

GUERNSEY STATUTORY INSTRUMENT

ENTITLED

The Income Tax (Guernsey) (Employees Tax Instalment Scheme) Regulations, 2007 *

[CONSOLIDATED TEXT]

NOTE

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* G.S.I. No. 19 of 2007; as amended by the Administrator of Income Tax (Guernsey) (Transfer of Functions) Ordinance, 2009 (No. VII of 2009, Recueil d'Ordonnances Tome XXXIII, p. 472); the Director of Income Tax (Transfer of Functions) (Guernsey) Ordinance, 2018 (No. ** of 2018); the Income Tax (Guernsey) (Employees Tax Instalment Scheme) (Amendment) (No. 2) Regulations, 2009 (G.S.I. No. 49 of 2009); the Income Tax (Pensions) (Amendments and Miscellaneous Provisions) Regulations, 2011 (G.S.I. No. 6 of 2011); the Income Tax (Guernsey) (Employees Tax Instalment Scheme) (Amendment) Regulations, 2014 (G.S.I. No. 25 of 2015); the Income Tax (Guernsey) (Employees Tax Instalment Scheme) (Amendment) Regulations, 2016 (G.S.I. No. 31 of 2016); the Income Tax (Guernsey) (Employees Tax Instalment Scheme) (Amendment) Regulations, 2017 (G.S.I. No. 91 of 2017).

GUERNSEY STATUTORY INSTRUMENT

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The Income Tax (Guernsey) (Employees Tax Instalment Scheme) Regulations, 2007

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(Made on 11th September, 2007.)

The Income Tax (Guernsey) (Employees Tax Instalment Scheme) Regulations, 2007

THE TREASURY AND RESOURCES DEPARTMENT, in exercise of the powers conferred upon it by section 81A(4) of the Income Tax (Guernsey) Law, 1975^a, as amended, hereby makes the following regulations: –

Issue of coding notices.

1. (1) The [Director of the Revenue Service] shall[, in such cases or classes of cases as he thinks fit,] on or before the 31st October in each year, or as soon as may be thereafter, issue a coding notice relating to the following year of charge [in respect of an employee].

(2) ...

(3) Where an employee who was not employed in Guernsey in the year preceding a year of charge commences to be so employed, he shall on taking up his employment in Guernsey make a declaration to the [Director of the Revenue Service], in such form as the [Director of the Revenue Service] may require, of the personal and other allowances to which he claims to be entitled under the Law, and, as soon as may be after receiving such declaration, the [Director of the Revenue

^a Ordres en Conseil Vol. XXV, p.124; Vol. XXVI, pp. 146, 200 and 292; Vol. XXVII, pp. 84, 118, 200, 333 and 565; Vol. XXVIII, pp. 184, 278, 353 and 409; Vol. XXIX, p. 214; Vol. XXXI, pp. 406 and 473; Vol. XXXII, p. 307; No. IV of 1991; No. VI of 1992; Nos. IV and VIII of 1993; No. XXV of 1994; Nos. III and VII of 1995; No. V of 1996; Nos. IV and XXII of 1997; No. II of 1999; No. IV of 2000; Nos. VI and XVII of 2001; No. VII of 2002; Nos. IV, XVIII and XXVI of 2003; Nos. XII and XVI of 2004; Nos. V, VI and XVII of 2005; and Nos. II and VII of 2006. Also amended by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003 (No. XXXIII).

Service] shall[, in such cases or classes of cases as he thinks fit,] issue in respect of that employee a coding notice.

- (4) The [Director of the Revenue Service] may –
 - (a) upon application made to him by an employee, or
 - (b) at any time, in his discretion,

issue a revised coding notice.

[(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.]

NOTES

In regulation 1,

the words "Director of the Revenue Service" in square brackets, wherever occurring, were substituted by the Director of Income Tax (Transfer of Functions) (Guernsey) Ordinance, 2018, section 1, with effect from 1st November, 2018, subject to the savings and transitional provisions in section 2 of the 2018 Ordinance;¹

the words in, first, the second and, second, the third pairs of square brackets in paragraph (1) were, respectively, inserted and substituted by the Income Tax (Guernsey) (Employees Tax Instalment Scheme) (Amendment) Regulations, 2017, regulation 2(a) and regulation 2(b), with effect from 19th October, 2017;²

first, paragraph (2) was revoked, second, the words in the fourth pair of square brackets in paragraph (3) were inserted and, third, paragraph (5) was inserted by the Income Tax (Guernsey) (Employees Tax Instalment Scheme) (Amendment) Regulations, 2017, respectively regulation 3, regulation 4 and regulation 5, with effect from 19th October, 2017.³

Form of coding notices.

