

THE STATES OF DELIBERATION
of the
ISLAND OF GUERNSEY

PROJET DE LOI

Entitled

THE ECONOMIC STATISTICS (GUERNSEY AND ALDERNEY) LAW, 2019

The States are asked to decide:-

Whether they are of the opinion to approve the draft Projet de Loi entitled "The Economic Statistics (Guernsey and Alderney) Law, 2019", and to authorise the Bailiff to present a most humble petition to Her Majesty praying for Her Royal Sanction thereto.

This proposition has been submitted to Her Majesty's Procureur for advice on any legal or constitutional implications in accordance with Rule 4(1) of the Rules of Procedure of the States of Deliberation and their Committees.

EXPLANATORY MEMORANDUM

This Law provides for the appointment by the Policy & Resources Committee of a statutory official – the economic statistics supervisor - with the power to require businesses in Guernsey and Alderney to provide him or her with certain information, for the purposes of collecting and publishing statistical information on economic activity, including the taking of an annual census of economic activity. It also provides protections in respect of the confidentiality of information so provided.

Part I relates to the appointment of the supervisor and his or her functions. Section 3 provides for the appointment of a deputy supervisor and of economic statistics officers to assist the supervisor in his or her duties.

Part II confers powers to obtain, publish, retain and erase information. Section 5 empowers the supervisor to serve a notice requiring information about any of the matters set out in the Schedule to the Law, and section 6 sets out the only purposes for which such information may be required. Section 7 requires the supervisor to take an annual census of economic activity, and section 8 relates to the publication of information provided to the supervisor, including a prohibition on the supervisor publishing information which he or she has reasonable grounds to think may be commercially sensitive without the written consent of the person whose interests might be prejudiced. Section 9 requires the supervisor to retain information for 6 years, and to erase it thereafter, unless directed by the Committee to the contrary (and subject to any court order or other legal requirement).

Part III relates to restrictions on the use of, and protections relating to, information provided to the supervisor, and contains offences and a civil penalty making power. Section 10 prohibits officers appointed under the Law from allowing any person access to information gathered under the Law except where necessary to assist an officer under the Law to carry out the supervisor's functions or pursuant to a court order or statutory requirement, and section 11 prohibits the disclosure of information gathered under the Law from which an individual is identified or identifiable, except in defined circumstances (eg the identifiable person has expressly consented to the disclosure). Section 12 creates offences relating to making false statements, section 13 creates a defence of due diligence in relation to offences under sections 10 and 11, and section 14 empowers the Committee to make regulations creating a civil penalty regime in respect of other contraventions of the Law.

Part IV contains general and miscellaneous provisions, including provisions relating to appeals against decisions of the supervisor or in respect of a decision to impose a civil penalty at section 15, and the service of documents at sections 16 and 17. Section 18 makes provision in respect of how the Law applies to public bodies, and section 19 is a standard form provision in respect of regulations under the Law. Section 20 is the interpretation section (important definitions include gross domestic product, economic activity, information and undertaking), and sections 21 to 23 contain consequential amendments to other enactments. Sections 24 and 25 deal with citation and commencement. Finally, and as noted above, the Schedule sets out the matters about which information may be required.

PROJET DE LOI

ENTITLED

The Economic Statistics (Guernsey and Alderney) Law, 2019

ARRANGEMENT OF SECTIONS

PART I PRELIMINARY

1. Appointment of supervisor.
2. Functions and ancillary powers of supervisor.
3. Appointment of deputy supervisor and economic statistics officers.
4. Application of Public Functions Law.

PART II INFORMATION TO BE PROVIDED TO, AND PUBLISHED BY, THE SUPERVISOR

5. Power to obtain information from business.
6. Purposes for which information may be required.
7. Census of economic activity.
8. Publication of information.
9. Retention and erasure of information.

