

Island of



Guernsey

# Ordinance of the States

VI  
2021

Made ..... 1st December, 2020  
Laid before the States ..... 24th February, 2021  
Coming into Operation ..... 1st December, 2020

## The Income Tax (Residence) (Amendment) (Guernsey) Ordinance, 2020

## **The Income Tax (Residence) (Amendment) (Guernsey) Ordinance, 2020**

THE STATES POLICY & RESOURCES COMMITTEE, in exercise of the powers conferred on the States by sections 203A and 208C of the Income Tax (Guernsey) Law, 1975<sup>a</sup>, and on the Committee by Article 66A(1) of the Reform (Guernsey) Law, 1948<sup>b</sup>, hereby order:-

### **Amendment of 1975 Law – residence provisions.**

1. After section 3(4) of the Income Tax (Guernsey) Law, 1975 insert the following subsections –

“(5) If the Director considers that it is appropriate to do so by reason of the existence of exceptional and compelling events or circumstances, the Director may issue guidance as to the derogations from or other modifications of the provisions of this section that may, in the Director’s absolute discretion, be applied in respect of an individual for the purposes of

–

(a) calculating the number of days which the individual is to be treated as having spent in Guernsey, and

---

<sup>a</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. There are other amendments not material to this Ordinance.

<sup>b</sup> Ordres en Conseil Vol. XIII, p. 288; Order in Council No. XVII of 2015; there are other amendments not material to this Ordinance.

- (b) determining whether that individual is resident, solely resident or principally resident in Guernsey,

in any year of charge.

- (6) Guidance under subsection (5) –

- (a) may, without limitation, contain provision –

- (i) as to the method of calculation of the number of days spent in Guernsey in a year of charge, and

- (ii) for disregarding or augmenting the number of days so spent,

for the purposes of this section, and

- (b) shall be issued by means of a statement of practice under section 204, the provisions of which shall have effect accordingly.”.

**Citation.**

2. This Ordinance may be cited as the Income Tax (Residence) (Amendment) (Guernsey) Ordinance, 2020.

**Commencement.**

3. This Ordinance shall come into force on 1<sup>st</sup> December, 2020.