2. (1) A coding notice shall consist of two parts, namely –
 - (a) Part 1, and
 - (b) Part 2.
- (2) Part 1 of a coding notice shall specify –
 - (a) the amount of any allowance, deduction or relief which the [Director of the Revenue Service] estimates the employee is entitled to claim,

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- (b) the amount of any income from sources other than employment which the [Director of the Revenue Service] estimates will be chargeable upon the employee,
- (c) an amount sufficient to collect such tax underpaid in respect of [any year of charge] as the [Director of the Revenue Service] considers appropriate (provided that, where the amount of such underpaid tax exceeds [£3,000], the consent of the employee shall be required),
- (d) a weekly coding number or a monthly coding number (or both such numbers) calculated by deducting from the amount specified under subparagraph (a) the amounts specified under subparagraphs (b) and (c) and dividing the amount remaining after such deduction –
 - (i) in the case of a weekly coding number, by 52, and
 - (ii) in the case of a monthly coding number, by 12,

provided that where the amount remaining after such deduction is less than zero, the code number shall be zero.

(3) Part 2 of a coding notice shall specify the weekly coding number or the monthly coding number (or both such numbers) calculated in accordance with paragraph (2).

NOTES

In regulation 2,

the words "Director of the Revenue Service" in square brackets, wherever occurring, were substituted by the Director of Income Tax (Transfer of Functions) (Guernsey) Ordinance, 2018, section 1, with effect from 1st November, 2018, subject to the savings and transitional provisions in section 2 of the 2018 Ordinance;⁴

the words in the first pair of square brackets in paragraph (2)(c) were substituted by the Income Tax (Guernsey) (Employees Tax Instalment Scheme) (Amendment) (No. 2) Regulations, 2009, regulation 2(a), with effect from 3rd October, 2009;

the symbol and figures in the third pair of square brackets in paragraph (2)(c) were substituted by the Income Tax (Guernsey) (Employees Tax Instalment Scheme) (Amendment) Regulations, 2014, regulation 1, with effect from 27th March, 2015.⁵

Supplementary coding notices.

3. (1) Where an employee has more than one employer –
- (a) he shall, at the request of the [Director of the Revenue Service] –
- (i) select one of those employers to be his principal employer, and
- (ii) notify the [Director of the Revenue Service] in writing, within such period as the [Director of the Revenue Service] may specify in the request, of the name and address of the employer he has selected to be his principal employer, and

- (b) he may request the [Director of the Revenue Service] by notice in writing to issue a supplementary coding notice in respect of his emoluments from employment by each employer, other than his principal employer and the [Director of the Revenue Service] shall, following receipt of such request and if he considers it appropriate having regard to the circumstances of the case, issue a supplementary coding notice.

(2) The [Director of the Revenue Service] may –

- (a) upon application made to him by an employee, or
- (b) at any time, in his discretion,

issue a revised supplementary coding notice.

NOTE

In regulation 3, the words in square brackets were substituted by the Director of Income Tax (Transfer of Functions) (Guernsey) Ordinance, 2018, section 1, with effect from 1st November, 2018, subject to the savings and transitional provisions in section 2 of the 2018 Ordinance.⁶

Lodgement of coding with employee and employer.

4. The [Director of the Revenue Service] shall[, in accordance with the provisions of regulation 1(5) or, as the case may be, regulation 14,] send –

- (a) Part 1 of a coding notice to the employee in respect of whom it is issued, and

- (b) Part 2 of the coding notice to the employer, employers or principal employer of that employee.

NOTES

In regulation 4,

the words in the first pair of square brackets were substituted by the Director of Income Tax (Transfer of Functions) (Guernsey) Ordinance, 2018, section 1, with effect from 1st November, 2018, subject to the savings and transitional provisions in section 2 of the 2018 Ordinance;⁷

the words in the second pair of square brackets were inserted by the Income Tax (Guernsey) (Employees Tax Instalment Scheme) (Amendment) Regulations, 2017, regulation 6, with effect from 19th October, 2017.

Deduction of tax by employer.

5. (1) Subject to regulation 8, on each pay day every employer shall

—

- (a) from the emoluments of each employee in respect of whom the employer has received Part 2 of a coding notice for the relevant year of charge, deduct tax at the standard rate by reference to the net emoluments to be paid to the employee on that pay day, and
- (b) from the emoluments of each employee in respect of whom the employer has not received Part 2 of a coding notice for the relevant year of charge, deduct tax at the standard rate by reference to the gross emoluments to be paid on that day.

