

**ORDINANCE LAID BEFORE THE STATES**

**THE INCOME TAX (RESIDENCE) (AMENDMENT) (GUERNSEY) ORDINANCE, 2020**

In pursuance of the provisions of the proviso to Article 66A(1) of The Reform (Guernsey) Law, 1948, as amended, "The Income Tax (Residence) (Amendment) (Guernsey) Ordinance, 2020", made by the Policy & Resources Committee on the 1<sup>st</sup> December, 2020, is laid before the States.

**EXPLANATORY MEMORANDUM**

This Ordinance amends the Income Tax (Guernsey) Law, 1975 so as to permit the Director of the Revenue Service to issue guidance as to derogations which may be applied in respect of an individual for the purpose of calculating the number of days which the individual is to be treated as having spent in Guernsey and determining whether that individual is resident, solely resident or principally resident in Guernsey in any year of charge.

The Ordinance was approved by the Legislation Review Panel on the 23<sup>rd</sup> November, 2020 and made by the Policy & Resources Committee in exercise of its powers under Article 66A(1) of the Reform (Guernsey) Law, 1948. Under the proviso to the said Article 66A(1), the States of Deliberation have the power to annul the Ordinance.

**THE EUROPEAN COMMUNITIES (CORONAVIRUS VACCINE) (IMMUNITY FROM CIVIL LIABILITY) (GUERNSEY) ORDINANCE, 2020**

In pursuance of the provisions of the proviso to Article 66A(1) of The Reform (Guernsey) Law, 1948, as amended, "The European Communities (Coronavirus Vaccine) (Immunity from Civil Liability) (Guernsey) Ordinance, 2020", made by the Policy & Resources Committee on the 14<sup>th</sup> December, 2020, is laid before the States.

**EXPLANATORY MEMORANDUM**

This Ordinance protects from civil liability the supply chain involved in the sale, supply or administration of temporarily authorised COVID-19 vaccine(s) in Guernsey. It deals with any issues arising from receipt of such vaccines administered in accordance with a Patient Group Direction or protocol approved or consented to by the Committee for Health & Social Care.

The Ordinance applies where a vaccine against the coronavirus has been temporarily authorised by the UK licensing authority under the Human Medicines Regulations, 2012 and designated under regulations made under the Prescription Only Medicines (Human) (Bailiwick of Guernsey) Ordinance, 2009, and the vaccine is sold, supplied or administered in accordance with a Patient Group Direction or protocol approved or consented to by the Committee for Health & Social Care. It will only apply to a vaccine sold, supplied or administered after the Ordinance comes into force and before the vaccine receives either a UK marketing authorisation or a European Medicines Agency

marketing authorisation. At the time this Ordinance is laid before the States, only the Pfizer-BioNTech COVID-19 Vaccine has been temporarily authorised by the UK licensing authority and designated by regulations for use in the Bailiwick.

The Ordinance implements, in modified form, Article 5(3) of the Medicines Directive (Directive 2001/83/EC of the European Parliament and of the Council of 6<sup>th</sup> November 2001 on the Community code relating to medicinal products for human use).

The Ordinance was approved by the Legislation Review Panel on the 11<sup>th</sup> December, 2020 and made by the Policy & Resources Committee in exercise of its powers under Article 66A(1) of the Reform (Guernsey) Law, 1948. Under the proviso to the said Article 66A(1), the States of Deliberation have the power to annul the Ordinance.

### **THE INCOME TAX (SURCHARGES) (AMENDMENT) (GUERNSEY) ORDINANCE, 2020**

In pursuance of the provisions of the proviso to Article 66A(1) of The Reform (Guernsey) Law, 1948, as amended, "The Income Tax (Surcharges) (Amendment) (Guernsey) Ordinance, 2020", made by the Policy & Resources Committee on the 22<sup>nd</sup> December, 2020, is laid before the States.

#### **EXPLANATORY MEMORANDUM**

This Ordinance amends section 199 of the Income Tax (Guernsey) Law, 1975 which provides that backdated surcharges will apply if income tax returns are submitted after the filing deadline for income tax returns. The deadline for returns is the 15<sup>th</sup> January in the following year or, pursuant to the amending Ordinance, such later date as the Director of the Revenue Service may specify.

The Ordinance was approved by the Legislation Review Panel on the 17<sup>th</sup> December, 2020 and made by the Policy & Resources Committee in exercise of its powers under Article 66A(1) of the Reform (Guernsey) Law, 1948. Under the proviso to the said Article 66A(1), the States of Deliberation have the power to annul the Ordinance.

