

**IN THE STATES OF THE ISLAND OF GUERNSEY
ON THE 18th DAY OF APRIL, 2018**

**The States resolved as follows concerning Billet d'État No XI
dated 22nd March, 2018**

STATUTORY INSTRUMENTS LAID BEFORE THE STATES

No. 3 of 2018

THE BOARDING PERMIT FEES ORDER, 2018

In pursuance of section 17 of the Tourist Law, 1948, as amended, the Boarding Permit Fees Order 2018, made by the Committee for Economic Development on 25th January, 2018, was laid before the States.

No. 7 of 2018

ANIMAL WELFARE (AMENDMENT OF SCHEDULE 2) REGULATIONS, 2018

In pursuance of sections 26(3) and 79 of the Animal Welfare (Guernsey) Ordinance, 2012, The Animal Welfare (Amendment of Schedule 2) Regulations, 2018, made by the Committee *for the* Environment & Infrastructure on 15th February, 2018, were laid before the States.

No. 8 of 2018

ANIMAL WELFARE (GUERNSEY) ORDINANCE, 2012 (COMMENCEMENT) ORDER, 2018

In pursuance of sections 79 and 86 of the Animal Welfare (Guernsey) Ordinance, 2012, The Animal Welfare (Guernsey) Ordinance, 2012 (Commencement) Order, 2018, made by the Committee *for the* Environment & Infrastructure on 15th February, 2018, was laid before the States.

No. 1 of 2018

THE MISUSE OF DRUGS (MODIFICATION) ORDER, 2018

In pursuance of section 30(3) of the Misuse of Drugs (Bailiwick of Guernsey) Law, 1974, as amended, "The Misuse of Drugs (Modification) Order, 2018" made by the Committee for Health & Social Care on the 10th January 2018 was laid before the States.

REQUÊTE

REDUCTION IN PAYMENT TO THE PRESIDENT OF THE STATES' ASSEMBLY & CONSTITUTION COMMITTEE

P.2018/23

I: After consideration of the Requete titled "Reduction in Payment to the President of the States' Assembly & Constitution Committee" dated 21st February, 2018:-

1. To note the resolution of the States, dated 26 January 2016¹, obliging the Policy & Resources Committee to set up an independent, mid-term review of the remuneration to be paid to States Members and Non-States Members not later than 1st May 2018.
2. TO NEGATIVE THE PROPOSITION to note that, in the view of the States, an intermediate band of remuneration should be established to reflect the responsibilities and workload of;
 - a) the President of the States' Assembly & Constitution Committee,
 - b) the President of the Scrutiny Management Committee,
 - c) the President of the States Trading Supervisory Board,
 - d) the President of the Development & Planning Authority.
3. TO NEGATIVE THE PROPOSITION to instruct the Policy & Resources Committee to make clear, in drafting the terms of reference for the review referred to in Proposition 1, that the States believes there should be an intermediate band of remuneration, between that for the Presidents of the six principal Committees and that for Deputies.

STATES' ASSEMBLY & CONSTITUTION COMMITTEE

REFERENDUM ON GUERNSEY'S VOTING SYSTEM - CAMPAIGN GROUP ASSESSMENTS PANEL

P.2018/26

II: After consideration of the policy letter entitled "Referendum on Guernsey's Voting System - Campaign Group Assessments Panel" dated 28th February, 2018:-

1. To appoint Sir de Vic Carey, Jurat Stephen Jones and Graham Daldry as the three members of the Campaign Group Assessments Panel.

**POLICY & RESOURCES COMMITTEE AND
COMMITTEE *FOR* EMPLOYMENT & SOCIAL SECURITY**

THE TRANSFORMATION OF INCOME TAX AND CONTRIBUTIONS SERVICES

P.2018/27

III: After consideration of the Policy Letter entitled “The Transformation of Income Tax and Contributions Services”, dated 29th January, 2018:-

