

**IN THE STATES OF THE ISLAND OF GUERNSEY  
ON THE 12<sup>th</sup> DAY OF DECEMBER, 2018**

**The States resolved as follows concerning Billet d'État No XXVII  
dated 29<sup>th</sup> November, 2018**

**ELECTION OF A MEMBER OF THE  
COMMITTEE FOR EMPLOYMENT & SOCIAL SECURITY  
P.2018/137**

I: To elect, Deputy P. J. Roffey in accordance with Rule 16 of The Rules of Procedure, a sitting Member of the States as a member of the Committee *for* Employment & Social Security to complete the unexpired term of office (that is to the 30<sup>th</sup> June 2020) of Deputy M. J. Fallaize who has resigned from that office.

**COMMITTEE FOR HOME AFFAIRS**

**INDEPENDENT MONITORING PANEL – APPOINTMENT OF A CHAIRPERSON  
P.2018/116**

II: After consideration of the Independent Monitoring Panel – Appointment of a Chairperson Policy Letter:-

1. To note the resignation of Mrs Wendy Meade as the Chairperson of the Independent Monitoring Panel with effect from 5th June 2018.
2. To note the resignation of Ms Gillian Darling as an ordinary member.
3. To note the appointment of Mr Anthony (Tony) Talmage as Chairperson of the Independent Monitoring Panel, with effect from 14th June 2018.

**ELECTION OF A MEMBER OF THE  
PRIAULX LIBRARY COUNCIL  
P.2018/139**

III: To elect Gordon Snell as a member of the Priaulx Library Council, to replace Allister Langlois whose term of office will expire on the 31<sup>st</sup> December 2018, in accordance with Rule 16 of the Rules of Procedure of the States of Deliberation.

## **ORDINANCE LAID BEFORE THE STATES**

### **THE CHEMICAL WEAPONS (RESTRICTIVE MEASURES) (GUERNSEY) ORDINANCE, 2018**

IV: In pursuance of the provisions of the proviso to Article 66A(1) of The Reform (Guernsey) Law, 1948, as amended, "The Chemical Weapons (Restrictive Measures) (Guernsey) Ordinance, 2018", made by the Policy & Resources Committee on the 30<sup>th</sup> October, 2018, was laid before the States.

## **STATUTORY INSTRUMENTS LAID BEFORE THE STATES**

No. 48 of 2018

### **THE WASTEWATER CHARGES (GUERNSEY) REGULATIONS, 2018**

In pursuance of section 5 of the Fees, Charges and Penalties (Guernsey) Law, 2007, "The Wastewater Charges (Guernsey) Regulations, 2018", made by the States' Trading Supervisory Board on 16<sup>th</sup> August, 2018, were laid before the States.

No. 49 of 2018

### **THE WATER CHARGES (AMENDMENT) REGULATIONS, 2018**

In pursuance of section 5 of the Fees, Charges and Penalties (Guernsey) Law, 2007, "The Water Charges (Amendment) Regulations, 2018", made by the States' Trading Supervisory Board on 16<sup>th</sup> August, 2018, were laid before the States.

No. 57 of 2018

### **THE PRISON (GUERNSEY) (AMENDMENT) REGULATIONS, 2018**

In pursuance of by sections 49 and 51 of the Prison (Guernsey) Ordinance, 2013, The Prison (Guernsey) (Amendment) Regulations, 2018, made by the Committee *for* Home Affairs on 1st October 2018, were laid before the States.

No. 61 of 2018

### **THE WASTEWATER CHARGES (GUERNSEY) (No. 2) REGULATIONS, 2018**

In pursuance of section 5 of the Fees, Charges and Penalties (Guernsey) Law, 2007, "The Wastewater Charges (Guernsey) Regulations, 2018", made by the States' Trading Supervisory Board on 1<sup>st</sup> November, 2018, were laid before the States.

No. 62 of 2018

### **WASTE DISPOSAL AND RECOVERY CHARGES (No. 2) REGULATIONS, 2018**

In pursuance of Section 32(3)(c) and (4) and section 72 of the Environmental Pollution (Guernsey) Law, 2004 and all other powers enabling it in that behalf, the Waste Disposal

and Recovery Charges Regulations (No. 2), 2018, made by the Waste Disposal Authority on 1<sup>st</sup> November 2018, were laid before the States.

