

Jersey Law 4/1951

FINANCE (JERSEY) LAW, 1951.

A LAW to continue certain expiring fiscal laws, to prescribe the standard rate of income tax for the year nineteen hundred and fifty-one, and to amend the Laws relating to income tax and motor vehicle tax, sanctioned by Order of His Majesty in Council of the

9th day of APRIL, 1951.

(Registered on the 5th day of May, 1951).

STATES OF JERSEY.

The 16th day of January, 1951.

THE STATES, subject to the Sanction of His Most Excellent Majesty in Council, have adopted the following Law : -

PART I

CONTINUATION OF EXPIRING FISCAL LAWS

ARTICLE 1

The Laws mentioned in the Schedule to this Law, as amended and continued in force by any subsequent enactment, being Laws which expire on the thirty-first day of December, nineteen hundred and fifty, shall remain in force until the thirty-first day of December, nineteen hundred and fifty-one.

PART II

STANDARD RATE OF INCOME TAX FOR 1951

ARTICLE 2

There shall be levied and charged in the Island for the year nineteen hundred and fifty-one, in accordance with the provisions of the Income Tax (Jersey) Law, 1937,¹ as amended by any subsequent enactment including this Law, income tax at the standard rate of four shillings in the pound.

PART III

AMENDMENT OF INCOME TAX LAW

ARTICLE 3

(1) In paragraph (1) of Article 3A of the Income Tax (Jersey) Law, 1937, as amended,² (in this Part of this Law referred to as “the principal Law”) for the word “one-sixth” there shall be substituted the word “one-fifth” and for the words “two hundred and fifty pounds” there shall be substituted the words “three hundred pounds”.

(2) In paragraph (2) of Article 3A of the principal Law,² for the word “one-sixth” there shall be substituted the word “one-fifth” and for the word “three-quarters” there shall be substituted the word “five-eighths”.

ARTICLE 4

(1) In paragraph (1) of Article 4 of the principal Law,³ for the words “one hundred and fifty pounds” there shall be substituted the words “two hundred pounds”.

¹ Tome 1937–1938, page 137.

² Tome 1937–1938, page 137 and Tome 1949–50, page 350.

³ Tome 1937–1938, page 137 and Tome 1946–1948, pages 205 and 518 and Tome 1949–1950, pages 72 and 352.

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(2) In paragraph (2) of Article 4 of the principal Law,² for the word “five-sixths” there shall be substituted the word “four-fifths”.

(3) In sub-paragraph (b) of paragraph (1) of Article 31 of the principal Law,⁴ for the figure “£150” there shall be substituted the figure “£200”.

ARTICLE 5

In the first paragraph of Article 10 of the principal Law,⁵ word “foregoing” shall be deleted.

ARTICLE 6

For sub-paragraph (b) of paragraph (3) of Article 14 of the principal Law⁶ there shall be substituted the following sub-paragraph –

“(b) The Fund has for its sole purpose the provision of annuities for all or any of the following persons in the events respectively specified, that is to say, for persons employed in the trade or undertaking, either on retirement at a specified age or on becoming incapacitated at some earlier age, or for the widows, children or dependants of persons who are or have been so employed, on the death of those persons ;”.

ARTICLE 7

Immediately after paragraph (1) of Article 14A of the principal Law⁷ there shall be inserted the following paragraph –

“(1A) Where, on a claim for relief under this Article made by a company or bank for any year of assessment in respect of the sums disbursed by it as expenses of management (including commissions) for that year, relief is disallowed in

⁴ Tome 1937–1938, page 157 and Tome 1946–1948, pages 518 and Tome 1949–1950, page 356.

⁵ Tome 1937–1938, page 140 and Tome 1939–1945, page 435.

⁶ Tome 1937–1938, page 143.

⁷ Tome 1937–1938, page 142 and Tome 1949–1950, page 354.

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respect of the whole or part of those sums by reason only of the provisions of proviso (a) to paragraph (1) of this Article, the amount in respect of which relief has been so disallowed may be carried forward and treated for the purpose of this Article as if it had been disbursed as aforesaid for any of the five years of assessment next following :

Provided that relief in respect of an amount so carried forward shall be given for the first year of assessment next following, insofar as relief can be so given in accordance with the provisions of this Article in respect of that amount as well as in respect of the sums actually disbursed as aforesaid for that year, and so far as it cannot be so given, then for the next year of assessment, and so on.”

ARTICLE 8

Immediately after Article 15 of the principal Law⁸ there shall be inserted the following Article –

“ARTICLE 15A

RELIEF IN RESPECT OF ERRORS AND MISTAKES IN RETURNS

(1) Where the amount of tax paid or borne by any person was excessive by reason of some error or mistake in a return made by him or on his behalf, he shall, on a claim being made for the purpose, be entitled to be given by way of repayment such relief as is reasonable and just.