PART III RESTRICTIONS, OFFENCES AND PENALTIES

10. Prohibition on unauthorised access.
11. Duty of confidentiality.
12. Offences as to false or misleading information, etc.
13. Defence of due diligence.
14. Power to make regulations in respect of civil penalties.

PART IV GENERAL AND MISCELLANEOUS

15. Appeals.
16. Service of documents.
17. Submission, etc., of documents in electronic form to the supervisor.
18. Application to States and statutory bodies.
19. General provisions as to regulations.
20. Interpretation.
21. Amendment of Income Tax (Guernsey) Law, 1975.
22. Amendment of Social Insurance (Guernsey) Law, 1978.
23. Amendment of States' Register of Contact Details (Guernsey and Alderney) Law, 2019.
24. Citation.
25. Commencement.

Schedule: Matters about which information may be required.

PROJET DE LOI

ENTITLED

The Economic Statistics (Guernsey and Alderney) Law, 2019

THE STATES, in pursuance of their Resolution of the 11th November, 2015^a, have approved the following provisions which, subject to the Sanction of Her Most Excellent Majesty in Council, shall have force of law in the islands of Guernsey, Alderney, Herm and Jethou.

PART I PRELIMINARY

Appointment of supervisor.

1. (1) The States of Guernsey Policy & Resources Committee ("**the Committee**") must in writing appoint a person, who may be an officer of the Committee, to be the economic statistics supervisor ("**the supervisor**") for the purposes of this Law; and such appointment may be periodic or for a fixed term, and is subject to such terms and conditions as the Committee may from time to time think fit.

(2) The supervisor is responsible to the Committee for the exercise and performance of the supervisor's functions under this Law, and the Committee may give to the supervisor such guidance and directions of a strategic or general

^a Article VII of Billet d'État No. XVIII of 2015.

character as it thinks fit with respect to the discharge of those functions, but not in relation to matters relating directly to the performance of the supervisor's functions.

(3) The supervisor shall, in the discharge of the supervisor's functions under this Law, have regard to any guidance and comply with any direction given under subsection (2).

(4) The Committee may at any time in writing revoke, or vary the terms and conditions of, an appointment made under subsection (1).

(5) Subject to the provisions of this section, the supervisor shall hold and vacate the office of supervisor in accordance with the terms and conditions of his or her appointment.

Functions and ancillary powers of supervisor.

2. (1) The functions of the supervisor are -
 - (a) to collect, compile, analyse, abstract, calculate and publish statistical information on the economic activity and trends of business in Guernsey and Alderney, including (but not limited to) gross domestic product,
 - (b) to make such arrangements and to do all such things as are necessary for the taking of a census of economic activity under section 7, and
 - (c) to carry out such other functions as the Committee may from time to time specify or as may be assigned -

- (i) by this Law or any other enactment, or
 - (ii) by Resolution of the States.
- (2) For the avoidance of doubt, the supervisor may -
- (a) design and use such electronic and other processes,
 - (b) make such directions,
 - (c) issue such forms and instructions,
 - (d) request the production of and otherwise obtain such accounts and information from such persons and within such periods and at such times and intervals,
 - (e) subject to any provision to the contrary in this Law or any other enactment, publish such information, reports, guidance, recommendations and other documents,
 - (f) appoint such persons or bodies to advise the supervisor in relation to the exercise of any of the functions of the supervisor, and
 - (g) exercise such other ancillary, incidental or supplementary powers,

as the supervisor thinks fit and as may be necessary or expedient for the purposes of discharging the functions of the supervisor.

Appointment of deputy supervisor and economic statistics officers.

3. (1) Without prejudice to any other powers of appointment or delegation, the supervisor may, subject to such terms and conditions as the supervisor thinks fit, appoint any person as deputy supervisor with authority to exercise the supervisor's functions during any period in which the supervisor is unavailable, or unable to act, or during any vacancy in that office.

