

ORDRE EN CONSEIL

RATIFIANT UN PROJET DE LOI INTITULÉ

**Loi ayant rapport à la Taxe sur le
Revenu.**

**I
1920**

(Enregistré sur les Records de l'Île de Guernesey le
10 janvier 1920.)



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1920.

ORDRE EN CONSEIL.

A LA COUR ROYALE DE L'ÎLE DE GUERNESEY.

Le 10 janvier 1920, pardevant Edward Chepmell Ozanne, écuyer, Baillif ; présents : George Herbert Le Mollée, Julius Bishop, John Bonamy Collings, Adolphus John Hocart, John Leale, Lionel Slade Carey, Hubert George de Carteret Stevens Guille et William de Prélaz Crousaz, écuyers, Jurés.

Monsieur le Baillif ayant ce jour communiqué à la Cour un Ordre de Sa Majesté en Conseil en date du 20 décembre 1919, ratifiant un projet de loi intitulé "Loi ayant rapport à la taxe sur le revenu."

La Cour, après avoir eu lecture du dit Ordre, ouïes les conclusions du Procureur du Roi, a ordonné que le dit Ordre sera enregistré sur les Records de cette île, duquel Ordre la teneur suit :—

At the Court at Buckingham Palace

The 20th day of December, 1919.

Present,

The King's Most Excellent Majesty

LORD PRESIDENT.
LORD STEWARD.

SIR FREDERICK PONSONBY.
SIR ROBERT HORNE.

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 18th day of December, 1919, in the words following, viz. :—

"YOUR MAJESTY having been pleased, by Your General Order of Reference of the 10th day of May, 1910, to refer unto this Committee the humble Peti-

tion of the States of the Island of Guernsey setting forth (1) that with the view of meeting the existing deficit as well as future general expenses of the States, the States of Deliberation, on the 6th February, 1918, adopted the principle of an Income Tax, and referred the settlement of the details to a Committee composed of all the members of the States then sitting; (2) that on the 11th December, 1918, the States of Deliberation voted the sum of £100,000 as a contribution to Imperial War Expenses, one half of the said sum to be raised by means of an Income Tax: (3) that after several sittings, the above-mentioned Committee presented their report, which was fully discussed and carefully considered by the States of Deliberation on the 26th and the 28th of February, 1919, and on the said 28th February, 1919, the said States resolved to adopt the said report with certain modifications, and to request the Royal Court to prepare a Bill or *Projet de Loi* to give effect to the Resolutions of the States: (4) that on the 7th June, 1919, a *Projet de Loi* on the subject was adopted by the Royal Court, and the Bailiff was requested to submit the same to the States for their approval: (5) that on the 9th July, 1919, the said *Projet de Loi* was, with certain modifications, adopted by the States of Deliberation, and the President was authorized to present a most humble Petition to Your Majesty praying for Royal Sanction thereto: (6) that the said *Projet de Loi* is intitled 'Loi ayant rapport à la Taxe sur le Revenu,' and is in the words and figures set forth in the Schedule to the said Petition: And humbly praying that Your Majesty would be graciously pleased to grant Your Royal Sanction to the said *Projet de Loi*, and to order and direct that the same should have the force of law within the Island of Guernsey.

"THE LORDS OF THE COMMITTEE, in obedience to Your Majesty's said Order of Reference, have taken into consideration the said Petition

and Projet de Loi, and likewise a Petition of the Constables and Douzeniers of nine Parishes of the Island of Guernsey in opposition to the said Petition of the said States, 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 of the said States and to approve of and ratify the said Projet de Loi."

HIS MAJESTY, having taken the said Report into consideration, is pleased, by and with the advice of His Privy Council, to approve of and ratify the said Projet de Loi, and to order, as it is hereby ordered, that the same shall have the force of law within the Island of Guernsey.

AND HIS 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 or Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other His 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.

ALMERIC FITZROY.

"PROJET DE LOI" referred to in the foregoing
Order in Council.

