



GUERNSEY STATUTORY INSTRUMENT

2017 No. 91

**The Income Tax (Guernsey)
(Employees Tax Instalment Scheme)
(Amendment) Regulations, 2017**

<i>Made</i>	29 th August	, 2017
<i>Coming into operation</i>	19 th October,	2017
<i>Laid before the States</i>	18 th October,	2017

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

^a 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 Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016.

Amendment of 2007 regulations.

1. The Income Tax (Guernsey) (Employees Tax Instalment Scheme) Regulations, 2007, as amended^b, are further amended as follows.

2. In regulation 1(1) -

(a) after the words "The Director shall" insert ", in such cases or classes of cases as he thinks fit", and

(b) for the words "in respect of every employee who has made a return of income for the year of charge in which the coding notice is to be issued, or, where the Director has agreed to the deferment of such return, for the preceding year of charge" substitute "in respect of an employee".

3. Regulation 1(2) is repealed.

4. In regulation 1(3) after the words "The Director shall" insert ", in such cases or classes of cases as he thinks fit",.

5. After regulation 1(4) insert the following paragraphs -

^b G.S.I. 2007 No. 19; amended by 2009 No. 22 (repealed without coming into force); 2009 No. 49; 2011 No. 6; 2015 No. 25; and the Income Tax (Guernsey) (Employees Tax Instalment Scheme) (Amendment) Regulations, 2016.

"(5) Any coding notice, declaration or other document required to be issued, made or given by the Director to an employee or, as the case may be, by an employee to the Director, or by or to their respective agents or representatives, for the purposes of this regulation, shall be issued, made or given -

- (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 paragraph "given" means given, submitted, produced, served, sent or delivered (whatever expression may be used to describe the act).

(6) Without prejudice to the generality of paragraph (5), documents of a class or description specified by the Director may be given by being published in such form and manner, by such means and at such times or intervals and for such period as the Director thinks fit, including (without limitation) by publication on the official website of the States of Guernsey Income Tax or by being set out in a statement of practice issued under section 204 of the Law."

6. In regulation 4 after the words "The Director shall" insert ", in accordance with the provisions of regulation 1(5) or, as the case may be, regulation 14,".

7. After regulation 14(1) insert the following paragraph -

"(1A) Without prejudice to the generality of paragraph (1), documents of a class or description specified by the Director may be given by being published in such form and manner, by such means and at such times or intervals and for such period as the Director thinks fit, including (without limitation) by publication on the official website of the States of Guernsey Income Tax or by being set out in a statement of practice issued under section 204 of the Law."

Citation.

8. These Regulations may be cited as the Income Tax (Guernsey) (Employees Tax Instalment Scheme) (Amendment) Regulations, 2017.

Commencement.

9. These Regulations shall come into force on the 19th October, 2017.

Dated this 19th day of September, 2017



DEPUTY G. A. ST PIER

President of the Policy and Resources Committee

For and on behalf of the Committee

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 modifying regulation 1 to allow the Director to transmit coding notices to employees by electronic means or by publication of the allowances on the States of Guernsey Income Tax website. There are also some consequential amendments to the regulations relating to the timing of issue of coding notices to employees to update them to take account of the move by the States from the previous year basis of assessment to the current year basis.

