

GUERNSEY STATUTORY INSTRUMENT

2023 No. 21

**The Income Tax
(Pension Amendments) (Revocation)
(Guernsey) Regulations, 2023**

<i>Made</i>	<i>28th March, 2023</i>
<i>Coming into operation</i>	<i>1st April, 2023</i>
<i>Laid before the States</i>	<i>, 2023</i>

THE POLICY & RESOURCES COMMITTEE, in exercise of the powers conferred on it by sections 153A(1)(d)(B), 157CA(1)(d)(B) and 203A of the Income Tax (Guernsey) Law, 1975^a and all other powers enabling it in that behalf, hereby makes the following Regulations:-

Revocation of 2023 regulations.

1. The Income Tax (Pension Amendments) (Guernsey) Regulations, 2023^b are revoked.

Citation.

2. These Regulations may be cited as the Income Tax (Pension Amendments) (Revocation) (Guernsey) Regulations, 2023.

^a Ordres en Conseil Vol. XXV, p. 124; this enactment has been amended.

^b G.S.I 2023 No. 15.

Commencement.

3. These Regulations shall come into force on the 1st April, 2023.

Dated this 28th day of March, 2023



Deputy P. T. R. FERBRACHE

President of the Policy & Resources Committee

For and on behalf of the Committee

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations revoke the Income Tax (Pension Amendments) (Guernsey) Regulations, 2023 which made provision in respect of triviality payments from approved pension and annuity schemes.

These Regulations come into force on the 1st April, 2023.