ORDINANCE LAID BEFORE THE STATES

THE MEDICINES (HUMAN AND VETERINARY) (BAILIWICK OF GUERNSEY) LAW (AMENDMENT) ORDINANCE, 2021

In pursuance of the provisions of the proviso to Article 66A(1) of The Reform (Guernsey) Law, 1948, as amended, "The Medicines (Human and Veterinary) (Bailiwick of Guernsey) Law (Amendment) Ordinance, 2021" made by the Policy & Resources Committee on the 17th August, 2021, is laid before the States.

EXPLANATORY MEMORANDUM

This Ordinance amends the Medicines (Human and Veterinary) (Bailiwick of Guernsey) Law, 2008.

Section 2 of, and the Schedule to, this Ordinance insert a new Part VIIA immediately after Part VII of the Law.

The new Part VIIA limits the liability of the States of Guernsey and any other person determined by a court to be liable in respect of any death or personal injury suffered by any person as a result of receiving coronavirus vaccines designated by regulations made by the Committee for Health & Social Care and sold, supplied or administered in accordance with a Patient Group Direction or protocol approved or consented to by that Committee.

These amendments to the Law are intended to replace The Emergency Powers (Coronavirus) (Vaccine) (Limitation of Liability) (No. 9) (Bailiwick of Guernsey) Regulations, 2021, or any subsequent iterations of these regulations, which are made under emergency powers.

This Ordinance shall come into force on a date to be appointed by that Committee.

The Ordinance was approved by the Legislation Review Panel on the 16th August, 2021 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. 39 of 2021

THE PAROCHIAL ELECTIONS (ST SAVIOUR) REGULATIONS, 2021

In pursuance of the powers conferred on it by Articles 54(4) and 77C of the Reform (Guernsey) Law, 1948 and all other powers enabling it in that behalf, "The Parochial Elections (St Saviour) Regulations, 2021" made by the States' Assembly & Constitution Committee on 22nd April, 2021, are laid before the States.

EXPLANATORY NOTE

These Regulations provide for an uncontested election to the office of Douzenier to take place in the Parish of St Saviour on 26 April, 2021, following the resignation from that office of Mrs C Connolly.

These Regulations came into force on the day they were made, 22nd April, 2021.

No. 64 of 2021

THE INCOME TAX (SUBSTANCE REQUIREMENTS) (IMPLEMENTATION) REGULATIONS, 2021

In pursuance of section 203A of the Income Tax (Guernsey) Law, 1975, as amended, "The Income Tax (Substance Requirements) (Implementation) Regulations, 2021" made by the Policy & Resources Committee on 15th June 2021, are laid before the States.

EXPLANATORY MEMORANDUM

These Regulations implement and enable the administration and enforcement in domestic law of substance requirements in respect of companies which are tax resident and which carry out relevant activities and other specified classes or descriptions of business or activity, in Guernsey. The regulations also now apply to the following descriptions of partnership –

- (a) general partnerships which carry on business activity in Guernsey,
- (b) limited partnerships which are registered as a limited partnership, and in respect of which there is a valid certificate of registration, under the Limited Partnerships (Guernsey) Law, 1995 (whether with or without legal personality), which do not have their place of effective management in a qualifying jurisdiction,
- (c) limited liability partnerships registered under the Limited Liability Partnerships (Guernsey) Law, 2013 which do not have their place of effective management in a qualifying jurisdiction, and

- (d) foreign partnerships registered, formed or entered into under the laws of a place outside Guernsey (and however named)
 - (i) which correspond to a general partnership, limited partnership or limited liability partnership mentioned in (a), (b) or (c), and
 - (ii) which have their place of effective management in Guernsey and carry on business activity in Guernsey.

Companies and partnerships described above which carry out relevant activities and other specified classes or descriptions of business or activity, in Guernsey, must comply with the substance requirements set out in the Regulations in order to ensure that real economic activity is being carried on in Guernsey in respect of the profits and income of the companies or partnerships in question.

The regulations are a consolidation of the original substance requirements regulations, G.S.I. no. 90 of 2018, as amended by no. 93 of 2018, no. 84 of 2019 and no. 85 of 2020, and include the necessary amendments to accommodate the application of substance requirements to partnerships.

No. 67 of 2021

THE LIMITED PARTNERSHIPS (GUERNSEY) (STRIKING OFF) REGULATIONS, 2021

In pursuance of section 44 of the Limited Partnerships (Guernsey) Law, 1995, "The Limited Partnerships (Guernsey) (Striking Off) Regulations, 2021" made by the Committee *for* Economic Development on 25th June 2021, are laid before the States.

EXPLANATORY NOTE

These Regulations, made under the Limited Partnerships (Guernsey) Law, 1995, provide for the striking off of any defaulting limited partnership with legal personality which has not met the economic substance requirements applicable to it by virtue of the Income Tax (Substance Requirements) (Implementation) Regulations, 2021.

These Regulations came into force on 30th June 2021.