- (2) For the purposes of paragraph (1) —

"net emoluments" means the gross emoluments to be paid on each pay day, less –

- (a) the amount of tax deductions allowable under section 8(3)(b) of the Law (which relates to the deductions allowable for contributions to approved pension schemes) [or section 8(3)(bb) of the Law (which relates to the deductions allowable for contributions to approved retirement annuity schemes and retirement annuity trust schemes)], and
- (b) the amount indicated by the relevant code number, and

"standard rate" means the standard rate of income tax prescribed by Resolution of the States in relation to individuals in respect of the relevant year of charge under section 5(2) of the Law.

(3) On each pay day every employer who has deducted tax from the emoluments of an employee to be paid on that day, shall notify the employee, in writing, of the amount of tax so deducted.

NOTE

In regulation 5, the words in square brackets were inserted by the Income Tax (Pensions) (Amendments and Miscellaneous Provisions) Regulations, 2011, regulation 3(2), with effect from 27th April, 2011, and shall have effect in respect of any year of charge after 2010.

Cessation of employment.

6. When an employee ceases employment with an employer and commences employment with a different employer, he shall notify the [Director of the Revenue Service] who shall, upon receipt of such notification, send to the new

employer a duplicate of the relevant coding notice issued in respect of the employee.

NOTE

In regulation 6, the words in square brackets were substituted by the Director of Income Tax (Transfer of Functions) (Guernsey) Ordinance, 2018, section 1, with effect from 1st November, 2018, subject to the savings and transitional provisions in section 2 of the 2018 Ordinance.⁸

Tax deduction certificate.

7. (1) On receiving a request in that behalf from an employee, an employer shall give to the employee a certificate (a "**tax deduction certificate**") in such form as may be required by the [Director of the Revenue Service], showing the period to which the certificate relates and the amount of tax deducted by the employer from the emoluments of the employee during that period:

Provided that an employee may not require his employer to provide such a certificate on more than two occasions in any one year.

(2) A tax deduction certificate incorporating any payment in respect of manual labour performed by somebody other than the payee shall clearly indicate that it includes payments relating to others.

NOTE

In regulation 7, the words in square brackets were substituted by the Director of Income Tax (Transfer of Functions) (Guernsey) Ordinance, 2018, section 1, with effect from 1st November, 2018, subject to the savings and transitional provisions in section 2 of the 2018 Ordinance.⁹

Variation of deductions by direction notice.

8. (1) In any year of charge an employee may apply to the [Director of the Revenue Service] to have varied the amount of tax deductible under regulation

5.

(2) Upon receipt of such application under paragraph (1), the [Director of the Revenue Service] shall determine whether, in his opinion, the deductions should be varied and may direct the employer of that employee, by notice in writing (a "**direction notice**"), to vary future deductions relating to that employee as specified in the notice, and to repay such amount as may be specified therein to the employee.

(3) Where, in respect of any year of charge, tax payable by an employee remains unpaid after the due date for the payment thereof, and the [Director of the Revenue Service] has agreed to accept payment of such tax by instalments, the [Director of the Revenue Service] may, with the prior consent in writing of the employee (except where the amount of unpaid tax is less than [£3,000], in which case the consent of the employee shall not be necessary) issue to the employer of that employee a direction notice requiring deductions to be made equal to such instalments from the emoluments of the said employee in addition to any tax deductible in accordance with regulation 5.

(4) Where the [Director of the Revenue Service] is satisfied that no tax is chargeable upon an employee or that alternative arrangements have been made for the payment of any tax chargeable upon the emoluments of any employment of that employee, he may, at any time, direct that no tax shall be deducted from the emoluments payable to that employee in respect of that employment.

NOTES

In regulation 8,

the words "Director of the Revenue Service" in square brackets, wherever occurring, were substituted by the Director of Income Tax (Transfer of Functions) (Guernsey) Ordinance, 2018, section 1, with effect from 1st November, 2018, subject to the savings and transitional provisions

in section 2 of the 2018 Ordinance;¹⁰

*the symbol and figures in square brackets in the third pair of square brackets in paragraph (3) were substituted by the Income Tax (Guernsey) (Employees Tax Instalment Scheme) (Amendment) Regulations, 2014, regulation 1, with effect from 27th March, 2015.*¹¹

Tax deduction form.