LOI AYANT RAPPORT A LA TAXE SUR LE
REVENU.

Attendu que les Etats le 8 février 1918 en considérant les moyens de subvenir aux dépens généraux des Etats ont été d'avis d'adopter le principe d'une Taxe sur le revenu.

Et afin de donner effet aux délibérations des Etats à ce sujet les Articles qui ensuivent, redigés en anglais, auront force de loi en cette ile.

Article 1.

The terms "resident," "ordinary resident" and "non-resident" shall cover a person, persons, company or any kind of body corporate or not corporate, and the term "taxpayer" shall include any person, persons, company or any kind of body, corporate or not corporate, and any Agent referred to in Article 21 or Curator or legal representative whether ultimately found liable to Income Tax or not. The term "resident" shall only apply when there has been an aggregate stay in Guernsey exceeding five months of the year, commencing the first day of September in the year preceding the year of assessment and ending the thirty-first day of August in the year of assessment or when such aggregate stay exceeds five months in the year of assessment. The term "ordinary resident" shall apply for the whole of a year of assessment in which a consecutive stay in Guernsey exceeding eighteen months is completed or for the whole of a year of assessment when there has been an inconsecutive stay aggregating more than eighteen months in the three years to the end of such year of assessment. In the application of this Law a military or naval officer residing in the Island of Guernsey for purposes wholly and solely in connection with his Service to the Crown shall be deemed to be a non-resident within the meaning of this Law. The term "month" shall mean a calendar month.

Article 2.

The Tax hereinafter described as the Income Tax shall be charged and paid on all profits or income (except such profits as are exempted from charge by this Law) arising or accruing or deemed by this Law to be arising or accruing to any ordinary resident or resident in Guernsey from every source or to any non-resident in Guernsey from sources in or connected with Guernsey, subject to the specific provisions of this Law, and shall

be at a rate per pound, to be fixed in or for each year of assessment by the States of Deliberation on the amount of profits or income chargeable under this Law, provided that a resident as hereinbefore defined shall be liable in respect of remittances to Guernsey during the year of assessment from profits or income from sources outside Guernsey, and in addition in respect of an amount equal to the remittances to Guernsey during the preceding year unless such latter remittances have already borne tax in such preceding year, instead of in respect of the full profits or income from such sources, provided nevertheless that profits or income other than profits or income arising from sources in or connected with the Island of Guernsey upon which English Income Tax has been paid or deducted at the source shall be exempt from the tax imposed by this Law in so far only as the tax so imposed by this Law if paid could not be recovered from the English Inland Revenue.

Article 3.

The profits from trade, business of any description and professions chargeable under this Law shall be the full and proper profits therefrom arrived at on ordinary commercial principles and subject to the following provisions :—

- (a) No allowance shall be made for any sum placed to a reserve, but the expenditure or loss in respect of which the reserve is formed shall be allowed in and for the trading year in which the expenditure is actually made or the loss actually borne.
- (b) No allowance shall be made for sums receivable from a business by a proprietor or partner.
- (c) Depreciation of assets shall only apply in the case of machinery, plant and buildings owned by the taxpayer. In default of agreement by the taxpayer with the Admi-

nistrator of Income Tax appointed under Article 11, depreciation shall be allowed at the rate or rates determined by the Income Tax Authority constituted by Article 10 of this Law as being the just and proper rate or rates.

