

II.
1937

ORDRE EN CONSEIL

Ratifiant un Projet de Loi intitulé

Loi supplémentaire à la Loi instituant une Taxe dite " Corporation Tax."

(Enregistré sur les Records de l'Île de Guernesey le
20 février 1937.)



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1937.

ORDRE EN CONSEIL.



A LA COUR ROYALE DE L'ILE DE GUERNESEY

Le 20 février 1937, pardevant Victor Gosselin Carey, écuyer, Baillif ; présents : William de Prélaz Crousaz, Jean Allès Simon, John Roussel, Osmond Priaulx Gallienne, Arthur Dorey, Geoffrey Alfred Carey, Ernest de Garis, Jean Nicolas Robin, Cyril de Putron, Aylmer Mackworth Drake, John Leale et James Frederick Carey, écuyers, Jurés.

Monsieur le Baillif ayant ce jour communiqué à la Cour un Ordre de Sa Majesté en Conseil en date du 2 février 1937 ratifiant un Projet de Loi intitulé "Loi supplémentaire à la Loi instituant une taxe dite 'Corporation Tax'." 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 Ile, duquel Ordre la teneur suit :

At the Court at Buckingham Palace,

The 2nd day of February, 1937.

Present,

The King's Most Excellent Majesty

LORD PRESIDENT

LORD HUTCHISON OF MONTROSE

EARL OF GRANARD

SIR SAMUEL HOARE

SIR PHILIP SASSOON

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 19th day of January, 1937, in the words following, viz. :—

LE 20 FEVRIER 1937.

“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 by an Order of His late Majesty King George the Fifth in Council of the 20th day of December, 1935, His Majesty was graciously pleased to ratify and confirm a Bill or Projet de Loi of the States of Guernsey intituled “Loi instituant une Taxe dite ‘Corporation Tax’.”

2. That on the 5th day of December, 1936, the Royal Court adopted a Bill or Projet de Loi repealing Article 9 of the aforesaid law and substituting therefor a new Article, and requested the Bailliff to submit the same to the States for their approval.

3. That on the 23rd day of December, 1936, the said Bill or Projet de Loi was duly considered by the States, when a resolution was passed approving the same and authorizing 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 intituled “Loi supplémentaire à la Loi instituant une Taxe dite ‘Corporation Tax’,” and 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 supplémentaire à la Loi instituant une Taxe dite ‘Corporation Tax’,” 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 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
 INTITULÉ
 LOI SUPPLÉMENTAIRE À LA LOI
 INSTITUANT UNE TAXE DITE
 " CORPORATION TAX ".

LES ETATS, moyennant la Sanction de Sa Très Excellente Majesté en Conseil, ont rappelé la Section 9 de la Loi instituant une Taxe dite " Corporation Tax " sanctionnée par Ordre de Sa Majesté en Conseil enregistré sur les Records de cette Ile le 4 janvier 1936 et y ont substitué la Section qui ensuit, laquelle sera censée former partie de la dite Loi.

9.—(1) Upon the production to the States Supervisor by the 31st day of March next occurring after the end of any calendar year in respect of which Corporation Tax has been paid by any Company of a certificate of the Administrator of Income Tax—

- (a) specifying the aggregate amount of Income Tax which the Company, if it had been chargeable as an ordinary resident, would have been liable to pay for that calendar year in respect of—
 - (i) the whole of its profits and income from every source ; and
 - (ii) profits and income received or paid by the Company on behalf of or to a non-resident :
- or (b) to the effect that the Company, if it had been chargeable as an ordinary resident, would not have been liable to pay any Income Tax for that calendar year in respect of any of such profits or income :
- or (c) to the effect that the Company has paid Income Tax for that calendar year in respect of all of such profits and income as are referred to in sub-paragraphs (i) and (ii) of paragraph (a) of this subsection :

then—

if the aggregate amount of Income Tax specified in such certificate as complies with the requirements of paragraph (a) aforesaid, after deduction therefrom of any Income Tax actually paid for that calendar year, shall be less than the amount of Corporation Tax paid by that Company in respect of that calendar year, the Company shall be entitled to have reimbursed to it such part of the Corporation Tax paid as exceeds the aggregate amount of Income Tax specified in such certificate after making the deduction aforesaid, or

if such certificate is to the effect specified in sub-paragraph (b) or sub-paragraph (c) of this subsection, the Company shall be entitled to have reimbursed to it the whole of the Corporation Tax paid for that year.

(2) It shall be the duty of the Administrator of Income Tax, at the request of any Company and upon production to his satisfaction of such accounts and information as he may reasonably require, to make such investigation as will enable him to prepare the aforementioned certificate and to complete and forward the same to the Company.

QUERTIER LE PELLEY,
Greffier du Roi.