

1955

*(Registered on the Records on the 31st December, 1955.)*

## AT THE COURT AT BUCKINGHAM PALACE

The 1st day of December, 1955.

PRESENT,

THE QUEEN'S MOST EXCELLENT MAJESTY

LORD PRESIDENT

EARL OF MUNSTER

MR. BOYD-CARPENTER

MR. MAUDLING

Income Tax  
(Guernsey,  
Alderney,  
Herm and  
Jersey  
Reciprocal  
Exemption)  
(Savings)  
(Guernsey)  
Law, 1955.

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 15th day of November, 1955, in the words following, viz.:—

“YOUR MAJESTY having been pleased, by Your General Order of Reference of the 22nd day of February, 1952, to refer unto this Committee the humble Petition of the States of the Island of Guernsey, setting forth:—

‘1. That, in pursuance of their Resolution of the 22nd day of June, 1955, the States of Deliberation at a meeting held on the 12th day of October, 1955, approved a Bill or “Projet de Loi” entitled “The Income Tax (Guernsey, Alderney, Herm and Jersey Reciprocal Exemption) (Savings) (Guernsey) Law, 1955” and requested the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction thereto. 2. That the said Bill or “Projet de Loi” is in the words and figures set forth, in the Schedule hereunto annexed. And most humbly praying that Your Majesty might be graciously pleased to grant Your Royal Sanction to the Bill or “Projet de

Loi" of the States of Guernsey entitled "The Income Tax (Guernsey, Alderney, Herm and Jersey Reciprocal Exemption) (Savings) (Guernsey) Law, 1955" and to order that the same shall have the force of Law in the Islands of Guernsey, Alderney and Herm.

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"THE LORDS OF THE COMMITTEE, in obedience to Your Majesty's said Order of Reference, have taken the said Petition and the said Projet de Loi into consideration, and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition and to approve of and ratify the said Projet de Loi."

HER MAJESTY having taken the said Report into consideration is pleased, by and with the advice of Her Privy Council, to approve of and ratify the said Projet de Loi, and to order, as it is hereby ordered, that the same shall have the force of Law within the Islands of Guernsey, Alderney and Herm.

AND HER MAJESTY doth hereby further direct that this Order, and the said Projet de Loi (a copy whereof is hereunto annexed) be entered upon the Register of the Island of Guernsey and observed accordingly.

AND the Lieutenant Governor and Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other Her Majesty's Officers, for the time being, in the said Island, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

W. G. AGNEW.

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Projet de Loi referred to in the foregoing Order in Council.

## PROJET DE LOI

## ENTITLED

THE INCOME TAX (GUERNSEY, ALDERNEY,  
HERM AND JERSEY RECIPROCAL  
EXEMPTION) (SAVINGS) (GUERNSEY)  
LAW, 1955.

THE STATES, in pursuance of their Resolution of the 22nd day of June, 1955, have approved the following provisions which, subject to the Sanction of Her Most Excellent Majesty in Council, shall have force of law in the Islands of Guernsey, Alderney and Herm.

Notwithstanding the expiry on the 31st December, 1955, of the Income Tax (Guernsey, Alderney, Herm and Jersey Reciprocal Exemption) (Guernsey) Law, 1949, and of the Non-Resident Traders Tax (Guernsey) Law, 1950, the non-resident traders tax shall be leviable, assessments and additional assessments may be made, the said tax may be collected, penalties may be imposed and appeals may be entered and proceeded with in respect of any year of assessment or year of charge prior to the year of charge 1956 as if those Laws had not expired.