### **THE INTERNATIONAL TRADE AGREEMENTS (GENERAL IMPLEMENTATION) (BAILIWICK OF GUERNSEY) ORDINANCE, 2020**

In pursuance of the provisions of the proviso to Article 66A(1) of The Reform (Guernsey) Law, 1948, as amended, "The International Trade Agreements (General Implementation) (Bailiwick of Guernsey) Ordinance, 2020", made by the Policy & Resources Committee on the 22<sup>nd</sup> December, 2020, is laid before the States.

#### **EXPLANATORY MEMORANDUM**

This Ordinance contains a Schedule listing the international trade agreements which bind the Bailiwick (or any part thereof) on "exit day" (which is defined in the European Union (Exit Day and Designated Day) (Brexit) (Bailiwick of Guernsey) Regulations, 2020

as 11p.m. on the 31<sup>st</sup> December, 2020). Section 2 of the Ordinance provides that international trade agreements do not form part of the domestic law of the Bailiwick, section 3 makes general provision about the senior committees of Guernsey, Alderney and Sark working together to appoint trade representatives, and sections 4 to 6 enable the collection of trade-related information, the exchange of such information within the governments of the Bailiwick and onwards to the UK and beyond, and the protection of such information from unlawful disclosure.

The Ordinance was approved by the Legislation Review Panel on the 17<sup>th</sup> December, 2020 and made by the Policy & Resources Committee in exercise of its powers under Article 66A(1) of the Reform (Guernsey) Law, 1948. Under the proviso to the said Article 66A(1), the States of Deliberation have the power to annul the Ordinance.

### **THE WORLD TRADE ORGANIZATION (PRIVILEGES AND IMMUNITIES) (BAILIWICK OF GUERNSEY) ORDINANCE, 2020**

In pursuance of the provisions of the proviso to Article 66A(1) of The Reform (Guernsey) Law, 1948, as amended, “The World Trade Organization (Privileges And Immunities) (Bailiwick Of Guernsey) Ordinance, 2020”, made by the Policy & Resources Committee on the 22<sup>nd</sup> December, 2020, is laid before the States.

#### **EXPLANATORY MEMORANDUM**

This Ordinance affords to the World Trade Organization (WTO), its representatives and officials the various privileges and immunities that are required under Article VIII of the Agreement establishing the WTO. It includes a regulation-making power for the Policy & Resources Committee to further particularise the privileges and immunities conferred.

The Ordinance was approved by the Legislation Review Panel on the 17<sup>th</sup> December, 2020 and made by the Policy & Resources Committee in exercise of its powers under Article 66A(1) of the Reform (Guernsey) Law, 1948. Under the proviso to the said Article 66A(1), 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. 110 of 2020

### **THE COMPETITION (VERTICAL ARRANGEMENTS BLOCK EXEMPTION) (GUERNSEY) REGULATIONS, 2020**

In pursuance of section 63(3) of the Competition (Guernsey) Ordinance, 2012, the Competition (Vertical Arrangements Block Exemption) (Guernsey) Regulations, 2020, made by the Committee *for* Economic Development on 12<sup>th</sup> November, 2020 are laid before the States.

#### EXPLANATORY NOTE

These Regulations are made under section 7(1) and 63 of the Competition (Guernsey) Ordinance, 2012.

They exempt certain arrangements between entities operating at different levels of the production or distribution chain from the provisions of section 5(1) of the Competition (Guernsey) Ordinance, 2012, notwithstanding that such arrangements may otherwise amount to an agreement between undertakings which have the object or effect of preventing competition. The Regulations are largely in line with the European Commission's Vertical Agreements Block Exemption Regulation, with specific regulations also introduced in respect of fuel forecourt arrangements.

These Regulations came into force on 12<sup>th</sup> November, 2020.

No. 121 of 2020

### **THE FINANCIAL SERVICES COMMISSION (FEES) REGULATIONS, 2020**

In pursuance of section 2 of the Sanctions (Bailiwick of Guernsey) Law, 2018, "The Financial Services Commission (Fees) Regulations, 2020", made by the Policy & Resources Committee on 1<sup>st</sup> December, 2020, are laid before the States.

