

## ISLAND OF SARK

EXTRAORDINARY MEETING of the CHIEF PLEAS to be held on  
THURSDAY 19th November 2020 at 7.00 PM in the ASSEMBLY ROOM

### AGENDA

1. Matters Arising from the Extraordinary Meeting held on the 25th August 2020 and the resumed Meeting held on the 27th August 2020.
2. Matters Arising from the Michaelmas Meeting held on the 30th September 2020.
3. Questions Not Related to the Business of the Day
4. To CONSIDER a Report with Proposition from the POLICY and FINANCE COMMITTEE entitled **“Changes to the Real Property (Transfer Tax, Charging and Related Provisions) (Sark) Law, 2007 Relating to Property Tax”** and to APPROVE the Projet de Loi entitled **“The Real Property (Transfer Tax, Charging and Related Provisions) (Sark) (Amendment) Law, 2020”** (copies enclosed).
5. To CONSIDER a Report with Propositions from the POLICY and FINANCE COMMITTEE entitled **“Evidence in Civil Proceedings”** and to APPROVE the Ordinances entitled **“The Evidence in Civil Proceedings (Sark) Law 2019 (Commencement) Ordinance, 2020”** and **“The Live-Link Evidence in Civil Proceeding (Sark) Ordinance, 2020”** (copies enclosed).
6. To CONSIDER a Report with Propositions from the LAND REFORM (SPECIAL) COMMITTEE entitled **“Land Reform”** and to APPROVE the Ordinances entitled **“The Land Reform (Miscellaneous Provisions) (Sark) Ordinance 2020”**, **“The Leasehold Reform (Miscellaneous Provisions) (Sark) Law 2019 (Commencement) Ordinance 2020”**, **“The Evictions (Stay of Execution) (Sark) Law 2019 (Commencement) Ordinance 2020”**, **“The Land Reform (Sark) Law 2019 (Commencement) Ordinance 2020”** and **“the Real Property (Transfer Tax, Charging and Related Provisions) (Sark) (Amendment) Law 2019 (Commencement) Ordinance, 2020”** (copies enclosed).
7. To CONSIDER a Report with Proposition from the DOUZAINÉ entitled **“Electric Bicycle Licence & Fees”** and to APPROVE the Ordinance entitled **“The Motor Vehicles (Sark) Law, 2013 (Amendment) Ordinance, 2020”** (copies enclosed).
8. To CONSIDER a Report with Proposition from the DOUZAINÉ entitled **“Horse, Dog & Bicycle Taxes”** and to APPROVE the Ordinance entitled **“The Financial Provisions (Variation of Rates) (Sark) Ordinance, 2020”** (copies enclosed).

9. To CONSIDER a Report with Proposition from the DOUZAINÉ entitled **"Carriage Driving Licences"** (copy enclosed).
10. To CONSIDER a Report with Proposition from the DOUZAINÉ entitled **"Island Burials"** (copy enclosed).
11. To CONSIDER a Report with Proposition from the DOUZAINÉ entitled **"Tractor Vehicle & Driver and Electric Bicycle Fees"** (copy enclosed).
12. To CONSIDER a Report with Propositions from the POLICY and FINANCE COMMITTEE entitled **"2021 Budget and Taxation Report"** and to APPROVE the Ordinance entitled **"The Direct Taxes for 2021 (Sark) Ordinance, 2020"** (copies enclosed).
13. To CONSIDER a Report with Proposition from the POLICY and FINANCE COMMITTEE entitled **"Review of Reporting Accountant Role"** (copy enclosed).
14. COMMITTEE ELECTIONS: To Elect Conseillers to Committees as required: Douzaine – 1 x Conseiller

26th October 2020

Lt Col RJ Guille MBE  
Speaker of Chief Pleas

## **REGULATIONS LAID BEFORE**

**The Emergency Powers (Coronavirus) (General Provision)  
(Bailiwick of Guernsey) (No. 7) Regulations, 2020**  
(Came into operation on 3rd October 2020)

### **NOTES:**

1. This meeting has been requested by the Policy and Finance Committee and summoned under The Reform (Sark) Law, 2008, Section 32 (2) (b) "by the Speaker, with the consent of the Seigneur."
2. Anyone wishing to see any of the Reports and Supporting Papers may do so at the Committee Offices, Monday to Friday, 11 am to 3 pm; copies may be obtained from the Committee Office. The Agenda, Reports and Supporting Papers may also be seen on the Sark Government Website at: [www.sarkgov.co.uk](http://www.sarkgov.co.uk)

**POLICY & FINANCE COMMITTEE**

Report with proposition to Extraordinary Chief Pleas, 19<sup>th</sup> November 2020

**CHANGES TO THE REAL PROPERTY (TRANSFER TAX,  
CHARGING AND RELATED PROVISIONS) (SARK) LAW 2007  
RELATING TO PROPERTY TRANSFER TAX.**

At the Christmas Chief Pleas meeting in 2016 the Assembly resolved to make amendments to the legislation:

1. To the effect that the length of the relevant lease would be clarified, with the removal of the exemption for leases of less than 20 years.
2. With the removal of the adjusted value so that the first £50,000 would no longer be excluded from taxation and the entirety of the consideration will be taxable.
3. Further that leases of a fixed term where the only consideration passing is the payment of rent will in future be liable to property transfer tax.

