

STATES OF DELIBERATION

9th December, 2015

Billet d'État No. XXIII

Article III

AMENDMENT

Proposed by: Deputy G A St Pier

Seconded by: Deputy J Kuttelwascher

Treasury and Resources Department

In the draft Ordinance entitled the "Income Tax (Guernsey) (Amendment) Ordinance, 2015" (printed at page 9 of the brochure to Billet No. XXIII) -

- (a) clauses 2 to 7 of the Ordinance are deleted (and the subsequent clauses are renumbered accordingly), and
- (b) in clause 8 of the Ordinance (to be renumbered as clause 2), in the new section 47AA which is to be inserted into the Income Tax (Guernsey) Law, 1975, subsection (5) (printed at page 11 of the brochure) is renumbered as subsection (6) and immediately before that subsection there is inserted the following subsection-

"(5) This section has effect from the 1st January, 2017."

Explanatory Note

This amendment modifies the draft Ordinance so as to give effect to the amendment to article XIV on Billet XX of 2015 which was approved by the States at the meeting on the 24th November. The effect of that amendment was to reintroduce the proposal for equality of tax treatment for individuals of the same sex who have together entered into a marriage or a civil partnership with effect from the 1st January, 2017, as set out in paragraph (c) of the explanatory memorandum to the ordinance (printed at page 3477 of Billet XXIII). That proposal had been negatived at the budget meeting on the 27th October.

Paragraphs (a) and (b) of the explanatory memorandum are otiose.