

Island of



Guernsey

Ordinance of the States

XXVII
2018

Coming into Operation 1st November, 2018

Laid before the States 24th October, 2018

The Director of Income Tax (Transfer of Functions) (Guernsey) Ordinance, 2018

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THE STATES, in pursuance of their Resolution of the 18th April, 2018^a, and in exercise of the powers conferred on them by sections 2 and 3 of the Public Functions (Transfer and Performance) (Bailiwick of Guernsey) Law, 1991^b, sections 203A and 208C of the Income Tax (Guernsey) Law, 1975, as amended^c, and all other powers enabling them in that behalf, hereby order:-

Amendment of statutory references to Director of Income Tax.

1. For any reference in a relevant enactment to the Director of Income Tax or the Deputy Director of Income Tax, however expressed, there is substituted a reference to the Director of the Revenue Service or (as the case may be) the Deputy Director of the Revenue Service.

Savings and transitional provisions.

2. Anything done before the date of commencement of this Ordinance or in the process of being done on that date by or in relation to the Director of Income Tax or the Deputy Director of Income Tax under or by virtue of a relevant enactment shall have effect as if done or (as the case may be) may be continued by or in relation to the Director of the Revenue Service or (as the case may be) the Deputy Director of the Revenue Service.

^a Article 3 of Billet d'État No. XI of 2018.

^b Ordres en Conseil Vol. XXXIII, p. 479.

^c 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.

Subordinate legislation.

3. The provisions of sections 1 and 2 also apply in relation to any subordinate legislation made or having effect as if made under a relevant enactment as they apply to a relevant enactment; and the provisions of the relevant enactment under which the subordinate legislation was made are varied insofar as is necessary to give effect to this section.

Interpretation.

4. In this Ordinance -

"**Director of Income Tax**" means the Director of Income Tax referred to in section 205 of the Income Tax (Guernsey) Law, 1975^d,

"**Deputy Director of Income Tax**" means the Deputy Director of Income Tax referred to in section 205 of the Income Tax (Guernsey) Law, 1975,

"**relevant enactment**" means -

- (a) any Law,
- (b) any Act of Parliament extended to the Bailiwick, and
- (c) any Ordinance of the States,

^d Ordres en Conseil Vol. XXV, p. 124; section 205 was amended by Order in Council No. XVII of 2005; Ordinance No. VII of 2009; Ordinance No. XVI of 2012; and Ordinance No. IX of 2016.

as amended, repealed and re-enacted (with or without modification), extended or applied,

"**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.

Citation.

5. This Ordinance may be cited as the Director of Income Tax (Transfer of Functions) (Guernsey) Ordinance, 2018.

Commencement.

6. This Ordinance shall come into force on the 1st November, 2018.

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