

**IN THE STATES OF THE ISLAND OF GUERNSEY
ON THE 9th DAY OF DECEMBER, 2015**

**The States resolved as follows concerning Billet d'État No XX
dated 16th October 2015**

**EDUCATION DEPARTMENT
AND TREASURY & RESOURCES DEPARTMENT**

**TRANSFORMING EARLY YEARS EDUCATION – FUNDING OPTIONS FOR
THE INTRODUCTION OF A UNIVERSAL ENTITLEMENT TO PRE-SCHOOL
EDUCATION**

IX.- After consideration of the Policy Letter dated 7th September, 2015, of the Education Department and the Treasury and Resources Department,

1. Notwithstanding their Resolutions on Article 15 of Billet d'État X of 2014, to direct that the introduction of States-funded pre-school education shall be deferred until the 1st of January, 2017 and further to direct that it shall be funded by a combination of:

- a) reprioritising the revenue expenditure of the Committee *for* Education, Sport & Culture; and
- b) reducing family allowance by £2.40 per child per week with effect from the 1st of January, 2017, in order to reduce States' expenditure by £1,264,000, and increasing the cash limit of the Committee *for* Education, Sport & Culture by £1,264,000 from 2017 onwards; and
- c) increasing the cash limit of the Committee *for* Education, Sport & Culture by not more than £192,000 in 2017 only and by not more than £187,000 in 2018 only; and
- d) restricting entitlement to States' funded pre-school education as far as is necessary in order not to exceed the revised cash limits of the Committee *for* Education, Sport & Culture provided that such restrictions should be based on the joint, rather than the individual, income of those with parental responsibility for a child;

and to direct the Committee *for* Education, Sport and Culture to publish no later than 30 September 2016 details of: the quality assurance framework to be applied to the provision of Pre-School Education; the targeted outcomes and benefits from the introduction of States-funded Pre-School Education; and the key performance indicators to be monitored demonstrating delivery of those targeted outcomes and benefits.

2. To direct the preparation of legislation as may be necessary to give effect to their above decisions.”

ENVIRONMENT DEPARTMENT

BIODIVERSITY STRATEGY

XI.- After consideration of the Policy Letter dated 17th August, 2015, of the Environment Department,

1. To endorse the Biodiversity Strategy, included in Appendix 1 of that Policy Letter.
2. To agree that the Environment Department progress the Biodiversity Strategy by taking the lead coordinating role in preparing and delivering an Agenda for Action through the formation of a Biodiversity Partnership Group, subject to availability of funding.
3. To approve the transfer of £80,000 from the Budget Reserve to the 2016 revenue expenditure of the Environment Department and direct the Treasury and Resources Department to take account of the costs of the Biodiversity Strategy when recommending Cash Limits for the Environment Department for 2017 and subsequent years.
4. To direct the Environment Department to review existing legislation which protects wildlife and habitat and report back to the States of Deliberation on the statutory mechanisms and measures the Environment Department considers necessary to ensure the long term protection of habitat and the biodiversity it supports.
5. To place a policy obligation on all government departments and committees to ensure that they take account of the Biodiversity Strategy and to ensure that departmental operations and outputs are, as far as possible, consistent with the aims of the Strategy and wherever relevant and applicable, to take practical steps to protect and enhance biodiversity.
6. To agree to extend to Guernsey the United Kingdom's ratification of the Convention on Biological Diversity and to work with the Policy Council to take the necessary steps to achieve this.

TREASURY AND RESOURCES DEPARTMENT

**AMENDMENTS TO THE COMPULSORY ACQUISITION OF LAND (GUERNSEY)
LAW, 1949**

XIII.- After consideration of the Policy Letter dated 11th August, 2015, of the Treasury and Resources Department,

1. To agree to the proposals detailed in section 2 of that Policy Letter.
2. To direct the preparation of such legislation as may be necessary to give effect to the above decision.

J. TORODE

HER MAJESTY'S GREFFIER

**IN THE STATES OF THE ISLAND OF GUERNSEY
ON THE 10th DAY OF DECEMBER, 2015**

**The States resolved as follows concerning Billet d'État No XX
dated 16th October 2015**

TREASURY AND RESOURCES DEPARTMENT

MISCELLANEOUS AMENDMENTS TO INCOME TAX LEGISLATION

XIV.- After consideration of the Policy Letter dated 18th September, 2015, of the Treasury and Resources Department,

1. To agree that The Income Tax (Guernsey) Law, 1975, as amended, be revised and Regulations be made, as required and as follows, with all amendments to become effective from the date of enactment of the relevant Ordinance and Regulations:
 - a) in relation to the proposals relating to interim assessments set out in paragraph 2.1 of that Policy Letter:
 - (i) that the right of appeal in respect of a person who is aggrieved by an interim assessment to appeal is repealed;
 - (ii) to specify, subject to (v) below, that an interim assessment would be revised, to become a final assessment, once the relevant return had been filed, notwithstanding the absence of an appeal;
 - (iii) to permit a person served with an interim assessment to request a suspension of part or the whole of the tax charged in the interim assessment, if they consider it to be excessive, such a request to be made within thirty days of the date of issue of the assessment (or longer, at the discretion of the Director);
 - (iv) to make provision for disputes, in relation to a refusal by the Director to admit an application for deferral of payment, to be resolved by way of a hearing by the Guernsey Tax Tribunal;
 - (v) in order to deal with instances where a person, who is served with an interim assessment, fails to file a return for the relevant year within the time allowed, to permit the Director to issue the person concerned with a final assessment (including estimates, as required), against which there would be a right of appeal, but any request subsequently made for suspension of tax charged in that assessment

would be admitted only at the discretion of the Director, with no right of appeal if such application is denied.

