

**IN THE STATES OF THE ISLAND OF GUERNSEY
ON THE 30TH DAY OF MAY, 2012**

**The States resolved as follows concerning Billet d'État No XI
dated 20th April 2012**

**THE FINANCIAL SERVICES COMMISSION (BAILIWICK OF
GUERNSEY) (AMENDMENT) LAW, 2012**

- I.- To approve the draft Projet de Loi entitled “The Financial Services Commission Bailiwick of Guernsey) (Amendment) Law, 2012” and to authorise the Bailiff to present a most humble petition to Her Majesty in Council praying for Her Royal Sanction thereto.

**THE MERCHANT SHIPPING (OIL POLLUTION) (BUNKERS
CONVENTION) (BAILIWICK OF GUERNSEY) ORDINANCE, 2012**

- II.- To approve the draft Ordinance entitled “The Merchant Shipping (Oil Pollution) (Bunkers Convention) (Bailiwick of Guernsey) Ordinance, 2012”, and to direct that the same shall have effect as an Ordinance of the States.

THE PILOTAGE (AMENDMENT) ORDINANCE, 2012

- III.- To approve the draft Ordinance entitled “The Pilotage (Amendment) Ordinance, 2012”, and to direct that the same shall have effect as an Ordinance of the States.

**THE GUERNSEY COMPETITION AND REGULATORY AUTHORITY
ORDINANCE, 2012**

- IV.- To approve the draft Ordinance entitled “The Guernsey Competition and Regulatory Authority Ordinance, 2012”, and to direct that the same shall have effect as an Ordinance of the States.

**THE POST OFFICE (BAILIWICK OF GUERNSEY) (AMENDMENT)
ORDINANCE, 2012**

- V.- To approve the draft Ordinance entitled “The Post Office (Bailiwick of Guernsey) (Amendment) Ordinance, 2012”, and to direct that the same shall have effect as an Ordinance of the States.

**THE REGULATION OF UTILITIES (STATES' DIRECTIONS)
(BAILIWICK OF GUERNSEY) ORDINANCE, 2012**

- VI.- To approve the draft Ordinance entitled "The Regulation of Utilities (States' Directions) (Bailiwick of Guernsey) Ordinance, 2012", and to direct that the same shall have effect as an Ordinance of the States.

THE INCOME TAX (GUERNSEY) (AMENDMENT) ORDINANCE, 2012

- VII.- To approve the draft Ordinance entitled "The Income Tax (Guernsey) (Amendment) Ordinance, 2012", and to direct that the same shall have effect as an Ordinance of the States.

**THE INCOME TAX (EXEMPT BODIES) (GUERNSEY) (AMENDMENT)
ORDINANCE, 2012**

- VIII.-To approve the draft Ordinance entitled "The Income Tax (Exempt Bodies) (Guernsey) (Amendment) Ordinance, 2012", and to direct that the same shall have effect as an Ordinance of the States.

**THE INCOME TAX (GUERNSEY) (APPROVAL OF AGREEMENTS
WITH INDIA, JAPAN, POLAND, SEYCHELLES AND ST KITTS AND
NEVIS) ORDINANCE, 2012**

- IX.- To approve the draft Ordinance entitled "The Income Tax (Guernsey) (Approval of Agreements with India, Japan, Poland, Seychelles and St Kitts and Nevis) Ordinance, 2012", and to direct that the same shall have effect as an Ordinance of the States.

**THE RENEWABLE ENERGY (GUERNSEY) LAW, 2010
(COMMENCEMENT) ORDINANCE, 2012**

- X.- To approve the draft Ordinance entitled "The Renewable Energy (Guernsey) Law, 2010 (Commencement) Ordinance, 2012", and to direct that the same shall have effect as an Ordinance of the States.

LADIES' COLLEGE BOARD OF GOVERNORS

NEW MEMBERS

- XI.- To elect:-

1. as a member of the Ladies' College Board of Governors with effect from 1st June, 2012, Mr J M Marren who had been nominated in that behalf by the Education Department for election by the States.
2. as a member of that Board of Governors with effect from 1st June, 2012, Mrs S A Nickolls who had been nominated in that behalf by the States appointed Governors and the Education Department nominated Governors for election by the States.

HOME DEPARTMENT

PAROLE REVIEW COMMITTEE – CHAIRMAN

XII.- After consideration of the Report dated 13th February, 2012, of the Home Department:-

1. To approve the appointment of Mrs Judith Haslam as Chairman of the Parole Review Committee for three years, retrospectively with effect from 1 March 2012.

