

# BILLET D'ÉTAT No. I, 2014

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## **The Competition (Guernsey) (Amendment) Ordinance, 2014**

**THE STATES**, in pursuance of their Resolution of the 25<sup>th</sup> September, 2013<sup>a</sup>, and in exercise of the powers conferred on them by sections 1, 5 and 6 of the Competition (Enabling Provisions) (Guernsey) Law, 2009<sup>b</sup> and all other powers enabling them in that behalf, hereby order:-

### **Amendment of 2012 Ordinance.**

1. The Competition (Guernsey) Ordinance, 2012<sup>c</sup> is amended as follows.
2. In section 22 -
  - (a) the existing text is numbered as subsection "(1)", and
  - (b) after subsection (1), as so numbered, insert the following subsection -

"(2) The Authority may also conduct an investigation into any business, undertaking or market in Guernsey, or any matter concerning competition or to which the Authority's functions relate, and exercise the powers conferred by this Part of this Ordinance, where it has reasonable grounds to do so in order to comply with a request made by the Department for a report, market study or other document, advice, assistance or information."

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<sup>a</sup> Article VII of Billet d'État No. XVIII [Vol. 1] of 2013.

<sup>b</sup> Order in Council No. XV of 2009; amended by the Guernsey Competition and Regulatory Authority Ordinance, 2012 (Ordinance No. XIII of 2012).

<sup>c</sup> Ordinance No. XXXI of 2012.

**3.** In section 23(1) -

- (a) the words "suspected of a contravention described in section 22" are repealed, and
- (b) for the words "investigating the suspected contravention" substitute "the investigation under section 22(1) or (2)".

**4.** In section 23(2) -

- (a) the words "suspected of a contravention described in section 22" are repealed, and
- (b) for the words "investigating the suspected contravention" substitute "the investigation under section 22(1) or (2)".

**5.** In section 23(4)(a) for the words "investigating the suspected contravention" substitute "the investigation under section 22(1) or (2)".

**6.** In section 23(6)(a) for the words "the undertaking suspected of the contravention" substitute "an undertaking being investigated under section 22(1) or (2)".

**7.** In section 24(c)(iii) for the words "the investigation of the suspected contravention" substitute "the investigation under section 22(1) or (2)".

**8.** In section 25(4) for the words "under this section" substitute "granted under section 24".

**9.** In section 26(1)(b) after the words "a suspected contravention of this Ordinance" insert "or for the purposes of an investigation under section 22(1) or (2)".

**10.** In section 26(4)(a) after "the investigation" insert "under section 22(1) or (2)".

**11.** In section 27(1)(a) for "the undertaking suspected of the contravention described in section 22" substitute "an undertaking being investigated under section 22(1) or (2)".

**12.** In section 27(1)(b) for "the undertaking suspected of the contravention" substitute "an undertaking being investigated under section 22(1) or (2)".

**13.** In section 28(1)(b)(i) for the words "an investigation into a contravention described in section 22" substitute "an investigation under section 22(1) or (2)".

**14.** In section 28(5)(a) for the words "an investigation into a contravention described in section 22" substitute "an investigation under section 22(1) or (2)".

**15.** In section 30(6), in paragraph (a) of the definition of "relevant power", for the words "the investigation of a suspected contravention described in section 22" substitute "an investigation under section 22(1) or (2)".

**16.** In section 35(1) for the words "if the Authority has not completed an investigation under section 22" substitute "whether or not the Authority has completed an investigation under section 22(1) or (2)".

**17.** In section 37(4) for the words "his opinion" substitute "its opinion".

18. In section 37(7)(c) for the words "his decision" substitute "its decision".

19. After section 37(9)(b) insert the following paragraph -

"or

(c) it does so in order to comply with a request made by the Department under section 22(2) for a report, market study or other document, advice, assistance or information."

20. In section 46(1)(e) for "section 22" substitute "section 22(1) or (2)".

21. In section 50(1)(b)(ii) for "section 22" substitute "section 22(1) or (2)".

22. In section 60(1) in the definition of "market in Guernsey" for the words "goods and services" where first appearing substitute "goods or services".