- (d) No allowance shall be made for the Income Tax charged in pursuance of this Law.
- (e) No allowance shall be made for any interest or royalty or rente or similar payment made to a non-resident, but the appropriate tax thereon may be deducted from such payment by the taxpayer making the payment.
- (f) No allowance shall be made in respect of capital expenditure.
- (g) Stock-in-trade shall be taken at cost or market value at the date of making up the accounts whichever is the lower.
- (h) The amount of the dividends declared in the year ending on 30th April in the year of assessment out of profits made prior to the commencement of the trading year ending in the year of assessment by a Company registered under the Guernsey Companies' Law shall be allowed as a deduction from the statutory profits before arriving at the amount of the profits in respect of which the Company shall be assessed. The assessment shall be treated as part of a taxed Fund and on the dividends declared within a year ending on the 30th April in a year of assessment exceeding the statutory profits of such year of assessment arrived at before making a deduction for dividends under this Section, the Company shall be repaid out of the Income Tax already paid on the balance of such taxed Fund on the certificate of the Administrator of Income Tax, Income Tax on such excess

at the average rate of Tax borne by the balance of the taxed Fund remaining in such Fund immediately before the commencement of such year ending at 30th April.

Provided that for each of the years of assessment 1919, 1920, 1921, 1922, 1923, and 1924, the profits or income arising from the occupation of lands and farm buildings which are occupied for purposes of husbandry only shall be deemed to be (a) when the occupier is the tenant; an amount equal to the annual rental value of such lands and farm buildings as defined by Article 5 of this Law, and (b) when the occupier is the owner, an amount equal to such annual rental value plus an amount equal to such annual rental value after deducting from this latter amount the appropriate percentage allowable under Article 5 of this Law, provided nevertheless that should an individual occupying such lands and farm buildings for the purpose of husbandry only, whether as tenant or owner, and so assessed, show at the end of any of the said years of assessment to the satisfaction of the Administrator of Income Tax or to the Income Tax Authority, that the profits or *income arising from that occupation during that year* fall short of the amount chargeable under the preceding part of this section, then the profits or income arising from such occupation for such year of assessment shall be taken as the actual amount of the profits or income for such year of assessment, and so much of the income tax as may be found to have been overpaid shall be repaid to the claimant.

Article 4.

The profits from an employment or vocation shall be the full remuneration and profits less only any expenses necessarily incurred in the earning of such remuneration and profits.

Article 5.

The profits from the ownership of lands, tenements, dwelling-houses, glass-houses, and farm and

other buildings shall be the annual rental value less, in the case of lands, five per cent., in the case of dwelling-houses, and glass-houses twenty per cent., and in the case of farm and other buildings ten per cent. of such value as an allowance for repairs, provided that no such allowance be made in respect of quarries, and less the amount of Mortgage, Interest or Ground Rent paid in respect of such lands, tenements, dwelling-houses, glass-houses, and farm and other buildings for the year preceding the year of assessment. The term "annual rental value" shall mean the amount which would be the full annual rental value if the owner were responsible for all repairs and maintenance of the property. Lands, tenements, dwelling-houses, glass-houses, and farm and other buildings in the occupation of the owner shall be liable under this section but no liability under this section shall apply to lands, tenements, glass-houses, and farm and other buildings wholly in the occupation of the owner for the sole purpose of earning profits or income mentioned in Article 3 of this Law.

If a taxpayer is dissatisfied with the annual rental value determined by the Administrator of Income Tax he may on or before appeal require the Administrator of Income Tax to have a valuation of the lands, tenements, dwelling-houses, glass-houses, and farm and other buildings made by a qualified valuer to be named by the Income Tax Authority and such valuation shall be made under the rules of this section and shall be taken as the amount of the assessment. The cost of such valuation shall when the valuation is not less than the value charged by the Administrator of Income Tax be borne by the taxpayer, but otherwise shall be borne by the Revenue. The Valuer so making a valuation shall be required to take oath before a member of the Income Tax authority that the valuation is made on the annual rental value defined by this section. Each member of the Income Tax

Authority is hereby empowered to administer any oath referred to in this Law.

Article 6.

Profits or income from outside Guernsey shall be the full profits or income less only expenditure necessarily incurred by the owner of such profits or income in connection with obtaining such profits or income.

Article 7.

No loss on realisation of investments or on any other matters not forming part of a business or a regular source of profits or income shall be deducted in arriving at the amount of assessment under this Law, and profits from such sources shall not be charged.

Article 8.

