

STATES OF JERSEY



DRAFT INCOME TAX (AMENDMENT No. 31) (JERSEY) LAW 200- (P.160/2008): SECOND AMENDMENT

Lodged au Greffe on 3rd December 2008
by the Minister for Treasury and Resources

STATES GREFFE

DRAFT INCOME TAX (AMENDMENT No. 31) (JERSEY) LAW 200
(P.160/2008): SECOND AMENDMENT

PAGE 21, ARTICLE 20 inserted –

After Article 19 insert the following Article and renumber the remaining Articles accordingly–

“20 Article 95 amended

After Article 95(3) there shall be inserted the following paragraph –

‘(3A) For the purpose of paragraph (3) there shall be disregarded any income to which a child is entitled in the child’s own right in a year of assessment being income that is earned after completion during that year of assessment of a course of full-time higher education.’ ”.

MINISTER FOR TREASURY AND RESOURCES