**Citation.**

23. This Ordinance may be cited as the Competition (Guernsey) (Amendment) Ordinance, 2014.

**Commencement.**

24. This Ordinance shall come into force on the 1<sup>st</sup> February, 2014.

## **The Income Tax (Guernsey) (Approval of Agreements with Bermuda, Gibraltar, Hungary, Slovakia, Swaziland and Switzerland) Ordinance, 2014**

**THE STATES**, in exercise of the powers conferred on them by section 75C of the Income Tax (Guernsey) Law, 1975 as amended<sup>a</sup> and all other powers enabling them in that behalf, hereby order:-

### **Approval of Agreements.**

**1.** The agreements providing for the obtaining and exchanging of information in relation to tax, made between the States of Guernsey and the Governments of -

- (a) Bermuda, signed on the 19<sup>th</sup> September, 2013 and the 23<sup>rd</sup> October, 2013 on behalf of Guernsey and Bermuda respectively,
- (b) Gibraltar, signed on the 22<sup>nd</sup> October, 2013,
- (c) Hungary, signed on the 11<sup>th</sup> September, 2013,
- (d) the Slovak Republic, signed on the 22<sup>nd</sup> October, 2013,
- (e) the Kingdom of Swaziland, signed on the 3<sup>rd</sup> July,

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<sup>a</sup> Ordres en Conseil Vol. XXV, p. 124; section 75C was inserted by section 5 of the Income Tax (Guernsey) (Amendment) Law, 2005 (Order in Council No. XVII of 2005).

2013 and the 30<sup>th</sup> August, 2013 on behalf of Guernsey and the Kingdom of Swaziland respectively, and

- (f) the Swiss Confederation, signed on the 11<sup>th</sup> September, 2013,

are, pursuant to section 75C of the Income Tax (Guernsey) Law, 1975, as amended, hereby specified for the purposes of that Law.

**Citation.**

2. This Ordinance may be cited as the Income Tax (Guernsey) (Approval of Agreements with Bermuda, Gibraltar, Hungary, Slovakia, Swaziland and Switzerland) Ordinance, 2014.

**Commencement.**

3. This Ordinance shall come into force on the 29<sup>th</sup> January, 2014.

## **The Income Tax (Approved International Agreements) (Implementation) (Guernsey) Ordinance, 2013**

**THE STATES LEGISLATION SELECT COMMITTEE**, in pursuance of the States' Resolution of the 11<sup>th</sup> December, 2013<sup>a</sup>, and in exercise of the powers conferred on the States by sections 75C, 75Q, 203A and 208C of the Income Tax (Guernsey) Law, 1975<sup>b</sup> and on the Committee by Article 66(3) of the Reform (Guernsey) Law, 1948<sup>c</sup>, and all other powers enabling the States in that behalf, hereby orders:-

### **Approved international agreement with the United Kingdom.**

1. The agreement providing for the obtaining, furnishing and exchanging of information in relation to tax made between the States of Guernsey and the government of the United Kingdom of Great Britain and Northern Ireland signed at London on the 22<sup>nd</sup> October, 2013, is, pursuant to section 75C of the Income Tax (Guernsey) Law, 1975, as amended, hereby specified for the purposes of that Law.

### **Amendment of 1975 Law.**

2. The Income Tax (Guernsey) Law, 1975, as amended, is further amended as follows.

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<sup>a</sup> Article II of Billet d'État No. XXV of 2013.

<sup>b</sup> Ordres en Conseil Vol. XXV, p. 124; sections 75C, 75Q and 203A were inserted by Order in Council No. XVII of 2005 and section 208C was inserted by No. V of 2011.

<sup>c</sup> Ordres en Conseil Vol. XIII, p. 288 (there are amendments not material to this Ordinance).



3. In section 75B(1)<sup>d</sup> immediately before the words "in any case in which" insert "or for the purpose of the implementation (within the meaning of section 75CC) of any approved international agreement or any provision thereof,".

4. In section 75C(4)<sup>e</sup> -

(a) in the definition of "**approved international agreement**" for the words "obtaining and exchanging of information" substitute "obtaining, delivery, making available, furnishing and/or exchanging of documents and information", and

(b) in the definition of "**competent authority**" after the words "the request for information is made" insert "or specified as the competent authority for the purposes of this Law by regulations of the Department".

