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PROJET DE LOI

ENTITLED

The Supplementary Benefit (Guernsey) (Amendment) Law, 2014

THE STATES, in pursuance of their Resolution of the 7th March, 2012^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, Herm and Jethou.

Amendment of Law of 1971.

1. The Supplementary Benefit (Guernsey) Law, 1971^b (the "**Law of 1971**") is amended as follows.

2. In the Arrangement of sections -

(a) for the reference to section 1, substitute -

"1. Eligibility for a supplementary benefit",

(b) the references to sections 12, 20 and 21 are repealed,

(c) immediately after the reference to section 6, insert the following -

^a Article VI of Billet d'État No. V of 2012.

^b Ordres en Conseil Vol. XXIII, p. 26.

"6A. Medical expenses payments.

6B. Repatriation payments.",

(d) for the expressions "handicapped persons", in the references to sections 10 and 11, substitute "disabled persons", and

(e) immediately after the reference to section 15, insert the following -

"15A. Power to amend Part IV by Ordinance.

15B. General provisions as to Ordinances and regulations.".

3. In the Arrangement of sections, and every other provision of the Law of 1971, for "Authority" wherever appearing substitute "Department".

4. For section 1, substitute the following section -

"Eligibility for a supplementary benefit."

1. (1) A person, whose resources are insufficient to meet his requirements, is eligible for a supplementary benefit under and in accordance with this Law (hereinafter referred to as a "**supplementary benefit**") if -

(a) the person -

(i) is over the age of 18 years,

(ii) is no longer in full-time education,

- (iii) is ordinarily resident in Guernsey, and
 - (iv) satisfies such other, or further, conditions relating to residence in Guernsey, as the States may by Ordinance provide, and
- (b) in the case of a person who has not attained pensionable age, that person, and any relevant dependant of that person -
- (i) are in full time remunerative work, or
 - (ii) are acting in compliance with work requirements relating to them, and
- (c) in the case of a person who has attained pensionable age, any relevant dependant of that person -
- (i) is in full time remunerative work, or
 - (ii) is acting in compliance with work requirements relating to him.

(2) The Department may by regulations prescribe modifications and exceptions to, and exemptions from, subsection (1) including (without limitation) -

- (a) exceptions to subsections (1)(a)(i) and (ii),
- (b) modifications deeming a person, or any relevant dependant of a person -
 - (i) to be in full time remunerative work, or
 - (ii) to be acting in compliance with work requirements, and
- (c) exemptions from subsection (1)(b).

(3) In this section -

"full time remunerative work" shall have the meaning given by regulations of the Department,

"relevant dependant" means a dependant who has not attained pensionable age, but who is over school leaving age and no longer in full-time education, and

"work requirements" means measures determined by the Administrator for the purpose of facilitating or enabling an individual, or such class or description of individuals as the Administrator may determine, to become, or continue to be, engaged in full time remunerative work, including (without limitation) measures directing such an individual, or class or description of individuals -

- (a) to engage with work, or work-related,

activities,

(b) to attend work-focused meetings held, or organised, by the Department, and

(c) to attend a work, or training, placement.

5. For section 2, substitute the following section -

"Persons to whom the Law applies.

2. This Law applies to a person who is eligible for a supplementary benefit under section 1."

6. In section 3, subsection (3) is repealed.

7. Immediately after section 6, insert the following sections -

"Medical expenses payments.

6A. (1) The Department may make payments to meet the reasonable medical expenses of -

(a) a person to whom this Law applies, and

(b) such other category of persons as the Department may by regulations prescribe.

(2) For the purposes of this section, the Department may by regulations prescribe -

(a) the categories, or types, of medical expenses

for which payment may be made,

- (b) the amount (including the maximum amount) of any payment,
- (c) conditions subject to which payment may be made,
- (d) the duration of any payment or series of payments, and
- (e) such other matters as the Department deems necessary in order to give effect to this section.

Repatriation payments.

6B. (1) Where the Administrator is satisfied that a relevant person -

- (a) does not have a home in Guernsey, in which to live,
- (b) wishes to leave Guernsey permanently in order to take up permanent residence in another country or territory where he is lawfully entitled to reside permanently, and
- (c) does not have sufficient resources available to meet the reasonable costs of travel for the purpose of making the journey to the country or territory concerned,

the Department may, in relevant circumstances, make payments to meet the reasonable costs of the travel involved.

(2) For the purpose of this section -

"**a relevant person**" means a person who is not a qualified resident within the meaning given by section 10(2) of the Housing (Control of Occupation) Law, 1994, and

"**relevant circumstances**" means circumstances in which, or where -

- (a) a court in Guernsey, or the States of Guernsey Home Department, has recommended, or
- (b) the Administrator determines that it is appropriate and reasonable,

that a relevant person should be repatriated at public expense."

8. In section 9(1) -

- (a) for "unemployment, sickness, invalidity, maternity, industrial injury, industrial disablement or widow's benefit, guardian's allowance, child's special allowance or old age pension" substitute "any benefit, allowance or pension", and
- (b) immediately after "(hereinafter referred to as "**the**

Law of 1978")," insert "which the Department may by regulation prescribe,".

