

**STATES OF DELIBERATION**

**12<sup>th</sup> October, 2016**

**Proposition No. P2016/36**

**AMENDMENT**

Proposed by: Deputy G A St Pier

Seconded by: Deputy L S Trott

**Policy & Resources Committee**

**The Income Tax (Guernsey) (Employees Tax Instalment Scheme) (Amendment)  
Regulations, 2016**

To substitute the proposition with the following text:

“The States are asked to decide:-

Whether, after consideration of the Report dated 5<sup>th</sup> August, 2016, of the Policy & Resources Committee, they are of the opinion to approve, in pursuance of section 81A(5) of the Income Tax (Guernsey) Law, 1975, as amended, the draft Regulations entitled “The Income Tax (Guernsey) (Employee Tax Instalment Scheme) (Amendment) Regulations, 2016”, and to direct that the draft Regulations shall have force of law with effect from the date of such approval.

This proposition has been submitted to Her Majesty’s Procureur for advice on any legal or constitutional implications in accordance with Rule 4(1) of the Rules of Procedure of the States of Deliberation and their Committees.”

**Explanatory note**

This amendment is required because the original proposition erroneously referred to the Regulations as a Projet de Loi and sought authorisation for the Bailiff to present a most humble petition to Her Majesty in Council praying for her Royal Sanction, a process which is not required for Regulations. The commencement section of the Regulations (Regulation 3) provides that the Regulations shall come into force on the 8<sup>th</sup> June, 2016, but in pursuance of section 81A(5) of the Income Tax (Guernsey) Law, 1975, as amended, the Regulations shall not have effect until approved by resolution of the States. The amendment makes clear that the Regulations shall have force of law with effect from the date of their approval by the States of Deliberation.