No. 68 of 2021

THE OFFICIAL CONTROLS (BREXIT) (AMENDMENT) (BAILIWICK OF GUERNSEY) REGULATIONS, 2021

In pursuance of sections 5(1) and 11 of the European Union (Brexit) (Bailiwick of Guernsey) Law, 2018a, "The Official Controls (Brexit) (Amendment) (Bailiwick of Guernsey) Regulations, 2021" made by the Policy & Resources Committee on 29th June, 2021 are laid before the States.

EXPLANATORY NOTE

These Regulations are made under the European Union (Brexit) (Bailiwick of Guernsey) Law, 2018 and make provision which is necessary or expedient as a result of the withdrawal of the United Kingdom from the EU.

The Regulations make minor amendments to existing regulations which, in turn, amended EU provisions having effect in the Bailiwick as Preserved EU law relating to official controls relating to agri-foods goods. The amendments made by the Regulations create more flexibility in the administration of the controls on agri-foods imports and will make it easier for practice in the Bailiwick to mirror (where appropriate) that in the United Kingdom.

No. 72 of 2021

THE CUSTOMS AND EXCISE (CUSTOMS EXPORT DECLARATIONS) (AMENDMENT) REGULATIONS, 2021

In pursuance of section 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 (Customs Export Declarations) (Amendment) Regulations, 2021, made by the Committee *for* Home Affairs on 5th July 2021, is laid before the States.

EXPLANATORY NOTE

These Regulations make an amendment to the Customs and Excise (Customs Export Declarations) Regulations, 2020 to narrow the description of goods which can be declared orally.

These Regulations will come into force on the day on which they are made.

No. 73 of 2021

THE COMPANIES (INCORPORATED CELL COMPANIES) (PRESCRIBED CLASSES) REGULATIONS, 2021

In pursuance of section 537 of the Companies (Guernsey) Law, 2008, "The Companies (Incorporated Cell Companies) (Prescribed Classes) Regulations, 2021", made by the Guernsey Financial Services Commission on 2nd July, 2021, are laid before the States.

EXPLANATORY NOTE

These Regulations prescribe, with exceptions, all classes or descriptions of company for the purposes of section 468(1)(e) of the Companies (Guernsey) Law, 2008, with the consequence that any such company can, subject to the provisions of the Law, be incorporated as, or converted into, an incorporated cell company.

This will modify the current position whereby only the limited classes of company described in paragraphs (a) to (d) of section 468(1) of that Law can be incorporated as, or converted into, an incorporated cell company.

These Regulations came into force on 2nd July, 2021.

No. 76 of 2021

THE COMPANIES (AUDIT EXEMPTION) (AMENDMENT) REGULATIONS, 2021

In pursuance of section 537 of the Companies (Guernsey) Law, 2008, "The Companies (Audit Exemption) (Amendment) Regulations, 2021", made by the Committee *for* Economic Development on 6th July, 2021, are laid before the States.

EXPLANATORY NOTE

These regulations amend the Companies (Audit Exemption) Regulations, 2008 by increasing the permissible turnover and net balance sheet value a company may have in order to be eligible to pass a waiver resolution under section 256 of the Companies Law exempting the company from the requirement under section 255 to have its accounts audited. It also revokes regulations and deletes definitions that are no longer required.

These Regulations came into force on 6th July, 2021.

No. 77 of 2021

THE PAROCHIAL ELECTIONS (ST MARTIN) REGULATIONS, 2021

In pursuance of the powers conferred on it by Articles 54(4) and 77C of the Reform (Guernsey) Law, 1948 and all other powers enabling it in that behalf, "The Parochial Elections (St Martin) Regulations, 2021" made by the States' Assembly & Constitution Committee on 8th July, 2021, are laid before the States.

EXPLANATORY NOTE

These Regulations prescribe the date for elections to the offices of Constable and Douzenier in the Parish of St Martin on the 13th July, 2021, following the vacation of office of the previous incumbents.

These Regulations came into force on the 8th July, 2021.

No. 86 of 2021

THE PAROCHIAL ELECTIONS (VALE) REGULATIONS, 2021

In pursuance of the powers conferred on it by Articles 54(4) and 77C of the Reform (Guernsey) Law, 1948 and all other powers enabling it in that behalf, "The Parochial Elections (Vale) Regulations, 2021" made by the States' Assembly & Constitution Committee on 3rd August, 2021, are laid before the States.

EXPLANATORY NOTE

These Regulations prescribe the date for elections to the office of Douzenier in the Parish of the Vale on the 4th August, 2021, following the vacation of office of the previous incumbent.

These Regulations came into force on being made on 3rd August, 2021.

No. 90 of 2021

THE PAROCHIAL ELECTIONS (VALE) (NO. 2) REGULATIONS, 2021

In pursuance of the powers conferred on it by Articles 54(4) and 77C of the Reform (Guernsey) Law, 1948 and all other powers enabling it in that behalf, "The Parochial Elections (Vale) (No. 2) Regulations, 2021" made by the States' Assembly & Constitution Committee on 11th August, 2021, are laid before the States.

EXPLANATORY NOTE

These Regulations prescribe the date for an election to the office of Douzenier in the Parish of the Vale on the 18th August, 2021, following the vacation of office of the previous incumbent, and the holding of an electors' meeting on 4th August, 2021.

These Regulations came into force on being made.

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