

Island of



Guernsey

## Ordinance of the States

**XXXIX**  
**2017**

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Made ..... 13th December, 2017

Coming into Operation ..... 1st January, 2018

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## **Income Tax (Guernsey)** **(Amendment) (No. 2)** **Ordinance, 2017**



## **The Income Tax (Guernsey) (Amendment) (No. 2) Ordinance, 2017**

THE STATES, in pursuance of their Resolution of the 7<sup>th</sup> November, 2017<sup>a</sup>, and in exercise of the powers conferred on them by sections 203A and 208C of the Income Tax (Guernsey) Law, 1975<sup>b</sup> 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 3(3)(c)(ii)<sup>c</sup> insert the following subparagraph -

"and (iii) he was not resident in Guernsey, within the meaning of subsection (1), in the immediately preceding year of charge."

3. After section 36(2) insert the following subsections -

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<sup>a</sup> Billet d'État No. XX of 2017 (propositions 9 and 11).

<sup>b</sup> 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.

<sup>c</sup> Section 3 was substituted by section 2 of the Income Tax (Residence) (Guernsey) (Amendment) Law, 2005 (Order in Council No. II of 2006).

"(3) For any year of charge the States may by Resolution prescribe, in respect of any deduction which, under this Law or any Ordinance or regulation under it, may be made in computing, or set off against, the income or profits of any person or business, any limitations, conditions, restrictions and qualifications applicable to such deduction, in the same manner as if the deduction were an allowance prescribed by Resolution under subsection (1), and any such Resolution may authorise the Committee to prescribe any matter relating to any such deduction (including, without limitation, any limitations, conditions, restrictions and qualifications) by regulation.

(4) The provisions of subsection (3) are in addition to and not in derogation from the provisions of section 39A.

(5) A Resolution under this section -

- (a) may be varied or revoked by a subsequent Resolution, and
- (b) may contain such consequential, incidental, supplementary and transitional provision as may appear to be necessary or expedient, including (without limitation) provision amending, or making exceptions, adaptations and modifications to, any provision of this Law or any Ordinance or regulation under it."

**Citation.**

4. This Ordinance may be cited as the Income Tax (Guernsey)

(Amendment) (No. 2) Ordinance, 2017.

**Commencement.**

5. This Ordinance shall come into force on the 1<sup>st</sup> January, 2018.





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