#### EXPLANATORY NOTE

These Regulations prescribe for the purposes of the Protection of Investors (Bailiwick of Guernsey) Law, 1987, the Banking Supervision (Bailiwick of Guernsey) Law, 1994, the Regulation of Fiduciaries, Administration Businesses and Company Directors, etc. (Bailiwick of Guernsey) Law, 2000, the Insurance Business (Bailiwick of Guernsey) Law, 2002 and the Insurance Managers and Insurance Intermediaries (Bailiwick of Guernsey) Law, 2002 the fees payable in respect of the licensing of controlled investment business and the authorisation and registration of collective investment schemes, a designated territory investment business notification, a non-Guernsey open-ended collective investment scheme notification, the licensing of a bank, the licensing of fiduciaries, the licensing of an insurer, the service of notice of an application to the Royal Court for an order sanctioning a transfer of long term

insurance business, the licensing of an insurance manager, the licensing of an insurance intermediary, and the fees payable annually thereafter.

These Regulations came into force on the 1<sup>st</sup> January, 2021.

No. 127 of 2020

**BOARDING PERMIT FEES (NO. 2) ORDER, 2020**

In pursuance of section 17 of the Tourist Law, 1948, “The Boarding Permit Fees (No. 2) Order, 2020”, made by the Committee for Economic Development on 10<sup>th</sup> December, 2020, is laid before the States.

EXPLANATORY NOTE

This Order sets boarding permit fees for the next season for the Visitor Accommodation Sector.

This Order comes into force on 1<sup>st</sup> April, 2021.

No. 132 of 2020

**THE HAITI (SANCTIONS) (PROHIBITION OF CLAIMS) (BAILIWICK OF GUERNSEY) REGULATIONS, 2020**

In pursuance of section 2 of the Sanctions (Bailiwick of Guernsey) Law, 2018, “The Haiti (Sanctions) (Prohibition of Claims) (Bailiwick of Guernsey) Regulations, 2020”, made by the Policy & Resources Committee on 14<sup>th</sup> December, 2020, are laid before the States.

EXPLANATORY NOTE

These Regulations give effect within the Bailiwick to measures enacted by the European Union concerning the effect of United Nations Security Council Resolutions relating to Haiti. The measures prohibit claims in respect of the performance of contracts or transactions that were affected by the implementation of the relevant United Nations Security Council Resolutions. This prohibition was previously implemented in the Bailiwick by an Order in Council made under the United Nations Act, 1946.

These Regulations came into force on the day they were made.

No. 133 of 2020

**THE LIBYA (SANCTIONS) (PROHIBITION OF CLAIMS) (BAILIWICK OF GUERNSEY) REGULATIONS, 2020**

In pursuance of section 2 of the Sanctions (Bailiwick of Guernsey) Law, 2018, “The Libya (Sanctions) (Prohibition of Claims) (Bailiwick of Guernsey) Regulations, 2020”, made by the Policy & Resources Committee on 14<sup>th</sup> December, 2020, are laid before the States.

EXPLANATORY NOTE

These Regulations give effect within the Bailiwick to measures enacted by the European Union concerning the effect of United Nations Security Council Resolutions relating to Libya. The measures prohibit claims in respect of the performance of contracts or transactions that were affected by the implementation of the relevant United Nations Security Council Resolutions. This prohibition was previously implemented in the Bailiwick by an Order in Council made under the United Nations Act, 1946.

These Regulations came into force on the day they were made.

No. 134 of 2020

**THE FORMER YUGOSLAVIA (SANCTIONS) (PROHIBITION OF CLAIMS) (BAILIWICK OF GUERNSEY) REGULATIONS, 2020**

In pursuance of section 2 of the Sanctions (Bailiwick of Guernsey) Law, 2018, “The Former Yugoslavia (Sanctions) (Prohibition of Claims) (Bailiwick of Guernsey) Regulations, 2020”, made by the Policy & Resources Committee on 14<sup>th</sup> December, 2020, are laid before the States.

EXPLANATORY NOTE

These Regulations give effect within the Bailiwick to measures enacted by the European Union concerning the effect of United Nations Security Council Resolutions relating to the former Yugoslavia. The measures prohibit claims in respect of the performance of contracts or transactions that were affected by the implementation of the relevant United Nations Security Council Resolutions. This prohibition was previously implemented in the Bailiwick by an Order in Council made under the United Nations Act, 1946.

These Regulations came into force on the day they were made.

