

ORDINANCE LAID BEFORE THE STATES

**THE DOCUMENT DUTY (GUERNSEY) LAW, 2017 (COMMENCEMENT AND AMENDMENT)
ORDINANCE, 2017**

In pursuance of the provisions of the proviso to Article 66A(1) of The Reform (Guernsey) Law, 1948, as amended, "The Document Duty (Guernsey) Law, 2017 (Commencement and Amendment) Ordinance, 2017", made by the Policy & Resources Committee on the 14th November, 2017, is laid before the States.

EXPLANATORY MEMORANDUM

This Ordinance is made under the Document Duty (Guernsey) Law, 2017 ("the Law") which introduces a revised regime for the imposition of document duty on registered documents. This draft Ordinance –

- (a) amends the Law so as to add "first cousin" to the list of relatives a transaction with whom will be deemed to be exempt from duty – this rectifies an omission from the Law, and
- (b) brings the Law into force on 15th November, 2017.

The Ordinance was made by the Policy & Resources Committee in exercise of its powers under Article 66A(1) of the Reform (Guernsey) Law, 1948, and came into force on the 15th November, 2017. Under the proviso to Article 66A(1) of the Reform (Guernsey) Law, 1948, the States of Deliberation have the power to annul the Ordinance.

THE DOCUMENT DUTY (RATES) ORDINANCE, 2017

In pursuance of the provisions of the proviso to Article 66A(1) of The Reform (Guernsey) Law, 1948, as amended, "The Document Duty (Rates) Ordinance, 2017", made by the Policy & Resources Committee on the 14th November, 2017, is laid before the States.

EXPLANATORY MEMORANDUM

This Ordinance is made under the Document Duty (Guernsey) Law, 2017 ("the Law"). It prescribes the rates of document duty payable under section 6 of the Law in respect of the registration of a chargeable transaction, whether its effect is the acquisition by any person of an interest in real property or the creation of a charge against real property. The rates are the same as those applicable under the regime in force prior to the enactment of the Law (i.e. under the Document Duty Ordinance, 2003).

The Ordinance was made by the Policy & Resources Committee in exercise of its powers under Article 66A(1) of the Reform (Guernsey) Law, 1948, and came into force on the 15th November, 2017. Under the proviso to Article 66A(1) of the Reform (Guernsey) Law, 1948, the States of Deliberation have the power to annul the Ordinance.

THE DOCUMENT DUTY (ANTI-AVOIDANCE) LAW, 2017 (COMMENCEMENT AND AMENDMENT) ORDINANCE, 2017

In pursuance of the provisions of the proviso to Article 66A(1) of The Reform (Guernsey) Law, 1948, as amended, "The Document Duty (Anti-Avoidance) Law, 2017 (Commencement and Amendment) Ordinance, 2017", made by the Policy & Resources Committee on the 14th November, 2017, is laid before the States.

EXPLANATORY MEMORANDUM

This Ordinance is made under the Document Duty (Anti-Avoidance) (Guernsey) Law, 2017 ("the Law"), which introduces a regime imposing a duty on transactions which have an effect comparable to the transfer of an interest in real property but which do not involve a conveyance or other registrable document and so do not attract document duty. The Ordinance –

- (a) amends the Law so as to add "first cousin" to the list of relatives a transaction with whom will be deemed to be exempt from duty – this rectifies an omission from the Law, and
- (b) brings the Law into force on 15th November, 2017.

The Ordinance was made by the Policy & Resources Committee in exercise of its powers under Article 66A(1) of the Reform (Guernsey) Law, 1948, and came into force on the 15th November, 2017. Under the proviso to Article 66A(1) of the Reform (Guernsey) Law, 1948, the States of Deliberation have the power to annul the Ordinance.

THE DOCUMENT DUTY (ANTI-AVOIDANCE) (RATES) ORDINANCE, 2017

In pursuance of the provisions of the proviso to Article 66A(1) of The Reform (Guernsey) Law, 1948, as amended, "The Document Duty (Anti-Avoidance) (Rates) Ordinance, 2017", made by the Policy & Resources Committee on the 14th November, 2017, is laid before the States.

EXPLANATORY MEMORANDUM

This Ordinance is made under the Document Duty (Anti-Avoidance) (Guernsey) Law, 2017 ("the Law"). It prescribes the rates of duty payable under section 4 of the Law, expressed as a percentage of the significant benefit arising from real property conferred on the transferee by a relevant transaction. The rates are comparable with those applying to document duty under the Document Duty (Guernsey) Law, 2017.

The Ordinance was made by the Policy & Resources Committee in exercise of its powers under Article 66A(1) of the Reform (Guernsey) Law, 1948, and came into force on the 15th November, 2017. Under the proviso to Article 66A(1) of the Reform (Guernsey) Law, 1948, the States of Deliberation have the power to annul the Ordinance.