1. To direct the Policy & Resources Committee and the Committee *for* Employment & Social Security to develop a single service for the collection of Income Tax and Social Security Contributions, based on the Target Operating Model described in section 5 of the appended Policy Letter which will replace the existing Income Tax and Contributions service areas.
2. To replace the office of Director of Income Tax and the operational contributions responsibilities of the Committee *for* Employment & Social Security and the Administrator of the Social Insurance Law (“the Administrator”) with a statutory official to be called the Director of the Revenue Service (“the Director”), to be appointed by the Policy & Resources Committee.
3. To empower the Policy & Resources Committee to appoint one or more Deputy Directors of the Revenue Service to assist the Director, replacing any existing Deputy Director of Income Tax roles.
4. To approve the transfer of all functions, powers and responsibilities of the Director of Income Tax to the Director of the Revenue Service, ensuring the Director is responsible for the care and management of the income tax functions under the Income Tax (Guernsey) Law, 1975 as amended, and all Ordinances and regulations made under it, subject to the general direction and control of the Policy & Resources Committee, including administration of the currently suspended Dwellings Profit Tax (Guernsey) Law, 1975, any referrals made by the Greffier under the Document Duty (Anti-Avoidance) (Guernsey) Law, 2017 and, for the avoidance of doubt, the implementation and administration of any approved international agreement (within the meaning of section 75C of the Income Tax Law).
5. To approve the transfer of the relevant contributions functions of the Committee *for* Employment & Social Security, including any relevant contributions functions delegated to the Administrator, to the Director so that the Director is responsible for the care and management of contributions functions under the Social Insurance (Guernsey) Law, 1978 as amended, and all Ordinances and regulations made under it, subject to the general direction and control of the Policy & Resources Committee, noting that responsibility for contributions policy will remain with the Committee *for* Employment & Social Security.
6. To authorise the Policy & Resources Committee to make regulations providing for the transfer of any further functions arising under the Income Tax (Guernsey) Law, 1975 or the Social Insurance (Guernsey) Law, 1978, or any Ordinance or regulations

thereunder, between the Policy & Resources Committee, Committee *for* Employment & Social Security, Director and/or Administrator.

7. To approve the replacement of the existing route of appeal to the Guernsey Tax Tribunal within the Income Tax (Guernsey) Law, 1975 and the provision for review by the Committee *for* Employment & Social Security within the Social Insurance (Guernsey) Law, 1978 with an independent Revenue Service tribunal, aligning the rules, procedures and processes for both types of appeal and removing the age limit included in the Guernsey Tax Tribunal membership conditions. Any subsequent appeals, on a point of law, would continue to be made to the Royal Court.
8. To provide that any decision described in section 74(1)(a) of the Social Insurance (Guernsey) Law, 1978 as to whether the contribution conditions for any benefit are satisfied shall be determined by the Administrator rather than the Director of the Revenue Service, recognising the Administrator's expertise in benefits matters, with right of appeal to the Social Insurance Appeals Tribunal.
9. To approve the replacement of the current oath provisions within section 206 of the Income Tax (Guernsey) Law, 1975 with a general prohibition against the disclosure of information obtained, received or created under or for the purposes of the Income Tax (Guernsey) Law, 1975 and all Ordinances and regulations made under it, including provision relating to members of the Revenue Service tribunal, together with any consequential amendments required.
10. Without prejudice to 9 above, to standardise the confidentiality and prohibition of disclosure of information provisions of the Income Tax (Guernsey) Law, 1975 and the Social Insurance (Guernsey) Law, 1978, including provisions as follows:
 - a. To clarify, for the avoidance of doubt, that the prohibition of disclosure and confidentiality provisions bind persons subject to them at any time and place and in perpetuity,
 - b. To introduce criminal sanctions in the event that a person gains or attempts to gain access to information obtained, received or created under, or for the purposes of, the Income Tax (Guernsey) Law, 1975 or the Social Insurance (Guernsey) Law, 1978, or any Ordinances or regulations thereunder, which they have no lawful authority or other legitimate purpose to access,
 - c. To elevate the sanctions for a violation of the prohibition of disclosure and confidentiality provisions to imprisonment for a term not exceeding 2 years or a fine not exceeding twice level 5 on the uniform scale (level 5 is currently £10,000), or both,
 - d. To provide for the confidentiality and prohibition of disclosure provisions to apply to any person that accesses such information, including persons who do so accidentally or in an unauthorised manner and persons requested to perform any task in the course of which they may obtain access to such information.

11. To provide that the Director, or any person authorised by him, may disclose any information obtained, received or created by him under or for the purposes of the Income Tax (Guernsey) Law, 1975 or the Social Insurance (Guernsey) Law, 1978, or any Ordinance or regulations, thereunder, in accordance with specified gateways, including the following:
- a. To any person for the time being authorised to carry out any duties in connection with the operation of either Law, including for the avoidance of doubt, those persons authorised to carry out any duties in relation to the payment of benefits under the Social Insurance (Guernsey) Law, 1978,
 - b. For the purposes of civil proceedings in connection with the operation of either Law,
 - c. For the purposes of criminal proceedings or the investigation of crime, or
 - d. With the express consent of the person to whom it relates.

