

A BILL TO RE-ENACT, WITH MINOR AMENDMENTS, THE ENACTMENTS RELATING TO INCOME TAX.

*Presented to the States by Senator C. Le Marquand,
President of the Finance Committee.*

Lodged au Greffe on 1st December, 1960.



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EXPLANATORY NOTE.

This Bill consolidates the Income Tax (Jersey) Law, 1937, and its many amendments (including those comprised in the Bills presented to the States in the second statutory session of 1960). No amendments of substance are contained in this Bill, but a few provisions which are no longer necessary are omitted.

The lay-out of the Law has been re-designed ; in particular, the Schedules, the Cases under the Schedules and the rules applicable to the Cases are contained in the body of the Bill instead of being appended to it.