

The Income Tax (Surcharges)

(Amendment) (Guernsey) Ordinance, 2020

THE STATES POLICY & RESOURCES COMMITTEE, in exercise of the powers conferred on the States by sections 201B, 203A and 208C of the Income Tax (Guernsey) Law, 1975^a, and on the Committee by Article 66A(1) of the Reform (Guernsey) Law, 1948^b, and in pursuance of the resolution of the States of the 16th December, 2020^c, hereby order:-

Amendment of 1975 Law – surcharge provisions.

1. In sections 199(6)(a)(i) and 199(11)(b)(i) of the Income Tax (Guernsey) Law, 1975 after “the 15th January” insert “(or such later date as the Director of the Revenue Service may by notice specify, the notice being given in such manner as a notice from the Director referred to in section 68(1) requiring the delivery of a return as to income may be given)”.

Citation.

2. This Ordinance may be cited as the Income Tax (Surcharges) (Amendment) (Guernsey) Ordinance, 2020.

^a Ordres en Conseil Vol. XXV, p. 124; section 201B was inserted by Order in council No. VII of 2006, section 203A by Order in Council No. XVII of 2005 and section 208C by Order in Council No. V of 2011. There are other amendments not material to this Ordinance.

^b Ordres en Conseil Vol. XIII, p. 288; Order in Council No. XVII of 2015; there are other amendments not material to this Ordinance.

^c Proposition 8 of Article I of Billet d'État No. XXVI of 2020.

Commencement.

3. This Ordinance shall come into force on 22nd December, 2020.