(2) A function exercised by a deputy supervisor pursuant to an appointment under this section is for all purposes exercised by the supervisor; and every decision taken or other thing done by a deputy supervisor pursuant to such an appointment has the same effect as if taken or done by the supervisor.

(3) An appointment under this section of a deputy supervisor -

(a) may be varied or terminated at any time by the supervisor, but without prejudice to anything done pursuant to the appointment or to the making of a new appointment,

(b) does not prevent the exercise of the function by the supervisor while the appointment subsists.

(4) The supervisor may, with the consent of the Committee, appoint such number of economic statistics officers, on such terms and conditions (whether as to remuneration, expenses or otherwise), as may appear to the supervisor to be necessary to assist in the discharge of the functions of the supervisor.

Application of Public Functions Law.

4. For the purposes of the Public Functions (Transfer and Performance)

(Bailiwick of Guernsey) Law, 1991^b -

- (a) the office of the supervisor is a public office, and
- (b) the supervisor is an office-holder.

PART II

INFORMATION TO BE PROVIDED TO, AND PUBLISHED BY, THE SUPERVISOR

Power to obtain information from business.

5. (1) Subject to section 6, the supervisor may, by notice in writing served on any person carrying on an undertaking in Guernsey or Alderney, require that person to provide information in respect of the undertaking about any of the matters set out in the Schedule.

(2) A notice requiring information under subsection (1) must specify –

- (a) the information or class or description of information to be provided,
- (b) the form and manner in which the information must be provided,
- (c) the means by which the information must be provided,

^b Order in Council No. XXI of 1991.

- (d) the time within which the information must be provided,
- (e) the periods to which the information must relate, and
- (f) the right to appeal against the notice under section 15.

(3) The Committee may, after consultation with the States of Alderney Policy and Finance Committee, by regulations amend the Schedule for the purpose of amending or removing any of the matters listed here, or adding one or more matters to the list.

Purposes for which information may be required.

6. The supervisor may only require information to be provided under section 5 if the supervisor is satisfied that the information is necessary for any of the following purposes -

- (a) in order to calculate economic activity and trends of business in Guernsey and Alderney, including (but not limited to) gross domestic product,
- (b) the provision of statistics on economic activity and such trends, including (but not limited to) gross domestic product, and
- (c) the taking of a census of economic activity under section 7.

Census of economic activity.

7. (1) The supervisor shall arrange for a census of economic activity in Guernsey and Alderney ("**an Economic Census**") to be taken each year, unless the States of Deliberation (or, in respect of Alderney, the States of Alderney) resolves otherwise in respect of any particular year or generally.

(2) The Committee may by regulation, after consultation with the States of Alderney Policy and Finance Committee, make such further provision in relation to the taking of an Economic Census, and (subject to section 8(1)(a) and (2)) the publication of information provided pursuant to the taking of such a census, as it thinks fit.

(3) Without prejudice to the generality of the foregoing, regulations under subsection (2) may make provision –

- (a) subject to section 5, in respect of the information that a person may be required to provide pursuant to the taking of such a census, and
- (b) subject to section 9, in respect of the retention and erasure of such information.

Publication of information.

8. (1) Subject to the provisions of subsection (2) and section 11, the supervisor -

- (a) must publish information provided pursuant to the taking of an Economic Census within three months of

the census having been taken or such other period as the Committee may direct, and

- (b) may publish other information obtained under this Law in such form and manner and at such time as the supervisor thinks fit.

(2) The supervisor may not publish information which the supervisor has reasonable grounds to believe may be commercially sensitive, without the consent in writing of the person whose commercial interests would or might be prejudiced by the publication.

Retention and erasure of information.

9. The supervisor must maintain information obtained under this Law for a period of six years from the time the information is provided ("**the relevant period**"), and at the expiry of the relevant period the supervisor must, unless the Committee directs otherwise in any particular case or class or description of cases, and subject to the provisions of any enactment, rule of law or order of the court to the contrary, erase the information (including, for the avoidance of doubt, all copies thereof in whatever form).