No. 63 of 2018

**THE PAROCHIAL COLLECTION OF WASTE (GUERNSEY) LAW, 2015 (COMMENCEMENT AND TRANSITIONAL PROVISIONS) ORDER, 2018**

In pursuance of Section 19 and 26 of the Parochial Collection of Waste (Guernsey) Law, 2015 and all other powers enabling it in that behalf, The Parochial Collection of Waste (Guernsey) Law, 2015 (Commencement and Transitional Provisions) Order, 2018, made by the Policy & Resources Committee on 30<sup>th</sup> October 2018, was laid before the States.

No. 65 of 2018

**THE FINANCIAL SERVICES COMMISSION (FEES) (AMENDMENT) REGULATIONS, 2018**

In pursuance of section 13 of the Financial Services Commission (Bailiwick of Guernsey) Law, 1987; section 21 of the Protection of Investors (Bailiwick of Guernsey) Law, 1987; section 60 of the Banking Supervision (Bailiwick of Guernsey) Law, 1994; section 86 of the Insurance Business (Bailiwick of Guernsey) Law, 2002; and section 63 of the Insurance Managers and Insurance Intermediaries (Bailiwick of Guernsey) Law, 2002, "The Financial Services Commission (Fees) (Amendment) Regulations, 2018", made by the Policy & Resources Committee on 23<sup>rd</sup> January 2018, were laid before the States.

**THE REGISTER OF DRIVING INSTRUCTORS (GUERNSEY) LAW, 2018**

P.2018/119

IV: To approve the draft Projet de Loi entitled "The Register of Driving Instructors (Guernsey) Law, 2018", and to authorise the Bailiff to present a most humble petition to Her Majesty praying for Her Royal Sanction thereto.

**THE CUSTOMS AND CROSS-BORDER TRADE (GENERAL AND ENABLING PROVISIONS) (BAILIWICK OF GUERNSEY) LAW, 2018**

P.2018/118

V: To approve the draft Projet de Loi entitled "The Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018", and to authorise the Bailiff to present a most humble petition to Her Majesty praying for Her Royal Sanction thereto.

**THE FINANCIAL SERVICES OMBUDSMAN (BAILIWICK OF GUERNSEY) (AMENDMENT)  
ORDINANCE, 2018  
P.2018/129**

VI: To approve the draft Ordinance entitled "The Financial Services Ombudsman (Bailiwick of Guernsey) (Amendment) Ordinance, 2018", and to direct that the same shall have effect as an Ordinance of the States.

**THE CRIMINAL JUSTICE (PROCEEDS OF CRIME) (BAILIWICK OF GUERNSEY) (AMENDMENT)  
ORDINANCE, 2018  
P.2018/120**

VII: To approve the draft Ordinance entitled "The Criminal Justice (Proceeds of Crime) (Bailiwick of Guernsey) (Amendment) Ordinance, 2018", and to direct that the same shall have effect as an Ordinance of the States.

**THE TERRORISM AND CRIME (BAILIWICK OF GUERNSEY) (AMENDMENT) ORDINANCE, 2018  
P.2018/121**

VIII: To approve the draft Ordinance entitled "The Terrorism and Crime (Bailiwick of Guernsey) (Amendment) Ordinance, 2018", and to direct that the same shall have effect as an Ordinance of the States.

**THE TERRORIST ASSET-FREEZING (BAILIWICK OF GUERNSEY) (AMENDMENT) ORDINANCE,  
2018  
P.2018/122**

IX: To approve the draft Ordinance entitled "The Terrorist Asset-Freezing (Bailiwick of Guernsey) (Amendment) Ordinance, 2018", and to direct that the same shall have effect as an Ordinance of the States.

**THE DISCLOSURE (BAILIWICK OF GUERNSEY) (AMENDMENT) ORDINANCE, 2018  
P.2018/123**

X: To approve the draft Ordinance entitled "The Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2018", and to direct that the same shall have effect as an Ordinance of the States.

**THE INCOME TAX (ZERO 10) (COMPANY INTERMEDIATE RATE) (AMENDMENT)  
(GUERNSEY) ORDINANCE, 2018**  
P.2018/124

XI: To approve the draft Ordinance entitled "The Income Tax (Zero 10) (Company Intermediate Rate) (Amendment) (Guernsey) Ordinance, 2018", and to direct that the same shall have effect as an Ordinance of the States.