(2) A claim under this Article must be made not later than five years after the end of the year in which the assessment in pursuance of the return was made.

(3) No relief shall be granted under this Article in respect of an error or mistake as to the basis on which the liability of the claimant ought to have been computed, if the

⁸ Tome 1937–1938, page 146.

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return was in fact made on the basis of or in accordance with the practice prevailing at the time when the return was made.

(4) In determining a claim under this Article, regard shall be had to all the relevant circumstances of the case and in particular it shall be considered whether the granting of the relief would result in the exclusion from charge of any part of the income of the claimant, and for this purpose the liability of the claimant, the assessments of his income, and the amounts of tax with which he has been charged, or which he has borne, for other years may be taken into consideration.”

ARTICLE 9

In paragraph (1) of Rule 11 of the Rules applicable to Cases I and II of Schedule D of the principal Law,⁹ immediately after the words “or under Rule 12 of these Rules,” there shall be inserted the words “or under any other provision of this Law,”.

ARTICLE 10

Immediately after Rule 11A of the Rules applicable to Cases I and II of Schedule D of the principal Law,¹⁰ there shall be inserted the following Rule –

“11B.-(1) Where a loss sustained by a person has been carried forward under Rule 11 of these Rules, and as regards that loss or any part thereof a deduction or set off cannot be given under that Rule from or against the profits or gains on which the person is assessed under Schedule D for five years following the year in which the loss was sustained owing to the allowance in the assessments for those years of deductions for wear and tear of machinery or plant under Rule 6 of these Rules, then so much of the loss in respect of which relief has not been given as represents the amount in respect of which relief could have been given but for the allowance aforesaid shall be further carried forward and deducted or set off under and in accordance with

⁹ Tome 1937–1938, page 205 and Tome 1939–1945, page 296.

¹⁰ Tome 1937–1938, page 205 and Tome 1949–1950, page 359.

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the provisions of the said Rule 11 as if, in relation to the loss so carried forward, for references in the said Rule 11 and in Rule 11A of these Rules to the five years of assessment following the year in which the loss was sustained there were substituted references to all following years of assessment :

Provided that the same deduction for wear and tear of machinery or plant to which effect is given in any year of assessment shall not be taken into account more than once for the purposes of this Rule.

(2) Any relief given under Rule 11 of these Rules from an assessment shall be given in respect of a loss sustained in any year within the five years immediately preceding the year of assessment before it is given in respect of a loss sustained in any year not within those five years.”

ARTICLE 11

In Rule 10 of the General Rules applicable to Schedules A, B, C and D of the principal Law,¹¹ the semi-colon immediately following the word “assessment”, where that word last occurs, shall be deleted.

ARTICLE 12

(1) Articles 3, 4 and 7 of this Law shall apply in relation to the year nineteen hundred and fifty and ensuing years, and Article 2 of the Finance (Jersey) Law, 1950,¹² shall be construed accordingly.

(2) Articles 5, 6, 8, 9, 10 and 11 of this Law shall apply in relation to the year nineteen hundred and fifty-one and ensuing years.

¹¹ Tome 1937–1938, page 218.

¹² Tome 1949–1950, page 350.

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PART IV

AMENDMENT OF THE “LOI (1914) SUR LA VOIRIE”

ARTICLE 13

Immediately after Article 36 of the “Loi (1914) sur la Voirie”,¹³ as amended, there shall be inserted the following Article –

“ARTICLE 36A

Pour les besoins des Articles 35 et 36 de la présente Loi, sera censé le propriétaire ou le possesseur d’une automobile, d’une automobilette, d’une motocyclette ou d’un vélocipède celui qui détient le véhicule et en fait usage.”

PART V

SHORT TITLE

ARTICLE 14

This Law may be cited as the Finance (Jersey) Law, 1951.

¹³ Tome V, page 387.

*Jersey Law 4/1951**Finance (Jersey) Law, 1951**SCHEDULE***FISCAL LAWS CONTINUED IN FORCE**Import Duties (Jersey) Law, 1932;¹⁴“Loi (1937) autorisant la perception d’un impôt sur le tabac”;¹⁵“Loi (1937) autorisant la perception d’un impôt sur la bière”¹⁶Entry Duties (Jersey) Law, 1939;¹⁷“Loi (1939) imposant une taxe sur les divertissements”¹⁸“Loi (1940) autorisant la perception d’un impôt sur certaines huiles et essences”;¹⁹Import Duty on Oils and Spirits (Administration) (Jersey) Law, 1940.²⁰

To be printed, published and posted.

F. DE L. BOIS,*Greffier of the States.*¹⁴ Tome 1929–1932, page 587.¹⁵ Tome 1937–1938, page 95.¹⁶ Tome 1937–1938, page 99.¹⁷ Tome 1939–1945, page 121.¹⁸ Tome 1939–1945, page 197.¹⁹ Tome 1939–1945, page 253.²⁰ Tome 1939–1945, page 257.