STATES OF JERSEY

DRAFT INCOME TAX (AMENDMENT No. 34) (JERSEY) LAW 200-

Lodged au Greffe on 27th October 2009
by the Minister for Treasury and Resources

STATES GREFFE

Jersey

DRAFT INCOME TAX (AMENDMENT No. 34) (JERSEY) LAW 200-

European Convention on Human Rights

In accordance with the provisions of Article 16 of the Human Rights (Jersey) Law 2000 the Minister for Treasury and Resources has made the following statement –

In the view of the Minister for Treasury and Resources the provisions of the Draft Income Tax (Amendment No. 34) (Jersey) Law 200- are compatible with the Convention Rights.

(Signed) **Senator P.F.C. Ozouf**

REPORT

This Draft Law gives effect to proposals described in the Draft Budget Statement 2010.

Financial and manpower implications

The financial and manpower implications are clearly identified at Section 11 of the Draft Budget Statement 2010 (P.179/2009).

European Convention on Human Rights

Article 16 of the Human Rights (Jersey) Law 2000 requires the Minister in charge of a Projet de Loi to make a statement about the compatibility of the provisions of the Projet with the Convention rights (as defined by Article 1 of the Law). On 22nd October 2009 the Minister for Treasury and Resources made the following statement before Second Reading of this Projet in the States Assembly –

In the view of the Minister for Treasury and Resources the provisions of the Draft Income Tax (Amendment No. 34) (Jersey) Law 200- are compatible with the Convention Rights.

Explanatory Note

This Law amends the Income Tax (Jersey) Law 1961 (“principal Law”).

PART 1 – PRELIMINARY

Article 1 is an interpretation provision.

PART 2 – PENSIONS

Article 2 amends Article 131B of the principal Law in respect of annuity contracts. The main changes are as follows.

Article 2(a) amends the conditions for the Comptroller of Income Tax’s approval of a contract in respect of commutation of a trivial pension where the value of the fund is up to £30,000. The contract must make provision for an individual to have attained the age of 60 years before commutation to a lump sum takes place and only two such lump sums are payable, whether under an annuity contract or under a retirement annuity trust scheme.

Article 2(c) replaces the current provision allowing a tax free lump sum to be paid to a beneficiary that does not exceed 5 times the individual’s earnings at the time of death. Under the new provision the limit is the aggregate of all the lump sums payable to the beneficiary under an annuity contract or retirement annuity trust scheme, or £1,800,000, whichever is the smaller amount.

Article 2(c) also amends the exemption from tax in respect of a lump sum representing a commutation of up to 30% of the fund. The tax exemption is removed where such lump sum is paid following a transfer from another annuity contract or approved fund or scheme (including a retirement annuity trust scheme) where the individual concerned has previously been paid a lump sum charged at no tax or tax at less than the standard rate.

Article 3 amends the principal Law in respect of retirement annuity trust schemes to make similar provisions as those made by Article 2 in respect of annuity contracts.

Article 4 amends the principal Law to allow an individual to transfer funds from a retirement annuity trust scheme to an approved drawdown contract.

Article 5 prevents the provisions relating to purchased life annuities from applying where the sums for those annuities come from funds used for approved retirement annuity trust schemes.

Article 6 provides that Part 2 will have effect for the year of assessment 2010 and subsequent years.

PART 3 – CORPORATE BODIES

Articles 7, 8 and 9 amend the provisions in the principal Law relating to calculation of final dividends deemed to have been received by shareholders of Jersey trading companies and financial service companies. Currently, a final dividend is deemed to be received when an individual’s shareholding falls below 2% of the ordinary share capital of the company. Under the new provisions, a final dividend is deemed to be received each time an individual disposes of any number of shares. However no account is taken of any period during which the individual owns less than 2% of the ordinary share capital of the company.

Article 10 amends the provisions in the principal Law relating to companies subject to full attribution to include companies limited by guarantee except where the tax so payable by such a company falls below an amount determined by the Comptroller.

Article 11 amends the provisions in the principal Law relating to the tax credit that can be claimed by a person paid a dividend in respect of which tax has already been paid. Trading companies subject to tax at 0% are no longer entitled to any credit. Companies entitled to claim repayment of management expenses under Article 133 of the principal Law can claim a credit equal to the amount of management expenses if the amount of dividend is equal to or greater than the repayment. Where the amount of management expenses is less than the amount of dividend, the amount of credit is the rate of tax deducted in respect of the dividend and the amount of management expenses. Other types of company will remain entitled to a credit equal to the amount of tax that has been deducted in respect of the dividend.