There has been a delay in bringing forward the necessary legislation, but this is now attached. During the drafting process it was noted that the effect of paragraph 1 was unclear. For the purposes of clarification, it is not intended that a lease of less than 20 years' duration should be a long leasehold interest within the meaning of the Real Property (Transfer Tax, Charging and Related Provisions) (Sark) Law, 2007 and thus chargeable to property transfer tax. What is proposed, as set out in the attached Projet de Loi, is that a relevant transaction in respect of a lease will only attract property transfer tax if the lease is for a term certain of 20 years or more (or an aggregate of 20 years or more where there is an option to renew) at the time when the lease is granted. Property transfer tax will then be payable on any relevant transaction during the term of lease until the lease has less than 2 years left to run.

**Proposition:-**

**That Chief Pleas approves the Projet de Loi entitled, 'The Real Property (Transfer Tax, Charging and Related Provisions) (Sark) (Amendment) Law, 2020.**

**Conseiller Peter La Trobe-Bateman  
Chairman, Policy & Finance Committee**

# PROJET DE LOI

ENTITLED

## **The Real Property (Transfer Tax, Charging and Related Provisions) (Amendment) (Sark) Law, 2020**

THE CHIEF PLEAS OF SARK, in pursuance of their Resolutions of the 20<sup>th</sup> January, 2016 and the 19<sup>th</sup> November, 2020, have approved the following provisions which, subject to the Sanction of Her Most Excellent Majesty in Council, shall have force of law in Sark.

### **Amendment of 2007 Law.**

1. The Real Property (Transfer Tax, Charging and Related Provisions) (Sark) Law, 2007<sup>a</sup> ("**the Law**") is amended as follows.

2. In section 1(2) of the Law, in the definition of "**long leasehold interest**" -

- (a) for "a lease for a term certain" substitute "a lease granted, at its inception, for a term certain", and
- (b) delete "but does not include a lease for which the principal consideration moving from the tenant is

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<sup>a</sup> Order in Council No. VI of 2008; amended by No. XXIII of 2010; No. VI of 2020.

payment of a periodic rent at intervals of one year or less,".

3. In section 3 of the Law –

(a) for subsections (1) and (2) substitute –

"(1) Property transfer tax is payable in respect of every relevant property transaction (subject to subsection (1A)) at the rate of 4% of the value of that transaction.

(1A) Property transfer tax is not payable in respect of a long leasehold interest in real property which (having regard to any option to renew) has less than two years left to run.

(2) The value of a relevant property transaction is the total consideration (in money or money's worth) which has been paid or is payable by any party in accordance with its terms in respect of the grant or transfer concerned.

(2A) For the purposes of this Law, the total consideration payable in respect of the grant or transfer of a long leasehold interest in real property includes the total amount of any periodic rent payable during the term of the lease, or during the aggregate of two or more successive terms where the lease is renewable at the option of the tenant."

**Citation.**

4. This Law may be cited as the Real Property (Transfer Tax, Charging and Related Provisions) (Amendment) (Sark) Law, 2020.

**Commencement.**

5. This Law shall come into force on the day of its registration on the records of Sark.

**POLICY & FINANCE COMMITTEE**

**Report with propositions to Extraordinary Chief Pleas, 19<sup>th</sup> November 2020**

**EVIDENCE IN CIVIL PROCEEDINGS**

The Evidence in Civil Proceedings (Guernsey & Alderney) Law 2009 was amended, with effect from 28<sup>th</sup> April 2011, and the rules of evidence in civil proceedings, principally the rule in respect of hearsay evidence was to update Guernsey & Alderney law in line with developments in English Law.

The Projet de Loi which enables the Court of the Seneschal to have access to the same rules of evidence enjoyed by other jurisdictions; that an Order in Council in similar terms to the 2009 Law, and subsequently subordinate legislation similar to the Ordinance and Rules of Court referred to should be enacted in Sark, was approved by Chief Pleas at the Extraordinary meeting held on 17<sup>th</sup> December 2019.

Therefore, the Policy & Finance Committee is taking the next step of seeking the approval of Chief Pleas to 'The Evidence in Civil Proceedings (Sark) Law, 2019 (Commencement) Ordinance' and 'The Live – Link Evidence in Civil Proceedings (Sark) Ordinance, 2020.' Both documents are enclosed with this report.

**Proposition 1: –**

**That Chief Pleas approves the Ordinance entitled The Evidence in Civil Proceedings (Sark) Law, 2019 (Commencement) Ordinance, 2020.**

**Proposition 2: –**

**That Chief Pleas approves the Ordinance entitled The Live – Link Evidence in Civil Proceedings (Sark) Ordinance, 2020**

**Peter La Trobe-Bateman  
Chairman, Policy & Finance Committee**

# **The Evidence in Civil Proceedings (Sark) Law, 2019**

## **(Commencement) Ordinance, 2020**

**THE CHIEF PLEAS OF SARK**, in exercise of the powers conferred upon them by section 26 of the Evidence in Civil Proceedings (Sark) Law, 2019<sup>a</sup>, and all other powers enabling them in that behalf, hereby order:-

### **Commencement of Law.**

1. The Evidence in Civil Proceedings (Sark) Law, 2019 shall come into force on 19<sup>th</sup> November, 2020.

### **Citation.**

2. This Ordinance may be cited as the Evidence in Civil Proceedings (Sark) Law, 2019 (Commencement) Ordinance, 2020.

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<sup>a</sup> Order in Council No. XII of 2020.



