

GUERNSEY STATUTORY INSTRUMENT
2015 No. 25

**The Income Tax (Guernsey)
(Employees Tax Instalment Scheme)
(Amendment) Regulations, 2014**

<i>Made</i>	<i>25th November, 2014</i>
<i>Coming into operation</i>	<i>27th March, 2015</i>
<i>Laid before the States</i>	<i>27th March, 2015</i>

THE TREASURY AND RESOURCES DEPARTMENT, in exercise of the powers conferred on it by sections 81A(4) and 203A of the Income Tax (Guernsey) Law, 1975^a, as amended, and all other powers enabling it in that behalf, hereby makes the following regulations:-

Amendment of 2007 regulations.

1. In regulations 2(2)(c) and 8(3) of the Income Tax (Guernsey) (Employees Tax Instalment Scheme) Regulations, 2007, as amended^b, for "£1,000"^c substitute "£3,000".

Citation.

2. These Regulations may be cited as the Income Tax (Guernsey) (Employees Tax Instalment Scheme) (Amendment) Regulations, 2014.

^a Ordres en Conseil Vol. XXV, p. 124; section 81A was inserted by Vol. XXVII, p. 118; and section 203A was inserted by Order in Council No. XVII of 2005. Also amended by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003 (No. XXXIII).

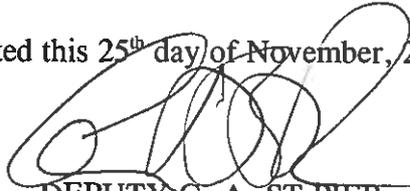
^b G.S.I. 2007 No. 19; amended by 2009 No. 22 (repealed without coming into force); 2009 No. 49; and 2011 No. 6.

^c The figure of £1,000 was substituted by G.S.I. 2009 No. 49.

Commencement.

3. These Regulations shall come into force on the 27th March , 2015.

Dated this 25th day of November, 2014



DEPUTY G. A. ST PIER

Minister of the Treasury and Resources Department
For and on behalf of the Department

EXPLANATORY NOTE

(This note is not part of the regulations)

These Regulations increase from £1,000 to £3,000 the maximum amount of underpaid tax which, under the Income Tax (Guernsey) (Employees Tax Instalment Scheme) Regulations, 2007, can be deducted at source from the emoluments of an employee without their express consent.