The basis of assessment to Income Tax shall be a year's amount of the profits or income arising or accruing in the calendar year preceding the year of assessment. The year of assessment shall be the calendar year, but in the case of a business or profession the usual trading year ending in the said preceding calendar year shall be taken as the preceding year. The profits or income calculated under this Law shall constitute the statutory profits or income of a taxpayer and for the purpose of collection of the Income Tax shall be aggregated and treated as one profit. A loss on one or more of the sources of profits or income chargeable under this Law shall be deducted in such aggregation. When the aggregate statutory profits or income or losses accruing or arising in the year of assessment show a loss the amount of such loss shall be deducted from the amount of the aggregate statutory profits or income for such year of assessment and the applicable repayment made. This shall not prevent tax being paid in the ordinary course.

Article 9.

The first year of assessment shall be the calendar year 1919, and this Law shall apply to all subse-

quent years of assessment unless and until otherwise determined by the States of Deliberation.

Article 10.

A Board of Income Tax Commissioners described in this Law as the Income Tax Authority shall be constituted by election of the States of Deliberation and shall consist of five Members of the States or ordinary residents within the meaning of Article 1 who may have the services of a member of the English Institute of Chartered Accountants or of the English Incorporated Society of Accountants and Auditors, such person to be elected by such Income Tax Authority. A quorum of Commissioners shall be formed by three Commissioners.

Article 11.

The States of Deliberation when necessary shall appoint an Administrator of Income Tax and determine the amount of his remuneration and shall also have power to terminate the services of the Administrator so appointed. The Administration of Income Tax shall be under the control of the Income Tax Authority who shall appoint clerical assistance to be under the direction and control of the Administrator of Income Tax.

Every person connected with the raising and collection of Income Tax shall be sworn to secrecy before the Royal Court and on a violation of such secrecy shall be liable to a penalty of £100 recoverable before the Royal Court.

The oath of secrecy shall provide that the person taking the oath shall act in an impartial manner without favour or affection and shall not divulge any matter connected in any way with the taxpayer's liability to Income Tax except to a person who has taken this oath, or in a Court of Law on a prosecution under this Law or otherwise in performance of the duties of this Law. All costs attending the raising and collecting of Income Tax shall be paid out of the States Revenue.

Article 12.

All disputes under Articles 3, 4, 5 and 6 of this Law shall at the request of a taxpayer or the Administrator of Income Tax on appeal be referred to and determined by the Income Tax Authority who shall also at the request of a taxpayer or of the Administrator of Income Tax on appeal determine any other disputed questions under any provision of this Law not specifically determinable otherwise and such determinations under this section shall be final and conclusive except as provided by Articles 5 and 13.

Article 13.

Any dispute on a question of law may at the request of a taxpayer or of the Administrator of Income Tax on appeal be referred to and determined, on a case prepared by the Administrator of Income Tax showing the facts, by the Royal Court sitting in the first instance as an Ordinary Court. The draft case shall be submitted to the taxpayer for agreement of the facts therein and in default of agreement the facts shall be determined by the Income Tax Authority who shall allow the taxpayer and the Administrator of Income Tax to appear before them in support of the facts alleged by such taxpayer and by the Administrator of Income Tax.

The right of appeal from a decision of the Ordinary Court shall be governed by the law intituled "Loi relative aux Appels" sanctioned by an Order of His Majesty in Council dated the twelfth day of August, 1913, and registered on the records of this Island the thirtieth day of August, 1913.

Article 14.

When the total statutory profits or income of an individual who is not a non-resident do not exceed £100 for a year of assessment there shall be no liability to Income Tax on such individual for such year of assessment and when such total statutory profits or income although exceeding £100 do not

exceed £400 he shall be entitled to relief by way of abatement as follows :—

- (a) If such statutory profits or income do not exceed £200 relief from tax upon £100.
- (b) If such statutory profits or income exceed £200 but do not exceed £300 relief from tax on £60.
- (c) If such statutory profits or income exceed £300 but do not exceed £400 relief from tax on £40.