# **The Live-Link Evidence in Civil Proceedings (Sark)**

## **Ordinance, 2020**

**THE CHIEF PLEAS OF SARK**, in pursuance of their Resolution of the 1<sup>st</sup> May, 2019, and in exercise of the powers conferred upon them by section 22 of the Evidence in Civil Proceedings (Sark) Law, 2019<sup>a</sup>, and all other powers enabling them in that behalf, hereby order:-

### **Making and effect of live-link evidence direction in civil proceedings, etc.**

1. (1) In civil proceedings before the Court of the Seneschal ("**the Court**"), the Court may give a direction (a "**live-link evidence direction**") that any specified witness in those proceedings, including a party to the proceedings, is to give evidence from a location other than the courtroom (the "**remote location**") if the Court is satisfied (having regard to any ancillary requirements which might be attached under subsection (5)) that the conditions set out in subsection (2) are fulfilled.

(2) Those conditions are that –

- (a) the parties have been afforded the opportunity to make representations to the Court,
- (b) all necessary equipment is or will be in place, and all necessary arrangements have been or will be made, so that –
  - (i) the witness can (subject to subsection (3)) be clearly seen and heard by the Court, the Greffier,

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<sup>a</sup> Order in Council No. XII of 2020.

each of the parties and counsel for each of the parties, and

(ii) the Court, each of the parties and counsel for each of the parties can (subject to subsection (3)) be clearly seen and heard by the witness, and

(c) it is in the interests of justice that a live-link evidence direction should be given.

(3) The conditions in subsection (2)(b) do not prevent the Court from making any order which it might otherwise make for the purpose of screening or obscuring a party from the view of, or otherwise affording protection to, a vulnerable witness.

(4) For the avoidance of doubt, any party may apply to the Court for a live-link evidence direction, but the Court may also give such a direction (subject to subsection (2)(a)) of its own motion.

(5) The Court may attach ancillary requirements to a live-link evidence direction, when making the direction or subsequently, and may subsequently alter any such requirements or revoke the direction.

(6) The reference to ancillary requirements in subsection (5) includes –

(a) requiring any party, in addition to paying the appropriate fees under any relevant rules of court, at that party's expense to –

(i) identify and secure access to an appropriate remote location,

(ii) ensure that all necessary equipment is in place and that all necessary arrangements have been made to satisfy the Court that the conditions set out in subsection (2)(b) are fulfilled,

(b) orders as to the payment of costs, including orders in respect of wasted costs if a party fails to comply with such ancillary requirements.

(7) If, having considered representations of the parties to any civil proceedings in accordance with subsection (2)(a), the Court is satisfied as mentioned in subsection (1) but –

(a) one or more of the parties continues to oppose the giving of a live-link evidence direction, and

(b) in the opinion of the Court, the interests of justice can equally be achieved by an order under this subsection,

the, instead of giving the direction, the Court may direct that the full costs incurred in connection with the attendance of the witness concerned in the courtroom are to be paid, in any event, by that party or those parties.

(8) In subsection (1), "**specified**" means individually identified in, or identifiable by reference to a description of a person set out in, a live-link evidence direction.

**Effect of live-link evidence direction in civil proceedings.**

2. (1) A witness who gives evidence in civil proceedings pursuant to a live-link evidence direction is deemed for all purposes to be physically present in the accustomed place from which witnesses give evidence in the courtroom where those proceedings are being conducted.

(2) A person who is to give, or who has given, evidence in civil proceedings pursuant to a live-link evidence direction is deemed for all purposes to be a person who is to be, or who has been, physically present as described in subsection (1).

(3) Accordingly, and without limiting the generality of subsections (1) and (2) –

- (a) the Court has the like powers for securing the attendance of the witness at the remote location specified in the live-link evidence direction (if within the Court's jurisdiction) as it has for securing the attendance of a witness at the courtroom,
- (b) the Court may take the evidence of the witness on oath or affirmation,
- (c) the witness may produce any document or article which is in fact present in the courtroom by identifying it from the remote location; but the Court may also receive in evidence an image, transmitted to the courtroom from the remote location, of any document or article identified there by the witness,
- (d) the witness cannot be compelled to answer any question, nor to produce any document or article, which the witness could not be compelled to answer or produce as a witness physically present in the courtroom,
- (e) every immunity or privilege (for example, as respects the law of defamation) which would attach to a statement made by a witness physically present in the

courtroom similarly attaches to any statement made by a witness at the remote location (even if the remote location is beyond the Court's jurisdiction), but equally

- (f) every liability (for example, as respects contempt of court or perjury) which may arise out of any statement made or thing done or omitted by a witness physically present in the courtroom, may similarly arise out of any statement made or thing done or omitted by a witness at the remote location (even if the remote location is beyond the Court's jurisdiction).

#### **Interpretation.**

- 3. In this Ordinance, unless the context otherwise requires -

**"civil proceedings"** has the meaning given in the Evidence in Civil Proceedings (Sark) Law, 2019,

**"live-link evidence direction"** means a direction given under section 1(1),

**"remote location"** means a location other than the courtroom, which may, however, be within the same building as the courtroom, elsewhere within the Bailiwick of Guernsey, or anywhere else in the world, and

**"witness"** includes an expert witness, a witness as to fact, and any other person called upon by a party or by the Court to provide any information or opinion which may be relevant to the determination of any issue before the Court at any stage of proceedings.

#### **Extent.**

- 4. This Ordinance has effect in Sark.

**Citation.**

5. This Ordinance may be cited as the Live-Link Evidence in Civil Proceedings (Sark) Ordinance, 2020.

**Commencement.**

6. This Ordinance shall come into force on the date on which the Evidence in Civil Proceedings (Sark) Law, 2020 comes into force.

