

ORDRE EN CONSEIL

Ratifiant un Projet de Loi intitulé

Loi portant modification à la Loi sur la Taxe sur le Revenu, 1936.

(Enregistré sur les Records de l'Île de Guernesey le
14 Novembre 1936.)



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1936

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ORDRE EN CONSEIL.



A LA COUR ROYALE DE L'ILE DE GUERNESEY

Le quatorze novembre mil neuf cent trente-six par devant Victor Gosselin Carey, écuyer, Baillif; présents: William de Prélaz Crousaz, Jean Allés Simon, John Roussel, Osmond Priaux Gallienne, Arthur Dorey, Geoffrey Alfred Carey, Ernest de Garis, Jean Nicolas Robin, Cyril de Putron, Aylmer Mackworth Drake et John Leale, écuyers, Jurés.

Monsieur le Baillif ayant ce jour communiqué à la Cour un Ordre de Sa Majesté en Conseil en date du vingt-sept octobre mil neuf cent trente-six, ratifiant un Projet de Loi intitulé " Loi portant modification à la Loi sur la Taxe sur le Revenu, 1936 "; la Cour, après avoir eu lecture du dit Ordre, ouïes les conclusions des Officiers du Roi, a ordonné que le dit Ordre en Conseil sera enregistré sur les Records de cette Ile, duquel Ordre la teneur suit :—

At the Court at Buckingham Palace

The 27th day of October, 1936.

Present,

The King's Most Excellent Majesty

LORD PRESIDENT.
LORD STEWARD.
MASTER OF THE HORSE.
LORD CHAMBERLAIN.
EARL STANHOPE.
MAJOR ALEXANDER HARDINE.
MR. MACKENZIE KING.

Whereas there was this day read at the Board

LE 14 NOVEMBRE 1936.

a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 13th day of October, 1936, in the words following, viz. :—

“**Your Majesty** having been pleased by Your General Order of Reference of the 31st day of January, 1936, to refer unto this Committee the humble Petition of the States of the Island of Guernsey, setting forth :—(1) That on the 18th day of March, 1936, the States of Deliberation, on a recommendation contained in a Petition submitted to them by several of their members, passed a resolution approving an increase of the Income Tax abatement from £25 to £50 in respect of children under sixteen years of age, and requested the Royal Court to prepare a Bill or Projet de Loi to give effect to their said resolution. (2) That on the 30th day of May, 1936, the Royal Court accordingly adopted a Bill or Projet de Loi intituled ‘ Loi portant modification à la Loi sur la Taxe sur le Revenu 1936 ’, prepared by the Law Officers of the Crown, and requested the Bailiff to submit the same to the States for approval. (3) That on the 8th day of July, 1936, the said Bill or Projet de Loi was duly considered by the States, when a resolution was passed approving the same and authorising the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction thereto. (4) That the said Bill or Projet de Loi is in the words and figures set forth in the Schedule annexed to the Petition. And most humbly praying that Your Majesty would be graciously pleased to grant Your Royal Sanction to the Bill or Projet de Loi of the States of Guernsey intituled ‘ Loi portant modification à la Loi sur la Taxe sur le Revenu 1936 ’, and to order and direct that the same shall 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 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."

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 thereunto 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.

M. P. A. HANKEY.

PROJET DE LOI referred to in the foregoing Order**PROJET DE LOI**

INTITULÉ

**LOI PORTANT MODIFICATION A LA LOI SUR
LA TAXE SUR LE REVENU, 1936.**

VU la délibération des Etats en date du 18 mars 1936 :

LES ETATS ont décidé, moyennant la Sanction de Sa Très Excellente Majesté en Conseil, qu'en ce qui concerne la calculation de la passibilité à la Taxe sur le Revenu aux taux annuels respectifs qui seront établis pour l'année mil neuf cent trente-sept et les années subséquentes, l'Article suivant aura effet et sera censé former partie de la Loi ayant rapport à la Taxe sur le Revenu sanctionnée par Ordre de Sa Majesté en Conseil enregistré sur les Records de cette Ile le 10 janvier 1920 (ci-après désignée " la Loi originelle ") en substitution à l'Article 15 qui, suivant aux dispositions de la Loi portant modification à la Loi sur la Taxe sur le Revenu, 1924, sanctionnée par Ordre de Sa Majesté en Conseil enregistré sur les Records de cette Ile le 12 avril 1924, fut substitué à l'Article 15 de la Loi originelle.

ARTICLE 15.

When the total statutory profits or income of an individual who is not a non-resident exceed £125 but do not exceed £700 for a year of assessment, he shall be entitled to claim that there be made from his total statutory profits or income for that year of assessment :

- (a) an allowance of £75 if he proves that for that year of assessment he has his wife living with him or that his wife is wholly maintained by him during that year of assessment and if it

appears that he is not entitled to make any deduction in that year of assessment in respect of any sum paid for the maintenance of his wife.

- (b) an allowance of £50 in respect of each child of his living at the commencement of that year of assessment, wholly maintained by him and not then over the age of sixteen years. The expression "child of his" shall include an illegitimate child of the claimant and a child adopted by the claimant.
- (c) an allowance of £25 in respect of any other relative living at the commencement of that year of assessment who is incapable of maintaining himself or herself and is maintained by the claimant.

QUERTIER LE PELLEY,

Greffier du Roi.