9. (1) Every employer shall maintain for each of his employees, a record (a "**tax deduction form**") in such form as may be required by the [Director of the Revenue Service], of –

- (a) that employee's name,
- (b) that employee's tax reference number or, if the number is not held, that employee's residential address,
- (c) that employee's gross emoluments payable on each pay day,
- (d) the deduction (if any) made therefrom for contributions to an approved pension scheme [or to a retirement annuity scheme or retirement annuity trust scheme approved by the Director of the Revenue Service in accordance with the provisions of section 157A(2) or (4) of the Law],
- (e) the reduction (if any) relating to the coding number as shown on that employee's coding notice, and
- (f) the tax deducted from that employee's emoluments,

provided that nothing in this paragraph shall apply in relation to payments which are

required by regulation 11(1) to be recorded on an ETI exemption certificate holder's payment list or on a payment to gangers schedule.

(2) The tax deduction form shall record the particulars relating to each employee referred to in paragraph (1) for the following periods –

- (a) the months of January, February and March ("**the March quarter**"),
- (b) the months of April, May and June ("**the June quarter**"),
- (c) the months of July, August and September ("**the September quarter**"),
- (d) the months of October, November and December ("**the December quarter**").

(3) At the end of each of the four quarters referred to in paragraph (2), the employer shall total the columns of the tax deduction form relating to –

- (a) the employee's gross emoluments,
- (b) deductions for contributions to an approved pension scheme [or to a retirement annuity scheme or retirement annuity trust scheme approved by the [Director of the Revenue Service] in accordance with the provisions of section 157A(2) or (4) of the Law], and
- (c) tax deducted,

and shall submit the tax deduction form to the [Director of the Revenue Service] with payment of the tax deducted as provided in regulation 11 and retain a copy for his own records.

NOTES

In regulation 9,

the words "Director of the Revenue Service" in square brackets, wherever occurring, were substituted by the Director of Income Tax (Transfer of Functions) (Guernsey) Ordinance, 2018, section 1, with effect from 1st November, 2018, subject to the savings and transitional provisions in section 2 of the 2018 Ordinance;¹²

the words in square brackets in, first, paragraph (1)(d) and, second, paragraph (3)(b) were inserted by the Income Tax (Pensions) (Amendments and Miscellaneous Provisions) Regulations, 2011, regulation 3, respectively paragraph (3) and paragraph (4), with effect from 27th April, 2011, and shall have effect in respect of any year of charge after 2010.

Payment of tax by employer.

10. (1) Subject to the provisions of paragraph (2), every employer shall, not later than the 15th day of the months of April, July, October and January in each year, pay to the [Director of the Revenue Service] the amount of tax deducted by him from the emoluments of his employees during the March quarter, June quarter, September quarter and December quarter respectively, and submit the tax deduction form for the relevant quarter relating to each of his employees, whether or not any tax has been deducted or was deductible, from the emoluments of such employee.

Where the tax deduction form is not submitted electronically, the tax deduction form shall be accompanied by a list of the employees from whose emoluments tax has been deducted during the relevant quarter.

(2) Every employer who in any month is a large employer shall –

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- (a) not later than the 15th day after the final day of that month, pay to the [Director of the Revenue Service] the amount of tax deducted by him from the emoluments of his employees during that month, and
- (b) not later than the 15th day of the months of April, July, October and January in each year, submit to the [Director of the Revenue Service] the tax deduction form, for the March quarter, June quarter, September quarter and December quarter respectively, relating to each of his employees, whether or not any tax has been deducted or was deductible, from the emoluments of such employee.

Where the tax deduction form is not submitted electronically, the tax deduction form shall be accompanied by a list of the employees from whose emoluments tax has been deducted during the relevant quarter.

(3) The [Director of the Revenue Service] may, if he considers that to do so would be in the interests of efficient tax collection, require tax deducted to be paid to him at more frequent intervals than those prescribed in paragraph (1) or (2)(a).

(4) At the time of making a payment pursuant to a requirement under paragraph (3) an employer shall, if the [Director of the Revenue Service] so requires, submit a list of the employees from whose emoluments the tax has been deducted and the tax deduction form for the period in question relating to each of his employees, whether or not any tax has been deducted or was deductible from the emoluments of that employee.

NOTE

In regulation 10, the words in square brackets were substituted by the Director of Income Tax (Transfer of Functions) (Guernsey) Ordinance, 2018, section 1, with effect from 1st November, 2018, subject to the savings and transitional provisions in section 2 of the 2018 Ordinance.¹³

Payments in respect of manual labour performed by others.