**LAND REFORM (SPECIAL) COMMITTEE**

**Report with propositions to Extraordinary Chief Pleas, 19<sup>th</sup> November 2020**

**LAND REFORM**

As envisaged at the Michaelmas meeting on 30<sup>th</sup> September 2020, St James Chambers together with the committee special adviser have been drafting the necessary detailed provisions to enable divisibility and charging of real, and deemed real, property on Sark. The results of their detailed considerations are evidenced in the attached Ordinance entitled The Land Reform (Miscellaneous Provisions) (Sark) Ordinance 2020 (LRMP).

A number of comments on the contents of the Michaelmas paper were received by the committee and these were passed on to the lawyers so that appropriate aspects might be included in the drafting of the Ordinance.

The LRMP sets out the detailed provisions which will need to be followed in order for Real Property to be divided and mortgaged, without prescribing the precise details which will be for agreement between the purchaser and vendor. It should be noted that the Ordinance contemplates divisibility by Will following a death as well as lifetime transactions. Also included in the Ordinance are the detailed steps to be required if a mortgage is to be raised on a leasehold property, to bring it within the classification of Real Property but this election, at the leaseholders option, is only valid for the purpose of charging.

Fees which will be payable for the registration of charges are to be set by Policy and Finance.

In addition the legal team have drafted a number of commencement ordinances and these are attached to this paper and are presented for approval by Chief Pleas. These commencement ordinances call for no further comment or explanation save only to highlight that the LRMP (as above) The Real Property (Transfer Tax, Charging and Related Provisions) (Sark) (Amendment) Law 2019 and The Land Reform (Sark) Law 2019 will commence on 1<sup>st</sup> February 2021 whilst The Leasehold Reform (Miscellaneous Provisions ) (Sark) Law 2019 and The Evictions (Stay of Execution) (Sark) Law 2019 will commence tomorrow if passed today. The delay in the implementation of the former package of measures is to enable the systems to be established in the Court and the Registry to process and record the transactions.

The measures presented herewith concludes one part of the evolutionary process, save only for the matters of a Sark specific Saisie amendment to the 1952 Bailiwick wide Order of the Royal Court, and the establishment of the Leasehold Disputes Tribunal, where this will be subsumed into the general review of the Tribunal system on the Island.

The Special Committee wish to acknowledge the enormous input and help received from Crown Advocate Victoria Ogier and Advocate Nik van Leuven in the compilation of the necessary documents.

**Proposition 1: - That Chief Pleas approve The Land Reform (Miscellaneous Provisions) (Sark) Ordinance 2020**

**Proposition 2: - That Chief Pleas approve The Leasehold Reform (Miscellaneous Provisions) (Sark) Law 2019 (Commencement) Ordinance 2020.**

**Proposition 3: - That Chief Pleas approve The Evictions (Stay of Execution)(Sark) Law 2019 (Commencement) Ordinance 2020**

**Proposition 4: - That Chief Pleas approve The Land Reform (Sark) Law 2019 (Commencement) Ordinance 2020.**

**Proposition 5: - That Chief Please approve the Real Property (Transfer Tax, Charging and Related Provisions) (Sark) (Amendment) Law 2019 (Commencement) Ordinance, 2020**

**Conseiller William Raymond  
Chairman, Land Reform (Special) Committee**



# **The Land Reform (Miscellaneous Provisions) (Sark)**

## **Ordinance, 2020**

### ARRANGEMENT OF SECTIONS

#### PART I DIVISION OF REAL PROPERTY

1. Identification of boundaries.

#### PART II CHARGING OF INTERESTS IN REAL PROPERTY

2. Register of charges.
3. Registration of charges.
4. Priority of charges.
5. Cancellation of charges.
6. Interpretation of Part II.

#### PART III CHARGING OF CHARGEABLE LEASEHOLD INTERESTS

7. Charging of chargeable leasehold interests to be lawful.
8. Election by tenant.
9. Register of chargeable leasehold interests.
10. Registration of election.
11. Effect of registration.
12. Duration of registration.
13. Searches of register.
14. Interpretation of Part III.

#### PART IV GENERAL AND MISCELLANEOUS

15. Rectification of errors in register.
16. Savings.
17. Protection of Greffier.
18. Fees.
19. Rules of Court.
20. General interpretation.
21. Citation.
22. Commencement.

# **The Land Reform (Miscellaneous Provisions) (Sark)**

## **Ordinance, 2020**

THE CHIEF PLEAS OF SARK, in pursuance of their Resolutions of the 11<sup>th</sup> April, 2018 and 30<sup>th</sup> September, 2020, and in exercise of the powers conferred on them by sections 1(2) and 2(3) of the Land Reform (Sark) Law, 2019<sup>a</sup> and section 11 of the Real Property (Transfer Tax, Charging and Related Provisions) (Sark) Law, 2007<sup>b</sup>, and all other powers enabling them in that behalf, hereby order:-

### PART I

#### DIVISION OF REAL PROPERTY

##### **Identification of boundaries.**

1. (1) Where it is intended to divide a parcel of real property from another parcel of real property ("**division**"), by transaction *inter vivos* or by will, the following provisions shall have effect.

(2) Where a division is effected by transaction *inter vivos*, the conveyance documenting the transaction must –

- (a) clearly identify, by reference to physical features which are, or are intended to be, permanently fixed, or to GPS co-ordinates, the boundaries between the parcel of the

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<sup>a</sup> Order in Council No. VII of 2020.