Article 12 amends the principal Law by stipulating that tax on a foundation shall be charged at the rate of 0% under Schedule D.

Article 13 amends the definition of “trading company” in Schedule A1 to make it clear that merely holding a significant interest in the share capital (generally a 51% shareholding) of another company does not itself count as a trading activity.

Article 14 provides that Part 3 shall have affect for the year of assessment 2010 and ensuing years.

PART 4 – RETURNS, OFFENCES AND PENALTIES

Article 15 amends the principal Law to give the Comptroller power to require a person to produce information as well as documents in support of his or her tax return or to facilitate the Comptroller’s functions in respect of a third party chargeable to tax.

Article 16 requires financial records to be kept in respect of a business, trade, profession or vocation in support of a tax return and for such records to be kept for 6 years. The penalty for failure to comply with this requirement is a maximum fine of level 4 on the standard scale.

Article 17 increases the penalty for late filing of a tax return from £200 to £250.

Article 18 extends the circumstances in which the penalty in the principal Law applies for failure to give required statements or documents to the Comptroller to include failure to give other required information.

Article 19 amends the principal Law to give the Comptroller, or any person authorized by the Comptroller, powers to enter business premises at any reasonable hour and examine and take copies of business documents for the purpose of facilitating the Comptroller’s functions under this Law. Obstruction of such a person is an offence with a maximum penalty of imprisonment for 6 months and an unlimited fine. The destruction or suppression of business documents required by the Comptroller or an person authorized by the Comptroller is an offence with a maximum penalty of 5 years and a fine.

Article 20 provides that Part 4 will come into force on 1st January 2010.

PART 5- MISCELLANEOUS

Article 21 amends the principal Law so as to allow a tax deduction in respect of capital expenditure incurred in 2010, 2011 or 2012 in respect of specified energy-saving items. The maximum amount of deduction allowed is £1,500 per annum. The deduction is only allowed for expenses incurred wholly and exclusively for the purposes of a property business, that is, a business generating income from rents and other receipts from property.

Article 22 amends the principal Law by broadening the circumstances in which an individual is deemed to own shares to include the situation where an individual has an interest in shares through a partnership or foundation.

Article 23 removes the exemption from income tax in respect of income from deposits or investments by UK and Guernsey pension funds.

Article 24 provides that Part 5 shall have effect for the year of assessment 2010 and ensuing years.

PART 6 – TITLE "COMPTROLLER OF INCOME TAXES" AMENDED

Part 6 and the *Schedule* make provision for changing the title "Comptroller of Income Taxes" to "Comptroller of Taxes" and consequential amendments. *Article 27* provides that Part 6 will come into effect 7 days after the Law is registered by the Royal Court.

PART 7 – CLOSING

Article 28 sets out the title of the Law.

Jersey

DRAFT INCOME TAX (AMENDMENT No. 34) (JERSEY) LAW 200-

Arrangement

Article

Jersey

DRAFT INCOME TAX (AMENDMENT No. 34) (JERSEY) LAW 200-

A LAW to amend further the Income Tax (Jersey) Law 1961.

Adopted by the States	*[date to be inserted]*
Sanctioned by Order of Her Majesty in Council	*[date to be inserted]*
Registered by the Royal Court	*[date to be inserted]*

THE STATES, subject to the sanction of Her Most Excellent Majesty in Council, have adopted the following Law –

PART 1

PRELIMINARY

1 Interpretation

In this Law, "principal Law" means the Income Tax (Jersey) Law 1961[1].

PART 2

PENSIONS

2 Article 131B amended

In Article 131B of the principal Law –

(a) for paragraph (3)(f) and (g) there shall be substituted the following sub-paragraphs –

"(f) if the individual elects to receive on retirement a lump sum by way of commutation of the whole of the fund in respect of which annuities are payable to him or her –

(i) the individual has attained the age of 60 years,

(ii) the value of the fund does not exceed £30,000 at the time of the election, and

(iii) the individual –

(A) has not previously elected to receive a lump sum by virtue of this sub-paragraph or by virtue of Article 131CA(4)(g), or

(B) has made only one such previous election, whether by virtue of this sub-paragraph or by virtue of Article 131CA(4)(g);