9. In section 10 -

- (a) for the expressions "handicapped person" and "handicapped persons" wherever appearing substitute the expressions "disabled person" and "disabled persons" respectively,
- (b) in subsection (2) for paragraphs (c) and (d) substitute -
 - "(c) for providing disabled persons with equipment, aids and appliances as required.", and
- (c) subsection (5) is repealed.

10. In section 11, for the expression "handicapped persons" substitute the expression "disabled persons".

11. Sections 12, 20 and 21 are repealed.

12. Immediately after section 15, insert the following sections -

"Power to amend Part IV by Ordinance.

15A. The States may by Ordinance amend -

- (a) Part IV of this Law, and
- (b) any other Part of this Law where, in the case

of that other Part, the amendment is -

- (i) necessary to give full effect to, or
- (ii) consequential upon,

any amendment made under paragraph (a).

General provisions as to Ordinances and regulations.

15B. (1) An Ordinance or regulations under this Law -

- (a) may be amended or repealed by a subsequent Ordinance or subsequent regulations, as the case may be, hereunder,
- (b) may contain such consequential, incidental, supplemental and transitional provision as may appear to be necessary or expedient, and
- (c) shall, in the case of regulations, be laid before a meeting of the States as soon as possible after being made; and if at that or the next meeting the States resolve that the regulations be annulled, the regulations shall cease to have effect but without prejudice to anything done under them or to the making of new regulations.

(2) Any power conferred by this Law to make an Ordinance or 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."

13. In section 22 -

- (a) re-number section 22 as section 22(1),
- (b) in subsection (1), as renumbered, immediately after the phrase "civil debt", insert "or by way of a

deduction in accordance with subsection (2)", and

- (c) immediately after subsection (1), as renumbered and amended, insert the following subsection -

"(2) A deduction under subsection (1) may be made from any benefit payable under or by virtue of -

- (a) this Law, or

- (b) any other Law under or by virtue of which a benefit or payment administered by the Department is made or available."

14. In sections 25(2) and 26, for "President" substitute "Minister".

15. In section 28(1) -

- (a) the definitions of "the Authority", "blind person" and "handicapped person" are repealed,

- (b) immediately after the definition of "the Court", insert the following definition -

""**the Department**" means the States of Guernsey Social Security Department;" ,

- (c) immediately after the definition of "disability", insert the following definition -

""**disabled person**"" means someone who has a physical or mental impairment that has a substantial and long term adverse effect on his ability to carry out normal day to day activities;"

(d) immediately after the definition of "matrimonial Order", insert the following definition -

""**pensionable age**"" has the same meaning as the expression has for the purposes of the Social Insurance (Guernsey) Law, 1978;"

and

(e) immediately after the definition of "school-leaving age", insert -

""**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; and".

Interpretation.

16. Any reference in this Law to an enactment is a reference thereto as from time to time amended, re-enacted (with or without modification), extended or applied.

Repeal of 2009 Ordinance.

17. The Supplementary Benefit (Classes of persons to whom the Law applies) Ordinance, 2009^c is repealed.

^c Recueil d'Ordonnances Tome XXXIII, p. 649.

Saving.

18. For the avoidance of doubt, the Supplementary Benefit (Implementation) Ordinance, 1971^d shall continue in force as if made under sections 3, 15 and 15B of the Supplementary Benefit (Guernsey) Law, 1971 as that Law has effect immediately after the commencement of this Law.

Citation.

19. This Law may be cited as the Supplementary Benefit (Guernsey) (Amendment) Law, 2014.

^d Recueil d'Ordonnances Tome XVII, p. 139.

**The Income Tax (Guernsey) (Approval of Agreements with
Costa Rica, Mauritius, the Seychelles, the United States of
America and the United Kingdom) Ordinance, 2014**

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

Approval of Agreements.

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

- (a) the Republic of Costa Rica, signed at London on the 5th March, 2014,
- (b) the Republic of Mauritius, signed at London on the 17th December, 2013,
- (c) the Republic of Seychelles, signed at London on the 27th January, 2014,
- (d) the United Kingdom of Great Britain and Northern Ireland,

^a 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) and section 75C has subsequently been amended by the Income Tax (Guernsey) (Amendment) Ordinance, 2012 (No. XVI of 2002) and the Income Tax (Approved International Agreements) (Implementation) (Guernsey) Ordinance, 2013 (Made by the Legislation Select Committee on the 25th November, 2013 and laid before the States of Deliberation on the 29th January, 2014).

contained in an exchange of letters signed at London on the 22nd October, 2013 (which amends the agreement providing for the obtaining and exchanging of information in relation to tax made between the States of Guernsey and the Government of the United Kingdom signed at London on the 20th January, 2009^b),

- (e) the United States of America, signed at London on the 13th December, 2013, and
- (f) the United States of America, contained in a Protocol signed at London on the 13th December, 2013 (which amends the agreement providing for the exchange of information relating to tax signed at Washington on the 19th September, 2002^c),

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 Costa Rica, Mauritius, the Seychelles, the United States of America and the United Kingdom) Ordinance, 2014.

Commencement.

3. This Ordinance shall come into force on the 25th June, 2014.

^b Specified for the purpose of section 75C of the Income Tax (Guernsey) Law, 1975 by Recueil d'Ordonnances Tome XXXIII p.486.

^c Specified for the purpose of section 75C of the Income Tax (Guernsey) Law, 1975 by Recueil d'Ordonnances Tome XXXI p.258.