

**IN THE STATES OF THE ISLAND OF GUERNSEY  
ON THE 28<sup>th</sup> DAY OF JANUARY, 2009**

**The States resolved as follows concerning Billet d'État No II  
dated 9<sup>th</sup> January 2009**

**PROJET DE LOI**

entitled

**THE INCOME TAX (MISCELLANEOUS PROVISIONS) (GUERNSEY)  
(AMENDMENT) LAW, 2009**

I.-

- (1) To approve the Projet de Loi entitled “The Income Tax (Miscellaneous Provisions) (Guernsey) (Amendment) Law, 2009” and to authorise the Bailiff to present a most humble petition to Her Majesty in Council praying for Her Royal Sanction thereto.
- (2) Considering it expedient in the public interest so to do, to declare, pursuant to section 1 of the Taxes and Duties (Provisional Effect) (Guernsey) Law, 1992, that the said Projet de Loi shall have effect from the 28<sup>th</sup> January, 2009, as if it were a Law sanctioned by Her Majesty in Council and registered on the records of the Island of Guernsey.

**THE REGISTERED PATENTS AND BIOTECHNOLOGICAL INVENTIONS  
(BAILIWICK OF GUERNSEY) ORDINANCE, 2009**

II.- To approve the draft Ordinance entitled “The Registered Patents and Biotechnological Inventions (Bailiwick of Guernsey) Ordinance, 2009” and to direct that the same shall have effect as an Ordinance of the States.

**THE INCOME TAX (GUERNSEY) (APPROVAL OF AGREEMENTS)  
ORDINANCE, 2009**

III.- To approve the draft Ordinance entitled “The Income Tax (Guernsey) (Approval of Agreements) Ordinance, 2009” and to direct that the same shall have effect as an Ordinance of the States.

**THE GUERNSEY BAR (BAILIWICK OF GUERNSEY)  
(COMMENCEMENT) ORDINANCE, 2009**

IV.- To approve the draft Ordinance entitled “The Guernsey Bar (Bailiwick of Guernsey) (Commencement) Ordinance, 2009” and to direct that the same shall have effect as an Ordinance of the States.

**THE MERCHANT SHIPPING (BAILIWICK OF GUERNSEY) LAW, 2002  
(COMMENCEMENT) ORDINANCE, 2009**

V.- To approve the draft Ordinance entitled “The Merchant Shipping (Bailiwick of Guernsey) Law, 2002 (Commencement) Ordinance, 2009” and to direct that the same shall have effect as an Ordinance of the States.

**THE AVIATION (BAILIWICK OF GUERNSEY) LAW, 2008  
(COMMENCEMENT) ORDINANCE, 2009**

VI.- To approve the draft Ordinance entitled “The Aviation (Bailiwick of Guernsey) Law, 2008 (Commencement) Ordinance, 2009” and to direct that the same shall have effect as an Ordinance of the States.

**THE AVIATION (FOREIGN AIRCRAFT OPERATIONS)  
(BAILIWICK OF GUERNSEY) ORDINANCE, 2009**

VII.- To approve the draft Ordinance entitled “The Aviation (Foreign Aircraft Operations) (Bailiwick of Guernsey) Ordinance, 2009” and to direct that the same shall have effect as an Ordinance of the States.

**COMMERCE AND EMPLOYMENT DEPARTMENT**

**DIRECTOR OF CIVIL AVIATION**

XIII.- After consideration of the Report dated 3<sup>rd</sup> November, 2008, of the Commerce and Employment Department

To approve the formal appointment of Mr Thomas Fergus Woods to the post of Director of Civil Aviation in accordance with section 1 of the Aviation (Bailiwick of Guernsey) Law, 2008 with effect from 1 February 2009.

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

**THE CRIMINAL JUSTICE (PROCEEDS OF CRIME)  
(RESTRICTION ON CASH TRANSACTIONS) (BAILIWICK OF GUERNSEY)  
REGULATIONS, 2008**

In pursuance of Section 54 of The Criminal Justice (Proceeds of Crime) (Bailiwick of Guernsey, Law, 1999, The Criminal Justice (Proceeds of Crime) (Restriction on Cash Transactions) (Bailiwick of Guernsey) Regulations, 2008, made by the Policy Council on 24<sup>th</sup> November, 2008, were laid before the States.