<sup>b</sup> Order in Council No. VI of 2008; amended by No. XXIII of 2010; No. VI of 2020.

real property which is being conveyed, and the parcel which is being retained, and must, where reasonably practicable, attribute ownership to any physical features referred to, and

- (b) have annexed a plan showing the boundaries referred to in paragraph (a), with measurements and GPS co-ordinates, as the case may be, shown for the purpose of limitation.

(3) Where a division is intended to be effected testamentarily, the will, in identifying and limiting the parcel to be detached, must comply, so far as may be reasonably practicable, with subsection (2).

(4) A conveyance documenting a division shall not be registered unless –

- (a) the requirements of subsection (2) have been fulfilled, and
- (b) it has been consented to by the parties before the Court.

(5) A will effecting a division shall not be registered unless –

- (a) the requirements of subsection (3) have been fulfilled, or
- (b) the Court has made an order under subsection (7).

(6) For the purposes of subsections (4) and (5), the Greffier is not concerned, in the absence of any manifest error, to enquire into the accuracy of the identification or limitation of the respective parcels of real property resulting from the division.

(7) The Court may, on the application of a person who is a beneficiary under a will the intended effect of which is a division of real property, or of the person's successor in title, or (with leave of the Court) of any other interested person, may make such order as it thinks fit in relation to the fulfilment of the requirements of subsection (3), including (without limitation) requiring the beneficiary, or the successor in title of the beneficiary, or the interested person, to lodge at the Greffe, upon registration of the will or otherwise, such documents or information as the Court may direct in order to fulfil those requirements so far as may be reasonably practicable.

(8) The Court may, on the application of -

- (a) the parties to a conveyance documenting a transaction under subsection (2), or their respective successors in title,
- (b) a person who is a beneficiary under a will the intended effect of which is a division of real property, or the person's successor in title, or
- (c) with leave of the Court, any other interested person,

make such order as it thinks fit, including (without limitation) an order requiring the party or parties to the application to execute such document of rectification, or to do or cause to be done any act or thing, as the Court may deem necessary or expedient to fulfil the true intention of the parties to the conveyance by which the division was documented, or the testator of the will by which the division was effected, and to lodge at the Greffe such documents or information as the Court may direct in order to fulfil such intention, so far as may be reasonably practicable.

(9) Any physical features to which ownership is not attributed in the conveyance or will in accordance with subsection (2) or (3), as the case may be, shall be deemed to be in party ownership.

(10) Where the boundary features of a parcel of real property divided pursuant to subsection (2) or (3) alter (except as to extent or limitation) in any material particular, a document evidencing a subsequent transaction of, or relating to, the said parcel must identify the new boundary features and (so far as may be applicable) a new plan shall be annexed to the document.

(11) For the purpose of this section –

"**GPS co-ordinates**" means the Global Positioning System co-ordinates of the survey grid for the Island of Sark, and

"**will**" includes testamentary disposition.

## PART II

### CHARGING OF INTERESTS IN REAL PROPERTY

#### **Register of charges.**

2. (1) The Greffier must establish and maintain a register, which shall be called the "Livre des Obligations et Actes Enregistrés" ("**Charges Register**") and shall be in such form as the Greffier shall from time to time by Practice Direction determine, of charges of interests in real property.

(2) The Greffier must, on the application of any person and payment of the prescribed fee –

(a) permit the person to inspect the Charges Register at any reasonable time during normal working hours, and

- (b) supply to such person a copy of any entry, whether certified or otherwise, in the Charges Register.

**Registration of charges.**

3. (1) A charge of an interest in real property may be entered in the Charges Register ("**registered charge**") by the Greffier pursuant to –

- (a) a written document, confirmed and ratified by a person ("**the debtor**") before the Court, whereby –
  - (i) the debtor, whether alone or jointly with another person, is or may become liable (whether as principal, surety or otherwise) to another person ("**the creditor**"), and
  - (ii) the debtor's liability under or pursuant to the obligation is secured by the debtor by way of charge to the creditor over such parcels of the real property of the debtor as must be specified and particularised in the document, or
- (b) a person ("**judgment creditor**"), having obtained judgment in the Court ("**judgment**") in any proceedings against another person ("**judgment debtor**"), causing the Greffier to register the judgment in the Charges Register, such judgment, when registered, to operate as a charge secured –
  - (i) on all the real property owned by the judgment debtor on the date of registration, or

(ii) on the application of the judgment debtor or, with leave of the Court, of any other person, on such of the said real property of the judgment debtor as the Court shall prescribe, having regard in particular (without limitation) to the amount of the judgment debt and to the circumstances of the judgment debtor, including the extent or amount of the real property of the judgment debtor.

(3) For the avoidance of doubt, where a judgment debtor acquires real property after the date of registration of a judgment pursuant to subsection (2)(b), such after-acquired property will not be charged by the prior registration but will only be charged by the judgment creditor causing the judgment to be registered as a charge secured over the after-acquired real property.

(4) The Charges Register must, in respect of each registered charge under subsection (1)(a), contain the following particulars –

- (a) the date on which the charge was registered,
- (b) the name and address of the person in whose favour the charge is registered and of the person whose real property is charged,
- (c) a description specifying and particularising the real property charged as referred to in subsection (1)(a)(ii),
- (d) the date of and parties to the instrument (if any) creating the charge or (where the charge was not created by an instrument) particulars sufficient to identify the charge, and

(e) the maximum sum secured by the charge.