- b) That, as set out in paragraph 2.2 of that Policy Letter, the Regulations governing the operation of the ETI Scheme be amended to require that coding notices, direction notices and other correspondence relating to the operation of the ETI Scheme, that pass between the Director and employers, should be transmitted by electronic means, unless, at his discretion, the Director agrees an alternative, in the case of any particular employer or class of employer.
- c) To reinstate, as set out in paragraph 2.3 of that Policy Letter, section 62AC of The Income Tax (Guernsey) Law, 1975, as amended, which was repealed with effect from 1st January 2013.
- d) In relation to the proposals to make payments for information set out in paragraph 2.4 of that Policy Letter to allow for reward payments to be made to a person who provides information, which aids an investigation by the Director and leads directly to the recovery of taxes which have been unpaid due to evasion of tax by another person subject to conditions within which the Director will exercise his discretion to make such a reward payment (such as the maximum payment that may be made in any one instance), to be set out in a Statement of Practice, by the Director:
 - (i) to provide that payments under the reward scheme would be taxable;
 - (ii) to indemnify the Director from any claim of breach of confidentiality, under the provisions of The Income Tax (Guernsey) Law, 1975, as amended, in connection with any aspect of the administration of the reward scheme;
 - (iii) to provide that the Director can lawfully use the information for the purposes of his functions, under The Income Tax (Guernsey) Law, 1975, as amended, and that the information received is to be confidential and only disclosable in limited circumstances (eg, for the investigation of crime or pursuant to an order of the court);
 - (iv) the operation of the scheme will be without prejudice to the other powers available to the Director (including, for example, his powers to serve an information notice under section 75B of The Income Tax (Guernsey) Law, 1975, as amended).
- e) In relation to the proposals set out in paragraph 2.5 of that Policy Letter relating to assessments issued to persons who have not been required to complete an income tax return:

- i) that the person receiving the assessment would be deemed to have made a return for that year of charge, under section 68 of The Income Tax (Guernsey) Law, 1975, as amended, containing the same sources and amounts of income, and making the same claims to personal and other allowances, reliefs and deductions as are contained in that assessment;
 - ii) that if, within thirty days of the date of the issue of the assessment, the person assessed notified the Director, in writing, of any deficiencies, errors or other irregularities contained in the assessment (“an amending notice”), the return that he or she is deemed to have made, for that year, will be further deemed to have been made in accordance with the amending notice given to the Director and so much of the assessment as remained unamended;
 - iii) that, within 30 days of receiving an amending notice, the Director would be required to issue confirmation of receipt of the amending notice;
 - iv) that the Director may then make a further assessment on the person concerned, taking into account the contents of the amending notice, if he considers it appropriate to do so.
 - v) that the confirmation of receipt of an amending notice, issued by the Director, or an amended assessment referred to in 5.5.4, will be treated as conclusive evidence, for all the purposes of The Income Tax (Guernsey) Law, 1975, as amended, that a return was made in accordance with the notice of assessment, as adjusted by the amending notice or as set out in the amended assessment (as the case may be); and
 - vi) that this provision does not in any way limit the power of the Director to make any enquiry into any aspect of a person’s income tax affairs, make any assessment, impose any penalty or make any order or direction or exercise any other relevant function that is otherwise allowed by law.
- f) As set out in paragraph 2.6 of that Policy Letter, to amend The Income Tax (Guernsey) Law, 1975, as amended, to provide that the Director may pass information, which he has received in the exercise of his official functions, to the Housing Department, for the purpose of assisting the Housing Department in fulfilling its functions under The States Housing (Rent and Rebate Scheme) (Guernsey) Regulations, 2005, The Housing (Control of Occupation) (Guernsey) Law, 1994 and The Right to Work (Limitation and Proof) (Guernsey) Law, 1990 (“the Housing Legislation”); and that the Housing Department may in turn use the information so provided for the purpose of carrying out those functions.

