

# **The Income Tax (Guernsey) (Amendment) Ordinance, 2022**

**THE STATES**, in pursuance of their Resolution of the 2<sup>nd</sup> November, 2021<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 is further amended as follows.
2. In section 73(2)(a) after the words "on any person at any time" insert "whether before or".
3. In section 81(1) after the words "tax for any year of charge" insert "up to and including the year of charge 2022".
4. After section 81(1) insert the following subsection -  
  
"(1A) Subject to the provisions of sections 66C, 81A and 81B, tax for any year of charge following the year of charge 2022 shall be payable in four equal instalments as follows –

(a) the first instalment on or before the 15<sup>th</sup> April in

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<sup>a</sup> Article I(3) of Billet d'État No. XXI of 2021.

<sup>b</sup> Ordres en Conseil Vol. XXV, p. 124; the Law has been amended.

that year,

- (b) the second instalment on or before the 15<sup>th</sup> July in that year,
- (c) the third instalment on or before the 15<sup>th</sup> October in that year,
- (d) the fourth instalment on or before the 15<sup>th</sup> January in the next year of charge,

Provided that, in respect of each of paragraphs (a), (b), (c) or (d), where the assessment in consequence of which the tax is chargeable is not made before the 17<sup>th</sup> March, 16<sup>th</sup> June, 16<sup>th</sup> September or 17<sup>th</sup> December (as the case may be) in that year, the relevant instalment shall be payable within 30 days from the date of the issue of the notice of assessment."

5. In section 199(6) after "the 30<sup>th</sup> June and the 31<sup>st</sup> December in that year" insert "(in respect of any year of charge up to and including the year of charge 2022) or on the 15<sup>th</sup> April, 15<sup>th</sup> July and 15<sup>th</sup> October in that year and the 15<sup>th</sup> January in the next year of charge (in respect of any year of charge following the year of charge 2022)".

6. In section 199AA(2)(a) after "the 30<sup>th</sup> June and the 31<sup>st</sup> December in that year" insert "(in respect of any year of charge up to and including the year of charge 2022) or on the 15<sup>th</sup> April, 15<sup>th</sup> July and 15<sup>th</sup> October in that year and the 15<sup>th</sup> January in the next year of charge (in respect of any year of charge following the year of charge 2022)".

**Citation.**

7. This Ordinance may be cited as the Income Tax (Guernsey) (Amendment) Ordinance, 2022.

**Commencement.**

8. This Ordinance shall come into force on the 1<sup>st</sup> October, 2022.