(5) For the purposes of subsection (1)(a), any charge by which a debtor attempts or purports to charge all the real property of the debtor without specifying and particularising the parcels of real property to be charged shall be void and of no effect but without prejudice to the validity or enforceability of the obligation intended to be secured by the charge.

(6) The Charges Register must, in respect of each registered charge under subsection (1)(b), contain the following particulars –

- (a) a copy of the judgment giving rise to the judgment debt, including the date of the judgment,
- (b) the amount of the judgment debt or, if that is not set out in the judgment, the amount by which the judgment debtor is indebted to the judgment creditor pursuant to the judgment at the date of registration,
- (c) if the judgment does not set out details of the obligation giving rise to the judgment, such additional documents and information which are in the public domain, as the Court, on the application of any interested person, may determine, so as to give effective notice to third parties of the obligation giving rise to the registration, and
- (d) any order of the Court made pursuant to paragraph (c).

**Priority of charges.**

4. (1) Subject to subsections (2) and (3), priority between registered charges affecting the same real property is determined by the order of registration.



(2) Subject to subsection (3), charges registered on the same day have equal priority.

(3) As between charges registered on the same day, the respective creditors may agree priority, provided that such agreed priority shall not be effective unless noted by the Greffier on the Charges Register pursuant to a joint application by the creditors.

**Cancellation of charges.**

5. (1) An entry relating to a registered charge, or a part thereof, may be cancelled by the Greffier –

(a) on the application of –

(i) the person in whose favour the charge is registered, or

(ii) a person whom the Greffier is satisfied has authority to apply for such cancellation,

where the Greffier is satisfied that the application has been properly made, or

(b) on the authority of an order of the Court.

(2) Where an application or order of the Court relates to –

(a) the whole of an entry, the Greffier must remove the reference to the registered charge,

(b) part only of an entry, the Greffier must note on the Charges Register the effect of the cancellation.

## **Interpretation of Part II.**

6. In this Part, "**registered charge**" has the meaning given in section 3(1).

## PART III

### CHARGING OF CHARGEABLE LEASEHOLD INTERESTS

## **Charging of chargeable leasehold interests to be lawful.**

7. (1) It shall be lawful to charge any chargeable leasehold interest if it is deemed to be real property for that purpose in accordance with this Part.

(2) For the purposes of this Part, "**chargeable leasehold interest**" means a lease granted, at its inception -

- (a) for a term certain of 20 years or more, or
- (b) for a term certain of a period shorter than 20 years but which may be renewed at the option of the tenant so that the aggregate of two or more successive terms may be a period of 20 years or more.

(3) For the avoidance of doubt, it is immaterial, for the purpose of subsection (2) -

- (a) how many years of the term of the lease are left to run, and
- (b) whether the option referred to in subsection (2)(b) has been exercised.

## **Election by tenant.**

8. (1) A chargeable leasehold interest shall, if the tenant so elects, and subject to registration of such election under section 10, be deemed to be real property

for the purpose of eligibility to be charged as an interest in real property under Part II.

(2) A tenant must give the landlord notice in writing of the tenant's intention to make an election under subsection (1).

(3) Any covenant or provision in any lease or any agreement for a lease, or in any agreement or arrangement relating to the grant, renewal or assignment of, or sub-letting under, a lease which prevents or restricts, or attempts or purports to prevent or restrict, a person from exercising the right to elect under subsection (1), or from exercising such right without the consent of the landlord or any other person, or which purports to qualify or limit that right, shall be void and of no effect.

**Register of chargeable leasehold interests.**

9. The Greffier must establish and maintain a register of chargeable leasehold interests ("**Chargeable Leasehold Interests Register**") in respect of which an election by the tenant under section 8 is in force.

**Registration of election.**

10. (1) An application for registration of an election under section 8 shall be made by the tenant to the Greffier in such form as the Greffier may determine, and such application must be accompanied by -

- (a) a copy of the notice in writing under section 8(2),
- (b) the original lease, or a certified true copy thereof,
- (c) any additional document or documents whereby the chargeable leasehold interest became vested in the applicant, or certified copies thereof,

- (d) a statement identifying the owner of the real property subject to the chargeable leasehold interest, and the date and means by which the owner acquired the said real property,
- (e) where the terms of the lease include a covenant on the part of the tenant not to charge the demised premises or any part thereof, or any interest therein, or not to charge the said premises without the consent of the landlord or some other person (or in words of like effect or purport) –
  - (i) evidence of the consent of the landlord or other person, or
  - (ii) an order of the Court pursuant to section 5(2) of the Leasehold Reform (Miscellaneous Provisions) (Sark) Law, 2019<sup>c</sup> the effect of which is to dispense with the requirement for the consent of the landlord or other person, or
- (f) any other document or information relevant to the application so as to give effective notice to third parties of the interest of the tenant in the chargeable leasehold interest.

(2) Where a tenant is unable to produce an original or certified copy of a document referred to in subsection (1)(b) or (c), the Court may, if it is satisfied that

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<sup>c</sup> Order in Council No. X of 2020.

a copy of such document is authentic, order that such copy may be produced in satisfaction of the requirement in the said subsection (1).

(3) If the Greffier is satisfied that there is no reason why the application for registration should not be granted, the Greffier must –

- (a) enter on the Chargeable Leasehold Interests Register –
  - (i) the date on which the election under section 8 was registered,
  - (ii) the name and address of the tenant, the landlord and, if different, the owner of the real property subject to the chargeable leasehold interest,
  - (iii) a description sufficient clearly to identify the real property subject to the chargeable leasehold interest, and
- (b) file and retain copies of the documents referred to in subsection (1).