11. (1) An employer who makes a payment to an individual in respect of manual labour wholly or partly performed by somebody other than that individual ("**the payee**") shall –

- (a) if the payee has produced to him a currently valid ETI exemption certificate, record the details specified in paragraph (2) on the appropriate list (an "**ETI exemption certificate holder's payment list**") in such form as the [Director of the Revenue Service] may require, or
- (b) in any other case, record the details specified in paragraph (3) on the appropriate schedule (a "**payment to gangers schedule**") in such form as the [Director of the Revenue Service] may require.

(2) The details to be recorded on an ETI exemption certificate holder's payment list under paragraph (1)(a) in respect of each payment are –

- (a) the name shown on the ETI exemption certificate,
- (b) the number shown on the ETI exemption certificate,
- (c) the expiry date shown on the ETI exemption certificate,
- (d) the amount of the payment,

- (e) the date of the payment, and
- (f) a declaration that the employer has seen an ETI exemption certificate in the name of the payee which he is satisfied was currently valid at the time when the payment was made.

(3) The details to be recorded on a payment to gangers schedule pursuant to paragraph (1)(b) in respect of each payment are –

- (a) the payee's name,
- (b) the payee's residential address,
- (c) the date of the payment,
- (d) the amount of the payment before deduction of tax, and
- (e) the amount of tax deducted.

(4) Every employer shall, at the end of each of the four quarters referred to in regulation 9(2), and within the time specified in regulation 10(1) or 10(2)(b) –

- (a) subject to paragraph (5), submit to the [Director of the Revenue Service] the ETI exemption certificate holder's payment list and the payment to gangers schedule, whether or not he has made such payments as are mentioned in paragraph (1) during the relevant quarter (retaining a copy of each for his own records), and

- (b) pay to the [Director of the Revenue Service] the amount of tax deducted from any payments recorded on any such payment to gangers schedule.

(5) The [Director of the Revenue Service] may, by notice in writing, exempt an employer from the requirements of paragraph (4)(a) if the employer has certified to the [Director of the Revenue Service], in writing, that –

- (a) he does not make such payments as are mentioned in paragraph (1), and
- (b) he will notify the [Director of the Revenue Service] immediately he commences to make such payments.

NOTE

In regulation 11, the words in square brackets were substituted by the Director of Income Tax (Transfer of Functions) (Guernsey) Ordinance, 2018, section 1, with effect from 1st November, 2018, subject to the savings and transitional provisions in section 2 of the 2018 Ordinance.¹⁴

ETI exemption certificates.

12. (1) An application for an ETI exemption certificate, or for the renewal of an ETI exemption certificate previously granted, shall be made to the [Director of the Revenue Service] in writing, signed by the applicant and stating –

- (a) the full name of the applicant and any other names, including trade names, by which he is commonly known,
- (b) the residential address of the applicant,

- (c) the length of the applicant's latest continuous period of residence in Guernsey, if less than five years,
- (d) the Employees Tax Instalment Scheme reference number allocated to the applicant by the [Director of the Revenue Service] or, if no such reference number has been allocated to him by the [Director of the Revenue Service], the date on which he commenced to receive payments in respect of the services of others, and
- (e) that the applicant understands his obligations under section 81A and 193A of the Law and under these Regulations:

provided that, in the case of an application for the renewal of an ETI exemption certificate previously granted, the [Director of the Revenue Service] may invite and accept an application which contains only the statements mentioned in paragraphs (1)(a) and (e).

(2) On receipt of an application made in accordance with paragraph (1), the [Director of the Revenue Service] –

- (a) may require the applicant to provide additional information,
- (b) shall, in considering the application and any such additional information, have particular but not exclusive regard to the applicant's compliance record (if any) with the Law and with these Regulations,

- (c) may –
 - (i) subject to paragraph (3), issue to the applicant an ETI exemption certificate showing an expiry date and either unconditionally or subject to such conditions as he considers expedient, or
 - (ii) refuse to issue an ETI exemption certificate.

(3) The [Director of the Revenue Service] shall not issue an ETI exemption certificate unless the applicant –

- (a) appears in person and signs an acknowledgement, in such form as the [Director of the Revenue Service] may from time to time require, of –
 - (i) receipt of the certificate,
 - (ii) its expiry date, and
 - (iii) any conditions attached to its issue, and
- (b) in the case of an application for the renewal of an ETI exemption certificate previously granted, surrenders the certificate being renewed to the [Director of the Revenue Service], or explains to the [Director of the Revenue Service]'s satisfaction why it cannot be surrendered, and

(c) whether on an application for an ETI exemption certificate or on an application for the renewal of an ETI exemption certificate previously granted, appears in person and has his photograph taken by or on behalf of the [Director of the Revenue Service], an impression of which photograph shall be printed on the ETI exemption certificate.

