

ORDER IN COUNCIL

IV
1999

ratifying a Projet de Loi

ENTITLED

The Guernsey Tax Tribunal (Validation) (Guernsey) Law, 1999

(Registered on the Records of the Island of Guernsey
on the 12th April, 1999.)



1999

ORDER IN COUNCIL



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

The 12th day of April, 1999 before de Vic Graham Carey, Esquire, Bailiff; present:- Leonard Arthur Moss, Lawrence Oscar Ozanne, John Richard Rowe Henry, Esquires, Mrs. Eileen May Glass, Laurence Lenfestey Guille, Derek Martin Le Page, Alan Cecil Bisson, David Michael Jory, Keith Bichard, O.B.E., Esquires, and The Reverend Peter Gerald Lane, Jurats.

The Bailiff having this day placed before the Court an Order of Her Majesty in Council dated the 10th March, 1999 approving and ratifying a *Projet de Loi* entitled "The Guernsey Tax Tribunal (Validation) (Guernsey) Law, 1999", THE COURT, after the reading of the said Order in Council and after having heard Her Majesty's Procureur thereon, ORDERED that the said Order in Council be registered on the records of this Island of which Order in Council the tenor followeth:-

At the Court at Buckingham Palace

The 10th day of March 1999

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 24th day of February 1999 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 24th day of June 1998, the States of Deliberation at a meeting held on the 28th day of October 1998 approved a Bill or “Projet de Loi” entitled “The Guernsey Tax Tribunal (Validation) (Guernsey) Law, 1999”, 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 Guernsey Tax Tribunal (Validation) (Guernsey) Law, 1999”, 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.

A. K. Galloway

The Guernsey Tax Tribunal (Validation) (Guernsey) Law, 1999

WHEREAS the Guernsey Tax Tribunal is a body established in accordance with the Third Schedule to the Income Tax (Guernsey) Law, 1975^a, comprising a President, a Vice-President, and not more than seven other members, all appointed from time to time by the Royal Court;

WHEREAS paragraph 2(2) of that Schedule provides that, subject to provisions concerning age, resignation, and removal, a member of the Tribunal (including its President and Vice-President) is to hold office until the date specified in that behalf in the Act of Court appointing him;

WHEREAS by an Act of Court dated 2nd June, 1992 the Royal Court appointed a President, a Vice-President, and seven other members of the Tribunal each for a period of five years from 4th June, 1992, and other persons were later appointed to complete the unexpired portion of the term of office of certain of those members who had subsequently resigned or died;

WHEREAS therefore on 4th June, 1997 all of the members of the Tribunal, including the President and Vice-President, ceased to hold office, but this was not noticed and the persons in office immediately before that date purported to continue to perform their functions as members of the Tribunal;

^a Ordres en Conseil Vol. XXV, p.124; Vol. XXVI, pp.146, 200 and 292; Vol. XXVII pp.84, 118, 200, 333 and 565; Vol. XXVIII, pp.184, 278, 353 and 409; Vol. XXIX, p.214; Vol. XXXI, pp.406 and 473; Vol. XXXII, p.307; No. IV of 1991; No. VI of 1992; Nos. IV and VIII of 1993; No. XXV of 1994; Nos. III and VII of 1995; No. V of 1996; Nos. IV and XXII of 1997 : The Third Schedule was inserted

WHEREAS by an Act of Court dated 24th March, 1998 the Royal Court appointed a President and four other members of the Tribunal to hold office for a period of four years from 31st March, 1998, and a Vice-President and two other members of the Tribunal to hold office for a period of three years from 31st March, 1998:

NOW THEREFORE the States, in pursuance of their Resolution of 24th June, 1998^b, 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.

Validity of certain acts, proceedings, etc.

1. (1) Nothing done between 4th June, 1997 and 30th March, 1998 inclusive ("the relevant period") by a person who was a member (including the President and Vice-President) of the Guernsey Tax Tribunal ("the Tribunal") immediately before the relevant period, in the purported discharge of his functions as such, shall be deemed to be, or ever to have been, unlawful or invalid by reason only of the expiration of that person's term of office at the beginning of the relevant period.

(2) Without prejudice to the generality of subsection (1) of this section, no purported proceeding before, determination of or other thing done by, on behalf of, or in relation to the Tribunal during the relevant period shall be deemed to be, or ever to have been, unlawful or invalid by reason only of the expiration of the term of office of any such person at the beginning of the relevant period.

Citation

by the Income Tax (Amendment) (Guernsey) Law, 1990 (Ordres en Conseil Vol. XXXII, p.307).

^b on Article 8 of Billet d'État No. XII of 1998.

2. This Law may be cited as the Guernsey Tax Tribunal (Validation) (Guernsey) Law, 1999.