(g) if, following the death of an individual after his or her retirement, a lump sum by way of commutation of the whole of the fund in respect of which annuities were payable to the individual are paid to the individual's surviving spouse or a person dependent on the individual –

(i) the individual died on or after attaining the age of 60 years,

(ii) the value of the fund does not exceed £30,000, and

(iii) not more than two lump sums are payable whether by virtue of this sub-paragraph or by virtue of Article 131CA(4)(h).";

(b) in paragraph (8A)(b) before the words "following the death of an individual" there shall be inserted the words "subject to paragraph (8C),";

(c) for paragraph (8C) there shall be substituted the following paragraphs –

"(8C) No tax shall be charged in respect of one or more lump sums not exceeding (in aggregate, if more than one lump sum) the amount specified in paragraph (8D) paid to a beneficiary following the death of an individual before retirement.

(8D) That amount is –

(a) the aggregate of all lump sums (if any) to which the beneficiary is entitled under the following –

(i) an annuity contract, and

(ii) a retirement annuity trust scheme as defined in Article 131CA; or

(b) £1,800,000,

whichever is the smaller amount.

(8E) Paragraph (8B) shall not apply in respect of a lump sum commuted by virtue of paragraph (3)(d) if that sum has become payable following the payment to the annuity fund of a sum representing accrued rights under –

(a) another annuity contract;

(b) a fund or scheme approved by the Comptroller in accordance with Article 131(3); or

(c) a retirement annuity trust scheme as defined in Article 131CA, and a lump sum has been paid under the contract, fund or scheme described in sub-paragraph (a), (b) or (c) to the individual in respect of which no income tax was charged or income tax was charged at less than the standard rate in force at the time of payment.

(8F) Except as otherwise provided in this Article, income tax at the standard rate shall be charged on a person to whom a lump sum has been paid under an annuity contract.".

3 Article 131CA amended

In Article 131CA of the principal Law –

(a) for paragraph (4)(c)(ii) and (iii) there shall be substituted the following clauses –

"(ii) the annuity fund of an annuity contract as defined in Article 131B,

(iii) a fund or scheme approved by the Comptroller in accordance with Article 131, or

(iv) an approved drawdown contract;";

(b) for paragraph (4)(g) and (h) there shall be substituted the following sub-paragraphs –

"(g) for the individual to elect to receive on retirement a lump sum by way of commutation of the whole of the fund in respect of which annuities are payable to him or her provided that –

(i) the individual has attained the age of 60 years,

(ii) the value of the fund does not exceed £30,000 at the time of the election, and

(iii) the individual –

(A) has not previously elected to receive a lump sum by virtue of this sub-paragraph or by virtue of Article 131B(3)(f), or

(B) has made only one such previous election, whether by virtue of this sub-paragraph or by virtue of Article 131B(3)(f);

(h) for a lump sum by way of commutation of the whole of the fund in respect of which annuity equivalents were payable to the primary beneficiary to be paid to one or more secondary beneficiaries if a primary beneficiary dies following his or her retirement, provided that –

(i) the primary beneficiary died on or after attaining the age of 60 years,

(ii) the value of the fund does not exceed £30,000, and

(iii) not more than two lump sums are payable whether by virtue of this sub-paragraph or by virtue of Article 131B(3)(g).";

(c) for paragraph (9A) there shall be substituted the following paragraphs –

“(9A) No tax shall be charged on the trustees of the scheme in respect of one or more lump sums not exceeding (in aggregate, if more than one lump sum) the amount specified in paragraph (9B) paid to the secondary beneficiary by virtue of paragraph (3)(g)(iii) following the death of the primary beneficiary before retirement.

(9B) That amount is –

(a) the aggregate of all lump sums (if any) to which the secondary beneficiary is entitled under the following –

(i) an annuity contract approved under Article 131B, and

(ii) a retirement annuity trust scheme; or

(b) £1,800,000,

whichever is the smaller amount.

(9C) Paragraph (8B) shall not apply in respect of a lump sum commuted by virtue of paragraph (3)(d)(i) if that sum has become payable following the payment to the retirement annuity trust scheme of a sum representing accrued rights under –

(a) another retirement annuity trust scheme;

(b) a fund or scheme approved by the Comptroller in accordance with Article 131(3); or

(c) an annuity contract approved under Article 131B, and

a lump sum has been paid under the contract, fund or scheme described in sub-paragraph (a), (b) or (c) to the primary beneficiary in respect of which no income tax was charged or income tax was charged at less than the standard rate in force at the time of payment.

