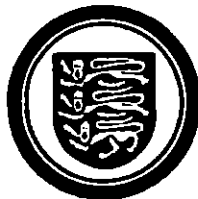


**INCOME TAX (AMENDMENT No. 15) (JERSEY) LAW,
198 .**

*Lodged au Greffe on 2nd December 1980, by the Finance and
Economics Committee.*



STATES OF JERSEY

STATES GREFFE

175

1980

P-148

Price: 12p.

Explanatory Note.

This Bill amends the Income Tax Law in the following respects—

Article 1 extends the definition of "small maintenance payments", being payments under orders made by the Courts for the maintenance of women and children which can be paid without deduction of income tax, to include payments ordered to be made monthly as well as weekly. When the amendment has the effect of law, an appropriate order prescribing the rates of the payments will be made.

Articles 2 and 3 increase the maximum fines which can be imposed by the Royal Court for the following offences—

- (a) failing to make an income tax return, etc. following either a particular notice or a general notice, from £100 and £200 respectively to £500 in each case;
- (b) for continued failure to make an income tax return, etc. from £20 per day to £100 per day;
- (c) for failure to make an income tax return, etc. where the person proves he is not liable to tax, from £20 to £100;
- (d) for submitting an incorrect income tax return, etc. by reason of neglect or fraud from £100 to £500, plus the tax which would have been underpaid, or in the case of fraud, twice that tax.

INCOME TAX (AMENDMENT No. 15) (JERSEY) LAW, 198 .

A LAW to amend further the provisions of the Income Tax (Jersey) Law, 1961, sanctioned by Order of Her Majesty in Council of the

(Registered on the day , 198).

STATES OF JERSEY.

The day of , 198 .

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

ARTICLE I.

For the definition of "small maintenance payments" in paragraph (5) of Article 91 of the Income Tax (Jersey) Law, 1961,⁽¹⁾ as amended,⁽²⁾ (hereinafter referred to as "the principal Law") there shall be substituted the following definition—

"small maintenance payments" means payments under an order made by a court in the Island—

(a) to or for the benefit of a woman for her maintenance; or

(b) to any person for the benefit of, or for the maintenance or education of, a person under twenty-one years of age;

(1) Volume 1961-1962, page 251.

(2) Volume 1970-1972, page 305.

4 *Income Tax (Amendment No. 15) (Jersey) Law, 198 .*

being payments which—

- 5 (i) are for the time being required by the order
(whether as originally made or as varied) to be
made weekly at a rate not exceeding such a rate
as shall be prescribed by order or monthly at a
rate not exceeding such a rate as shall be
prescribed by order and for this purpose
different rates may be prescribed for the cases
mentioned in sub-paragraphs (a) and (b) of this
10 definition; and
- (ii) would, apart from this Article, fall within
Articles 86 or 87 of this Law (which provide for
the deduction of tax from interest, annuities and
other payments);”.

15

ARTICLE 2.

(1) For paragraph (1) of Article 136 of the principal
Law⁽³⁾ there shall be substituted the following paragraph—

20 “(1) Subject to the provisions of this Article, if any
person who has been required by a notice or precept given,
issued or served under this Law to deliver or furnish any
statement, list, return, schedule or certificate, fails to
comply with the notice or precept, he shall be liable to a
fine not exceeding five hundred pounds, and if the failure
continues after it has been declared by the Court before
25 which proceedings for the recovery of the fine have been
commenced, to a further fine not exceeding one hundred
pounds for each day on which the failure so continues.”.

(2) In paragraph (3) of the said Article 136, for the words
30 “twenty pounds” there shall be substituted the words “one
hundred pounds”.

ARTICLE 3.

In paragraph (1) of Article 137 of the principal Law,⁽⁴⁾ for
the words “one hundred pounds” there shall be substituted the
words “five hundred pounds”.

(3) Volume 1961-1962, page 295 and Volume 1975-1978, page 257.

(4) Volume 1961-1962, page 296 and Volume 1975-1978, page 258.

Income Tax (Amendment No. 15) (Jersey) Law, 198. 5

ARTICLE 4.

This Law may be cited as the Income Tax (Amendment No. 15) (Jersey) Law, 198.