**THE DISCLOSURE (BAILIWICK OF GUERNSEY) (AMENDMENT) (NO. 2) ORDINANCE, 2018**  
P.2018/125

XII: To approve the draft Ordinance entitled "The Disclosure (Bailiwick of Guernsey) (Amendment) (No. 2) Ordinance, 2018", and to direct that the same shall have effect as an Ordinance of the States.

**THE INCOME TAX (PENSION AMENDMENTS) (GUERNSEY) ORDINANCE, 2018**  
P.2018/126

XIII: To approve the draft Ordinance entitled "The Income Tax (Pension Amendments) (Guernsey) Ordinance, 2018", and to direct that the same shall have effect as an Ordinance of the States.

**THE INCOME TAX (GUERNSEY) (AMENDMENT) (NO. 2) ORDINANCE, 2018**  
P.2018/127

XIV: To approve the draft Ordinance entitled "The Income Tax (Guernsey) (Amendment) (No. 2) Ordinance, 2018", and to direct that the same shall have effect as an Ordinance of the States.

Subject to the following amendments:

For section 4 (printed on p. 5 of the Ordinance), substitute the following section –

4. In the proviso to section 153(6) before the words "the other scheme is" insert "(in the case only of a scheme referred to in subparagraph (i), (ii) or (iii) below) the transfer is made either in respect of a person who has not been resident in Guernsey at any time or in respect of a person who is resident in the UK, and that".

And, for section 2 (printed on p. 3 of the Ordinance), substitute the following section -

2. For section 4 substitute -

**"Definition of "resident" in the case of a company.**

4. (1) Subject to subsection (2), a company shall be treated as resident in Guernsey in a year of charge if -

- (a) it is controlled in Guernsey in that year of charge, or
- (b) it is incorporated in Guernsey and has not been granted an exemption from tax for that year of charge under any Ordinance made under section 40A of this Law.

(2) Notwithstanding subsection (1), a company shall not be treated as resident in Guernsey in a year of charge if it is proved to the satisfaction of the Director that, in that year of charge -

- (a) the company is, under the domestic law of another territory (Territory A), tax resident in Territory A,
- (b) the company's business is centrally managed and controlled in Territory A,
- (c) either -
  - (i) the company is tax resident in Territory A under the domestic law of Territory A by virtue of -
    - (A) arrangements for double taxation entered into with Territory A and approved by Resolution of the States under section 172, or
    - (B) the provisions of an international tax measure specified for the purposes of this Law by Resolution of the States under section 75CC(1C) made with Territory A,in which a tie-breaker clause applies, or
  - (ii) the highest rate of tax on a company in Territory A is at least 10%, and
- (d) the company's tax resident status in Territory A is not motivated by the avoidance, reduction or deferral of the liability of any person to tax under this Law.

(3) For the avoidance of doubt, the fact that a company is not treated as resident in Guernsey in a year of charge by virtue of subsection (2) is without prejudice to the application, in respect of the company, of the other

provisions of this Law or any Ordinance or regulations made under it.

**THE MERCHANT SHIPPING (MISCELLANEOUS REPEALS, ETC.)  
(BAILIWICK OF GUERNSEY) ORDINANCE, 2018  
P.2018/128**

XV: To approve the draft Ordinance entitled "The Merchant Shipping (Miscellaneous Repeals, etc.) (Bailiwick of Guernsey) Ordinance, 2018", and to direct that the same shall have effect as an Ordinance of the States.

Subject to the following amendment:

- a) delete section 1,
- b) renumber sections 2 to 6 as sections 1 to 5, and
- c) in subsection (2) of renumbered section 3, for "Section 3" substitute "Section 2".

**REQUÊTE**

**DRUG FUNDING  
P.2018/91**

- 1) XVI: After consideration of the Requête titled "Drug Funding":-
  - a) To direct the Committee *for* Health & Social Care and the Committee *for* Employment & Social Security to commission a wide ranging review of the funding of drugs, treatments and devices in accordance with the Terms of Reference attached under Rule 24(1) and to direct the Policy & Resources Committee to make funding available from the 2019 Budget Reserve. The review should consider, as a minimum, the implementation of a policy for the availability of all drugs, treatments and devices approved by NICE Technology Appraisals. The findings of the review should be published no later than the end of the second quarter of 2019.
  - b) To direct the Policy & Resources Committee to present future funding options to meet any increase in expenditure arising from any changes recommended to existing drug and treatment funding policy from the review, and to report back to the States as part of the 2020 Budget.

J. TORODE

HER MAJESTY'S GREFFIER