

**The Income Tax (Independent Taxation)  
(Section 42C) Regulations, 2023**

<i>Made</i>	<i>25th April, 2023</i>
<i>Coming into operation</i>	<i>1st May, 2023</i>
<i>Laid before the States</i>	<i>, 2023</i>

THE POLICY & RESOURCES COMMITTEE, in exercise of the powers conferred upon it by section 42C of the Income Tax (Guernsey) Law, 1975<sup>1</sup> and all other powers enabling it in that behalf, hereby makes the following regulations:-

**Specified date for purposes of section 42C.**

1. For the purposes of section 42C of the Income Tax (Guernsey) Law, 1975 (termination of applicability of sections 43 to 47), sections 43 to 47 and 47AA(2) of that Law shall have effect only in respect of years of charge prior to the 1<sup>st</sup> January, 2023.

**Consequential amendment of Income Tax Law.**

2. In section 42C of the Income Tax (Guernsey) Law, 1975, after the words "may determine by regulation" insert "(that being the 1<sup>st</sup> January, 2023)".

**Citation.**

3. These Regulations may be cited as the Income Tax (Independent Taxation) (Section 42C) Regulations, 2023.

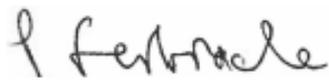
**Commencement.**

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<sup>1</sup> Ordres en Conseil Vol. XXV, p. 124; this enactment has been amended.

4. These Regulations shall come into force on the 1<sup>st</sup> May, 2023.

Dated this 25<sup>th</sup> day of April, 2023



Deputy P. T. R. FERBRACHE

President of the Policy & Resources Committee

For and on behalf of the Committee

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#### EXPLANATORY NOTE

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

These Regulations provide, for the purposes of section 42C of the Income Tax (Guernsey) Law, 1975, that sections 43 to 47 of that Law, which contain provision attributing the income of married women to their husbands for the purposes of the assessment of income tax, and which for future years of charge are now redundant following the commencement of the Income Tax (Independent Taxation) (Guernsey) (Amendment) Ordinance, 2020, shall have effect only in respect of years of charge preceding the 1<sup>st</sup> January, 2023, when that Ordinance came into force.