(4) The expiry date to be shown on an ETI exemption certificate is the third anniversary of its date of issue or renewal as the case may be, or such earlier or later date as the [Director of the Revenue Service] may determine in any particular case.

(5) The holder of an ETI exemption certificate shall surrender it to the [Director of the Revenue Service] on being requested to do so.

(6) In relation to an ETI exemption certificate, the [Director of the Revenue Service] may, if he considers that to do so would be in the interests of efficient tax collection, and without prejudice to any other provision of these regulations –

- (a) attach conditions to the issue or continued validity of the certificate, including conditions requiring tax deducted to be paid to him at more frequent intervals than those prescribed in Regulation 10(1),
- (b) reduce or extend a certificate's period of validity, and
- (c) cancel a certificate and, if he thinks fit, publish a notice to that effect in *La Gazette Officielle*.

NOTE

In regulation 12, the words in square brackets were substituted by the Director of Income Tax (Transfer of Functions) (Guernsey) Ordinance, 2018, section 1, with effect from 1st November, 2018, subject to the savings and transitional provisions in section 2 of the 2018 Ordinance.¹⁵

[Fees in respect of ETI exemption certificates.]

12A. (1) An application to the [Director of the Revenue Service] under regulation 12 for an ETI exemption certificate, or for the renewal of an ETI exemption certificate previously granted, shall be accompanied by –

- (a) in the case of an application for an ETI exemption certificate, a fee of £50,
- (b) in the case of an application for the renewal of an ETI exemption certificate previously granted made after the expiration of that certificate, a fee of £50, and
- (c) in the case of an application for the renewal of an ETI exemption certificate previously granted made before the expiration of that certificate, a fee of £25.

(2) Without prejudice to his powers under regulation 12 to refuse an application referred to in paragraph (1), the [Director of the Revenue Service] may refuse any such application which is not accompanied by the appropriate fee.]

NOTES

Regulation 12A was inserted by the Income Tax (Guernsey) (Employees Tax Instalment Scheme) (Amendment) (No. 2) Regulations, 2009, regulation 4, with effect from 3rd October, 2009.

In regulation 12A, the words "Director of the Revenue Service" in square

brackets, wherever occurring, were substituted by the Director of Income Tax (Transfer of Functions) (Guernsey) Ordinance, 2018, section 1, with effect from 1st November, 2018, subject to the savings and transitional provisions in section 2 of the 2018 Ordinance.

Special arrangement with employer.

13. In any case in which the [Director of the Revenue Service] is of opinion that it is desirable or expedient to do so, he may make such special arrangements with any employer as are necessary for carrying into effect the provisions of section 81A of the Law and of these Regulations.

NOTE

In regulation 13, the words in square brackets were substituted by the Director of Income Tax (Transfer of Functions) (Guernsey) Ordinance, 2018, section 1, with effect from 1st November, 2018, subject to the savings and transitional provisions in section 2 of the 2018 Ordinance.¹⁶

Documents to be submitted, etc, in electronic form.

14. [(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 –

- (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).]

[(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.]

(2) Where under these regulations a document is required to be in such form as the [Director of the Revenue Service] may require, the [Director of the Revenue Service] may (without limitation) require the document to be in electronic form.

(3) The requirements under paragraphs (1) and (2) for a document to be submitted by electronic means or to be in electronic form do not have effect until the 1st January, 2009.

NOTES

In regulation 14,

paragraph (1) was substituted by the Income Tax (Guernsey) (Employees Tax Instalment Scheme) (Amendment) Regulations, 2016, regulation 1, with effect from 8th June, 2016;¹⁷

paragraph (1A) was inserted by the Income Tax (Guernsey) (Employees Tax Instalment Scheme) (Amendment) Regulations, 2017, regulation 7, with effect from 19th October, 2017;

the words "Director of the Revenue Service" in square brackets, wherever occurring, were substituted by the Director of Income Tax (Transfer of Functions) (Guernsey) Ordinance, 2018, section 1, with effect from 1st November, 2018, subject to the savings and transitional provisions in section 2 of the 2018 Ordinance.¹⁸

Interpretation.

