

STATUTORY INSTRUMENT LAID BEFORE THE STATES

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

No. 21 of 2020

THE INCOME TAX (APPROVED INTERNATIONAL AGREEMENTS) (IMPLEMENTATION) (MANDATORY DISCLOSURE RULES) REGULATIONS, 2020

In pursuance of section 203A of the Income Tax (Guernsey) Law, 1975, as amended, "The Income Tax (Approved International Agreements) (Implementation) (Mandatory Disclosure Rules) Regulations, 2020" made by the Policy & Resources Committee on 11th March 2020, are laid before the States.

EXPLANATORY MEMORANDUM

These Regulations implement and enable the administration and enforcement in domestic law of the OECD (2018) Model Mandatory Disclosure Rules for CRS Avoidance Arrangements and Opaque Offshore Structures (the "Mandatory Disclosure Rules"), approved by the OECD Committee of Fiscal Affairs on the 8th March, 2018.

The Rules supplement the Common Reporting Standard on the Automatic Exchange of Financial Account Information in Tax Matters ("the CRS") approved by the Council of the OECD and published by the OECD on the 15th July, 2014.

The CRS was implemented in Guernsey by the Income Tax (Approved International Agreements) (Implementation) (Common Reporting Standard) Regulations, 2015 following the signing on behalf of the States of Guernsey at Berlin on the 29th October, 2014 of the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information.

The Mandatory Disclosure Rules and these Regulations in particular focus on the use of CRS avoidance arrangements and opaque offshore structures as a means of avoiding the reporting obligations of the CRS by requiring intermediaries in respect of such arrangements or structures to disclose them to the Director if they make the arrangement or structure available for implementation, or provides relevant services in respect of the arrangement or structure, through an office or branch located in Guernsey; or are resident or have their place of management in Guernsey; or if they are incorporated in, or established under the laws of, Guernsey.

No. 76 of 2020

**THE CRIMINAL CONVICTION DECLARATIONS OF CANDIDATES
(PUBLIC INSPECTION) RULES, 2020**

In pursuance of Article 78 of the Reform Law (Guernsey) Law, 1948 and all other powers enabling it in that behalf, "The Criminal Conviction Declarations of Candidates (Public Inspection) Rules, 2020" made by the States' Assembly & Constitution Committee on 19th August, 2020, are laid before the States.

EXPLANATORY NOTE

These Rules specify the places at which and the period during which the declarations by candidates in the 2020 General Election of unspent criminal convictions which resulted in sentences of imprisonment will be available for public inspection. These Rules were made on 19th August 2020 and came into force on the day they were made.

No. 106 of 2020

THE WATER CHARGES (AMENDMENT) REGULATIONS, 2020

In pursuance of section 5 of the Fees, Charges and Penalties (Guernsey) Law, 2007, "The Water Charges (Amendment) Regulations, 2020", made by the States' Trading Supervisory Board on 06 August 2020, are laid before the States.

EXPLANATORY NOTE

These Regulations prescribe the charges which will be made for the supply of water for 2021.

These Regulations come into force on 1st January, 2021.

No. 107 of 2020

THE WASTEWATER CHARGES (GUERNSEY) REGULATIONS, 2020

In pursuance of section 5 of the Fees, Charges and Penalties (Guernsey) Law, 2007, "The Wastewater Charges (Guernsey) Regulations, 2020", made by the States' Trading Supervisory Board on 06 August 2020, are laid before the States.

EXPLANATORY NOTE

These Regulations prescribe new wastewater charges and rates applying under the Wastewater Charges (Guernsey) Law, 2009.

These Regulations come into force on 1st January, 2021.

No. 108 of 2020

THE WASTE MANAGEMENT SERVICES (CHARGING) REGULATIONS, 2020

In pursuance of section 72(3) of the Environmental Pollution (Guernsey) Law, 2004, the Waste Management Services (Charging) Regulations, 2020, made by the Waste Disposal Authority on 29th October, 2020, are laid before the States.

