

**IN THE STATES OF THE ISLAND OF GUERNSEY
ON THE 16th DAY OF JULY, 2020**

**The States resolved as follows concerning Billet d'État No XV
dated 6th July, 2020**

DEVELOPMENT & PLANNING AUTHORITY

AMENDMENTS TO THE LAND PLANNING LEGISLATION
RELATING TO PLANNING APPLICATIONS
P.2020/102

- IX. After consideration of the Policy Letter entitled 'Amendments to Legislation Relating to Planning Applications' of the Development & Planning Authority:-
1. To approve the proposals to amend the Land Planning Legislation relating to planning applications so as to –
 - (a) remove the requirement for planning applications to be accompanied by four copies of plans and information; and
 - (b) remove the requirement that an application for outline planning permission must not be made where the application is also an Environmental Impact Assessment application ("EIA application"), and
 2. To direct the preparation of such legislation as may be necessary to give effect to the above Proposition.

POLICY & RESOURCES COMMITTEE

REVISION OF THE DOUBLE TAXATION ARRANGEMENTS MADE WITH THE ISLE OF MAN AND
NEW ZEALAND, AND NEW DOUBLE TAXATION ARRANGEMENT WITH ESTONIA
P.2020/26

- X. After consideration of the Policy Letter entitled "Revision of the Double Taxation Arrangements made with the Isle of Man and New Zealand, and new Double Taxation Arrangement with Estonia", dated 20 February 2020:-
1. To declare that:
 - (a) the "Protocol Amending the Agreement Between the States of Guernsey and the Government of the Isle of Man for the Avoidance of

Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income”, signed by Guernsey on 12 November 2019; the “Protocol Amending the Agreement Between the States of Guernsey and the Government of New Zealand for the Exchange of Information with Respect to Taxes and the Allocation of Taxing Rights with Respect to Certain Income of Individuals”, signed by Guernsey on 16 September 2019; and the “Agreement Between Guernsey and the Republic of Estonia for the Elimination of Double Taxation with Respect to Taxes on Income and the Prevention of Tax Evasion and Avoidance”, signed by Guernsey on 18 November 2019, have been made with the governments of other territories with a view to affording relief from double taxation in relation to income tax and any tax of a similar character imposed by the laws of those territories; and

- (b) it is expedient that the double taxation agreements that Guernsey has with the Isle of Man, signed on 24 January 2013, and New Zealand, signed on 21 July 2009, as so amended, and the Double Taxation Agreement that Guernsey has entered into with the Republic of Estonia for the elimination of double taxation with respect to taxes on income and the prevention of tax evasion and avoidance, should have effect, with the consequence that those Agreements shall have effect in relation to income tax in accordance with section 172(1) of the Income Tax Law, notwithstanding anything contained in the Income Tax Law, or any other enactment.

S M D ROSS
STATES' GREFFIER