**THE CRIMINAL JUSTICE (PROCEEDS OF CRIME) (BAILIWICK OF  
GUERNSEY) LAW, 1999 (AMENDMENT OF SCHEDULES 1 AND 2)  
REGULATIONS, 2008**

In pursuance of Section 54 of The Criminal Justice (Proceeds of Crime) (Bailiwick of Guernsey, Law, 1999, The Criminal Justice (Proceeds of Crime) (Bailiwick of Guernsey) Law, 1999 (Amendment of Schedules 1 and 2) Regulations, 2008, made by the Policy Council on 24<sup>th</sup> November, 2008, were laid before the States.

**THE CRIMINAL JUSTICE (PROCEEDS OF CRIME)  
(LEGAL PROFESSIONALS, ACCOUNTANTS AND ESTATE AGENTS)  
(BAILIWICK OF GUERNSEY) (AMENDMENT) REGULATIONS, 2008**

In pursuance of Section 54 of The Criminal Justice (Proceeds of Crime) (Bailiwick of Guernsey, Law, 1999, The Criminal Justice (Proceeds of Crime) (Legal Professionals, Accountants and Estate Agents) (Bailiwick of Guernsey) (Amendment) Regulations, 2008, made by the Policy Council on 24<sup>th</sup> November, 2008, were laid before the States.

**THE REGISTRATION OF NON-REGULATED FINANCIAL SERVICES  
BUSINESSES (BAILIWICK OF GUERNSEY) LAW, 2008  
(SCHEDULE 1 AMENDMENT) REGULATIONS, 2008**

In pursuance of Section 31 of The Registration of Non-Regulated Financial Services Businesses (Bailiwick of Guernsey) Law, 2008, The Registration of Non-Regulated Financial Services Businesses (Bailiwick of Guernsey) Law, 2008 (Schedule 1 Amendment) Regulations, 2008, made by the Policy Council on 24<sup>th</sup> November, 2008, were laid before the States.

**THE SOCIAL INSURANCE (CONTRIBUTIONS)  
(AMENDMENT) REGULATIONS, 2008**

In pursuance of Section 117 of the Social Insurance (Guernsey) Laws, 1978-2004, the Social Insurance (Benefits) (Amendment) Regulations, 2008, made by the Social Security Department on 1<sup>st</sup> December, 2008, were laid before the States.

**THE SOCIAL INSURANCE (BENEFITS)  
(AMENDMENT) REGULATIONS, 2008**

In pursuance of section 117 of the Social Insurance (Guernsey) Laws, 1978 – 2004, the Social Insurance (Benefits) (Amendment) Regulations, 2008, made by the Social Security Department on 1<sup>st</sup> December, 2008, were laid before the States.

**THE HEALTH SERVICE (MEDICAL APPLIANCES)  
(AMENDMENT) REGULATIONS, 2008**

In pursuance of Section 35 of The Health Service (Benefit) (Guernsey) Law, 1990, the Health Service (Medical Appliances) (Amendment) Regulations, 2008, made by the Social Security Department on 1<sup>st</sup> December, 2008, were laid before the States.

**THE HEALTH SERVICE (PAYMENT OF AUTHORISED SUPPLIERS)  
(AMENDMENT) REGULATIONS, 2008**

In pursuance of Section 35 of The Health Service (Benefit) (Guernsey) Law, 1990, the Health Service (Payment of Authorised Suppliers) (Amendment) Regulations, 2008, made by the Social Security Department on 1<sup>st</sup> December, 2008, were laid before the States.

**THE HEALTH SERVICE (PAYMENT OF AUTHORISED APPLIANCE  
SUPPLIERS) (AMENDMENT NO. 2) REGULATIONS, 2008**

In pursuance of Section 35 of The Health Service (Benefit) (Guernsey) Law, 1990, the Health Service (Payment of Authorised Appliance Suppliers) (Amendment) Regulations, 2007, made by the Social Security Department on 1<sup>st</sup> December, 2008, were laid before the States.