No. 137 of 2020

**THE CUSTOMS AND EXCISE (IMPORT) (CUSTOMS DECLARATIONS) REGULATIONS, 2020**

In pursuance of section 15 and 20(1A) of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, The Customs and Excise (Import) (Customs Declarations) Regulations, 2020, made by the Committee *for* Home Affairs on 14th December 2020, is laid before the States.

EXPLANATORY NOTE

These Regulations are made under section 79 as read with sections 15 and 20(1A) of the Customs and Excise (General Provisions) (Island of Guernsey) Law, 1972.

Section 15 of the Customs Law provides for entry of goods on importation. Subsection (1) provides for the Committee to make regulations and subsection (3) specifies

particular matters for which regulations may be made in relation to customs declarations. Section 15(4) and (5) provide for regulations to specify further details relating to the process of making customs declarations.

Section 20(1A) provides for persons who are liable to pay import duty on chargeable goods. Paragraph (b) provides for regulations to be made to specify classes of persons liable to pay such duty.

These Regulations will come into force on exit day within the meaning of the European Union (Brexit) (Island of Guernsey) Law, 2018.

No. 138 of 2020

**THE CUSTOMS AND EXCISE (SPECIAL CUSTOMS PROCEDURES) (BAILIWICK OF GUERNSEY) REGULATIONS, 2020**

In pursuance of sections 15, 73A and 79 of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, The Customs and Excise (Special Customs Procedures) (Bailiwick of Guernsey) Regulations, 2020, made by the Committee *for* Home Affairs on 14<sup>th</sup> December 2020, is laid before the States.

EXPLANATORY NOTE

These Regulations are made by the Committee *for* Home Affairs under the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, and make provision in respect of special customs procedures, defined in the Regulations as an inward processing procedure, an authorised use procedure, or a storage procedure.

These Regulations come into force on “exit day” within the meaning of the European Union (Brexit) (Bailiwick of Guernsey) Law, 2018.

No. 139 of 2020

**THE EXPORT CONTROL (MISCELLANEOUS GOODS) (BAILIWICK OF GUERNSEY) (AMENDMENT) ORDER, 2020**

In pursuance of section 1 and 7 of the Export Control (Bailiwick of Guernsey) Law, 2006, The Export Control (Miscellaneous Goods) (Bailiwick of Guernsey) (Amendment) Order, 2020, made by the Committee *for* Home Affairs on 14th December 2020, is laid before the States.

EXPLANATORY NOTE

This Order amends the Export Control (Miscellaneous Goods) (Bailiwick of Guernsey) Order, 2010 (“the principal Order”) to provide for the UK leaving the European Union.

Article 2 of this Order substitutes the definition of “customs territory” in article 19(1) of the principal Order with a definition that would treat the UK and the Crown Dependencies as part of the customs territory for the purposes of the principal Order.

Article 3 of this Order amends Schedule 5 to the principal Order to clarify the meaning of "customs territory".

Article 4 of this Order consequentially amends the Export Control (Brexit) (Bailiwick of Guernsey) Regulations, 2019 to include this Order in the list of Orders that would be continued in effect as if duly made under the Export Control (Bailiwick of Guernsey) Law, 2006, as amended by those Regulations.

Articles 5 and 6 of this Order are the citation and commencement provisions respectively.

This Order comes into force on the day declared to be "exit day" by Order made under the European Union (Brexit) (Bailiwick of Guernsey) Law, 2018.

No. 142 of 2020

**THE FIRE SERVICES (FEES AND CHARGES) (GUERNSEY) REGULATIONS, 2020**

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, 2020, made by the Committee *for* Home Affairs on 14<sup>th</sup> December 2020, 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 1 January, 2021.

No. 143 of 2020

**THE CUSTOMS (TEMPORARY ADMISSION PROCEDURES) (BAILIWICK OF GUERNSEY) REGULATIONS, 2020**

In pursuance of section 15, 20(IA)(b), 21, 54D, 73A and 79 of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, The Customs (Temporary Admission Procedures) (Bailiwick of Guernsey) Regulations, 2020, made by the Committee *for* Home Affairs on 14<sup>th</sup> December 2020, is laid before the States.

EXPLANATORY NOTE

These Regulations are made under the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972 and make provision for temporary admission of goods.

Part 1 makes provision as to who may declare goods for the temporary admission procedure and the basis of such a declaration.