Article 15.

When the total statutory profits or income of an individual who is not a non-resident exceed £100 but do not exceed £700 an allowance of £25 shall be made from the said total statutory profits or income for each of the individual children living at the commencement of the year of assessment and not over the age of 16 years at the time of such commencement and for each relative maintained by the individual and who is found to be incapable of maintaining himself or herself. The term " child " or " children " shall apply to legitimate and illegitimate children and to an adopted child or children when maintained solely by the individual claiming the allowance.

Article 16.

When, owing to the fact that the total statutory profits or income of an individual exceed a certain limit,—

- (a) He ceases to be entitled to any exemption or abatement ;
- (b) He becomes entitled to a reduced exemption or abatement, the amount of Income Tax payable by such individual shall when necessary be reduced so as not to exceed the sum of the following amounts, that is to say : the amount which would have been payable if his total statutory profits or income had reached, but had not exceeded,

that limit and the amount by which his total statutory profits or income exceed that limit.

Article 17.

When a particular source of profit or income commences to be possessed by a person, persons, company or body of any kind corporate or not corporate since the commencement of the year of assessment, the assessment for that year of assessment in respect of such particular source shall be made on the amount of such profits or income as calculated under the rules of Articles 3, 4, 5 and 6 from the date of such commencement to the end of the calendar year of assessment. The assessment for the next succeeding year of assessment shall be on a year's amount of the profits or income assessed as aforesaid provided that the liability to Income Tax for such next succeeding year of assessment may be reduced to the amount of the profits or income arising or accruing from the said source in such next succeeding year of assessment.

Article 18.

When the particular source of profits or income ceases to be possessed by a person, persons, company or body of any kind, corporate or not corporate during the year of assessment, the assessment for such year of assessment in respect of such particular source shall be reduced to the amount of the profits or income arising or accruing in such year of assessment.

Article 19.

A wife shall be separately assessed for her profits or income.

When a wife has profits or income liable to Income Tax the total Income Tax payable by the husband and wife shall be payable by the husband and wife in proportion to their respective profits or income arrived at under this Law and before making any of the allowances under Articles 14 and 15. In

case of a wife having separate assessable profits or income the limits provided by Articles 14 and 15 shall apply to the joint income of the husband and wife.

Provided always that in the event of a wife,

- (a) being separated by judicial decree from her husband or living apart from him, or
- (b) being an ordinary resident or resident, her husband not being an ordinary resident or resident,

she shall be personally liable and may be sued in her own name separately and apart from her husband for payment of the tax.

Articles 20,

The allowances provided by Articles 14 and 15 shall only be allowed if claimed by the taxpayer when making his return of profits or income in manner provided by Article 26 of this Law.

Article 21.

The Income Tax shall be charged on and payable by an ordinary resident or a resident to whom the profits or income belong, but in the case of a non-resident the agent or other person, persons, company or other body, corporate or not corporate receiving or paying such profits or income on behalf of or to such non-resident or wholly or partly transacting business in connection with Guernsey which produces such profits or income shall be charged on behalf of such non-resident and shall be liable to pay the Income Tax as if the profits or income chargeable under this Law belonged to such agent, person, persons, company or other body, corporate or not corporate. The Income Tax so charged or agreed with the Administrator of Income Tax to be chargeable in due course may be recovered by such agent, person, persons, company or other body corporate or not corporate liable to pay the Income Tax in respect of the profits or income of

such non-resident by deduction from any sum or sums payable by or through such agent, person, persons, company or other body corporate or not corporate to the non-resident or by any other means.

The legal representative of a deceased taxpayer shall be liable to all charges under this Law and to perform all duties under this Law in respect of any liability that would have applied to the taxpayer had he not died, and shall be indemnified for all acts done by him under the provisions of this Law.

Article 22.

