

# **The Income Tax (Guernsey) (Amendment) Ordinance, 2024**

THE STATES, in pursuance of their Resolution of the 23<sup>rd</sup> November, 2023<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. In the Sixth Schedule to the Income Tax (Guernsey) Law, 1975 –
  - (a) in paragraph 2 after "£65,000" insert "(or such other amount as the States may by Resolution prescribe)", and
  - (b) in paragraph 3 after "£60,000" insert "(or such other amount as the States may by Resolution prescribe)".

## **Citation.**

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

## **Commencement.**

5. This Ordinance shall come into force on the 1<sup>st</sup> June, 2024.

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<sup>a</sup> Article I (propositions 7, 9 and 24) of Billet d'État No. XVIII of 2023.

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