**THE INCOME TAX (LOANS TO PARTICIPATORS)  
(EXEMPTIONS) (NO. 3) REGULATIONS, 2008**

In pursuance of Section 66A(4)(d) of the Income Tax (Guernsey) Law, 1975, as amended, the Income Tax (Loans to Participators) (Exemptions) (No. 3) Regulations,

2008, made by the Treasury and Resources Department on 2<sup>nd</sup> December 2008, were laid before the States.

**THE INCOME TAX (DEEMED DISTRIBUTIONS)  
(EXEMPTIONS) (NO. 2) REGULATIONS, 2008**

In pursuance of Section 62A(4) of the Income Tax (Guernsey) Law, 1975, as amended, the Income Tax (Deemed Distributions) (Exemptions) (No. 2) Regulations, 2008, made by the Treasury and Resources Department on 2<sup>nd</sup> December 2008, were laid before the States.

**THE INCOME TAX (PENSIONS) (CONTRIBUTION LIMITS  
AND TAX-FREE LUMP SUMS) REGULATIONS, 2008**

In pursuance of Sections 153(2), 157A(2)(b)(vi), 157A(5B) and 159 of the Income Tax (Guernsey) Law, 1975, as amended, the Income Tax (Pensions) (Contribution Limits and Tax-free Lump Sums) Regulations, 2008, made by the Treasury and Resources Department on 2<sup>nd</sup> December 2008, were laid before the States.

**THE INCOME TAX (GUERNSEY) (VALUATION OF BENEFITS IN KIND)  
REGULATIONS, 2008**

In pursuance of Section 8(2)(b) of the Income Tax (Guernsey) Law, 1975, as amended, the Income Tax (Guernsey) (Valuation of Benefits in Kind) Regulations, 2008, made by the Treasury and Resources Department on 2<sup>nd</sup> December 2008, were laid before the States.

**THE HEALTH SERVICE (BENEFIT) (LIMITED LIST) (PHARMACEUTICAL  
BENEFIT) (AMENDMENT NO. 7) REGULATIONS, 2008**

In pursuance of section 35 of The Health Service (Benefit) (Guernsey) Law, 1990, the Health Service (Benefit) (Limited List) (Pharmaceutical Benefit) (Amendment No. 7) Regulations, 2008, made by the Social Security Department on 3<sup>rd</sup> December, 2008, were laid before the States.

**THE BUILDING (AMENDMENT) REGULATIONS, 2008**

In pursuance of Section 1 of the Building (Guernsey) Law, 1956, The Building (Amendment) Regulations, 2008, made by the Environment Department on 12<sup>th</sup> December 2008, were laid before the States.

**THE FAMILY ALLOWANCES (QUALIFICATIONS) (AMENDMENT)  
(GUERNSEY) REGULATIONS, 2008**

In pursuance of Section 15 of the Family Allowances (Guernsey) Law, 1950, the Family Allowances (Qualifications) (Amendment) (Guernsey) Regulations, 2008, made by the Social Security Department on 17<sup>th</sup> December 2008, were laid before the States.

**K H TOUGH  
HER MAJESTY'S GREFFIER**

# **IN THE STATES OF THE ISLAND OF GUERNSEY ON THE 30<sup>th</sup> DAY OF JANUARY, 2009**

(Meeting adjourned from 28<sup>th</sup> January 2009)

**The States resolved as follows concerning Billet d'État No II  
dated 9<sup>th</sup> January 2009**

## **HEALTH AND SOCIAL SERVICES DEPARTMENT**

### **NEW MEMBER**

VIII.-

1. To accept the resignation of Deputy M P J Hadley as a member of the Health and Social Services Department.
2. To elect Deputy Mrs M M Lowe to complete the unexpired portion of the term of office of Deputy Hadley to serve until May 2012 in accordance with Rule 7 of the Constitution and Operation of States Departments and Committees.

## **POLICY COUNCIL**

### **APPOINTMENT OF CHAIRMAN AND ORDINARY MEMBERS OF THE GUERNSEY FINANCIAL SERVICES COMMISSION**

IX.- After consideration of the Report dated 24<sup>th</sup> November, 2008, of the Policy Council:-

1. To re-elect Dr Cees Schrauwers as an ordinary member of the Guernsey Financial Services Commission for three years with effect from 2<sup>nd</sup> February, 2009.
2. To re-elect Mr David John Mallett as an ordinary member of the Guernsey Financial Services Commission for three years with effect from 2<sup>nd</sup> February, 2009.
3. To re-elect Mr Howard Emerson Flight as an ordinary member of the Guernsey Financial Services Commission for three years with effect from 2<sup>nd</sup> February, 2009.
4. To re-elect Advocate Peter Andrew Harwood as an ordinary member of the Guernsey Financial Services Commission for three years with effect from 2<sup>nd</sup> February, 2009.