The profits of a non-resident manufacturer from trade or business of any description carried on in connection with Guernsey through an agent or branch of any description and not controlled absolutely from Guernsey shall be arrived at by the Administrator of Income Tax by charging goods manufactured by the non-resident outside Guernsey and sent to such agent or branch at the ordinary open market prices which would have been paid by a resident trader, who purchased, during the same period as that for which the profits to be determined accrued or arose, the same articles of trade from Guernsey and sold such articles in Guernsey provided that only such expenses allowable under Article 3 as are incurred in Guernsey for the earning of the profits shall be charged against the before-mentioned sale prices of the articles sold. If the taxpayer is dissatisfied with the estimate of the Administrator of Income Tax of the profits in the case to which this section applies the open market prices referred to shall be determined by the professional advisor of the Income Tax Authority referred to in Article 10 and his determination shall be final and conclusive.

Article 23.

In the case of other non-residents who are not manufacturers who carry on trade or business or

profession in connection with Guernsey the profits or income may when such profits or income cannot be readily ascertained be arrived at by taking such proportion of the receipts or earnings from such trade or business or profession in connection with Guernsey as the total profits or income of the non-resident as calculated under the rules of Article 3 from the total trade or business or profession in connection with Guernsey and not in connection with Guernsey bear to the total receipts or earnings of such total trade or business or profession or by such other method as the Administrator of Income Tax agrees with the taxpayer provided that the profits or income chargeable under this section shall be the full profits or income properly attributable to the business done in connection with Guernsey, irrespective of the profits or income arising or accruing in Guernsey being artificially reduced owing to the substantial control of the non-resident over the agents in regard directly or indirectly to the amount of such profits or income.

Article 24.

The assessments shall be made by the Administrator of Income Tax and a notice showing the amount of assessment shall be sent by post to each taxpayer and shall show the last date on which notice of appeal can be received by the Administrator of Income Tax.

Article 25.

A taxpayer giving notice of appeal within twenty-one days after the date of issue of the notice of the assessment referred to in Article 24 shall be entitled to have his assessment determined by the Income Tax Authority which Authority shall give a date or dates for hearing such appeals or to which such appeals may be adjourned and the taxpayer so giving notice of appeal shall attend before the Income Tax Authority who shall have power to call for any evidence considered by the

Income Tax Authority to be necessary to the determination of the appeal. The Administrator of Income Tax shall also appear at the same time in support of the assessment.

Article 26.

Every taxpayer whether liable to Income Tax or not shall whenever required by the Administrator of Income Tax within twenty-one days after the date of any such request make a return of profits or income in the form and manner required by the Administrator of Income Tax, and shall furnish to the Administrator of Income Tax within such period as the Administrator of Income Tax considers reasonable such accounts or other information as the Administrator of Income Tax considers necessary.

A Company registered under the Guernsey Companies' Law shall when required by the Administrator of Income Tax furnish to the Administrator of Income Tax a list in manner prescribed by the Administrator of Income Tax of dividends and interest paid or payable during the calendar year preceding the year of assessment to residents in Guernsey and to non-residents in Guernsey with the names and addresses of the Shareholders entitled to such dividends and interest. The said Company shall be liable to pay the Income Tax on such dividends and interest payable to non-residents in Guernsey and is hereby empowered to deduct that Income Tax from such dividends and Interest.

Article 27.

The Income Tax shall be payable in two equal instalments on or before 30th June and 31st December in the year of assessment, except that in the case of Manual Wage Earners the Tax shall be payable in four equal instalments on 31st March, 30th June, 30th September, 31st December, in the year of assessment. In default of payment by such dates the Administrator of Income Tax may take