Part 2 sets out the procedure under which an authorisation to declare goods for the temporary admission procedure may be granted (including retrospective authorisations) and sets out when applications for authorisation cannot be made. A right to review and appeal a failure to consider an application is also provided. Provision is also made for customs declarations to be treated as applications for authorisation and permits the amendment, suspension and revocation of authorisations.

Part 3 makes provision relating to the use of Customs agents to make declarations and the effect of a notification of liability to pay import duty and excise duty.

Part 4 sets out the general rules relating to the temporary admission procedure, including the effect of an authorisation, the ability to add conditions to an authorisation and the transfer of rights and obligations in relation to goods declared to the procedure. This Part also provides for the discharge of the procedure, requires the keeping of records in relation to the goods declared and permits the use of equivalent goods.

Part 5 makes provision for full and partial relief from a liability to import duty for goods declared for temporary admission,

Part 6 gives effect to the ATA Convention and Istanbul Convention, and sets out the temporary admission procedure as it applies where the declaration is made by means of a carnet issued under one of the Conventions.

Part 7 provides for the giving of guarantees on a single and a comprehensive basis, and the effect of such a guarantee in relation to goods.

These Regulations come into force on exit day, as defined by the European Union (Brexit) (Bailiwick of Guernsey) Law, 2018.

No. 145 of 2020

**THE HEALTH SERVICE (PAYMENT OF AUTHORISED APPLIANCE SUPPLIERS)  
(AMENDMENT) REGULATIONS, 2020**

In pursuance of sections 19 and 35 of the Health Service (Benefit) (Guernsey) Law, 1990 “The Health Service (Payment of Authorised Appliance Suppliers) (Amendment) Regulations, 2020” made by the Committee *for* Health & Social Care on 15<sup>th</sup> December 2020, are laid before the States.

EXPLANATORY MEMORANDUM

These Regulations set out the payments which may be made out of the Guernsey Health Service Fund for the supply of medical appliances.

These Regulations came into force on the 1<sup>st</sup> January, 2021.

No. 146 of 2020

**THE HEALTH SERVICE (PAYMENT OF AUTHORISED SUPPLIERS) (AMENDMENT)  
REGULATIONS, 2020**

In pursuance of sections 14 and 35 of the Health Service (Benefit) (Guernsey) Law, 1990 “The Health Service (Payment of Authorised Suppliers) (Amendment) Regulations, 2020” made by the Committee *for* Health & Social Care on 15<sup>th</sup> December 2020, are laid before the States.

EXPLANATORY MEMORANDUM

These Regulations set out the payments which may be made to pharmacists out of the Guernsey Health Service Fund, for the supply of pharmaceutical items.

These Regulations came into force on 1<sup>st</sup> January, 2021.

No. 148 of 2020

**THE CUSTOMS AND EXCISE (APPROVED PORTS AND CUSTOMS DECLARATIONS)  
(REVOCATION) REGULATIONS, 2020**

In pursuance of section 7, 15 and 79 of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, The Customs and Excise (Approved Ports and Customs Declarations) (Revocation) Regulations, 2020, made by the Committee *for* Home Affairs on 18<sup>th</sup> December 2020, is laid before the States.

EXPLANATORY NOTE

These Regulations revoke the Customs and Excise (Approved Ports and Customs Declarations) (Bailiwick of Guernsey) Regulations, 2019.

These Regulations come into force immediately on the coming into force of the Customs and Excise (Import) (Customs Declarations) Regulations, 2020, which contain (*inter alia*) replacement provision.

No. 149 of 2020

**THE CUSTOMS AND EXCISE (IMPORT) (CUSTOMS DECLARATIONS) (AMENDMENT)  
REGULATIONS, 2020**

In pursuance of 79 as read with section 15 and 20(1A) of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, The Customs and Excise (Import) (Customs Declarations) (Amendment) Regulations, 2020, made by the Committee *for* Home Affairs on 18<sup>th</sup> December 2020, is laid before the States.

EXPLANATORY NOTE

These Regulations make a minor amendment to Customs and Excise (Import) (Customs Declarations) Regulations, 2020, to clarify that goods may be released to the free

circulation procedure when payment of excise duty is suspended under the provisions of the Approved Warehouses (Bailiwick of Guernsey) Order, 2012.

These Regulations will come into force on exit day within the meaning of the European Union (Brexit) (Island of Guernsey) Law, 2018.