15. (1) In these Regulations, unless the context otherwise requires –

"code number" means a weekly coding number or a monthly coding number calculated in accordance with regulation 2(2)(d),

"coding notice" means a notice issued by the [Director of the Revenue Service] under these Regulations comprising a code number and includes a revised coding notice, a supplementary coding notice and a revised supplementary coding notice,

"direction notice" has the meaning assigned to it by regulation 8(2),

"emoluments" has the meaning assigned to it by section 209(1) of the Law and includes a payment to which the provisions of section 81A(2)(b), (bA) or (c) of the Law apply,

"employee" means a person who receives a payment to which the provisions of section 81A(2) of the Law apply,

"employer" means a person who, whether on behalf of himself or of another, makes a payment to which the provisions of section 81A(2) of the Law apply,

"ETI exemption certificate holder's payment list" has the meaning assigned to it by regulation 11(1)(a),

"large employer" is –

- (a) one employing 80 persons or more at any time in any month, and
- (b) any other employer who gives notice to the [Director of the Revenue Service] that he wishes to be treated as a large employer for the purposes of these regulations,

"payment to gangers schedule" has the meaning assigned to it by regulation 11(1)(b),

"principal employer" means an employer selected in accordance with regulation 3(1)(a),

"revised coding notice" means a coding notice which has been revised by the [Director of the Revenue Service] under regulation 1(4),

"revised supplementary coding notice" means a supplementary coding notice which has been revised by the [Director of the Revenue Service] under regulation 3(2),

"supplementary coding notice" means a coding notice issued under regulation 3(1)(b),

"tax deduction certificate" has the meaning assigned to it by regulation 7(1),

"tax deduction form" has the meaning assigned to it by regulation 9(1),

"the Law" means the Income Tax (Guernsey) Law, 1975, as amended,

and any other expression has the same meaning as in the Law.

(2) The Interpretation (Guernsey) Law, 1948^b shall apply to the interpretation of these Regulations as it applies to the interpretation of an enactment.

(3) Any person aggrieved by a decision taken by the [Director of the Revenue Service] under these Regulations shall be entitled to appeal against that decision as if it were an order in respect of which there is a right of appeal under Part VII of the Law.

NOTES

In regulation 15, the words in square brackets were substituted by the Director of Income Tax (Transfer of Functions) (Guernsey) Ordinance, 2018, section 1, with effect from 1st November, 2018, subject to the savings and transitional provisions in section 2 of the 2018 Ordinance.¹⁹

The Interpretation (Guernsey) Law, 1948 has since been repealed by the Interpretation and Standard Provisions (Bailiwick of Guernsey) Law, 2016, section 28(a), with effect from 1st October, 2018.

Transitional arrangements for year of charge 2008.

16. A coding notice issued under the Income Tax (Guernsey) (Employees Tax Instalment Scheme) Regulations, 2001^c, as amended, in respect of the year of charge 2008 shall continue to have effect as a coding notice issued under these Regulations.

Repeal.

17. Subject to regulation 14(3), the Income Tax (Guernsey) (Employees

^b Ordres en Conseil Vol. XIII, p. 355.

^c Guernsey Statutory Instrument 2001 No. 40; amended by 2005 No. 1 and 2006 No. 24.

Tax Instalment Scheme) Regulations, 2001^d, the Income Tax (Guernsey) (Employees Tax Instalment Scheme) (Amendment) Regulations, 2005^e and the Income Tax (Guernsey) (Employees Tax Instalment Scheme) (Amendment) Regulations, 2006^f are repealed with effect on and from 1st January, 2008.

Citation and commencement.

18. These Regulations may be cited as the Income Tax (Guernsey) (Employees Tax Instalment Scheme) Regulations, 2007 and, subject to regulation 14(3), shall come into force on 1st January 2008.

d Guernsey Statutory Instrument 2001 No. 40.

e Guernsey Statutory Instrument 2005 No. 1.

f Guernsey Statutory Instrument 2006 No. 24.

EXPLANATORY NOTE

*(This note is not part of the regulations)***

These Regulations require employers to submit information relating to the ETI Scheme (which, at present, can be in paper form) by electronic means, with effect from 1st January 2009 (unless the Administrator agrees, in respect of any particular case or class of cases, that an alternative format may be used for submission).

1 These words were previously substituted by the Administrator of Income Tax (Guernsey) (Transfer of Functions) Ordinance, 2009, section 1, with effect from 25th February, 2009, subject to the savings and transitional provisions in section 2 of the

****** The text of this Explanatory Note is as it was when the Statutory Instrument was first made – that is to say that the Explanatory Note has not been updated to take account of any changes made either by subsequent amending Statutory Instruments with their own Explanatory Notes or otherwise.