(9D) Except as otherwise provided in this Article, income tax at the standard rate shall be charged on a person to whom a lump sum has been paid under a retirement annuity trust scheme.”.

4 Article 131D amended

In Article 131D(1) of the principal Law –

(a) in sub-paragraph (b) for the full-stop there shall be substituted “; or”;

(b) after sub-paragraph (b) there shall be added the following sub-paragraph –

“(c) funds held for the individual’s benefit under a retirement annuity trust scheme as defined in Article 131CA.”.

5 Article 132 amended

In Article 132(7)(ba) of the principal Law, after the words “Article 131B” there shall be added the words “or 131CA”.

6 Years of assessment for which Part 2 has effect

This Part has effect for the year of assessment 2010 and ensuing years.

PART 3

CORPORATE BODIES

7 Article 81F amended

For Article 81F of the principal Law –

(a) for paragraph (1)(a) there shall be substituted the following sub-paragraph –

“(a) the individual disposing of any shares comprised in the ordinary share capital of the Jersey trading company (whether or not the individual continues to own other shares comprised in the ordinary share capital of that company);”;

(b) in paragraph (5) there shall be substituted for the definition of E the following definition –

“E is the number of days in the relevant financial period for which the individual owned –

more than the percentage mentioned in Article 81D(1) of the ordinary share capital of the company where the individual disposed of no shares during that period, or

subject to paragraph (6), the shares disposed of where the individual disposed of any shares during that period,”;

(c) after paragraph (5) there shall be added the following paragraph –

“(6) Where the individual has made more than one disposal during the relevant financial period a final dividend shall be deemed to be paid each time the individual makes a disposal, provided that no account shall be taken of any period during which the individual owned less than the percentage mentioned in Article 81D(1) of the ordinary share capital of the company.”.

8 Article 81G amended

For Article 81G of the principal Law –

(a) for paragraph (3)(a) there shall be substituted the following sub-paragraph –

“(a) the individual disposing of any shares comprised in the ordinary share capital of the Jersey financial services company (whether or not the individual continues to own other shares comprised in the ordinary share capital of that company);”;

(b) in paragraph (6) there shall be substituted for the definition of E the following definition –

“E is the number of days in the relevant financial period for which the individual owned –

more than the percentage mentioned in paragraph (1) of the ordinary share capital of the company where the individual disposed of no shares during that period, or

subject to paragraph (6), the shares disposed of where the individual disposed of any shares during that period,”;

(c) after paragraph (6) there shall be inserted the following paragraph –

“(6A) Where the individual has made more than one disposal during the relevant financial period a final dividend shall be deemed to be paid each time the individual makes a disposal, provided that no account shall be taken of any period during which the individual owned less than the percentage mentioned in paragraph (1) of the ordinary share capital of the company.”.

9 Article 82AA

After Article 82A of the principal Law there shall be inserted the following Article –

“82AA Disposal of shares

For the purposes of Schedule D an individual shall be deemed to have disposed of shares if the individual ceases to own those shares within the meaning of Article 82A.”.

10 Article 85F amended

In Article 85F(5) of the principal Law –

(a) in paragraph (2)(a) after the words “trading company” there shall be inserted the words “(other than a company limited by guarantee)”;

(b) after paragraph (14) there shall be added the following paragraphs –

“(15) Tax under this Article shall be charged on the members of a company limited by guarantee as if –

(a) that company had an ordinary share capital wholly owned by the members comprising such number of shares at or during any time for the purposes of any calculation under this Article as the Comptroller deems reasonable in all the circumstances; and

(b) without prejudice to the Comptroller’s discretion in sub-paragraph (a), each member owned one share or such other number of shares as the members may agree (which need not necessarily be the same for each member) and certified to the Comptroller.

(16) Tax shall not be charged by virtue of paragraph (15) if the tax that would be so chargeable falls below such amount as may be determined by the Comptroller.”.

11 Article 88 amended

For Article 88(5) of the principal Law there shall be substituted the following paragraphs –

“(5) Where a deduction is made from a dividend pursuant to this Article, the person chargeable to tax on the dividend shall, unless paragraph (5D) applies to that person, be entitled to a credit and the amount of tax that the person is liable to pay in respect of the dividend shall be reduced by the amount of the credit.