PART III

RESTRICTIONS, OFFENCES AND PENALTIES

Prohibition on unauthorised access.

10. (1) Neither the supervisor nor an economic statistics officer may cause or permit any other person to access, view or use information obtained under this Law except –

- (a) where necessary to assist the supervisor or an economic statistics officer to carry out the supervisor's functions, or
- (b) where required or authorised to do so by –
 - (i) any other enactment, or
 - (ii) a court order,

and where disclosure of such information is made to another person under this section, the restriction in this section applies to that person as it does to the supervisor and an economic statistics officer.

(2) A person who contravenes subsection (1) is guilty of an offence and liable on summary conviction to a fine not exceeding twice level 5 on the uniform scale.

Duty of confidentiality.

11. (1) This section applies where, in the exercise or performance of their respective functions, the supervisor or an economic statistics officer acquires any information in relation to which a person ("**the identifiable person**") is identified or identifiable.

(2) Except as authorised by subsection (3), the supervisor or officer (as the case may be) must not disclose that information to any other person.

(3) The supervisor or officer (as the case may be) may disclose to another person the information mentioned in subsection (1) where –

- (a) the identifiable person has given the supervisor or officer explicit consent to the disclosure,
- (b) at the time of disclosure, the information is or has already been made public (other than through an act or omission of the supervisor or officer concerned),
- (c) the information is disclosed in the form of a summary or collection so framed as not to enable information relating to any identifiable person to be ascertained from it,
- (d) the disclosure is necessary for the purposes of any legal proceedings, or
- (e) the disclosure is necessary for the purposes of complying with any enactment or court order.

(4) The duty in subsection (2) survives the expiry or termination of the office or employment of the supervisor or officer concerned.

(5) A person who contravenes subsection (2) is guilty of an offence and liable on summary conviction to a fine not exceeding twice level 5 on the uniform scale.

Offences as to false or misleading information, etc.

- 12.** (1) If a person ("A") -

- (a) in purported compliance with a requirement imposed under this Law, or
- (b) otherwise than as mentioned in paragraph (a) but in circumstances in which A intends, or could reasonably be expected to know, that the statement or information provided by A would or might be used by the supervisor for the purpose of exercising the functions of supervisor,

does any of the following -

- (i) makes a statement which A knows or has reasonable cause to believe to be false, deceptive or misleading in a material particular,
- (ii) dishonestly or otherwise, recklessly makes a statement which is false, deceptive or misleading in a material particular,
- (iii) produces or furnishes or causes or permits to be produced or furnished any information or document which A knows or has reasonable cause to believe to be false, deceptive or misleading in a material particular, or
- (iv) dishonestly or otherwise, recklessly produces or furnishes or recklessly causes or permits to be produced or furnished any information or

document which is false, deceptive or misleading in a material particular,

A is guilty of an offence.

- (2) A person guilty of an offence under subsection (1) is liable -
 - (a) on conviction on indictment, to imprisonment for a term not exceeding two years, or to a fine, or to both,
 - (b) on summary conviction, to imprisonment for a term not exceeding three months, or to a fine not exceeding level twice 5 on the uniform scale, or to both.

Defence of due diligence.

13. In any proceedings for an offence under section 10(2) or 11(5), it is a defence for the accused to prove that he or she took all reasonable precautions and exercised all due diligence to avoid the commission of such an offence by the accused and by any person under his or her control.

Power to make regulations in respect of civil penalties.

14. (1) The Committee may, after consultation with the States of Alderney Policy and Finance Committee and subject to section 18(2), by regulations make such provision as it thinks fit in respect of the charging of civil penalties for contraventions of this Law (other than contraventions of sections 10(1), 11(2) and 12), including (without limitation) civil penalties for failure to comply with a notice served under section 5(1).