2009 Ordinance.

2 The words in the third pair of square brackets were previously amended by the Administrator of Income Tax (Guernsey) (Transfer of Functions) Ordinance, 2009, section 1, with effect from 25th February, 2009, subject to the savings and transitional provisions in section 2 of the 2009 Ordinance.

3 Prior to its revocation, paragraph (2) was amended by the Administrator of Income Tax (Guernsey) (Transfer of Functions) Ordinance, 2009, section 1, with effect from 25th February, 2009, subject to the savings and transitional provisions in section 2 of the 2009 Ordinance.

4 These words were previously substituted by the Administrator of Income Tax (Guernsey) (Transfer of Functions) Ordinance, 2009, section 1, with effect from 25th February, 2009, subject to the savings and transitional provisions in section 2 of the 2009 Ordinance.

5 These symbol and figures were previously substituted by the Income Tax (Guernsey) (Employees Tax Instalment Scheme) (Amendment) (No. 2) Regulations, 2009, regulation 2(b), with effect from 3rd October, 2009.

6 These words were previously substituted by the Administrator of Income Tax (Guernsey) (Transfer of Functions) Ordinance, 2009, section 1, with effect from 25th February, 2009, subject to the savings and transitional provisions in section 2 of the 2009 Ordinance.

7 These words were previously substituted by the Administrator of Income Tax (Guernsey) (Transfer of Functions) Ordinance, 2009, section 1, with effect from 25th February, 2009, subject to the savings and transitional provisions in section 2 of the 2009 Ordinance.

8 These words were previously substituted by the Administrator of Income Tax (Guernsey) (Transfer of Functions) Ordinance, 2009, section 1, with effect from 25th February, 2009, subject to the savings and transitional provisions in section 2 of the 2009 Ordinance.

9 These words were previously substituted by the Administrator of Income Tax (Guernsey) (Transfer of Functions) Ordinance, 2009, section 1, with effect from 25th February, 2009, subject to the savings and transitional provisions in section 2 of the 2009 Ordinance.

10 These words were previously substituted by the Administrator of Income Tax (Guernsey) (Transfer of Functions) Ordinance, 2009, section 1, with effect from 25th February, 2009, subject to the savings and transitional provisions in section 2 of the 2009 Ordinance.

11 These symbol and figures were previously substituted by the Income Tax (Guernsey) (Employees Tax Instalment Scheme) (Amendment) (No. 2) Regulations, 2009, regulation 3, with effect from 3rd October, 2009.

12 These words (save for where occurring in paragraph (3)(b)) were previously substituted by the Administrator of Income Tax (Guernsey) (Transfer of Functions)

Ordinance, 2009, section 1, with effect from 25th February, 2009, subject to the savings and transitional provisions in section 2 of the 2009 Ordinance.

13 These words were previously substituted by the Administrator of Income Tax (Guernsey) (Transfer of Functions) Ordinance, 2009, section 1, with effect from 25th February, 2009, subject to the savings and transitional provisions in section 2 of the 2009 Ordinance.

14 These words were previously substituted by the Administrator of Income Tax (Guernsey) (Transfer of Functions) Ordinance, 2009, section 1, with effect from 25th February, 2009, subject to the savings and transitional provisions in section 2 of the 2009 Ordinance.

15 These words were previously substituted by the Administrator of Income Tax (Guernsey) (Transfer of Functions) Ordinance, 2009, section 1, with effect from 25th February, 2009, subject to the savings and transitional provisions in section 2 of the 2009 Ordinance.

16 These words were previously substituted by the Administrator of Income Tax (Guernsey) (Transfer of Functions) Ordinance, 2009, section 1, with effect from 25th February, 2009, subject to the savings and transitional provisions in section 2 of the 2009 Ordinance.

17 Prior to its substitution, paragraph (1) was amended by the Administrator of Income Tax (Guernsey) (Transfer of Functions) Ordinance, 2009, section 1, with effect from 25th February, 2009, subject to the savings and transitional provisions in section 2 of the 2009 Ordinance.

18 These words were previously substituted by the Administrator of Income Tax (Guernsey) (Transfer of Functions) Ordinance, 2009, section 1, with effect from 25th February, 2009, subject to the savings and transitional provisions in section 2 of the 2009 Ordinance.

19 These words were previously substituted by the Administrator of Income Tax (Guernsey) (Transfer of Functions) Ordinance, 2009, section 1, with effect from 25th February, 2009, subject to the savings and transitional provisions in section 2 of the 2009 Ordinance.