(5A) Subject to paragraph (5B) and (5C), the credit shall be of an amount equal to the amount of the deduction.

(5B) If the person chargeable to tax on the dividend is a person entitled to repayment of expenses of management under Article 133 for the year of assessment in which the dividend is paid and the amount of the expenses of management is –

(a) equal to or greater than the amount of the dividend, the credit shall be of an amount equal to the amount of the deduction; or

(b) less than the amount of the dividend, the credit shall be of an amount equal to the product of –

(i) the rate of tax deducted in respect of that dividend, and

(ii) the amount of the expenses of management.

(5C) If the person chargeable to tax on the dividend is a company to which Article 123D applies and the amount of tax charged in respect of that company’s profits or gains is –

(a) equal to or greater than the amount of the deduction, the credit shall be of an amount equal to the deduction; or

(b) less than the amount of the deduction, the credit shall be of an amount equal to the amount of tax charged in respect of the profits or gains of the company.

(5D) This paragraph applies to a company to which Article 123C applies and which is not entitled to repayment of expenses of management under Article 133.

(5E) Expenses of management used for the purpose of the calculation in paragraph (5B) shall not be attributed to profits or gains other than in respect of the dividend.”.

12 Article 123CA inserted

After Article 123C of the principal Law there shall be inserted the following Article –

"123CA Foundations

(1) This Article applies to a foundation which is registered under the Foundations (Jersey) Law 2009[2].

(2) Notwithstanding the rate of tax required by Article 1 to be charged for a year of assessment, a foundation to which this Article applies shall be charged to tax under Schedule D at the rate of 0%.".

13 Schedule A1 amended

In paragraph 2(3) of Schedule A1 to the principal Law there shall be added after the word "circumstances" the words "; however merely holding a significant interest in the share capital of another company does not qualify as a trading activity under sub-paragraph (2)".

14 Years of assessment for which Part 3 has effect

This Part has effect for the year of assessment 2010 and ensuing years.

PART 4

RETURNS, OFFENCES AND PENALTIES

15 Article 16A substituted

For Article 16A of the principal Law there shall be substituted the following Article –

"16A Furnishing of documents and other information in pursuance of notices

(1) The Comptroller may serve notice on any person chargeable to tax under this Law requiring the person to furnish in support of a statement delivered by him or her under Article 16, within the period specified in the notice and at such place as is specified in the notice, such documents and information as the Comptroller may require.

(2) The Comptroller may serve notice on any person requiring the person to furnish, within the period specified in the notice and at such place as is specified in the notice, such documents and information as the Comptroller may require for the purpose of facilitating the Comptroller's functions under this Law in respect of another person, that other person being a person chargeable to tax under this Law.".

16 Article 16B inserted

After Article 16A of the principal Law there shall be inserted the following Article –

"16B Keeping of records

(1) A person who is required to deliver a statement under Article 16 for a year of assessment in respect of a business shall keep records which are sufficient to support the statement and are such as to –

(a) show and explain the transactions of the business during the year of assessment; and

(b) give a true and fair view of the financial position of the business at any time during the year of assessment.

(2) A person shall keep the records that he or she is required to keep under paragraph (1) for a period of 6 years from the date at the end of the year of assessment to which the records relate.

(3) A person who, without reasonable excuse, fails to comply with this Article shall be guilty of an offence and liable to a fine of level 4 on the standard scale.

(4) In this Article 'business' means business, trade, profession or vocation.".

17 Article 17A amended

In Article 17A (1) and (4) of the principal Law for the sum "£200" there shall be substituted the sum "£250".

18 Article 136 amended

In Article 136(1) of the principal Law –

(a) in paragraph (1) for the words "or document" there shall be substituted the words ", document or information";

(b) in paragraph (5) for the words "or document" each time they appear there shall be substituted the words ", document or information".

19 Part 22A inserted

After Part 22 there shall be inserted the following Part –

"PART 22A

POWERS TO ENTER PREMISES

141A Interpretation of this Part

In this Part –

'authorized person' means the Comptroller or any person authorized by the Comptroller to perform functions under this Part;

'business document' means any document –

(a) that relates to the carrying on of a business, trade, profession or vocation by any person; and

(b) that forms part of any record under any enactment;

'business premises' means premises used in connection with the carrying on of a business, trade, profession or vocation.

