



# BILLET D'ÉTAT

WEDNESDAY, 12th DECEMBER, 2007

XXVII  
2007

Treasury and Resources Department – The Income Tax  
(Zero 10) (Guernsey) (No. 2) Law, 2007 <sup>a</sup>, p. 2783

<sup>a</sup> Accompanying Projet de Loi entitled “The Income Tax (Zero 10) (Guernsey) (No. 2) Law, 2007”

# ***B I L L E T D ' É T A T***

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## **TO THE MEMBERS OF THE STATES OF THE ISLAND OF GUERNSEY**

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I have the honour to inform you that, in pursuance of Rule 1 (4) of the Rules of Procedure of the States of Deliberation, a Meeting of the States of Deliberation will be held at **THE ROYAL COURT HOUSE, on WEDNESDAY, the 12<sup>th</sup> DECEMBER, 2007, at 9.30am,** immediately prior to the meeting already convened for that day and time, to consider the item contained in this Billet d'État which has been submitted for debate by the Policy Council.

**G. R. ROWLAND**  
Bailiff and Presiding Officer

The Royal Court House  
Guernsey  
10 December 2007

## **TREASURY AND RESOURCES DEPARTMENT**

### **THE INCOME TAX (ZERO 10) (GUERNSEY) (NO. 2) LAW, 2007**

The Chief Minister  
Policy Council  
Sir Charles Frossard House  
La Charroterie  
St Peter Port

7<sup>th</sup> December 2007

Dear Sir

On Thursday, 29<sup>th</sup> November, 2007 the States of Deliberation debated and approved a Projet de Loi entitled “The Income Tax (Zero 10) (Guernsey) (No. 2) Law, 2007”.

The Projet de Loi included a commencement provision (clause 50 at page 51 of the Brochure) providing that it would come into effect on the 1<sup>st</sup> January, 2008 pursuant to the provisions of Section 1(1) of the “Taxes and Duties (Provisional Effect) (Guernsey) Law, 1992”. The relevant Article of the accompanying Billet D’État XXIV 2007 (Article I at page 2297) did not, however, contain a proposition to that effect with the result that the States have not passed the Resolution necessary for the Projet to have provisional effect prior to the date of its approval by Her Majesty in Council and subsequent registration.

The Department has, therefore, requested the Presiding Officer to issue this Billet D’État to facilitate the passing of the necessary States Resolution as an early decision of the States is required. The Policy Council, with the concurrence of the Presiding Officer, has agreed that this States Report and the draft Projet de Loi appear in the same Billet D’État due to the urgency of this matter. The opportunity has been taken to republish the final version of the Projet de Loi entitled “The Income Tax (Zero 10) (Guernsey) (No. 2) Law, 2007” for approval by the States. This contains some additional minor, technical changes which were not covered by the amendments that were also laid before the States and approved on the 29<sup>th</sup> November, 2007. It is expedient in the public interest that the legislation should have effect from the 1<sup>st</sup> January, 2008.

In the circumstances the Department is recommending the States to: -

1. Rescind the Resolution made on 29<sup>th</sup> November, 2007 to approve the Projet de Loi entitled “The Income Tax (Zero 10) (Guernsey) (No. 2) Law, 2007”.

2. Approve the Projet de Loi entitled “The Income Tax (Zero 10) (Guernsey) (No. 2) Law, 2007” and to authorise the Bailiff to present a most humble petition to Her Majesty in Council praying for Her Royal Sanction thereto.
3. Declare, pursuant to section 1 of the Taxes and Duties (Provisional Effect) (Guernsey) Law, 1992, that the said Projet de Loi shall have effect from 1<sup>st</sup> January, 2008, as if it were a Law sanctioned by Her Majesty in Council and registered on the records of the Island of Guernsey.

Yours faithfully

L S Trott  
Minister

**(NB The Policy Council supports the proposals.)**

The States are asked to decide:-

Whether, after consideration of the Report dated 7<sup>th</sup> December, 2007, of the Treasury and Resources Department, they are of the opinion:-

1. To rescind the Resolution made on 29<sup>th</sup> November, 2007 to approve the Projet de Loi entitled “The Income Tax (Zero 10) (Guernsey) (No. 2) Law, 2007”.
2. To approve the Projet de Loi entitled “The Income Tax (Zero 10) (Guernsey) (No. 2) Law, 2007” and to authorise the Bailiff to present a most humble petition to Her Majesty in Council praying for Her Royal Sanction thereto.
3. Considering it expedient in the public interest so to do, to declare, pursuant to section 1 of the Taxes and Duties (Provisional Effect) (Guernsey) Law, 1992, that the said Projet de Loi shall have effect from 1<sup>st</sup> January, 2008, as if it were a Law sanctioned by Her Majesty in Council and registered on the records of the Island of Guernsey.