5. After section 75C add the following section -

**"Implementation of approved international agreements by regulation.**

**75CC.** (1) The Department may by regulation make such provision as it may consider necessary or expedient for the purpose of the implementation of any approved international agreement or any provision thereof.

(2) For the purposes of this Law the expression "**implementation**" of an approved international agreement or any provision

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<sup>d</sup> Section 75B was inserted by Order in Council No. XVII of 2005.

<sup>e</sup> Section 75C was inserted by Order in Council No. XVII of 2005.

thereof includes the enforcement or enactment of the agreement or provision, and the securing of the administration, execution, recognition, exercise or enjoyment of the agreement or provision, in or under domestic law.

(3) For the purposes of this section the expression "**any provision**" of an approved international agreement includes -

- (a) any provision contained in or arising under the agreement, and
- (b) any right, power, liability, obligation, prohibition or restriction created or arising, or any remedy or procedure provided for, by or under the agreement.

(4) Regulations under subsection (1) -

- (a) may make provision for the purpose of dealing with matters arising out of or related to any approved international agreement or any provision thereof,
- (b) may direct that any approved international agreement or any provision thereof shall extend to Guernsey with such exceptions, adaptations and modifications as may be specified in the regulations,
- (c) without prejudice to the provisions of

paragraph (b), may make provision by reference to, and may adopt or incorporate (by reference, annexation or otherwise), any approved international agreement or any provision thereof, or any provision of any Act of Parliament or of any order, rule, regulation, resolution, scheme, byelaw or other instrument made under any Act of Parliament, which agreement or provision shall (subject to such exceptions, adaptations and modifications as may be specified in the regulations) thereupon have the same force and effect as regulations under this Law,

(d) may make provision for the application of this Law or any provision thereof to or for the purposes of any approved international agreement or any provision thereof subject to such exceptions, adaptations and modifications as may be specified in the regulations,

(e) may (without limitation) impose obligations as to -

(i) the keeping of records, and

(ii) the obtaining, delivery, making available, furnishing and/or exchanging of documents and information,

from, by, to or between the Director, the competent authority, persons or bodies described in section 75B(3A) and any other person, body or authority or class or description of person, body or authority specified in the regulations,

- (f) may make provision under the powers conferred by this Law notwithstanding the provisions of any enactment for the time being in force,
- (g) may repeal, replace, amend, extend, adapt, modify or disapply any rule of customary or common law, and
- (h) may make any such provision of any such extent as might be made by an Ordinance under this Law."

6. After section 75M(1)(c) and (2)(c) insert the following paragraph -

- "or (d) regulations made under section 75CC or for the purposes of an approved international agreement,".

7. In section 205(2)<sup>f</sup> -

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<sup>f</sup> Section 205(2) was inserted by No. XVII of 2005.

- (a) after the words "for the purposes of the implementation" insert "(within the meaning of section 75CC)", and
- (b) for the words "the obtaining and exchanging of information" substitute "the obtaining, delivery, making available, furnishing and/or exchanging of documents and information".

**Citation.**

8. This Ordinance may be cited as the Income Tax (Approved International Agreements) (Implementation) (Guernsey) Ordinance, 2013.

**Commencement.**

9. This Ordinance shall come into force on the 1<sup>st</sup> January, 2014.

**The Syria (Restrictive Measures)  
(Guernsey) (Amendment) Ordinance, 2013**

**THE STATES LEGISLATION SELECT COMMITTEE**, in exercise of the powers conferred on the States by sections 1 and 4 of the European Communities (Implementation) (Bailiwick of Guernsey) Law, 1994<sup>a</sup> and on the Committee by Article 66(3) of the Reform (Guernsey) Law, 1948<sup>b</sup> and all other powers enabling the States in that behalf, hereby orders:-

**Amendment of Syria (Restrictive Measures) (Guernsey) Ordinance, 2012.**

1. (1) Section 2 of the Syria (Restrictive Measures) (Guernsey) Ordinance, 2012<sup>c</sup> is amended as follows -

(a) for paragraph (c) substitute -

"(c) references to the obligation of a Member State to inform, notify, consult or present a request shall be construed as references to the obligation of the Policy Council to inform, notify, consult or present a request to one of Her Majesty's Principal Secretaries of State, and any reference to the giving or receipt of views shall be construed as the giving of views by or the receipt of views from one of Her

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<sup>a</sup> Ordres en Conseil Vol. XXXV(1), p. 65.