(2) Without prejudice to the generality of the foregoing, and subject to subsection (3), regulations under this section may –

- (a) prescribe the amount of the civil penalty payable in the circumstances described in subsection (1),
- (b) provide for the payment and collection of penalties and for their recovery as a civil debt, and
- (c) provide for the imposition and amount of additional daily penalties for a continuing contravention of this Law.

(3) Regulations made under this section must –

- (a) provide for the making of representations, and their consideration by the Committee, before a civil penalty may be imposed, and
- (b) specify a maximum amount of a civil penalty (which must not exceed £1,000), and a maximum daily penalty (which must not exceed £50), which may be imposed.

(4) The States may by Ordinance, after consultation with the States of Alderney Policy and Finance Committee, amend the amounts set out in subsection (3)(b).

(5) A person is not liable to a civil penalty if a prosecution in respect of the matter has been commenced.

(6) If the prosecution commences after the civil penalty has been paid, the Committee shall repay the civil penalty to the person.

PART IV
GENERAL AND MISCELLANEOUS

Appeals.

15. (1) A person who is aggrieved by any decision of the supervisor under this Law (including a decision to serve a notice requiring information under section 5(1), or to impose a civil penalty under regulations made under section 14) may appeal to the Court against the decision.

(2) The grounds of an appeal under this section are that -

- (a) the decision was ultra vires or there was some other error of law,
- (b) the decision was unreasonable,
- (c) the decision was made in bad faith,
- (d) there was a lack of proportionality, or
- (e) there was a material error as to the facts or as to the procedure.

(3) An appeal under this section shall be instituted –

- (a) within a period of 28 days immediately following the date of the notice of the supervisor's decision, and
 - (b) by summons served on the supervisor stating the grounds and material facts on which the appellant relies.
- (4) On an appeal under this section the Court may -
- (a) set the decision of the supervisor aside and, if the Court considers it appropriate to do so, remit the matter to the supervisor with such directions as the Court thinks fit, or
 - (b) confirm the decision, in whole or in part.
- (5) Subject to any direction given by the Court, the appellant shall, when serving a summons on the supervisor under subsection (3), give notice of the appeal –
- (a) to the Committee, and
 - (b) where the appeal is instituted in respect of a notice requiring information under section 5(1) served on a person who is not the appellant, to that person.
- (6) An appeal from a decision of the Court under this section lies to the Court of Appeal on a question of law.

Service of documents.

16. (1) A notice or document other than a summons to be served under this Law may be served on –

- (a) an individual, by being delivered to that person, or by being left at, or sent by post to, that person's usual or last known place of abode, or by being transmitted to that person's relevant electronic address,
- (b) a legal person with a registered office in Guernsey or Alderney, by being left at, or sent by post to, that registered office, or by being transmitted to its relevant electronic address,
- (c) a legal person without a registered office in Guernsey or Alderney, by being left at, or sent by post to, its principal or last known principal place of business in Guernsey or Alderney or, if there is no such place, its registered office or principal or last known principal place of business elsewhere, or by being transmitted to its relevant electronic address,
- (d) an unincorporated body, by being served on any partner (not being a limited partner in a limited partnership), member of the committee or other similar governing body, manager, or officer thereof in accordance with paragraph (a), or by being left at, or sent by post to, the body's principal or last known principal place of business in Guernsey or Alderney

or, if there is no such place, its principal or last known principal place of business elsewhere, or by being transmitted to its relevant electronic address,

- (e) a committee of the States of Guernsey or States of Alderney, by being left at, or sent by post to, the committee's principal offices, or by being transmitted to its electronic address,
- (f) subject to section 17, the supervisor, by being left at, or sent by post to, the supervisor's or the Committee's principal offices or by being transmitted to the supervisor's or the Committee's electronic address.

(2) If service of a notice or document cannot, after reasonable enquiry, be effected in accordance with subsection (1), the notice or document may be served –

- (a) by being published by the Committee in such manner and for such period as it thinks fit, or
- (b) by being published in La Gazette Officielle (or, where service is required to be effected in Alderney, in the Alderney Official Gazette) on two occasions falling on successive weeks.