**Effect of registration.**

11. For the avoidance of doubt, a chargeable leasehold interest which is deemed to be real property under this Part shall be deemed to be real property for the purposes of –

- (a) eligibility to be charged as an interest in real property under Part II, and

- (b) the Saisie Procedure (Simplification) (Bailiwick) Order, 1952<sup>d</sup> or any other enactment of the Chief Pleas relating to enforcement of judgments,

but shall not be deemed to be real property for any other purpose.

**Duration of registration.**

12. (1) Subject to the provisions of this section, a registration under section 10 shall be valid until –

- (a) subject to subsection (2), it is cancelled by the Greffier on the application of the tenant, or
- (b) the chargeable leasehold interest is assigned, sub-let or otherwise disposed of by the tenant upon whose application the registration was effected.

(2) A registration under section 10 may not be cancelled under subsection (1)(a) at any time when a charge in respect of the chargeable leasehold interest is registered in the Charges Register under section 2.

(3) For the purpose of subsection (1)(b), it is the duty of a tenant to notify the Greffier of any assignment, sub-letting or other material change in the nature or extent of the interest of the tenant in the chargeable leasehold interest.

(4) Upon the death of a tenant whose chargeable leasehold interest is the subject of an election which is registered under section 10, the registration shall continue and shall be binding on the tenant's personal representative until such registration is cancelled or otherwise terminated in accordance with this section.

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<sup>d</sup> Order of the Royal Court No. III of 1952; amended by No. XIV of 1989.

(5) For the purposes of subsection (4), "**personal representative**" means an executor, original or by representation, or an administrator for the time being of the personal estate of the tenant.

**Searches of register.**

13. The Greffier must, on the application of any person and payment of the prescribed fee, at any reasonable time during normal working hours –

- (a) permit the person to inspect the Chargeable Leasehold Interests Register,
- (b) in respect of any entry in that register, to make available for such inspection the documents referred to in section 10(1), and
- (c) supply a copy, whether certified or otherwise, of any entry, and of the documents referred to in section 10(1), to such person.

**Interpretation of Part III.**

14. In this Part, unless the context otherwise requires –

"**chargeable leasehold interest**" has the meaning given in section 7(2),

"**demised premises**" means premises which are subject to a lease,

"**landlord**", in relation to a chargeable leasehold interest, means the person who for the time being is immediately entitled to the reversion expectant on the term of the lease, and includes any person deriving title under the landlord,

"**lease**" includes a sub-lease, and any agreement or arrangement by which a landlord grants possession or occupation of real property,

"tenant" means any person for the time being entitled to possess or occupy the demised premises pursuant to a lease which qualifies as a chargeable leasehold interest under section 7(2), and includes a sub-tenant.

PART IV  
GENERAL AND MISCELLANEOUS

**Rectification of errors in register.**

15. (1) Where it appears to the Greffier that an entry in the Charges Register or in the Chargeable Leasehold Interests Register contains an error of form or of substance, other than a clerical error or an error which is not of material significance, the Greffier must apply to the Court for permission to rectify the error.

(2) The Greffier must notify the parties to the document or transaction in respect of which there is an error in the entry in the Charges Register or in the Chargeable Leasehold Interests Register, or their respective successors in title, of the Greffier's intention to apply to the court under subsection (1), and the Court shall not grant permission to rectify the error without giving the said parties or successors in title a reasonable opportunity to be heard.

(3) If, on an application under subsection (1), the Court grants permission to rectify an error, the Greffier must mark the register in question so as to indicate the original entry and the amendments.

(4) Any such rectification made by the Greffier must include the signature of the Greffier, the date the rectification is made and the date when permission under subsection (1) is granted.

(5) The Greffier must notify the persons referred to in subsection (2)

of –



- (a) the order of the Court in relation to an application under subsection (1), and
- (b) the terms of the rectification made by the Greffier pursuant to such order.

**Savings.**

16. Nothing in subsections (7) and (8) of section 1, or in section 15, shall be taken to prejudice or affect any other power of the Court, whether statutory, customary, inherent or otherwise.

**Protection of Greffier.**

17. Except in a case of an application for cancellation or rectification, the Greffier shall not be concerned to inquire into or otherwise verify the accuracy of any matter or thing stated or appearing in any application or document made to the Greffier.

**Fees.**

18. The Committee may by regulations prescribe fees and charges payable in connection with the registration of charges of interests in real property under section 3, and registration of elections under section 10, including fees payable upon -

- (a) applications for registration,
- (b) registration of a charge of an interest in real property or of an election,
- (c) rectification of any entry on a register,
- (d) cancellation of a charge under section 5 or of a tenant's election under section 12(1)(a), and
- (e) searches of the registers and supply of copies of entries.

### **Rules of Court.**

19. The Court may, from time to time, make rules making provision for all procedural and incidental matters which may be necessary or expedient for bringing this Ordinance into effect.

### **General interpretation.**

20. In this Law, unless the context otherwise requires –

"**Chargeable Leasehold Interests Register**": see section 9,

"**Charges Register**": see section 2(1),

"**the Committee**" means the Policy & Finance Committee of the Chief Pleas,

"**the Court**" means the Court of the Seneschal,

"**Greffe**" means the offices of the Greffier,

"**Greffier**" means the person appointed to act as Greffier pursuant to section 49 of the Reform (Sark) Law, 2008<sup>e</sup> and includes the Deputy Greffier,

"**normal working hours**" means the hours of opening of the Greffe,

"**prescribed**" means prescribed by regulations of the Committee.