proceedings in the usual manner before the Ordinary Court for payment of the amount of the Tax, and in the event of judgment being obtained the Court may order that the judgment be executed on the real or personal property of the taxpayer, provided always that if it appears to the Court that the taxpayer has not sufficient real or personal property in the Island to satisfy the amount of the judgment and costs or that owning real property in the Island, there are hypothèques registered against such property which would render it difficult for the Administrator of Income Tax to recover the amount of the claim, the Court may order that in default of payment by the taxpayer of the amount and costs due under the judgment within a specified period or periods he shall be committed to prison for a term not exceeding six months at the discretion of the Court. Provided further that the imprisonment shall not prevent the unpaid tax being recovered if the taxpayer at any time has sufficient real or personal property in Guernsey. The right of appeal from a decision of the Ordinary Court shall be governed by the law intituled "Loi relative aux Appels" sanctioned by an Order of his Majesty in Council dated the twelfth day of August, 1913, and registered on the records of the Island the thirtieth day of August, 1913.

Article 28.

A taxpayer who knowingly or negligently makes an incorrect return under this Law or renders incorrect accounts or incorrect information or abstains from making a return or rendering information authorized to be required under this Law within the time limit fixed by Article 26 or in any other manner evades or attempts to evade payment of the Income Tax shall on proceedings before the Income Tax Authority brought at any time by the Administrator of Income Tax or Income Tax Authority forfeit a penalty not exceeding treble the amount of the Tax on the whole amount of his income found by the Income

Tax Authority to be liable to Income Tax. In substitution for the procedure before mentioned the said taxpayer may be summoned before the Royal Court at the joint request of the Administrator of Income Tax and the Income Tax Authority and be liable on conviction to imprisonment for a period not exceeding twelve months. Any false statement referred to by this section or by a witness examined by the Income Tax Authority on appeal shall be an offence which shall render the person committing the offence liable to conviction for perjury.

Article 29.

No charge under this Law shall be raised in respect of income accruing from—

- (a) Crown revenues and property belonging to His Majesty's Government.
- (b) Places devoted exclusively to religious worship and all cemeteries and burying grounds.
- (c) Parish schools, parochial endowments, parish Rectories and gardens attached to the Rectory.
- (d) Properties belonging to the States of the Island of Guernsey.
- (e) Charities and Friendly Societies determined by the Administrator of Income Tax or Income Tax Authority to be a Charity or Friendly Society so far as such profits or income are applied to what the Administrator of Income Tax determines to be charitable purposes.

Article 30.

The assessment on a taxpayer may be made for all taxable sources at the business or any other residence or address of such taxpayer in Guernsey.

Article 31.

An employer shall at the request of the Administrator of Income Tax furnish to the Administrator of Income Tax a list or lists in manner prescribed

by the Administrator of Income Tax of employees during the preceding year or the year of assessment with addresses and amounts of remuneration for such year. Article 28 shall apply to this list or lists as it applies to a return.

Article 32.

Article 31 shall also apply to a return by a boarding-house keeper or hotel proprietor in respect of the names of visitors and guests who have resided at such boarding-house or hotel in Guernsey for periods equal to five months or more in a year.

Article 23.

Any person who shall fail or neglect to furnish to the Administrator of Income Tax a list or lists in manner provided for by Article 31 of this Law, or any boarding-house keeper or hotel proprietor who shall fail or neglect to furnish to the Administrator of Income Tax the names of the visitors and guests as provided for by Article 32 of this Law, shall be liable for each offence to a penalty not exceeding £50 at the discretion of the Court.

Article 24.

If the Administrator of Income Tax discovers that a taxpayer has been under-assessed or un-assessed, he may at any time during the year of assessment or within three years after the end of the year of assessment for which such taxpayer was under-assessed or un-assessed make an assessment to Income Tax, and all the provisions of this Law shall apply to assessments under this Article.

Article 35.

The Income Tax due in respect of the profits or income of an incapacitated person shall be charged on and paid by the Curator or other person having the management of such profits or income, but this shall not prejudice the Administrator of Income Tax's right of assessment on and recovery from the incapacitated person.

Article 36.

The Royal Court is authorized from time to time to pass any Ordinance or Ordinances as they shall think fit for carrying out and putting into effect the present Law.

(Extrait des Registres),

QUERTIER LE PELLEY,
Greffier du Roi.

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