(3) Subsections (1) and (2) are without prejudice to any other lawful method of service.

(4) A document or notice sent by post is, unless the contrary is shown, deemed for the purposes of this Law to have been received –

(a) in the case of a document sent to an address in the United Kingdom, the Channel Islands or the Isle of Man, on the third day after the day of posting,

(b) in the case of a document sent elsewhere, on the seventh day after the day of posting,

excluding in each case any non-business day.

(5) Service of a document sent by post shall be proved by showing the date of posting, the address thereon and the fact of prepayment.

(6) Notwithstanding this section and any other rule of law in relation to the service of documents, no document to be served on the supervisor or on the Committee under this Law shall be deemed to have been served until it is received.

(7) A document shall be deemed for the purposes of this Law to have been -

(a) addressed to the person concerned, and

(b) delivered to any person, or left at or transmitted to a place or address,

if the person effecting service certifies that it was addressed, and delivered, left or

transmitted (as the case may be), in accordance with the provisions of this section, and the document shall, unless the contrary is shown, be deemed for those purposes to have been received when it was delivered, left or transmitted (as the case may be).

Submission, etc., of documents in electronic form to the supervisor.

17. (1) A document required or permitted to be served on the supervisor under this Law shall (except to the extent that the supervisor requires or permits otherwise in any particular case or class of case) be in such electronic form and served by such electronic means, and to such electronic address, as the supervisor may require or, as the case may be, permit, whether in any particular case or class of cases or generally.

(2) Accordingly, where under this Law, any document is required to be in such form, or to be served by such means, or anything is required to be done in such form or manner, as the supervisor may require, the supervisor may, without limitation, require the document to be or, as the case may be, to be served, or the thing to be done, in such electronic form and by such electronic means as the supervisor may require, whether in any particular case or class of cases or generally.

(3) This section is without prejudice to –

(a) section 16(6),

(b) the Electronic Transactions (Guernsey) Law, 2000^c, and

^c Ordres en Conseil Vol. XL, p.263; as amended by Ordinance No. XXXIII of 2003; and No. XIV of 2014.

- (c) the Electronic Transactions (Alderney) Law, 2000^d.

Application to States and statutory bodies.

18. (1) For the avoidance of doubt, information may be required by the supervisor to be provided pursuant to a notice served under section 5 from –

- (a) the States of Guernsey and its committees,
- (b) the States of Alderney and its committees, and
- (c) any person, body or office created or established by an enactment,

in so far as they are carrying on an undertaking, but section 5 does not apply to them when acting in any other capacity.

(2) However, civil penalties under section 14 in respect of any failure to comply with this Law or any regulations under it may not be imposed on any person, body or office referred to in subsection (1).

General provisions as to regulations.

19. (1) Any regulations of the Committee under this Law-

- (a) may be amended or repealed by subsequent regulations hereunder,

^d Ordres en Conseil Vol. XLI, p.746.

- (b) may contain such consequential, incidental, supplemental and transitional provision as may appear to the Committee to be necessary or expedient,
- (c) shall be laid before a meeting of the States of Deliberation as soon as possible and shall, if at that or the next meeting the States resolve to annul them, cease to have effect, but without prejudice to anything done under them or to the making of new regulations.

(2) Any power conferred upon the Committee by this Law to make regulations may be exercised -

- (a) in relation to all cases to which the power extends, or in relation to all those cases subject to specified exceptions, or in relation to any specified cases or classes of cases,
- (b) so as to make, as respects the cases in relation to which it is exercised -
 - (i) the full provision to which the power extends, or any lesser provision (whether by way of exception or otherwise),
 - (ii) the same provision for all cases, or different provision for different cases or classes of cases, or different provision for the same case or class of case for different purposes,

(iii) any such provision either unconditionally or subject to any prescribed conditions.

