

1943

*(Registered on the Records on the 15th May, 1943.)*

THIS 15th day of May, 1943.

AN ACT OF PROMULGATION OF LAW

BY

VICTOR GOSSELIN CAREY,

*Bailiff of the Island of Guernsey in exercise of the powers thereunto enabling him.*Income Tax  
(Amend-  
ment) Law,  
1943.

WHEREAS on the 14th day of April, 1943, the States of Deliberation adopted a Projet de Loi styled "Loi portant modification aux Lois dites 'The Income Tax Laws, 1920 to 1941'":

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 thereto, 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 and govern themselves accordingly

VICTOR G. CAREY,

Bailiff.

**“Projet de Loi” referred to in the foregoing  
Act of Promulgation.**

1943

**\* LOI PORTANT MODIFICATION AUX  
LOIS DITES “THE INCOME TAX LAWS,  
1920 TO 1941”.**

VU les représentations faites par le Comité des Finances :

LES ETATS ont approuvé les dispositions suivantes lesquelles, moyennant la Sanction de, et Promulgation par Monsieur le Baillif et l'Approbation de Monsieur le Feldkommandant Allemand, auront force de Loi en cette Ile.

1. Article 20 of the Law entitled “Loi ayant rapport à la Taxe sur le Revenu” registered on the Records of this Island on the 10th day of January, 1920 (The said Law hereinafter called “the principal Law”), as modified by The Income Tax (Amendment) Law, 1939, is hereby repealed and the following Article designated “Article 20” shall be substituted therefor and shall henceforth form part of the principal Law :—

Amendment  
of Article 20  
of Law of  
1920 (Allow-  
ances).

**ARTICLE 20.**

“The allowances prescribed under the provisions of Article 14 shall only be allowed if claimed by the taxpayer when making his return of profits or income in accordance with Article 26 of this Law provided that should the conditions warranting an allowance arise subsequently to a taxpayer making the aforesaid return then such allowance shall be allowed on the taxpayer making a claim in respect thereof by the 31st day of December of the year next following the year of assessment to which such allowance refers.”

\* Repealed by the Income Tax (Guernsey) Law, 1950.

1943.  
Short Title,  
etc.

2.—(1) This Law may be cited as “ The Income Tax (Amendment) Law, 1943 ”.

(2) This Law shall be construed as one with “ The Income Tax Laws, 1920 to 1941 ” and “ The Income Tax Laws, 1920 to 1941 ” and this Law may be cited together as “ The Income Tax Laws, 1920 to 1943 ”.

Genehmigt (approved)

St. Helier, den 10.5.43.

Fuer den Feldkommandanten :

DR. CASPER,

O.K.V.R.

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