5. To re-elect Advocate Peter Andrew Harwood as Chairman of the Guernsey Financial Services Commission for one year with effect from 2<sup>nd</sup> February, 2009.

## **POLICY COUNCIL**

### **THE COURT OF CHIEF PLEAS AFTER MICHAELMAS**

X.- After consideration of the Report dated 8<sup>th</sup> December, 2008, of the Policy Council:-

1. That the Royal Court shall be empowered to prescribe by order a date other than the first Monday after Michaelmas as the date on which the Michaelmas Sitting of the Court of Chief Pleas may be lawfully held.
2. To direct the preparation of such legislation as may be necessary to give effect to their above decision.

## **POLICY COUNCIL**

### **THE MATRIMONIAL CAUSES LAW (GUERNSEY), 1939, AS AMENDED**

XI.- After consideration of the Report dated 8<sup>th</sup> December, 2008, of the Policy Council:-

1. To approve the proposals set out in that Report.
2. To direct the preparation of such legislation as may be necessary to give effect to their above decision.

## **TREASURY AND RESOURCES DEPARTMENT**

### **MISCELLANEOUS AMENDMENTS TO THE TAX LAWS**

XII.- After consideration of the Report dated 19<sup>th</sup> December, 2008, of the Treasury and Resources Department:-

1. To enact legislation as set out in paragraphs 2.1. – 2.12. inclusive of that Report:
  - (1) to revise the Income Tax Law to provide for a minimum tax charge for persons who are resident but not solely or principally resident for income tax purposes, in the circumstances set out in subparagraph 2.1.;
  - (2) to reduce the limit on the liability of individuals, in respect of non-Guernsey source income (other than bank deposit interest) from £250,000 to £100,000, and to further provide for the introduction of a

new limit of £100,000 in respect of Guernsey source income (other than bank deposit interest) as set out in subparagraph 2.2.;

- (3) to permit companies to elect to distribute 65% or more of their trading profits annually, with the consequence that thereafter the company would be relieved from the effects of, and reporting requirements in relation to, deemed distributions, in the circumstances set out in subparagraph 2.3.;
  - (4) to make revisions to the “zero/10” legislation, as set out in subparagraph 2.4.;
  - (5) to suspend the Dwellings Profits Tax (Guernsey) Law, 1975, as set out in subparagraph 2.5.;
  - (6) to increase the amount of the termination payment that is exempt from tax, from £10,000 to £30,000, as set out in subparagraph 2.6.;
  - (7) to permit a deduction in respect of 100% of the relevant foreign earnings of merchant seamen, as set out in subparagraph 2.7.;
  - (8) to transfer the responsibility for granting exemption to a body under section 40A of the Income Tax Law, from the Department to the Administrator, as set out in subparagraph 2.8.;
  - (9) to exempt from income tax Premium Bond prizes, as set out in subparagraph 2.9.;
  - (10) to provide that the income of a charity is exempt from income tax irrespective of whether or not the charity is a registered charity under the Charities and Non Profit Organisations (Registration) (Guernsey) Law, 2008, as set out in subparagraph 2.10.;
  - (11) to repeal the provisions of the Income Tax Law relating to proportional relief, as set out in subparagraph 2.11.;
  - (12) to exempt from income tax income derived from the micro-generation of electricity, as set out in subparagraph 2.12.
2. To direct the preparation of such legislation as may be necessary to give effect to their above decision.

## **EDUCATION DEPARTMENT**

EDUCATION DEVELOPMENT PLAN – PROGRAMME 2 (EDP2):  
THE RATIONALISATION OF THE STATES PRIMARY SCHOOLS

XV.- After consideration of the Report dated 28<sup>th</sup> November, 2008, of the Education Department:-

1. TO NEGATIVE THE PROPOSITION to approve the closure of St. Sampson's Infant School through the closure model as set out in that Report.
2. To approve the Education Department's decision that St. Andrew's Primary School should remain open.