(3) Any regulations of the Committee under this Law (other than regulations under section 25) will cease to have effect in Alderney if, within the period of four months immediately following the date on which they were made, the States of Alderney resolve to disapprove the application to Alderney of the regulations.

(4) If the States of Alderney resolve to disapprove the application of regulations in accordance with subsection (3), the regulations will cease to have effect in Alderney but without prejudice to anything done under the regulations in Alderney or to the making of new regulations.

Interpretation.

20. (1) In this Law, unless the context otherwise requires-

"**commercially sensitive information**" means information the disclosure of which would, or would be likely to, prejudice the commercial interests of any person, and includes a trade secret,

"**the Committee**" means the States of Guernsey Policy & Resources Committee,

"**the Court**" means the Royal Court sitting as an Ordinary Court,

"**economic statistics officer**" means a person appointed as an economic statistics officer under section 3,

"electronic address" includes an e-mail address and a telecommunications address,

"electronic" includes electrical, digital, magnetic, wireless, optical or electromagnetic,

"gross domestic product" means the measure of total economic activity of Guernsey, or Alderney, or Guernsey and Alderney (as the case requires) calculated in a manner that is consistent with the System of National Accounts (or such other standard or methodology as the Committee may, after consultation with the States of Alderney Policy and Finance Committee, by regulations appoint in respect of the compilation of measures of economic activity), and **"economic activity"** shall be construed consistently with this definition,

"Guernsey" includes Herm and Jethou,

"information" includes documents, and includes information stored or recorded in any form (including, without limitation, in electronic form); and, in relation to information stored or recorded otherwise than in legible form, references to its production, howsoever expressed, include (without limitation) references to the production of the information in a form -

- (a) in which it can be taken away, and
- (b) in which it is visible and legible or from which it can readily be produced in a visible and legible form,

"**post**" means special delivery, recorded or signed for delivery or ordinary letter post,

"**publish**" in respect of information, means publish in a manner likely in the opinion of the publisher to bring the information or how the information may be obtained to the attention of the public or any particular section of the public,

"**prescribed**" means prescribed by regulations made by the Committee, and the expression "**prescribe**" shall be construed accordingly,

"**relevant electronic address**" means an electronic address –

- (a) with which, in the opinion of the supervisor, the person or body concerned has a personal, business or other connection, and
- (b) a document transmitted to which is likely to come to the attention of the person or body concerned,

"**served**" includes given, provided and submitted,

"**summons**" includes any document compelling a person's attendance before the Court,

"**the supervisor**" means the person appointed as economics statistics supervisor by the Committee under section 1,

"transmitted" means transmitted by electronic communication, that is to say, in electronic form and by electronic means, facsimile transmission or other similar means which produce or enable the production of a document containing the text of the communication,

"undertaking" means any undertaking by way of trade or business, whether or not carried on for profit, including for the avoidance of doubt any profession and acting as an employer, and **"carrying on an undertaking"** shall be construed accordingly, and

"uniform scale" means the uniform scale of fines for the time being in force under the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989^e.

(2) Any reference in this Law to a thing done under or for the purposes of this Law includes a reference to a thing done under or for the purposes of any regulations made under this Law; and a reference to a thing done under this Law includes a reference to a thing done for the purposes of this Law (and vice versa).

Amendment of Income Tax (Guernsey) Law, 1975.

21. (1) Immediately after section 206AB of the Income Tax (Guernsey) Law, 1975^f ("**the Income Tax Law**") insert the following section -

^e Ordres en Conseil Vol. XXXI, p. 278.

^f Ordres en Conseil Vol. XXV, p. 124; section 206AB was inserted by the States' Register of Contact Details (Guernsey and Alderney) Law, 2019. There are other amendments not relevant to this enactment.

"Disclosure of information to economic statistics supervisor under the Economic Statistics (Guernsey and Alderney) Law, 2019.