EXPLANATORY NOTE

These Regulations amend the Schedule to the Waste Management Services (Charging) Ordinance, 2018 to increase the prescribed bag charges for residual waste bags of both sizes (up to and including 50 litres in capacity and those 51 to 90 litres in capacity). They also increase the annual fixed charge.

These Regulations come into force on the 1st January, 2021.

No. 109 of 2020

WASTE DISPOSAL AND RECOVERY CHARGES REGULATIONS, 2020

In pursuance of section 72(3) of the Environmental Pollution (Guernsey) Law, 2004 the Waste Disposal and Recovery Charges Regulations, 2020, made by the Waste Disposal Authority on 10th September, 2020, are laid before the States.

EXPLANATORY NOTE

These Regulations prescribe the charges, or rates of charge, payable from 1st January, 2021 as a pre-condition of the acceptance of waste of particular descriptions by the Waste Disposal Authority for disposal or recovery at specified public waste management sites (see Table 1 in Schedule 1). They also set out charges in 2021 for the reloading of waste which is not accepted at specified public waste management sites (see Table 2 in Schedule 1). These Regulations do not change the charges for black bag waste put out for household, kerbside collections which are set out in different legislation.

The changes from the previous Waste Disposal and Recovery Charges (No. 2) Regulations, 2019 include amended rates of charge as set out in Schedule 1, Table 1. Two new categories of charge have been added to Table 1; one is for household waste or commercial waste, or a mixture of the same, delivered to the Mont Cuet site for which there is another reasonable means of disposal and which does not fall into the other more specific categories for the site. This will generally cover one-off waste large waste items or materials such as portacabins or boats and reflects the additional cost of disposing of such items.

A new category has been added to Table 1 for packaged food waste delivered to the Waste Transfer Station site in its original packaging which has to be unpacked manually prior to processing, for which there is a higher charge than for standard food

waste. This is because of the additional cost of manually unpacking certain packaged food prior to processing.

The charges (known as commercial gate fees) are typically uplifted in accordance with the increase in the Retail Prices Index, although there are a few exceptions.

For commercial wastes received at Longue Hougue Waste Transfer Station and Mont Cuet Landfill Site the standard rate of charge increases from £240 per tonne to £246 per tonne. There is also a corresponding increase for wastes received at the Longue Hougue Waste Transfer Station from £360 per tonne to £369 per tonne when a contamination charge is applied.

Charges for hazardous sludge at the Mont Cuet Landfill Site increase from £50 per tonne to £260 per tonne. This category was previously discounted and the increase brings the charge rate to a rate that reflects the costs involved in the disposal of this material. The Committees of the States that are affected by this price increase have been consulted.

There is also an increase in the charge for household waste delivered to the Household Waste and Recycling Centre by a private individual, rising from £2.50 to £2.70 per 90 litre bag (or equivalent).

Schedule 2 lists the recyclable materials, the inclusion of which in certain mixed loads of waste, results in a higher charge than where such recyclable waste is not present. Plasterboard or other similar products made predominantly of gypsum have been added to Schedule 2.

Schedule 3 lists the wastes not accepted at the energy from waste facility to which residual waste is sent; such wastes are also contaminants, the inclusion of which in certain loads of waste results in a higher charge. Schedule 3 has been amended to remove items comprised predominantly of gypsum from the list, as these now fall under recyclable wastes in Schedule 2, and to add any item containing significant amounts of bitumen because of operating difficulties caused at the plant when bitumen is incinerated.

A further general category of waste is also added at the end of Schedule 3 and an amendment made to the related definition of "Schedule 3 waste" in regulation 3 to cover other waste material or items which cannot reasonably be processed at the receiving energy from waste plant or separated from other waste and processed into refuse derived fuel for shipping to that plant. This is to cover one off waste items such as portacabins and boats or large volumes of dusts or powders.

These Regulations come into force on 1st January, 2021.

The full text of the legislation can be found at: <http://www.guernseylegalresources.gg>