

The Income Tax (Exemption of Benefits) (Amendment) Ordinance, 2024

THE STATES, in pursuance of their Resolution of the 7th November, 2023^a, and in exercise of the powers conferred on them by sections 8(2A)(b) and 203A of the Income Tax (Guernsey) Law, 1975^b and all other powers enabling them in that behalf, hereby order:-

Amendment of 1995 Ordinance.

1. After section 2(m) of the Income Tax (Exemption of Benefits) Ordinance, 1995^c insert the following paragraphs –

"(ma) the provision by an employer to an employee of a bus pass for the purpose of travel between the employee's place of residence and normal place of work or otherwise for the purposes of the performance of the employee's duties (including a bus pass made available also for the employee's private use),

(mb) the provision by an employer to an employee of a bicycle (including an e-bicycle) for the purpose of travel between the employee's place of residence and

^a Article I (Resolution 11A) on Billet d'État No. XVIII of 2023.

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

^c Recueils d'Ordonnances Tome XXVI, p. 472; the enactment has been amended.

normal place of work or otherwise for the purposes of the performance of the employee's duties (including a bicycle made available also for the employee's private use),

- (mc) the payment of a mileage allowance by an employer to an employee who is required to use the employee's own bicycle (including e-bicycle) for the purposes of the performance of the employee's duties, provided that the payment is made in accordance with a statement of practice issued under section 204 of the Law,".

Citation.

2. This Ordinance may be cited as the Income Tax (Exemption of Benefits) (Amendment) Ordinance, 2024.

Commencement.

3. This Ordinance shall come into force on the 1st March, 2024 and shall have effect in respect of any year of charge after 2023.