

*(Registered on the Records on the 8th March, 1944.)*

1944

THIS 7th day of March, 1944.

## AN ACT OF PROMULGATION OF LAW

BY

VICTOR GOSSELIN CAREY,

*Bailiff of the Island of Guernsey,*

in exercise of the powers thereunto enabling him.

WHEREAS on the 16th day of February, 1944, the States of Deliberation adopted a *Projet de Loi* styled "Loi portant modification aux Lois dites 'The Income Tax Laws, 1920 to 1943'":

Income Tax  
(Amend-  
ment) Law,  
1944.

AND WHEREAS the Bailiff, in exercise of the powers thereunto enabling him, was desired by the States, subject to the approval of the German Feldkommandant hereto, to accord his Sanction to the said *Projet de Loi*:

AND WHEREAS the said *Projet de Loi* has been submitted to the German Feldkommandant who has accorded his approval thereto:

NOW THEREFORE the Bailiff aforesaid hereby accords his Sanction to the said *Projet de Loi* and promulgates the same to the intent that the same shall have the force of Law within this Island, of which *Projet de Loi* the tenor followeth.

AND the Bailiff aforesaid doth hereby direct that this Act of Promulgation and the said *Projet de Loi* be entered upon the Public Records of this Island and that all officials and other persons whomsoever are to take notice thereof and govern themselves accordingly.

VICTOR G. CAREY,

Bailiff.

1944

\* LOI PORTANT MODIFICATION AUX LOIS  
DITES "THE INCOME TAX LAWS, 1920 TO  
1943".

VU les représentations faites par le Comité des  
Finances :

LES ETATS ont approuvé les dispositions suivantes  
lesquelles moyennant l'approbation de Monsieur le  
Feldkommandant Allemand et la Sanction de, et  
Promulgation par, Monsieur le Baillif aux qualités  
qu'il se porte, auront force de Loi en cette Ile.

Amend-  
ment of  
Article 3 of  
the Law of  
1920.

1.—Section (*h*) of Article 3 of the Law intituled  
"Loi ayant rapport à la Taxe sur le Revenu" regis-  
tered on the Records of this Island on the 10th day of  
January, 1920, shall have effect as if for the words  
"remaining in such Fund" there were substituted the  
words "during the six years".

Commence-  
ment.

2.—This Law shall be deemed to have had effect as  
from the 30th day of April, 1943.

Short Title,  
etc.

3.—(1) This Law may be cited as the Income Tax  
(Amendment) Law, 1944.

(2) This Law shall be construed as one with the  
Income Tax Laws, 1920 to 1943, and the Income Tax  
Laws, 1920 to 1943, and this Law may be cited together  
as the Income Tax Laws, 1920 to 1944.

Genehmigt (Approved)  
Jersey, den. 28. Febr. 1944.  
Der Feldkommandant :

KNACKFUSS  
Oberst.