<sup>b</sup> Ordres en Conseil Vol. XIII, p.288; there are amendments not material to this Ordinance.

<sup>c</sup> Ordinance No. XXII of 2012.

Majesty's Principal Secretaries of State ",

(b) delete "and" where it appears at the end of paragraph (f), and

(c) for the full stop at the end of paragraph (g) substitute a comma and immediately thereafter insert the following paragraphs -

"(h) references to ports of Member States shall be construed as including any port in Guernsey, and references to a vessel flying the flag of a Member State as including a Guernsey ship and a Guernsey fishing vessel,

(i) references to a Member State in relation to the prohibition or imposition of an authorisation requirement on the export of dual-use items shall be construed as a reference to the States of Guernsey Home Department, and

(l) the inclusion of any natural or legal person, group or entity in the lists contained in any Annex to the EU Regulation shall be subject to any annulment of the EU Regulation in its application to that person group or entity by the Court of Justice of the European Union and having effect in the European Union for the time being."

**Citation.**

2. This Ordinance may be cited as the Syria (Restrictive Measures) (Guernsey) (Amendment) Ordinance, 2013.

**Commencement.**

3. This Ordinance shall come into force on the 25<sup>th</sup> November, 2013.



*ORDINANCE LAID BEFORE THE STATES*

**The North Korea (Restrictive Measures)  
(Guernsey) (Amendment) (No.2) Ordinance, 2013**

**THE STATES LEGISLATION SELECT COMMITTEE**, in exercise of the powers conferred on the States by sections 1 and 4 of the European Communities (Implementation) (Bailiwick of Guernsey) Law, 1994<sup>a</sup> and on the Committee by Article 66(3) of the Reform (Guernsey) Law, 1948<sup>b</sup> and all other powers enabling the States in that behalf, hereby orders:-

**Amendment of North Korea (Restrictive Measures) (Guernsey) Ordinance, 2007.**

1. (1) The North Korea (Restrictive Measures) (Guernsey) Ordinance, 2007<sup>c</sup> is amended as follows -

(a) in section 8 -

(i) for paragraph (c) substitute -

"(c) references to the obligation of a Member State to inform, notify, consult or present a request shall be construed as references to the obligation of the Policy Council to inform, notify, consult or present a request to one of Her Majesty's Principal Secretaries of State,

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<sup>a</sup> Ordres en Conseil Vol. XXXV(1), p. 65.

<sup>b</sup> Ordres en Conseil Vol. XIII, p.288; there are amendments not material to this Ordinance.

<sup>c</sup> Recueil d'Ordonnances Tome XXXII, p. 182; Ordinance No. XVII of 2013.

and any reference to the giving or receipt of views shall be construed as the giving of views by or the receipt of views from one of Her Majesty's Principal Secretaries of State ",

(ii) for paragraph (h) substitute -

"(h) references to ports of Member States shall be construed as including any port in Guernsey, and references to a vessel flying the flag of a Member State as including a Guernsey ship and a Guernsey fishing vessel,"

(iii) delete "and" where it appears at the end of paragraph (j), and

(iv) for the full stop at the end of paragraph (k) substitute a comma and immediately thereafter insert -

"and

(l) the inclusion of any natural or legal person, group or entity in the lists contained in any Annex to the EC Regulation shall be subject to any annulment of the EC Regulation in its application to that person group or entity by the Court of Justice of the European Union and having effect in the European Union for the time being.", and

- (b) immediately after section 8 insert the following section-

**"Designation of Financial Intelligence Service.**

8A. The Financial Intelligence Service is designated for the purpose of reporting suspicions under Article 11a.1(d) of the EU Regulation."

**Citation.**

2. This Ordinance may be cited as the North Korea (Restrictive Measures) (Guernsey) (Amendment) (No.2) Ordinance, 2013.

**Commencement.**

3. This Ordinance shall come into force on the 25<sup>th</sup> November, 2013.