

Island of



Guernsey

Ordinance of the States

III
2018

Made 14th November, 2017
Coming into Operation 15th November, 2017
Laid before the States 17th January, 2018

The Document Duty (Anti-Avoidance) (Guernsey) Law, 2017 (Commencement and Amendment) Ordinance, 2017

The Document Duty (Anti-Avoidance) Law, 2017 (Commencement and Amendment) Ordinance, 2017

THE STATES POLICY & RESOURCES COMMITTEE, in pursuance of the Resolution of the States of the 17th May, 2017^a, in exercise of the powers conferred upon the States by sections 3(5) and 20 of the Document Duty (Anti-Avoidance) (Guernsey) Law, 2017^b, and in exercise of the powers conferred on the Committee by Article 66A(1) of the Reform (Guernsey) Law, 1948^c, hereby orders:-

Amendment of definition of "family transaction".

1. (1) The definition of "family transaction" in section 3 of the Law is amended as follows.

(2) In section 3(2)(c)(ii), for "nephew or niece" substitute "nephew, niece or first cousin".

Commencement of Law.

2. The Law shall come into force on 15th November, 2017.

Interpretation.

3. (1) In this Ordinance –

"the Committee" means the States Policy & Resources Committee,

^a Article IV of Billet d'État No. X of 2017.

^b Order in Council No. X of 2017.

^c Ordres en Conseil Vol. XIII, p. 288; amended by Order in Council No. XVII of 2015; there are further amendments not relevant to this Ordinance.

"**enactment**" includes a Law, an Ordinance and any subordinate legislation and includes any provision or portion of a Law, an Ordinance or any subordinate legislation,

"**the Law**" means the Document Duty (Anti-Avoidance) (Guernsey) Law, 2017,

"**subordinate legislation**" means any regulation, rule, order, rule of court, resolution, scheme, byelaw or other instrument made under any statutory, customary or inherent power and having legislative effect, but does not include an Ordinance.

(2) Any reference in this Ordinance to an enactment is a reference thereto as from time to time amended, re-enacted (with or without modification), extended or applied.

Extent.

4. This Ordinance shall have effect in the island of Guernsey.

Citation and commencement.

5. This Ordinance may be cited as the Document Duty (Anti-Avoidance) (Guernsey) Law, 2017 (Commencement and Amendment) Ordinance, 2017 and shall come into force on 15th November, 2017.

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