No. 150 of 2020

**THE DATA PROTECTION (GENERAL PROVISIONS) (BAILIWICK OF GUERNSEY)  
(AMENDMENT NO. 3) REGULATIONS, 2020**

In pursuance of sections 37, 39, 40 and 109 of, and paragraph 1(2) of Schedule 4 to, the Data Protection (Bailiwick of Guernsey) Law, 2017, and all other powers enabling it in that behalf, The Data Protection (General Provisions) (Bailiwick of Guernsey) (Amendment No. 3) Regulations, 2020, made by the Committee *for* Home Affairs on 18<sup>th</sup> December 2020, is laid before the States.

EXPLANATORY NOTE

These Regulations amend the Data Protection (General Provisions) (Bailiwick of Guernsey) Regulations, 2018 ("the principal Regulations").

The Data Protection (General Provisions) (Bailiwick of Guernsey) (Amendment No. 2) Regulations, 2020 had previously amended the principal Regulations, inserting regulations C1, D1 and 5B in, and substituting Schedule 1 to, the principal Regulations.

Regulation 2 of these Regulations amends regulation C1 (meaning of "exempt person") of the principal Regulations to qualify the exemption from registration for newly incorporated or registered incorporated companies, foundations, limited liability partnerships and limited partnerships. In order to be exempt from registration on any particular date these entities would need to have been incorporated or registered in the calendar year (January to December) in which that date falls, as well as have a levy collection agent at that time.

Regulation 3 of these Regulations corrects a typo in regulation D1 of the principal Regulations.

Regulation 4 of these Regulations amends regulation 5B of the principal Regulations to make it clear that any "exempt person" within the meaning of regulation C1 who, although exempt from registration, continues to be registered as a controller or processor in 2021 would not be required to make a return under regulation 5B.

Regulation 5 of these Regulations amends the table in Schedule 1 to the principal regulations to make it clear that any exempt person who, although exempt from registration, continues to be registered, is not required to pay the registration fee or annual levy specified in the last row of that table. However, as an exempt person is required to have arrangements in place with a levy collection agent, the exempt person may be required to pay an agreed sum to the levy collection agent under those arrangements.

These Regulations will come into force on the 1<sup>st</sup> January, 2021.

No.154 of 2020

**THE CUSTOMS AND EXCISE (CUSTOMS EXPORT DECLARATIONS) REGULATIONS, 2020**

In pursuance of section 24 and 79 of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, The Customs and Excise (Customs Export Declarations) Regulations, 2020, made by the Committee *for* Home Affairs on 29<sup>th</sup> December 2020, is laid before the States.

EXPLANATORY NOTE

These Regulations are made under sections 24 and 79 of the Customs and Excise (General Provisions) (Island of Guernsey) Law, 1972 to provide for export declarations.

Part 1 makes provision for goods which may be exported in accordance with applicable export provision and specifies what those goods are and what the applicable export provisions are.

Part 2 specifies the requirements to be met in making export declarations including when export declarations are required to be made.

Part 3 makes provision for the common export procedure, goods which may be made for this procedure including when goods can be released and discharged from a common export procedure.

Part 4 provides for customs export declarations. It specifies who is eligible to make a customs declaration, the form in which a declaration may be made and the content of the export declaration. It further specifies the different methods by which an export declaration may be made and the requirements for each method.

Part 5 makes provision for the examination and control of goods. It specifies the requirement for goods to be made available for examination by the Chief Revenue Officer. It further specifies when the goods for which an export declaration are under the control of the Chief Revenue Officer.

Part 6 makes provision for the acceptance and verification of export declarations by the Chief Revenue Officer.

Part 7 provides for the use of Customs agents in making export declarations.

Part 8 provides for general matters, the making of public notices, the interpretation provision as well as the citation and commencement of these Regulations. These Regulations come into force on exit day, as defined by the European Union (Brexit) (Bailiwick of Guernsey) Law, 2018.

No.2 of 2021

**THE INCOME TAX (STANDARD CHARGE)(AMENDMENT) REGULATIONS, 2020**

In pursuance of section 203A of the Income Tax (Guernsey) Law, 1975, as amended, “The Income Tax (Standard Charge) (Amendment) Regulations, 2020” made by the Policy & Resources Committee on 17<sup>th</sup> December 2020, are laid before the States.

EXPLANATORY MEMORANDUM

These Regulations increase the standard charge payable under section 5B of the Income Tax (Guernsey) Law, 1975 by individuals resident in Guernsey but not solely or principally resident therein from £30,000 to £40,000 in respect of their income in years of charge following 2020.

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