

II  
1947

# ORDER IN COUNCIL

Sanctioning a Projet de Loi entitled

**“The Income Tax (Amendment) Law, 1946”**

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(Registered on the Records of the Island of Guernsey  
the 8th March, 1947.)



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# ORDER IN COUNCIL.



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

*The 8th March 1947, before Ambrose James Sherwill, Esquire, C.B.E., M.C., Bailiff; present: Osmond Priaulx Gallienne, Esquire, Ernest de Garis, Esquire, O.B.E., Sir John Leale, Knight, James Frederick Carey, Arthur Falla, Quartier Le Pelley, Walter John Sarre, Esquires, Richard Henry Johns, Esquire, O.B.E., and William Robert Freaque Clark, Esquire, Jurats.*

The Bailiff having this day placed before the Court an Order of His Majesty in Council dated January 29th, 1947, ratifying a *Projet de Loi* entitled "The Income Tax (Amendment) Law, 1946". The Court, after the reading of the said Order in Council and after having heard His Majesty's Comptroller, ordered that the said Order in Council be registered on the Records of this Island, of which Order in Council the tenor followeth:—

**At the Court at Buckingham Palace**

The 29th day of January, 1947.

**Present,**

**The King's Most Excellent Majesty**

LORD PRIVY SEAL  
MR. SECRETARY BELLENGER  
MR. BEVAN  
MR. THOMSON  
MR. DAVIES  
MR. HALL  
MR. HENDERSON

WHEREAS there was this day read at the Board

a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 23rd day of January, 1947, in the words following, viz :—

“ YOUR MAJESTY having been pleased, by Your General Order of Reference of the 18th day of December, 1936, to refer unto this Committee the humble Petition of the States of the Island of Guernsey, setting forth :—

‘ 1.—That in accordance with a Resolution of the States of Deliberation of the 17th day of September, 1946, the Royal Court, on the 26th day of October, 1946, adopted a Bill or “ *Projet de Loi* ” entitled “ The Income Tax (Amendment) Law, 1946,” and requested the Bailiff to submit the same to the States for approval : 2.—That on the 13th day of November, 1946, the said Bill or “ *Projet de Loi* ” was duly considered by the States, when a resolution was passed approving the same and authorising the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction thereto : 3.—That the said Bill or “ *Projet de Loi* ” is in the words and figures set forth in the Schedule hereunto annexed. And most humbly praying that Your Majesty might be graciously pleased to grant Your Royal Sanction to the Bill or “ *Projet de Loi* ” of the States of Guernsey entitled “ The Income Tax (Amendment) Law, 1946,” and to order and direct that the same should have force of Law in the Island of Guernsey.’

“ THE LORDS OF THE COMMITTEE, in obedience to Your Majesty’s said Order of Reference, have taken the said Petition and the said *Projet de Loi* into consideration, and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition and to approve of and ratify the said *Projet de Loi*.”

HIS MAJESTY having taken the said Report into consideration is pleased by and with the advice of His Privy Council, to approve of and ratify the said Projet de Loi, and to order, as it is hereby ordered, that the same shall have the force of Law within the Island of Guernsey.

AND HIS MAJESTY doth hereby further direct that this Order, and the said Projet de Loi (a copy whereof is hereunto annexed) be entered upon the Register of the Island of Guernsey and observed accordingly.

AND the Lieutenant Governor or Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other His Majesty's Officers, for the time being, in the said Island, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

*E. C. E. Leadbitter.*

Projet de Loi referred to in the foregoing  
Order in Council

PROJET DE LOI

ENTITLED

**“ The Income Tax (Amendment) Law, 1946.”**

Pursuant to the Resolution of the States dated the 17th September, 1946 :

The States have approved the following provisions which subject to the Sanction of His Most Excellent Majesty in Council, shall have force of law in this Island :

1. The Law entitled “ Loi ayant rapport à la Tax sur le Revenu ” registered on the Records of this Island on the 10th day of January, 1920, as subsequently amended, (the said Law so amended hereinafter called “ the Principal Law ”) shall be modified in manner following :—

- (i) At the end of Article 1 thereof there shall be inserted the following proviso :—

“ Provided that any person who—

(a) was deported, either compulsorily or voluntarily from the Island of Guernsey to the Continent of Europe during the occupation of the Island by the German Forces ; and

(b) returned to the Island before the 1st day of January, 1946, or, having returned later, shall be regarded by the Administrator of Income Tax as a person on whom exceptional hardship would be inflicted were he not granted the option hereinafter in this proviso set out

shall, by notice in writing delivered to the Administrator of Income Tax before the 1st day of January, 1948, be entitled to

elect whether, for the purposes of the Income Tax Laws 1920 to 1946, he shall be regarded as having stayed consecutively in the Island from the time of such deportation until the time of such return, or as having been absent from the Island throughout the said period. Such option shall be exercisable, in like manner, in the case of the death of any such person, by his legal personal representative and, in the case of any such person not being sui juris, by his duly appointed guardian."

- (ii) At the end of Article 14 thereof the following proviso shall be inserted :—

" Provided that an allowance shall be claimable by an individual who is a non-resident and who—

- (a) is a British subject, or  
 (b) ordinarily resides in the United Kingdom or in any of the Channel Islands other than Guernsey

in respect of profits or income arising or accruing during the year 1940 and thereafter from sources in or connected with Guernsey and the amount of such allowance shall be the amount by which the tax charged or chargeable but for such relief exceeds the portion attributable to Guernsey income of the tax (inclusive of sur-tax) which would be chargeable on total income from all sources were such individual an ordinary resident. Such allowance or allowances shall be claimable only by notice in writing which shall reach the Administrator of Income Tax—

- (i) as regards claims in respect of income arising or accruing during the years of assessment 1940 to 1946, both years inclusive, on or before the 31st December, 1947 ;

(ii) as regards claims in respect of income arising or accruing in any year of assessment subsequent to the year 1946, within one year from the date of the issue of notice of assessment of such income."

2. This Law shall be construed as one with the Income Tax Laws, 1920 to 1944, and the Income Tax Laws 1920 to 1944 and this Law may be cited together as " The Income Tax Laws, 1920 to 1946,"

JAMES E. LE PAGE,

H.M. Greffier.

February 11th, 1949.