STATUTORY INSTRUMENTS LAID BEFORE THE STATES

The States of Deliberation have the power to annul the Statutory Instruments detailed below.

No. 94 of 2017

ANIMAL WELFARE (AMENDMENT) (NO.2) ORDER, 2017

In pursuance of sections 10(3) and 79 of the Animal Welfare (Guernsey) Ordinance, 2012, the Animal Welfare (Amendment) (No.2) Order, 2017, made by the Committee *for the Environment & Infrastructure* on 30th October, 2017, is laid before the States.

EXPLANATORY NOTE

The Animal Welfare (Requirements for Slaughter, Killing, Euthanasia Etc.) Order, 2014 is amended to –

- add a reference to Eurasian woodcock in paragraph 5(1) of Part II of Schedule 1 (requirements applying to game animals) as it has been added to the prescribed list of game animals to which the requirements for lawful killing apply; and
- add a provision in paragraph 5(2) that the maximum number of Eurasian woodcock that may be killed by any person during any period when these birds can be taken as game (between 1st October and 31st January inclusive) is 35.

This Order comes into force on the 30th day of October, 2017.

No. 95 of 2017

ANIMAL WELFARE (AMENDMENT) (NO.2) REGULATIONS, 2017

In pursuance of sections 10(1) and 79 of the Animal Welfare (Guernsey) Ordinance, 2012, the Animal Welfare (Amendment) No.2) Regulations, 2017, made by the Committee *for the Environment & Infrastructure* on 30th October, 2017, are laid before the States.

EXPLANATORY NOTE

Section 10(1) of the Animal Welfare (Guernsey) Ordinance, 2012 provides for exceptions to certain animal welfare offences in relation to the hunting, capture or killing of any animal prescribed as a game animal providing that the same are carried out in accordance with prescribed requirements as to the methods, techniques, equipment or devices etc. to be used. The Animal Welfare (Slaughter, Killing, Euthanasia Etc.) (Prescribed Animals) Regulations, 2014 prescribes those game animals.

The Animal Welfare (Amendment) Regulations, 2017 removed Eurasian Woodcock from the list of prescribed game animals.

Regulation 1 of these Regulations amends the prescribed list of game animals to return the Eurasian Woodcock to the list of prescribed game animals so that the exceptions from certain animal welfare offences apply to the hunting, capture or killing of that bird.

These Regulations come into force on the 30th day of October, 2017.

No. 94 of 2016

THE FIRE SERVICES (FEES AND CHARGES) (GUERNSEY) REGULATIONS, 2016

In pursuance of Sections 1A(1), 12(4AB), 24(2A) and 26A of the Fire Services (Guernsey) Law, 1989, The Fire Services (Fees And Charges) (Guernsey) Regulations, 2016, made by the Committee for Home Affairs on 12th December 2016, is laid before the States.

EXPLANATORY NOTE

These Regulations prescribe fees and charges for equipment and services provided by agreement with the Committee for Home Affairs (acting through the Guernsey Fire & Rescue Service) ("**the Committee**"), fees for notification of controlled premises, and charges in respect of mandatory consultation with the Committee.

These Regulations will come into force on the 1st January, 2017.

No. 101 of 2017

THE INCOME TAX (PENSIONS) (CONTRIBUTION LIMITS AND TAX-FREE LUMP SUMS) (AMENDMENT) REGULATIONS, 2017

In pursuance of section 203A of the Income Tax (Guernsey) Law, 1975, as amended, "The Income Tax (Pensions) (Contribution Limits and Tax-free Lump Sums) (Amendment) Regulations, 2017" made by the Policy & Resources Committee on 24th October 2017, are laid before the States.

EXPLANATORY MEMORANDUM

These Regulations amend the Income Tax (Pensions) (Contribution Limits and Tax-free Lump Sums) (Amendment) Regulations, 2010 so as to enable the amount of tax relief that may be claimed for the purposes of –

- (a) sections 36 and 157A(10) of the Income Tax (Guernsey) Law, 1975 (maximum allowance permitted in respect of contributions to an approved annuity scheme),
- (b) paragraph (b) of the proviso to section 151(1) of that Law (maximum deduction permitted in respect of contributions to an approved occupational pension scheme), and
- (c) regulation 1A(3) of the 2010 Regulations (maximum amount that may be claimed in aggregate under the provisions mentioned in (a) and (b)),

to be amended by Resolution of the States, provided that the maximum allowance or deduction, as the case may be, so determined, and the minimum aggregate, shall not be less than £1,000.

The full text of the statutory instruments and other legislation included in this document can be found at:

<http://www.guernseylegalresources.gg/article/158414/2017>