ORDER IN COUNCIL

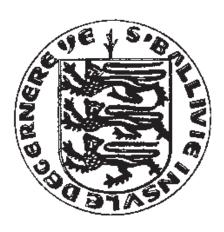
2008

ratifying a Projet de Loi

ENTITLED

The Parochial Taxation (Guernsey) (Amendment) Law, 2008

(Registered on the Records of the Island of Guernsey on the 28th October, 2008.)



2008

ORDER IN COUNCIL



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

28th day of October, 2008 before Richard John Collas, Esquire, Deputy Bailiff; present:- Derek Martin Le Page, Stephen Edward Francis Le Poidevin, Alan Cecil Bisson, The Reverend Peter Gerald Lane, Michael Henry De La Mare, Michael John Tanguy, Esquires, Susan Mowbray, John Ferguson and Stephen Murray Jones Esquires, Jurats.

The Deputy Bailiff having this day placed before the Court an Order of Her Majesty in Council dated 9th October 2008 approving and ratifying a Projet de Loi entitled "The Parochial Taxation (Guernsey) (Amendment) Law, 2008", THE COURT, after the reading of the said Order in Council and after having heard Her Majesty's Comptroller thereon, ORDERED that the said Order in Council be registered on the records of this Island.



At the Court at Buckingham Palace

THE 9th DAY OF OCTOBER 2008

PRESENT,

THE QUEEN'S MOST EXCELLENT MAJESTY IN COUNCIL

The following report from the Committee of Council for the Affairs of Jersey and Guernsey was today read at the Board:

"In accordance with Your Majesty's General Order of Reference of 22nd February 1952 the Committee have considered a Petition of the States of Guernsey:

"That, in pursuance of their Resolution of 27th February 2008, the States of Deliberation at a meeting on 28th May 2008 approved a Projet de Loi entitled The Parochial Taxation (Guernsey) (Amendment) Law, 2008 and requested the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction to it. That the Projet de Loi is as set forth in the attached Schedule. The Petition most humbly prays that Your Majesty might be graciously pleased to sanction The Parochial Taxation (Guernsey) (Amendment) Law, 2008, and to order that it shall have force of law in the Island of Guernsey.

"The Committee have considered the Projet de Loi and have agreed to report that it may be advisable for Your Majesty to approve and ratify it."

Her Majesty, having taken the report into consideration, was pleased, by and with the advice of Her Privy Council, to approve and ratify the Projet de Loi (a copy of which is annexed to this Order) and to order that it, together with this Order, shall have the force of law in the Island of Guernsey and shall be entered on the Register of the Island of Guernsey and observed accordingly.

Her Majesty's Officers in the Bailiwick of Guernsey, and all others whom it may concern, are therefore to take notice of Her Majesty's Order and to proceed accordingly.

Judith Simpson

PROJET DE LOI

ENTITLED

The Parochial Taxation (Guernsey) (Amendment) Law, 2008

THE STATES, in pursuance of their Resolution of the 27th February, 2008^a, have approved the following provisions which, subject to the Sanction of Her Most Excellent Majesty in Council, shall have force of law in the island of Guernsey.

Amendment of Law of 1923.

- 1. The Law entitled "Loi relative à la Taxation Paroissiale" registered on the 27th October, 1923^b is further amended as follows.
- **2.** In the Article entitled "Definitions" for the words "L'Expression "Valeur contribuable" signifie la valeur dite "rateable value" énoncée de temps à autre dans le Cadastre Général de l'Île." substitute the following -

"L'expression "valeur contribuable" signifie le nombre des unités dites "assessable units" attribuées de temps à autre suivant les dispositions de l'Ordonnance intitulée "the Taxation of Real Property (Guernsey and Alderney) Ordinance, 2007", ".

a Article VII of Billet d'État No. II of 2008.

b Ordres en Conseil Vol. VII, p. 146.

that Article was amended by Ordres en Conseil Vol. XIII, p. 351.

3. In Article $\operatorname{II}^{\operatorname{\mathbf{d}}}$ for all the text following the words "laquelle taxe sera levée" substitute -

"sur le propriétaire, et dans le cas d'une maison louée par le propriétaire, soit meublée soit en appartements, le propriétaire, ayant payé la dite taxe, aura le droit d'en recouvrer le montant de l'occupant.

La dite taxe peut être levée aux taux différents selon les catégories dites "property reference" des maisons, édifices, bâtiments et terres enoncées de temps à autre suivant les dispositions de l'Ordonnance intitulée "the Taxation of Real Property (Guernsey and Alderney) Ordinance, 2007".".

4. In Article III^e the words "sur les Occupants", wherever appearing, are repealed.

Citation.

5. This Law may be cited as the Parochial Taxation (Guernsey) (Amendment) Law, 2008.

Commencement.

6. This Law shall come into force on the day of its registration on the Records of the Island of Guernsey but shall have effect only for the purposes of parochial tax levied in the Parishes' respective financial years beginning in 2009 and thereafter.

Article II was amended by Ordres en Conseil Vol. XIII, p. 351 and by Order in Council No. IX of 2001.

e Article III was amended by Ordres en Conseil Vol. VII, p. 392.

S.M. Simmonds, Her Majesty's Deputy Greffier.