TREASURY AND RESOURCES DEPARTMENT

PROPOSED REVISIONS TO INCOME TAX LEGISLATION

XIII.-After consideration of the Report dated 24th November, 2011, of the Treasury and Resources Department:-

1. That the Income Tax (Guernsey) Law, 1975, as amended, be revised to enable online filing and electronic communication for personal income tax returns to be the default option, notwithstanding that paper returns will still be accepted by the Director of Income Tax.
2. That the Income Tax (Guernsey) Law, 1975, as amended, be amended to provide for compulsory online filing of returns by, and electronic transmission of assessments to, companies albeit, similar to the E.T.I. Regulations, paper returns will be permitted for certain limited circumstances at the Director's discretion.
3. That the Income Tax (Guernsey) Law, 1975, as amended, be amended to make it clear that the relief given by section 190(ii) will not apply to companies completing Certificate 1 on a tax return, simply by virtue of their profits being subject to tax at 0%.
4. That Section 75B of the Income Tax (Guernsey) Law, 1975, as amended, be amended to make it clear that when under subsection (3) the Director gives the third party a reasonable opportunity to furnish the documents required voluntarily,

before a formal notice is issued, that subsection (4) applies, so that the third party may be required not to disclose to the taxpayer that the documents have been requested.

5. That Section 75B of the Income Tax (Guernsey) Law, 1975, as amended, be amended to provide that a reasonable opportunity to provide documents or information need not be available to an entity which is regulated by the GFSC.
6. That Section 68 of the Income Tax (Guernsey) Law, 1975, as amended, be updated to refer to the Companies (Guernsey) Law, 2008 rather than the repealed Companies (Guernsey) Law, 2004.
7. To direct the preparation of such legislation as may be necessary to give effect to their above decisions.

COMMERCE AND EMPLOYMENT DEPARTMENT

COMPETITION LAW – FINAL IMPLEMENTATION

XIV.-After consideration of the Report dated 13th March, 2012, of the Commerce and Employment Department:-

1. That the thresholds for the administration of Mergers and Acquisitions legislation in Guernsey should be that a merger or acquisition that met the following thresholds should be notified, and subject to the approval of the Guernsey Competition and Regulatory Authority, if:
 - a) The combined aggregated turnover in Jersey and Guernsey of all undertakings concerned exceeds £5m; and
 - b) The turnover in Guernsey of each of at least 2 undertakings concerned exceeds £2 million

and that the part of Resolution 1, Article 9, Billet d'Etat XXI of 2009 related to thresholds shall be rescinded.

2. That the part of Resolution 2, Article 9, Billet d'Etat XXI of 2009 related to the name of the "Guernsey Competition and Consumer Authority" shall be rescinded and that the name of the restructured Office of Utility Regulation shall be "The Guernsey Competition and Regulatory Authority".
3. That Mr Mark Boleat is appointed Chairman of the Guernsey Competition and Regulatory Authority.
4. To direct the preparation of such legislation as may be necessary to give effect to their above decisions.

HOME DEPARTMENT

DEVELOPING A CRIMINAL JUSTICE STRATEGY AND A REPORT FROM THE CRIMINAL JUSTICE WORKING GROUP

XV.- After consideration of the Report dated 5th March, 2012, of the Home Department:-

1. To note the Report prepared by the Criminal Justice Working Group and appended to the Billet and to acknowledge that reports on the Strategy's progress will be submitted to the Assembly in future years as appendices.

ORDINANCES LAID BEFORE THE STATES

THE BELARUS (FREEZING OF FUNDS) (GUERNSEY) (AMENDMENT) (NO.2) ORDINANCE, 2011

In pursuance to the provisions of the proviso to Article 66 (3) of the Reform (Guernsey) Law, 1948, as amended, The Belarus (Freezing of Funds) (Guernsey) (Amendment) No.2) Ordinance, 2011, made by the Legislation Select Committee on the 31st October, 2011, was laid before the States.

THE SYRIA (RESTRICTIVE MEASURES) (GUERNSEY) (AMENDMENT) (NO.2) ORDINANCE, 2011

In pursuance to the provisions of the proviso to Article 66 (3) of the Reform (Guernsey) Law, 1948, as amended, The Syria (Restrictive Measures) (Guernsey) (Amendment) No.2) Ordinance, 2011, made by the Legislation Select Committee on the 31st October, 2011, was laid before the States.

THE SYRIA (RESTRICTIVE MEASURES) (GUERNSEY) ORDINANCE, 2012

In pursuance to the provisions of the proviso to Article 66 (3) of the Reform (Guernsey) Law, 1948, as amended, The Syria (Restrictive Measures) (Guernsey) Ordinance, 2012, made by the Legislation Select Committee on the 27th January, 2012, was laid before the States.

THE IRAN (RESTRICTIVE MEASURES) (GUERNSEY) (AMENDMENT) ORDINANCE, 2012

In pursuance to the provisions of the proviso to Article 66 (3) of the Reform (Guernsey) Law, 1948, as amended, The Iran (Restrictive Measures) (Guernsey) (Amendment) Ordinance, 2012, made by the Legislation Select Committee on the 27th January, 2012, was laid before the States.

**THE INCOME TAX (PENSION AMENDMENTS) (GUERNSEY) ORDINANCE,
2012**

In pursuance to the provisions of the proviso to Article 66 (3) of the Reform (Guernsey) Law, 1948, as amended, The Income Tax (Pension Amendments) (Guernsey) Ordinance, 2012, made by the Legislation Select Committee on the 26th March, 2012, was laid before the States.

