

Island of



Guernsey

Ordinance of the States

**LVI
2015**

Made 10th December, 2015

Coming into Operation 1st January, 2016

The Income Tax (Guernsey) (Amendment) Ordinance, 2015

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THE STATES, in pursuance of their Resolution of the 10th December, 2015^a, and in exercise of the powers conferred on them by sections 203A and 208C of the Income Tax (Guernsey) Law, 1975^b and all other powers enabling them in that behalf, hereby order:-

Amendment of 1975 Law.

1. The Income Tax (Guernsey) Law, 1975, as amended, is further amended as follows.

2. After section 47 insert the following section -

"Equivalent treatment for same sex marriages and civil partnerships.

47AA. (1) Two individuals of the same sex who have together entered into a marriage or a civil partnership shall be treated for the purposes of this Law in the same way as a husband and wife, and references in this Law or any Ordinance or regulation under it (however expressed) to a husband, wife or widow, a spouse, a marriage or a party to a marriage, or an individual who is married or unmarried, shall be construed accordingly.

(2) For the purposes of section 43(1) any income of the younger partner to the same sex marriage or civil partnership living with the elder partner thereto shall for the purposes of assessment, charge, collection, computation of total income and reliefs be treated as if it were the income of the elder partner, and the other provisions of this Chapter shall apply accordingly, mutatis mutandis.

(3) A marriage under the law of any territory is not

^a Article XIV of Billet d'État No. XX of 2015.

^b Ordres en Conseil Vol. XXV, p. 124; section 203A was inserted by Order in Council No. XVII of 2005 and section 208C was inserted by Order in Council No. V of 2011.

prevented from being recognised for the purposes of this Law only because it is the marriage of a same sex couple.

(4) A "**civil partnership**" means -

- (a) the relationship between two persons who have registered as civil partners under the Civil Partnership Act 2004^c, or under the Civil Partnership (Jersey) Law 2012, or who are treated under the Civil Partnership Act 2004 as having formed a civil partnership by virtue of having registered an overseas relationship within the meaning of that Act, and whose civil partnership, or registered overseas relationship, has not been dissolved or annulled, or
- (b) a relationship established under the law of a territory other than the United Kingdom or Jersey and of a character which in the opinion of the Director is equivalent or substantially similar to a civil partnership formed under the Civil Partnership Act 2004, and which relationship has not been dissolved or annulled.

(5) This section has effect from the 1st January, 2017.

(6) The Department may by regulation amend this section."

3. In section 81A(1)(c)^d after "the provisions of subsection (1) of section forty-three of this Law" insert "(as read with section 47AA)".

^c An Act of Parliament (2004 c. 33).

^d Section 81A was inserted by Order in Council No. VII of 1979 (Vol. XXVII, p. 118).

4. In section 81B(1)(c)^e after "the provisions of section 43(1)" insert "(as read with section 47AA)".

Citation.

5. This Ordinance may be cited as the Income Tax (Guernsey) (Amendment) Ordinance, 2015.

Commencement.

6. This Ordinance shall come into force on the 1st January, 2016.

^e Section 81B was inserted by the Income Tax (Zero 10) (Guernsey) Law, 2007 (Order in Council No. V of 2011).

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