

GREFFE  
ROYAL COURT

13 JUN 2017

JLL

GUERNSEY

GUERNSEY STATUTORY INSTRUMENT

2017 ~~2016~~ No. 31

**The Income Tax (Guernsey)  
(Employees Tax Instalment Scheme)  
(Amendment) Regulations, 2016**

*Made*

*5<sup>th</sup> April, 2016*

*Coming into operation*

*8<sup>th</sup> June, 2016*

*Laid before the States*

*12<sup>th</sup> October, 2016*

THE TREASURY AND RESOURCES DEPARTMENT, in exercise of the powers conferred on it by sections 81A(4) and 203A of the Income Tax (Guernsey) Law, 1975<sup>a</sup>, as amended, and all other powers enabling it in that behalf, hereby makes the following regulations:-

**Amendment of 2007 regulations.**

1. For regulation 14(1) of the Income Tax (Guernsey) (Employees Tax Instalment Scheme) Regulations, 2007, as amended<sup>b</sup>, substitute the following paragraph -

"(1) Any coding notice, direction notice, return, certificate, form, list, schedule, correspondence or other document required to be or otherwise given by an employer to the Director, or by the Director to an employer, or by or to their respective agents or representatives, for the purposes of the administration of the ETI scheme or otherwise for the purposes of these regulations, shall be given -

<sup>a</sup> Ordres en Conseil Vol. XXV, p. 124; section 81A was inserted by Vol. XXVII, p. 118; and section 203A was inserted by Order in Council No. XVII of 2005. Also amended by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003 (No. XXXIII).

<sup>b</sup> G.S.I. 2007 No. 19; amended by 2009 No. 22 (repealed without coming into force); 2009 No. 49; 2011 No. 6; and 2015 No. 25.

- (a) in such electronic form and by such electronic means as the Director may require, whether in any particular case or class of cases or generally, or
- (b) in such non-electronic form and by such non-electronic means as the Director may in his absolute discretion determine in any particular case or class of cases,

and in this regulation "**given**" means given, submitted, produced, served, sent or delivered (whatever expression may be used to describe the act)."

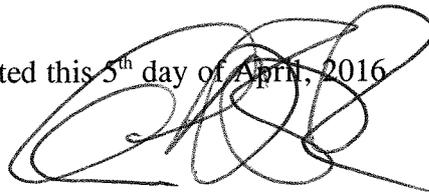
**Citation.**

2. These Regulations may be cited as the Income Tax (Guernsey) (Employees Tax Instalment Scheme) (Amendment) Regulations, 2016.

**Commencement.**

3. These Regulations shall come into force on the 8<sup>th</sup> June, 2016.

Dated this 5<sup>th</sup> day of April, 2016



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 further amend the Income Tax (Guernsey) (Employees Tax Instalment Scheme) Regulations, 2007 by requiring all coding notices, direction notices and other correspondence relating to the operation of the ETI scheme

passing between the Director and employers to be in electronic form and to be transmitted by electronic means, unless the Director agrees, in any particular case or class of cases, that an alternative form or means may be used.