141B Power to enter business premises and examine business documents

(1) An authorized person may examine and take copies of any business document that is located on business premises.

(2) The power under paragraph (1) may be exercised only for the purpose of facilitating the exercise of the Comptroller's functions under this Law.

(3) An authorized person may at any reasonable hour enter business premises for the purpose of exercising the power under paragraph (1).

(4) An authorized person may by notice require any person to produce any specified business document at the business premises where the business document is located for the purpose of enabling the authorized person to exercise the power under paragraph (1) in relation to that document.

(5) An authorized person shall not exercise the powers under this Article in respect of any document which a person would, in an action in Court, be entitled to refuse to disclose or produce on the grounds of legal professional privilege.

141C Obstructing an authorized person

(1) A person shall be guilty of an offence if, without reasonable excuse, the person –

(a) obstructs an authorized person in the exercise of the authorized person's powers under Article 141B; or

(b) fails to provide such reasonable assistance as an authorized person may require when the authorized person is exercising his or her powers under Article 141B.

(2) A person who intentionally alters, suppresses or destroys any business document that has been specified in a notice under Article 141B (4) shall be guilty of an offence.

(3) A person who is guilty of an offence under paragraph (1) shall be liable to imprisonment for a term of 6 months and to a fine.

(4) A person who is guilty of an offence under paragraph (2) shall be liable to imprisonment for a term of 5 years and to fine.".

20 Date Part 4 comes into force

This Part shall come into force on 1st January 2010.

PART 5

MISCELLANEOUS

21 Article 52A inserted

After Article 52 of the principal Law there shall be inserted the following Article –

"52A Allowable deduction under Schedule A for energy-saving items

(1) Notwithstanding anything in this Law to the contrary, in computing the amounts of the profits or gains to be charged under this Schedule pursuant to Article 51(1)(a) there shall be deducted any expenditure incurred for any energy-saving item specified in paragraph (2) provided that the conditions specified in paragraph (3) are met in respect of the expenditure.

(2) Those items are –

(a) cavity wall insulation;

(b) loft insulation;

(c) hot water system insulation;

(d) low energy lamps; and

(e) draught proofing.

(3) Those conditions are that –

(a) the expenditure is incurred for acquiring and installing the energy-saving item wholly and exclusively for the purpose of a property business as defined in paragraph (5);

(b) the maximum amount of expenditure deducted is £1,500 per annum; and

(c) subject to paragraph (4), the deduction is made from the profits or gains chargeable for the year of assessment in which the expenditure is incurred, such year of assessment being any of 2010, 2011 and 2012.

(4) If the profits or gains chargeable are not sufficient to allow the whole of the deduction to be made in the year of assessment in which the expenditure is incurred, the amount not deducted may be deducted from the earliest year of assessment from which it can be deducted provided that year is 2011 or 2012.

(5) In this Article, 'property business' means the business of generating income from any rents, rentes, or other receipts, described in Article 51(1)(a).".

22 Article 82A amended

In Article 82A(1)(a) of the principal Law for the words "bodies corporate or trusts" there shall be substituted the words "bodies corporate, trusts, partnerships or foundations".

23 Article 115 amended

Article 115(g) and (ga) of the principal Law shall be repealed.

24 Years of assessment for which Part 5 has effect

This Part shall have effect for the year of assessment 2010 and ensuing years.

PART 6

TITLE "COMPTROLLER OF INCOME TAX" AMENDED

25 Title "Comptroller of Income Tax" amended

The title "Comptroller of Income Tax" shall be amended in accordance with the Schedule.

26 Transitional provisions

(1) Any individual holding any of the offices specified in paragraph (2) immediately before the date this Part comes into force shall be deemed to have taken the Form of Oath for that office set out in Schedule 1 to the principal Law on the date that this Part comes into force.

(2) Those offices are –

(a) Comptroller of Income Tax;

(b) Deputy Comptroller of Income Tax;

(c) Assistant Comptroller of Income Tax;

(d) Commissioner of Appeal.

(3) Any person holding an office immediately before the date this Part comes into force in respect of which he or she has taken the Form of Oath for other officers and persons employed as auditors set out in Schedule 1 to the principal Law shall be deemed to have taken the Form of Oath set out in that Schedule relating to such persons on the date that this Part comes into force.