- g) As set out in paragraph 2.6 of that Policy Letter, amend the Housing Legislation, as defined in 1(f) above, to provide that the Housing Department may pass information, which it has received in the exercise of its official functions, to the Director, for the purpose of assisting the Director in fulfilling his functions under The Income Tax (Guernsey) Law, 1975, as amended; and that the Director may in turn use the information so provided for the purpose of carrying out those functions.
 - h) As set out in paragraph 2.6 of that Policy Letter, include within the future Population Management Law such provisions as are necessary (including but not limited to amendments to other legislation) to provide that the Population Office may pass information which it has received in the exercise of its official functions under the Population Management Law to the Director, for the purpose of assisting the Director in fulfilling his functions under The Income Tax (Guernsey) Law, 1975, as amended; that the Director may pass information which he has received in the exercise of his official functions to the Population Office, for the purpose of assisting that Office in fulfilling its functions under the future Population Management Law; and that the Population Office and the Director (as the case may be) may in turn use the information so provided for the purpose of carrying out those respective functions.
 - i) As set out in paragraph 2.7 of that Policy Letter, to amend The Income Tax (Guernsey) Law, 1975, as amended, Law to the effect that, following the issue of an additional assessment, a right of appeal exists only in relation to the additional aspects of the assessment, and not to the elements that were in previous iterations of the assessment in respect of which the appeal process has already been exhausted, or the right to appeal has otherwise expired.
 - j) As set out in paragraph 2.8 of that Policy Letter, to amend section 51(5) and section 51A(2A) of The Income Tax (Guernsey) Law, 1975, as amended, to entitle a person who is non-resident, or who is resident but not solely or principally resident, for income tax purposes, to 1/52nd of the annual amount of personal allowances to which a person who is solely or principally resident would be entitled, for each 7 days that they are in receipt of a Guernsey Old Age Pension, subject to the other provisions of those sections.
- 2) To prevent claims from two individuals in respect of the same child, it is proposed that the following additional condition must be fulfilled in order for a Charge of Child Allowance to be granted to an individual -

In order to claim a Charge of Child Allowance, an individual must be in receipt of Family Allowance in the relevant year of charge –

(a) on 1 January, or

(b) on the date on which Family Allowance is first claimed in respect of that child in the year in question,

whichever date is first relevant.

- 3) To agree that the Treasury and Resources Department be authorised to prescribe any matter relating to the Charge of Child Allowance (including, without limitation, any limitations, conditions, restrictions and qualifications) by regulation, whether to ensure that further incidences of double claims may be closed off at the time they are identified or otherwise.
- 4) For the avoidance of doubt, to agree that it is not necessary
 - a) for an individual to fulfil the condition that to claim a Charge of Child Allowance a claim to the allowance must have been made in the previous year of charge, or
 - b) for a member of a co-habiting couple with children, as a condition of electing that the whole or any unused part of his or her personal allowances shall be transferred to the co-habitee, to have made a claim to transfer personal allowances in the previous year of charge.
5. In order to ensure greater equality between all persons in the ability to claim personal and other tax allowances:
 - (a) To provide that two individuals of the same sex who have together entered into a marriage or a civil partnership shall be treated for the purposes of the Income Tax (Guernsey) Law, 1975 and any Ordinance, Regulation or Resolution under it in the same way as a husband and wife, and that references to a husband, wife or widow, a spouse, a marriage or a party to a marriage, or an individual who is married or unmarried shall be construed accordingly.
 - (b) In such cases, to agree that the income of the younger partner to the same sex marriage or civil partnership shall be treated as the income of the older partner for all of the purposes of assessment and collection of tax (including the completion of returns, unless an election is made for separate assessment), and all references to husbands and wives shall be deemed to be the older and younger partner, respectively, of the same sex marriage or civil partnership, as defined in the new proposed section 47AA of the Income Tax (Guernsey) Law, 1975.

- (c) To agree that personal allowances may be transferred between same sex co-habiting couples with children, where the couple are recipients of a Family Allowance, in the same manner as between co-habiting couples of the opposite sex laid down in the proviso to paragraph 6(2)(c) of the second schedule to proposition 28 of the States' resolution of the 29th October 2015 on Billet XIX of 2015, provided that all other conditions in respect of the eligibility to elect to make such transfers are (subject to any necessary modifications) satisfied.
 - (d) To agree that the above decisions shall have effect from 1 January 2017.
 - (e) To direct the preparation of such legislation as may be necessary.
6. To agree that paragraph 7(4) of the second schedule to proposition 28 of the States' resolution of the 29th October on Billet XIX of 2015 shall (without prejudice to proposition 5 above) have effect as if the words "or couple who have entered into a civil partnership" were deleted.

REQUÊTE

BOWEL CANCER SCREENING

XV:- After consideration of the Requête dated 7th September, 2015, signed by Deputy M. P. J. Hadley and six other Members of the States,

1. To offer bowel cancer screening using a flexible sigmoidoscope to all Guernsey residents as they become 60 years of age and 65 years of age.
2. To offer bowel cancer screening using a flexible sigmoidoscope to any Guernsey resident who is between the age of 60 and 65 years of age who has not been screened.
3. To offer screening for bowel cancer using a flexible sigmoidoscope to any Guernsey resident who has a familial history of bowel cancer, as defined by the British Society of Gastroenterology.

J TORODE

HER MAJESTY'S GREFFIER

