

# ORDER IN COUNCIL

**XVI**  
**1948**

Ratifying a Projet de Loi entitled

**“Loi de 1948 supplémentaire à la Loi  
relative à la Taxation Paroissiale  
(1923)”.**

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(Registered on the Records of the Island of Guernsey on  
the 28th day of August, 1948.)



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GUERNSEY "STAR" AND "GAZETTE" LTD.,  
BORDAGE STREET.

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1948.

# ORDER IN COUNCIL.



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

*The 28th day of August, 1948, before Quartier Le Pelley, Esquire, Lieutenant Bailiff; present; Osmond Priaulx Gallienne, Esquire, Ernest de Garis, Esquire, O.B.E., Sir John Leale, Knight, James Frederick Carey, Arthur Falla, Pierre de Putron, Walter John Sarre, Esquires, Richard Henry Johns, Esquire, O.B.E., William Robert Freake Clark, Walter John Gavey and Ernest Francis Lainé, Esquires, Jurats.*

The Bailiff having this day placed before the Court an Order of His Majesty in Council dated the 5th day of August, 1948, ratifying a *Projet de Loi* entitled "*Loi de 1948 supplémentaire à la Loi relative à la Taxation Paroissiale (1923)*",—the Court, after, the reading of the said Order in Council and after having heard His Majesty's Comptroller, ordered that the said Order in Council be registered on the Records of this Island, of which Order in Council the tenor followeth:—

**At the Court at Buckingham Palace,**

The 5th day of August, 1948.

**Present,**

**The King's Most Excellent Majesty,**

LORD PRESIDENT.

VISCOUNT HALL.

MR. CHANCELLOR OF THE EXCHEQUER.

MR. KEY.

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 29th day of July, 1948, in the words following, viz :—

“ YOUR MAJESTY having been pleased, by Your General Order of Reference of the 18th day of December, 1936, to refer unto this Committee the humble Petition of the States of the Island of Guernsey, setting forth :—

‘ 1.—That, in pursuance of their Resolution of the 19th day of August, 1947, the States of Deliberation at a meeting held on the 4th day of June, 1948, approved a Bill or “*Projet de Loi*” entitled “*Loi de 1948 supplémentaire à la Loi relative à la Taxation Paroissiale (1923)*” and requested the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction thereto: 2.—That the said Bill or “*Projet de Loi*” is in the words and figures set forth in the Schedule hereunto annexed. And most humbly praying that Your Majesty might be graciously pleased to grant Your Royal Sanction to the Bill or “*Projet de Loi*” of the States of Guernsey entitled “*Loi de 1948 supplémentaire à la Loi relative à la Taxation Paroissiale (1923)*” and to order and direct that the same shall have force of Law in 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 and 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.

*E. C. E. Leadbitter.*

Projet de Loi referred to in the foregoing  
Order in Council.

## PROJET DE LOI

INTITULÉ

“Loi de 1948 supplémentaire à la Loi  
relative à la Taxation Paroissiale (1923).”

LES ETATS, vu leur Délibération en date du 19 août 1947, ont approuvé les dispositions suivantes, lesquelles, moyennant la Sanction de Sa Très Excellente Majesté en Conseil, auront force de loi en cette Ile :—

1. Dans l'Article qui porte le titre “Définitions” de la Loi relative à la Taxation Paroissiale, enregistrée sur les Records de cette Ile le 27 octobre 1923, (laquelle Loi est ci-après désignée “la Loi principale”) la définition de l'expression “valeur locative” sera rayée, et la définition suivante y sera substituée—

“l'expression ‘valeur contribuable’ signifie la valeur dite ‘rateable value’ énoncée de temps à autre dans le Cadastre Général de l'Ile.”

2. Est et demeure rappelée la section deux de l'Article II de la Loi principale, et y sera substitué l'Article suivant, lequel formera dorénavant l'Article II de la Loi principale—

“Les sommes requises pour les objets portés à l'Article premier, après qu'elles auront été votées par les Chefs de Famille de la paroisse, seront fournies par le moyen d'une taxe sur la valeur contribuable des maisons, édifices, bâtiments et terres situés dans la paroisse, laquelle taxe sera levée sur l'occupant sauf dans les cas suivants, savoir :—

(1) Dans le cas d'une maison louée par le propriétaire ou sous-louée par le locataire,

soit meublée soit en appartements, dans lequel cas la taxe sera levée sur le propriétaire ou locataire, selon le cas, lequel, ayant payé la dite taxe, aura le droit d'en recouvrer le montant de l'occupant.

- (2) Dans le cas d'un terrain dont la valeur contribuable est moins de £14 sterling par an, dans lequel cas la taxe sera levée sur le propriétaire."

3. Sont et demeurent rappelés l'Article IV et l'Article VIII de la Loi principale.

JAMES E. LE PAGE,

H.M. Greffier.

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TRANSLATION  
OF  
PROJET DE LOI

ENTITLED

"LAW OF 1948 SUPPLEMENTARY TO THE  
LAW CONCERNING PAROCHIAL TAXATION  
(1923)".

THE STATES, in pursuance of their Resolution of the 19th day of August, 1947, have approved the following provisions which, subject to the Sanction of His Most Excellent Majesty in Council, shall have force of law in this Island:—

1. In the Article which bears the title "Définitions" of the Law concerning Parochial Taxation, registered on the Records of this Island on the 27th day of October, 1923, (which Law is hereinafter called "the Principal Law") the definition of the expression "valeur locative" shall be deleted and the following definition substituted therefor—

“ the expression ‘ valeur contribuable ’ means the value called ‘ rateable value ’ set out from time to time in the Cadastre of the Island.”

2. Section two of Article II of the Principal Law is hereby repealed, and the following Article substituted therefor, which shall henceforth be Article II of the Principal Law—

“ The amounts required for the purposes prescribed in Article one, after they have been voted by the Heads of Families of the parish, shall be provided by means of a tax on the rateable value of houses, structures, buildings and lands situate in the parish, which tax shall be levied on the occupant except in the following cases :—

- (1) In the case of a house let by the owner or sub-let by the tenant, whether furnished or in portions, in which case the tax shall be levied on the owner or tenant, as the case may be, who, having paid the said tax, shall be entitled to recover the amount from the occupier.
- (2) In the case of a piece of ground the annual rateable value of which is less than £14 sterling, in which case the tax shall be levied on the owner ”.

3. Article IV and Article VIII of the Principal Law are hereby repealed.