



**IN THE STATES OF THE ISLAND OF GUERNSEY  
ON THE 27<sup>th</sup> DAY OF DECEMBER, 2020**

**The States resolved as follows concerning Billet d'État No XXIX  
dated 24th December, 2020**

**POLICY & RESOURCES COMMITTEE**

**THE BAILLIWICK'S PARTICIPATION IN THE UK-EU TRADE AND COOPERATION AGREEMENT  
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- I. After consideration of the Policy Letter entitled "The Bailiwick's Participation In The UK-EU Trade and Cooperation Agreement" dated 24<sup>th</sup> December, 2020:-
  1. To approve the principles (set out in paragraphs 1.20 to 1.27 of the Policy Letter) governing the future relationship of the United Kingdom with the European Union consequent on the withdrawal of the United Kingdom from the European Union, insofar as they relate to Guernsey.
  2. To authorise the Policy & Resources Committee, if the Committee is of the view that the terms and conditions of any agreement or treaty made between Her Majesty's Government and the European Union governing the future relationship of the United Kingdom with the European Union, insofar as that agreement or treaty relates to the Bailiwick, give satisfactory effect to the principles (set out in paragraphs 1.20 to 1.27 of the Policy Letter) to agree and signal approval of that agreement or treaty, on behalf of Guernsey and, subject to the necessary authorisations, on behalf of Alderney and Sark.
  3. To agree that the States will endeavour to establish arrangements to cooperate with the European Union on the recovery of claims related to VAT, customs duties and excise duties within a reasonable time frame and to authorise the Policy & Resources Committee to negotiate and agree to enter into any protocol, agreement or other form of instrument giving effect in the Bailiwick to those arrangements, if the Committee is of the view that any such instrument gives effect satisfactorily to those arrangements.
  4. To note that the extension of the UK's World Trade Organization ('WTO') membership to the Bailiwick will take effect at the end of the Brexit transition period and to agree that there shall be implemented such measures (including legislative

measures) as the Policy & Resources Committee, in relation to Guernsey, the Policy and Finance Committee of the States of Alderney, in relation to Alderney, and the Policy and Finance Committee of the Chief Pleas of Sark, in relation to Sark, thinks fit for the purpose of ensuring that Guernsey, Alderney and Sark may comply and remain in compliance with obligations that arise from the extension of the UK's WTO membership to the Bailiwick.

5. To note the inclusion of the Bailiwick in various free trade agreements (which have previously had effect in the Bailiwick by virtue of the Bailiwick's relationship with the EU, and the operation of which has been "rolled over" by the UK) and other agreements which will take effect at the end of the Brexit transition period and to agree that there shall be implemented such measures (including legislative measures) as the Policy & Resources Committee, in relation to Guernsey, the Policy and Finance Committee of the States of Alderney, in relation to Alderney, and the Policy and Finance Committee of the Chief Pleas of Sark, in relation to Sark, thinks fit for the purpose of ensuring that Guernsey, Alderney and Sark may comply and remain in compliance with obligations that arise from the inclusion of the Bailiwick in such agreements.
6. To note that the Customs Arrangement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Bailiwick signed on 26<sup>th</sup> November, 2018 in London, will enter into effect from the end of the Brexit transition period following the exchange of letters between the UK and the Bailiwick.
7. To note the contents of the letter dated 24 December 2020, relating to the Bailiwick's participation in the Agreement between the UK and the EU, sent by the Lord Chancellor & Secretary of State for Justice to the President of the States of Guernsey Policy & Resources Committee.
8. To direct the preparation of such legislation as may be necessary to give effect to the above decisions.

S.M.D. ROSS  
STATES' GREFFIER