STATUTORY INSTRUMENT

2013 No. 89

**The Income Tax (Guernsey)
(Valuation of Benefits in Kind)
(Amendment) Regulations, 2013**

<i>Made</i>	<i>17th December, 2013</i>
<i>Coming into operation</i>	<i>1st January, 2014</i>
<i>Laid before the States</i>	<i>26th March, 2014</i>

THE TREASURY AND RESOURCES DEPARTMENT, in exercise of the powers conferred upon it by sections 8(2)(b) and 203A of the Income Tax (Guernsey) Law, 1975, as amended¹ and all other powers enabling it in that behalf, hereby makes the following regulations:-

Amendment of 2010 Regulations.

1. The Income Tax (Guernsey) (Valuation of Benefits in Kind) Regulations, 2010² are amended as follows.
2. In regulation 1 for "2010," substitute "2014, 2015 or 2016".
3. In regulation 2(2) for the table appearing beneath subparagraph (d) under the heading "Table 1" substitute the following table -

¹ Ordres en Conseil Vol. XXV, p. 124; section 8(2)(b) was inserted by No. III of 1995 and amended by Ordinance No. XXXIII of 2003; and section 203A was inserted by No. XVII of 2005.

² G.S.I. No. 4 of 2010.

Type of motor vehicle	Amount of benefit
Motor cycles	Nil
Vans, lorries and other commercial vehicles	Nil
Cars	£1,080 [for the year of charge 2014] £1,115 [for the year of charge 2015] £1,150 [for the year of charge 2016 and any later year]

4. In regulation 2(2) for the table appearing beneath the heading "Table 2" substitute the following table -

Cost of car	Vehicle benefit charge
Less than £10,000	£3,240 [for the year of charge 2014] £3,345 [for the year of charge 2015] £3,450 [for the year of charge 2016 and any later year]
£10,000 - £19,999	£5,400 [for the year of charge 2014] £5,575 [for the year of charge 2015] £5,750 [for the year of charge 2016 and any later year]
£20,000 and over	35% of cost of car [for the relevant year]

5. In regulation 3(2) for the table substitute the following table -

Category of hotel or guesthouse as determined by States Commerce and Employment Department	Category of individual	Amount of benefit
3, 4 & 5 star	Individuals other than children described elsewhere in this table - single person	£2,055 [for the year of charge 2014] £2,120 [for the year of charge 2015] £2,180 [for the year of charge 2016 and any later year]
3, 4 & 5 star	Individuals other than children described elsewhere in this table - married couples	£3,435 [for the year of charge 2014] £3,540 [for the year of charge 2015] £3,645 [for the year of charge 2016 and any later year]
3, 4 & 5 star	Children aged less than 1 year at 31 st December in the relevant year	Nil
3, 4 & 5 star	Children aged 1 year or more but less than 5 years at 31 st December in the relevant year	£325 [for the year of charge 2014] £335 [for the year of charge 2015] £345 [for the year of charge 2016 and any later year]
3, 4 & 5 star	Children aged 5 years or more but less than 17 years at 31 st December in the relevant year	£920 [for the year of charge 2014] £950 [for the year of charge 2015] £980 [for the year of charge 2016 and any later year]
3, 4 & 5 star	Children aged 17 years or more at 31 st December in the relevant year and still in formal education	£1,355 [for the year of charge 2014] £1,395 [for the year of charge 2015] £1,440 [for the year of charge 2016 and any

		later year]
1 & 2 star	Individuals other than children described elsewhere in this table - single person	£1,790 [for the year of charge 2014] £1,840 [for the year of charge 2015] £1,895 [for the year of charge 2016 and any later year]
1 & 2 star	Individuals other than children described elsewhere in this table - married couples	£2,990 [for the year of charge 2014] £3,080 [for the year of charge 2015] £3,170 [for the year of charge 2016 and any later year]
1 & 2 star	Children aged less than 1 year at 31 st December in the relevant year	Nil
1 & 2 star	Children aged 1 year or more but less than 5 years at 31 st December in the relevant year	£325 [for the year of charge 2014] £335 [for the year of charge 2015] £345 [for the year of charge 2016 and any later year]
1 & 2 star	Children aged 5 years or more but less than 17 years at 31 st December in the relevant year	£800 [for the year of charge 2014] £825 [for the year of charge 2015] £850 [for the year of charge 2016 and any later year]
1 & 2 star	Children aged 17 years or more at 31 st December in the relevant year and still in formal education	£1,190 [for the year of charge 2014] £1,225 [for the year of charge 2015] £1,260 [for the year of charge 2016 and any later year]

Interpretation.

6. (1) The Interpretation (Guernsey) Law, 1948³ applies to the interpretation of these regulations as it applies to the interpretation of an enactment.

(2) Any reference in these regulations to an enactment or statutory instrument is a reference thereto as from time to time amended, repealed and replaced (with or without modification), extended or applied.

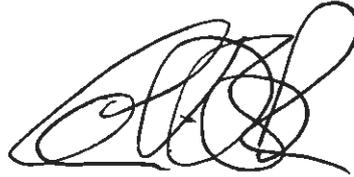
Citation.

7. These Regulations may be cited as the Income Tax (Guernsey) (Valuation of Benefits in Kind) (Amendment) Regulations, 2013.

Commencement.

8. These Regulations shall come into force on the 1st January, 2014 and shall have effect in respect of the years of charge 2014, 2015, 2016 and any later year.

Dated this 17th day of December, 2013



GAVIN A. ST PIER

Minister of the Treasury and Resources Department

For and on behalf of the Department

³ Ordres en Conseil Vol. XIII, p. 355.

EXPLANATORY NOTE

(This note is not part of the regulations)

These Regulations amend the Income Tax (Guernsey) (Valuation of Benefits in Kind) Regulations, 2010 by increasing the value of the benefits from motor vehicles and accommodation benefits for the specified categories of taxpayer (for example, proprietary directors and proprietary employees) in a hotel or guesthouse for the years of charge 2014, 2015 and 2016 (and, unless further provision is made, any subsequent year).