Such provision will also include a reciprocal basis for the Administrator to disclose any information obtained or received by him under or for the purposes of the Social Insurance (Guernsey) Law, 1978, or any Ordinance or regulations thereunder, to the Director.

12. In addition to 11, to provide that the Director, or any person authorised by him, may disclose information to other persons or entities for the performance of their respective functions, in accordance with existing statutory gateways including the following:
- a. To the electronic census supervisor or any census officer,
 - b. In respect of legal proceedings to obtain or enforce an order for the making of payments for maintenance or education of a spouse or child.
 - c. To any officer appointed under section 13(1) of the Minimum Wage (Guernsey) Law, 2009,
 - d. To the Administrator of Population Management,
 - e. To the Committee *for* Home Affairs in connection with the performance of their functions under the Right to Work (Limitation and Proof) (Guernsey) Law, 1990 and the Housing (Control of Occupation) (Guernsey) Law, 1982.
 - f. To a police officer (which for the avoidance of doubt includes a customs officer),
 - g. To the Guernsey Financial Services Commission, or a body in another country or territory which carried out any similar functions to the Commission, and
 - h. To the Committee *for* Employment & Social Security and the Administrator.
 - i. and also to the Policy & Resources Committee under the proposed Economic Statistics (Guernsey and Alderney) Law, 2018

and to make any amendments to the relevant legislation (including standardisation of the text and appropriate safeguards) necessary to enable effective data sharing by and with the Director, including power for the Director to disclose information for the

purposes of the preparation of the general estimate of the revenue of the States and the provision of economic advice, analysis, measures and statistics.

13. To amend the Disclosure (Bailiwick of Guernsey) Law, 2007 to enable the disclosure of information by the Director to a police officer (which for the avoidance of doubt includes a customs officer) for the purposes of civil forfeiture.
14. To introduce the ability for the Director to issue Statements of Practice under the Social Insurance (Guernsey) Law, 1978, for the purpose of providing practical guidance or administrative relief, where the administrative effort of pursuing revenues outweighs the benefits, in connection with the administration of the contributions and benefits functions of that Law, and to amend the Income Tax (Guernsey) Law, 1975 to enable the Director to issue Statements of Practice for the purpose of providing administrative relief, where the administrative effort of pursuing revenues outweighs the benefits.
15. To delegate authority to the Policy & Resources Committee to approve a Capital vote of a maximum of £5m to fund the next phase of the Revenue Service programme. £2.5m of which is to be charged to the Capital Reserve and £2.5m to the Guernsey Insurance Fund and which will be released in phases and on approval of the necessary business cases.
16. To direct the preparation of legislation as necessary to give effect to these proposals.
17. In pursuance of Resolutions 9 and 15 of Art XII, Billet d'État No XXIV of 2017, ('A Partnership of Purpose: Transforming Bailiwick Health and Care') to direct the Committee *for* Health & Social Care, in conjunction with the Committee *for* Employment & Social Security and the Policy & Resources Committee, supported by the Committee *for* Home Affairs, to investigate and consult with interested parties upon measures, both legislative and practical, to enable or better enable the disclosure of information to other persons or entities for the performance of their functions in a way which best supports islanders' care and achieves better outcomes from health and care services and report back to the States by December 2019 with suitable recommendations. Such measures may include, but are not limited to, the sharing of health data for the purposes of screening programmes, public health needs assessments and the targeted provision of health and care services.

POLICY & RESOURCES COMMITTEE

MISCELLANEOUS AMENDMENTS TO THE TAXATION OF REAL PROPERTY (GUERNSEY AND ALDERNEY) ORDINANCE, 2007

P.2018/28

IV: After consideration of the Policy Letter entitled 'Miscellaneous Amendments to the Taxation of Real Property (Guernsey and Alderney) Ordinance, 2007', dated 5th March 2018:-

1. To agree to the amendment of the Taxation of Real Property (Guernsey and Alderney) Ordinance, 2007, as detailed within this Policy Letter.
2. To direct the preparation of such legislation as may be necessary to give effect to the above decision.

S. M. D ROSS

HER MAJESTY'S DEPUTY GREFFIER