206AC. (1) Nothing in section 206, or in any oath taken in accordance with that section, precludes the Director of the Revenue Service from disclosing to -

- (a) the economic statistics supervisor,
- (b) any deputy supervisor, or
- (c) any economic statistics officer,

appointed under the Economic Statistics (Guernsey and Alderney) Law, 2019 ("**the Economic Statistics Law**"), for the purposes of enabling them to discharge their functions under that Law -

- (i) information relating to the income or profits arising or accruing to any undertaking,
- (ii) information relating to the type of economic activity undertaken by any undertaking or employer.

(2) Information disclosed to the economic statistics supervisor, any deputy supervisor or any economic statistics officer under subsection (1) may, without prejudice to the provisions of the Economic

Statistics Law restricting or authorising the disclosure and use of information, be used by them for the purposes mentioned in subsection (1).

(3) In subsection (1), "**undertaking**" has the meaning given in the Economic Statistics Law, and includes any person carrying on an undertaking."

(2) In section 206B(1) of the Income Tax Law, for "or 206AB", substitute ", 206AA, 206AB or 206AC".

Amendment of Social Insurance (Guernsey) Law, 1978.

22. At the end of section 111 of the Social Insurance (Guernsey) Law, 1978^g insert the following subsections -

"(8) Nothing in this section shall be taken to prohibit a person authorised in that behalf by the Committee from disclosing to –

(a) the economic statistics supervisor, or

(b) any economic statistics officer,

appointed under the Economic Statistics (Guernsey and Alderney (Law), 2019 ("**the Economic Statistics Law**")), for the purposes of enabling them to discharge their functions under that Law -

^g Ordres en Conseil Vol. XXV, p. 124; as amended by Vol. XXXII, p. 59; No. X of 2000; Ordinance No. IX of 2016; Ordinance XIII of 2017. There are other amendments not relevant to this enactment.

- (i) information relating to the income or profits arising or accruing to any undertaking,
- (ii) information relating to the type of economic activity undertaken by any undertaking or employer.

(9) Information disclosed to the economic statistics supervisor or any economic statistics officer under subsection (8) may, without prejudice to the provisions of the Economic Statistics Law restricting or authorising the disclosure and use of information, be used by them for the purposes mentioned in subsection (8).

(10) For the purpose of subsection (8), "**undertaking**" has the meaning given in the Economic Statistics Law, and includes any person carrying on an undertaking."

Amendment of States' Register of Contact Details (Guernsey and Alderney) Law, 2019.

23. At the end of Schedule 2 to the States' Register of Contact Details (Guernsey and Alderney) Law, 2019^h, insert –

"The economic statistics supervisor and any deputy supervisor (within the meaning of sections 1 and 3 of the Economic Statistics (Guernsey and Alderney) Law, 2019)."

Citation.

24. This Law may be cited as the Economic Statistics (Guernsey and Alderney) Law, 2019.

Commencement.

25. This Law shall come into operation on the day appointed by regulations of the Committee, and the regulations may appoint different days for different provisions and different purposes.

^h Approved by the States of Deliberation on *, 2019.

SCHEDULE

MATTERS ABOUT WHICH INFORMATION MAY BE REQUIRED

1. The business carried on by the undertaking, including (but not limited to) type of economic activity, trade or profession, information relating to profits of the undertaking (whatever their source), and net interest income; and for this purpose, "**net interest income**" means the difference between interest received in respect of the undertaking's assets, and interest paid in respect of the undertaking's liabilities.
2. Persons employed by the undertaking, including (but not limited to) the nature of their employment, hours worked, employee remuneration, employer contributions to pension schemes, and levels of participation in employee health insurance and pension schemes.
3. Things produced, used, sold, acquired or distributed by the undertaking.
4. Services provided or received by the undertaking.
5. Assets, liabilities and costs of the undertaking.
6. Premises rented or owned by the undertaking.