S M D ROSS  
HER MAJESTY'S DEPUTY GREFFIER

# IN THE STATES OF THE ISLAND OF GUERNSEY ON THE 11<sup>th</sup> DAY OF FEBRUARY, 2009

(Meeting adjourned from 30<sup>th</sup> January 2009)

**The States resolved as follows concerning Billet d'État No II  
dated 9<sup>th</sup> January 2009**

## **PUBLIC SERVICES DEPARTMENT**

### **WASTEWATER CHARGES**

XIV.- After consideration of the Report dated 21<sup>st</sup> November, 2008, of the Public Services Department:-

1. To implement the wastewater charges and cesspit emptying charges as set out in sections 3 to 6 of that Report, except that no wastewater charges shall be payable in respect of any field (agricultural land), vinery/glasshouse (horticultural land and buildings), fish farm, farmstead, animal house, stable or similar situations as may be determined by Public Services, which has a metered water supply **but** no connection to mains drainage, septic tank or cesspit. Should a property of the above description or the like have a connection to mains drainage, septic tank or cesspit, that property shall be allowed to apportion by a second meter those waters supplied which return to mains drainage, septic tank or cesspit and hence are chargeable as wastewater and those used for crop, animal watering and the like which are not chargeable as wastewater.
2. To introduce an additional fixed charge in relation to improving sewage treatment as set out in section 2 of that Report, except that no fixed charge shall be payable in respect of any field (agricultural land), vinery/glasshouse (horticultural land and buildings), fish farm, farmstead, animal house, stable or similar situations as may be determined by Public Services, which has a metered water supply but no connection to mains drainage, septic tank or cesspit.
- 2A To reaffirm their Resolution 6 on Article 13 of Billet d'État XI of 1997 - "to agree in principle that the introduction of sewage treatment measures be brought forward for implementation as soon as is practicable"; and to direct the Public Services Department, out of the proceeds of that ring-fenced additional fixed charge, to undertake preliminary investigations into comprehensive, modern sewage treatment, prepare feasibility studies including a full Environmental Impact Assessment, and take all necessary steps to initiate a planning inquiry, and to report back to the States with comprehensive proposals for full sewage treatment, including proposals for its funding, by no later than January 2012.

3. To direct the Treasury and Resources Department to take account of the fees raised from wastewater charges, with the exception of those detailed in Section 2 of that Report, when recommending to the States, cash limits for the Public Services Department for 2010 and subsequent years.
4. To direct the preparation of such legislation as may be necessary to give effect to their above decisions.

## **HEALTH AND SOCIAL SERVICES DEPARTMENT**

### **HOMES FOR ADULTS WITH A DISABILITY AND REPLACEMENT ADULT MENTAL HEALTH SERVICES**

XVI.- After consideration of the Report dated 15<sup>th</sup> December, 2008, of the Health and Social Services Department:-

1. To note the Health and Social Services Department's concerns about the inadequate facilities for people with a learning disability at Oberlands House and for mental health services at the Castel Hospital and the Department's proposals to remedy these deficiencies in its services.
2. To note that, subject to the Health and Social Services Department's proposals being supported as a high priority by the States during the planned capital prioritisation debate, the Health and Social Services Department will return to the States thereafter with detailed proposals for these capital projects, including a recommendation for contractors to be appointed and a request for capital votes to be established.

## **PUBLIC ACCOUNTS COMMITTEE**

### **SAFEGUARDING GUERNSEY'S HERITAGE ASSETS**

XVII.- After consideration of the Report dated 5<sup>th</sup> December, 2008, of the Public Accounts Committee:-

1. To note the contents of that Report, including the commitments of the Culture and Leisure Department.
2. To direct the Culture and Leisure Department to return to the States by June 2009 with clear and costed proposals on the future direction and strategy for safeguarding, storing, displaying and accessibility of the heritage assets of the Island.

3. To direct the Public Accounts Committee to monitor and review the action taken by the Culture and Leisure Department and other departments in considering and implementing the recommendations as outlined in Section 7, of that Report.

S M D ROSS  
HER MAJESTY'S DEPUTY GREFFIER