THE PUBLIC HOLIDAYS (DIAMOND JUBILEE) ORDINANCE, 2012

In pursuance to the provisions of the proviso to Article 66 (3) of the Reform (Guernsey) Law, 1948, as amended, The Public Holidays (Diamond Jubilee) Ordinance, 2012, made by the Legislation Select Committee on the 26th March, 2012, was laid before the States.

STATUTORY INSTRUMENTS LAID BEFORE THE STATES

**THE REGISTERED PATENTS AND BIOTECHNOLOGICAL INVENTIONS
(BAILIWICK OF GUERNSEY) ORDINANCE, 2009 (COMMENCEMENT)
ORDER, 2012**

In pursuance of Section 70 of The Registered Patents and Biotechnological Inventions (Bailiwick of Guernsey) Ordinance, 2009, The Registered Patents and Biotechnological Inventions (Bailiwick of Guernsey) Ordinance, 2009 (Commencement) Order, 2012, made by the Commerce and Employment Department on 7th February 2012, was laid before the States.

**THE EXPORT CONTROL (MILITARY, SECURITY, AND RELATED
MATTERS) (BAILIWICK OF GUERNSEY) (AMENDMENT) ORDER, 2012**

In pursuance of Section 12 of The Export Control (Bailiwick of Guernsey) Law, 2006, The Export Control (Military, Security, and Related Matters) (Bailiwick of Guernsey) (Amendment) Order, 2012, made by the Home Department on 13th February 2012, was laid before the States.

**THE EXPORT CONTROL (MISCELLANEOUS GOODS) (BAILIWICK OF
GUERNSEY) (AMENDMENT) ORDER, 2012**

In pursuance of Section 12 of The Export Control (Bailiwick of Guernsey) Law, 2006, The Export Control (Miscellaneous Goods) (Bailiwick of Guernsey) (Amendment) Order, 2012, made by the Home Department on 13th February 2012, was laid before the States.

**THE REGISTERED PATENTS AND BIOTECHNOLOGICAL INVENTIONS
(BAILIWICK OF GUERNSEY) REGULATIONS, 2012**

In pursuance of Section 64 (3) of The Registered Patents and Biotechnological Inventions (Bailiwick of Guernsey) Ordinance, 2009, The Registered Patents and Biotechnological Inventions (Bailiwick of Guernsey) Regulations, 2012, made by the Commerce and Employment Department on 7th February 2012, were laid before the States.

**THE HEALTH SERVICE (PAYMENT OF AUTHORISED SUPPLIERS)
(AMENDMENT) REGULATIONS, 2012**

In pursuance of Section 35 of The Health Service (Benefit) (Guernsey) Law, 1990, The Health Service (Payment of Authorised Suppliers) (Amendment) Regulations, 2012 made by the Social Security Department on 15 February 2012, were laid before the States.

**THE HEALTH SERVICE (PAYMENT OF AUTHORISED APPLIANCE
SUPPLIERS) (AMENDMENT) REGULATIONS, 2012**

In pursuance of Section 35 of The Health Service (Benefit) (Guernsey) Law, 1990, The Health Service (Payment of Authorised Appliance Suppliers) (Amendment) Regulations, 2012 made by the Social Security Department on 15 February 2012, were laid before the States.

**THE HEALTH SERVICE (BENEFIT) (LIMITED LIST) (PHARMACEUTICAL
BENEFIT) (AMENDMENT) REGULATIONS, 2012**

In pursuance of Section 35 of The Health Service (Benefit) (Guernsey) Law, 1990, The Health Service (Benefit) (Limited List) (Pharmaceutical Benefit) (Amendment) Regulations, 2012 made by the Social Security Department on 15th February 2012, were laid before the States.

**THE WEIGHING EQUIPMENT (NON-AUTOMATIC WEIGHING
MACHINES) REGULATIONS, 2012**

In pursuance of Section 61 (1)(e) of the Weights and Measures (Guernsey and Alderney) Law, 1991, as amended, The Weighing Equipment (Non-automatic Weighing Machines) Regulations, 2012, made by the Commerce and Employment Department on 13th March 2012, were laid before the States.

THE BUILDING (GUERNSEY) REGULATIONS, 2012

In pursuance of Section 89 of The Land Planning and Development (Guernsey) Law, 2005, The Building (Guernsey) Regulations, 2012 made by the Environment Department on 18th March 2012, were laid before the States.

**THE COMPANIES (TRANSITIONAL PROVISIONS) (AMENDMENT)
REGULATIONS, 2012**

In pursuance of Section 537 of the Companies (Guernsey) Law, 2008, The Companies (Transitional Provisions) (Amendment) Regulations, 2012, made by the Commerce and Employment Department on 10th January 2012, were laid before the States.

S M D ROSS
HER MAJESTY'S DEPUTY GREFFIER