

GREFFE  
ROYAL COURT

20 OCT 2015

GUERNSEY

GUERNSEY STATUTORY INSTRUMENT

2015 No. 76

## **The Income Tax (Standard Charge) (Amendment) Regulations, 2015**

*Made*

*9<sup>th</sup> October, 2015*

*Coming into operation*

*1<sup>st</sup> January, 2016*

*Laid before the States*

*27<sup>th</sup> January, 2016*

**THE TREASURY AND RESOURCES DEPARTMENT**, in exercise of the powers conferred upon it by sections 5B(2) and 203A of the Income Tax (Guernsey) Law, 1975, as amended<sup>a</sup> ("**the Law**"), and all other powers enabling it in that behalf, hereby makes the following regulations:-

### **Increase of standard charge.**

1. The standard charge which a relevant individual may elect to pay under section 5B of the Law in respect of his income in any year of charge commencing after 2015 shall be £30,000, and not £27,500.

### **Repeal.**

2. The Income Tax (Standard Charge) (Amendment) Regulations, 2011<sup>b</sup> are repealed.

### **Interpretation.**

3. (1) In these Regulations "**the Law**" means the Income Tax (Guernsey) Law, 1975, as amended.

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<sup>a</sup> Ordres en Conseil Vol. XXV, p. 124; section 5B(2) was inserted by No. IX of 2011; section 203A was inserted by No. XVII of 2005; and there are other amendments not material to these Regulations.

<sup>b</sup> G.S.I. 2011 no. 55.

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(2) The Interpretation (Guernsey) Law, 1948<sup>c</sup> applies to the interpretation of these Regulations as it applies to the interpretation of an enactment.

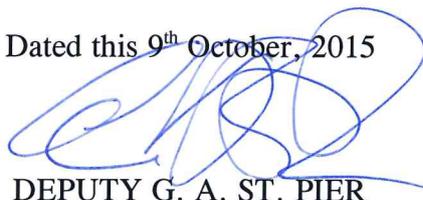
**Citation.**

4. These Regulations may be cited as the Income Tax (Standard Charge) (Amendment) Regulations, 2015.

**Commencement.**

5. These Regulations shall come into force on the 1<sup>st</sup> January, 2016.

Dated this 9<sup>th</sup> October, 2015



DEPUTY G. A. ST. PIER

Minister of the Treasury and Resources Department  
For and on behalf of the Department

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EXPLANATORY NOTE

*(This note is not part of the regulations)*

These Regulations increase the standard charge payable under section 5B of the Income Tax (Guernsey) Law, 1975 by individuals resident in Guernsey but not solely or principally resident therein from £27,500 to £30,000 in respect of their income in years of charge following 2015.

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<sup>c</sup> Ordres en Conseil Vol. XIII, p. 355.