

ORDRE EN CONSEIL

Ratifiant un Projet de Loi intitulé

**Loi portant modification à la loi sur la
Taxe sur le Revenu (1924).**

**V.
1924.**

(Enregistré sur les Records de l'île de Guernesey le
12 avril 1924.)



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1926.

ORDRE EN CONSEIL.



A LA COUR ROYALE DE L'ILE DE GUERNESEY.

Le 12 avril 1924, pardevant Julius Bishop, écuyer, Lieutenant-Baillif; présents: George Edward Kinnersly, Adolphus John Hocart, Thomas William Mansell de Guérin, William de Prélas Crousas, Jean Ernest Dorey, John Roussel, Richard Francis McCrea, Osmond Priaulx Gallienne et Arthur Dorey, écuyers, jurés.

Monsieur le Lieutenant-Bailiff ayant ce jour communiqué à la Cour un Ordre de Sa Majesté en Conseil en date du 21 mars 1924, ratifiant un Projet de Loi intitulé "Loi portant modification à la loi sur la taxe sur le revenu (1924)."

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

At the Court at Buckingham Palace,

The 21st day of March, 1924.

Present,

The King's Most Excellent Majesty

LORD PRESIDENT.

LORD CHAMBERLAIN.

MR. SECRETARY HENDERSON.

MR. CHANCELLOR OF THE DUCHY OF LANCASTER.

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 22nd day of February, 1924, in the words following, viz. :—

LE 12 AVRIL 1924.

“**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 Petition of the States of the Island of Guernsey setting forth :—

(1) That by an Order of Your Majesty in Council of the 20th day of December, 1919, registered on the Records of this Island the 10th day of January, 1920, Your Majesty was graciously pleased to grant Your Royal Sanction to a Bill or projet de Loi of the States of Guernsey intituled ‘Loi ayant rapport à la Taxe sur le Revenu’ : (2) That on the 10th day of October, 1923, the President of the Finance Committee of the States addressed a letter to the Bailiff and President of the States, recommending a revision of the said Law which, in the opinion of the Committee, was urgently needed, particularly as regards abatements, and submitting new scales of abatements and other amendments to the Law for the consideration of the States : (3) That on the 7th day of November 1923, the said recommendations were submitted to the States of Deliberation, when a new scale of abatements and other slight amendments to the Law were approved, and the Royal Court was requested to adopt a Bill or Projet de Loi giving effect to the resolutions of the States on the subject : (4) That on the 1st day of December, 1923, a Bill or Projet de Loi prepared by the Law Officers of the Crown, and intituled ‘Loi portant modification à la Taxe sur le Revenu’ 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 day of January, 1924, the said Bill or Projet de Loi was, with slight modifications, approved by the States, and the President was authorised to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction thereto : (6) That the said Bill or Projet de Loi 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 Bill or Projet de Loi of the States of Guernsey intituled 'Loi portant modification à la Loi sur la Taxe sur le Revenu, 1924,' 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 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 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.

M. P. A. HANKEY.

“PROJET DE LOI” referred to in the foregoing
Order in Council.

LOI PORTANT MODIFICATION À LA LOI
SUR LA TAXE SUR LE REVENU, 1924.

Vu la délibération des Etats en date du sept novembre 1923, sont et demeurent rappelés les articles quatorze, quinze, vingt-six, trente-deux et trente-trois de la Loi ayant rapport à la Taxe sur le Revenu sanctionnée par Ordre de Sa Majesté en Conseil en date du vingt décembre Mil neuf cent dix-neuf et enregistré sur les Records de cette Ile le dix janvier Mil neuf cent vingt et y sont substitués les articles suivants lesquels seront censés former partie de la dite Loi.

ARTICLE 14.

When the total statutory profits or income of an individual who is not a non-resident do not exceed £125 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 £125 do not exceed £600 he shall be entitled to relief by way of abatement as follows :—

- (a) Total statutory profits or income exceeding £125 and not exceeding £200 ... *abatement* £125
- (b) Total statutory profits or income exceeding £200 and not exceeding £300 ... *abatement* £100
- (c) Total statutory profits or income exceeding £300 and not exceeding £400 ... *abatement* £60
- (d) Total statutory profits or income exceeding £400 and not exceeding £600 ... *abatement* £40

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, if he proves

- (a) that for the year of assessment he has his wife living with him or that his wife is wholly maintained by him during the year of assessment, and that he is not entitled in computing the amount of his income for that year for the purposes of Income Tax to make any deduction in respect of the sums paid for the maintenance of his wife, he shall be entitled to an allowance of £75.
- (b) that he has living at the commencement of the year of assessment any child not over the age of sixteen years or that he has any relative maintained by him who is incapable of maintaining himself or herself, he shall be entitled to an allowance of £25 for each individual child and for each relative he maintains. The term "child" or "children" shall apply to a child or children when maintained solely by the individual claiming the allowance, whether such child or children be legitimate, illegitimate or adopted.

ARTICLE 26.

Every taxpayer, whether liable to Income Tax or not, shall, whenever required by the Administrator of Income Tax, whether such request be by special notice sent to the taxpayer or by a general notice to taxpayers published in the local newspapers, make within twenty-one days after the date of any such request, 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 thinks 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 32.

Every boarding-house keeper, hotel proprietor or any person having a visitor or guest for profit, shall, whenever requested by the Administrator of Income Tax, whether such request be by special notice or by general notice published in the local newspapers, furnish to the Administrator of Income Tax the names of visitors and guests who have resided at such boarding-house, hotel or with such person for periods equal to five months or more in any year.

ARTICLE 33.

Any person who shall fail to furnish to the Administrator of Income Tax a list or lists in manner provided for by Article 31 of the law relating to Income Tax of 1920 or any boarding-house keeper or hotel proprietor or person 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.

The abatements and exemptions provided for in this law commence to be operative in respect of the year of assessment One thousand nine hundred and twenty-four.

QUERTIER LE PELLEY,
Greffier du Roi.