(4) Any documents that refer to any of the offices mentioned in paragraph (2)(a), (b) or (c) in any legal proceedings pending immediately before the date this Part comes into force shall be construed as referring to the Comptroller of Taxes, Deputy Comptroller of Taxes or Assistant Comptroller of Taxes, as the case may be.

27 Date Part 6 and the Schedule come into force

This Part and the Schedule shall come into force 7 days after this Law is registered.

PART 7

CLOSING

28 Citation

This Law may be cited as the Income Tax (Amendment No. 34) (Jersey) Law 200-.

SCHEDULE

(Article 25)

TITLE "COMPTROLLER OF INCOME TAX" AMENDED

1 Principal law amended

(1) In Articles 6 (including heading), 8, 9, 10 and 44(1) of the principal Law, for the words "Comptroller of Income Tax" each time those words appear there shall be substituted the words "Comptroller of Taxes".

(2) In Schedule 1 to the principal Law –

(a) in the Form of Oath to be taken by the Commissioners of Appeal, for the words "income tax" there shall be substituted the word "taxes";

(b) in the heading to the Form of Oath to be taken by the Comptroller, Deputy Comptroller and Assistant Comptroller of Income Tax, for the words "Income Tax" there shall be substituted the word "Taxes";

(c) in the Form of Oath described in clause (b), for the words "income tax" each time those words appear there shall be substituted the words "taxes";

(d) in the Form of Oath to be taken by other officers and by persons employed as auditors, for the words "income tax" there shall be substituted the word "taxes".

2 Other enactments amended

In the following provisions, for the words "Comptroller of Income Tax" each time those words appear there shall be substituted the words "Comptroller of Taxes" –

(a) Regulation 85(d) of the Schedule to the Companies (Standard Table) (Jersey) Order 1992[3];

(b) Regulations 16(2) and 17(1)(f) of the Public Employees (Contributory Retirement Scheme) (Existing Members) (Jersey) Regulations 1989[4];

(c) Regulation 14(2) of the Public Employees (Contributory Retirement Scheme) (Former Hospital Scheme) (Jersey) Regulations 1992[5];

(d) Regulations 16(2) and 17(9) of the Public Employees (Contributory Retirement Scheme) (New Members) (Jersey) Regulations 1989[6];

(e) Articles 34(3) and 37(9) of the Teachers' Superannuation (New Members) (Jersey) Order 2007[7];

(f) Regulations 6(4), 6(5), 6(8), 7(3), 9, 11, 13 (including heading), and 14 of the Taxation (Agreements with European Union Member States) (Jersey) Regulations 2005[8];

(g) Articles 1 and 3 of the Taxation (Implementation) (Jersey) Law 2004[9];

(h) Regulation 9 of the Building Loans (Miscellaneous Provisions) (Jersey) Regulations 1961[10];

(i) Article 1 of the Goods and Services Tax (Jersey) Law 2007[11];

(j) Articles 2, 3, 4, 5, 6, 7, 8, 10 and 16 of the Income Tax (Purchased Life Annuities) (Jersey) Order 1959[12];

(k) items 1(b), 13(d1), 13(t) and 46(AA), of the Schedule to the Stamp Duties and Fees (Jersey) Law 1998[13];

(l) paragraph 5(3) of the Schedule to the Food Costs (Offset of Average GST) Bonus (Jersey) Regulations 2008[14];

(m) Article 32(1)(c)(i) of the Bankruptcy (Désastre) (Jersey) Law 1990[15];

(n) Article 98(1) of the Employment (Jersey) Law 2003[16].

3 Deemed amendment

In the Double Taxation Relief (Arrangement with Guernsey) (Jersey) Act 1956[17] and the Double Taxation Relief (Arrangement with the United Kingdom) (Jersey) Act 1952[18], the references to the Comptroller of Income Tax shall be construed as referring to the Comptroller of Taxes.

[1] *chapter 24.750*
[2] *L.23/2009*
[3] *chapter 13.125.72*
[4] *chapter 16.650.12*
[5] *chapter 16.650.24*
[6] *chapter 16.650.60*
[7] *chapter 16.850.70*
[8] *chapter 17.850.10*
[9] *chapter 17.850*
[10] *chapter 24.090.30*
[11] *chapter 24.700*
[12] *chapter 24.750.40*
[13] *chapter 24.960*
[14] *chapter 26.470*
[15] *chapter 04.160*
[16] *chapter 05.255*
[17] *chapter 24.750.05*
[18] *chapter 24.750.10*