### **Citation.**

21. This Ordinance may be cited as the Land Reform (Miscellaneous Provisions) (Sark) Ordinance, 2020.

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<sup>e</sup> Order in Council No. V of 2008; amended by No. IX of 2016. There are other amendments not relevant to this enactment.

**Commencement.**

22. This Ordinance shall come into force on the 1<sup>st</sup> February, 2021.

# **The Leasehold Reform (Miscellaneous Provisions) (Sark) Law, 2019 (Commencement) Ordinance, 2020**

**THE CHIEF PLEAS OF SARK**, in pursuance of their Resolution of the 19th November, 2020, and in exercise of the powers conferred on them by section 10 of the Leasehold Reform (Miscellaneous Provisions) (Sark) Law, 2019<sup>a</sup>, and all other powers enabling them in that behalf, hereby order:-

## **Commencement of Law.**

1. The Leasehold Reform (Miscellaneous Provisions) (Sark) Law, 2019 shall come into force on the 30<sup>th</sup> November, 2020.

## **Citation.**

2. This Ordinance may be cited as the Leasehold Reform (Miscellaneous Provisions) (Sark) Law, 2019 (Commencement) Ordinance, 2020.

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<sup>a</sup> Order in Council No. X of 2020.

# **The Evictions (Stay of Execution) (Sark) Law, 2019 (Commencement) Ordinance, 2020**

**THE CHIEF PLEAS OF SARK**, in pursuance of their Resolution of the 19th November, 2020, and in exercise of the powers conferred on them by section 7 of the Evictions (Stay of Execution) (Sark) Law, 2019<sup>a</sup>, hereby order:-

## **Commencement of Law.**

1. The Evictions (Stay of Execution) (Sark) Law, 2019 shall come into force on the 30<sup>th</sup> November, 2020.

## **Citation.**

2. This Ordinance may be cited as the Evictions (Stay of Execution) (Sark) Law, 2019 (Commencement) Ordinance, 2020.

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<sup>a</sup> Order in Council No. VIII of 2020.

# **The Land Reform (Sark) Law, 2019 (Commencement)**

## **Ordinance, 2020**

**THE CHIEF PLEAS OF SARK**, in pursuance of their Resolution of the 19<sup>th</sup> November, 2020, and in exercise of the powers conferred on them by section 14 of the Land Reform (Sark) Law, 2019<sup>a</sup>, hereby order:-

### **Commencement of Law.**

1. The Land Reform (Sark) Law, 2019 shall come into force on the 1<sup>st</sup> February, 2021.

### **Citation.**

2. This Ordinance may be cited as the Land Reform (Sark) Law, 2019 (Commencement) Ordinance, 2020.

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<sup>a</sup> Order in Council No. VII of 2020.

# **The Real Property (Transfer Tax, Charging and Related Provisions) (Sark) (Amendment) Law, 2019 (Commencement) Ordinance, 2020**

THE CHIEF PLEAS OF SARK, in pursuance of their Resolution of the 19<sup>th</sup> November, 2020, and in exercise of the powers conferred on them by section 4 of the Real Property (Transfer Tax, Charging and Related Provisions) (Sark) (Amendment) Law, 2019<sup>a</sup>, hereby order:-

## **Commencement of Law.**

1. The Real Property (Transfer Tax, Charging and Related Provisions) (Sark) (Amendment) Law, 2019 shall come into force on the 1<sup>st</sup> February, 2021.

## **Citation.**

2. This Ordinance may be cited as the Real Property (Transfer Tax, Charging and Related Provisions) (Sark) (Amendment) Law, 2019 (Commencement) Ordinance, 2020.

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<sup>a</sup> Order in Council No. VI of 2020.

**DOUZAINE**

**Report with proposition to Extraordinary Chief Pleas, 19<sup>th</sup> November 2020**

**ELECTRIC BICYCLE LICENCE & FEES**

At the Midsummer Chief Pleas, 3<sup>rd</sup> July 2019, item 4, legislation was approved to the effect that Electric Bicycles were no longer to be treated as 'invalid carriages' for driving licences, insurance purposes and taxation.

In order that Electric Bicycles may be taxed as Bicycles a small amendment to **The Motor Vehicles (Sark) Law, 2013** is required. The Ordinance that accompanies this report brings about the necessary change.

**Proposition –**

**That Chief Pleas approves the Ordinance entitled The Motor Vehicles (Sark) Law, 2013 (Amendment) Ordinance, 2020.**

**Conseiller Alan Blythe  
Chairman, Douzaine**



# **The Motor Vehicles (Sark) Law, 2013 (Amendment)**

## **Ordinance, 2020**

**THE CHIEF PLEAS OF SARK**, in pursuance of their Resolution of the 19<sup>th</sup> November, 2020, and in exercise of the powers conferred on them by section 40(1)(a) of the Motor Vehicles (Sark) Law, 2013<sup>a</sup>, and all other powers enabling them in that behalf, hereby order:-

### **Amendment of 2013 Law.**

1. In section 30A(1) of the Motor Vehicles (Sark) Law, 2013, immediately after "unless", insert "that cycle is for the time being licensed in accordance with section 30B and unless".

2. After section 30A of the said Law insert the following –

### **"Electric bicycle licences and fees.**

30B. (1) Application for an electric bicycle licence shall be made to the Committee in such form, and accompanied by such information, as the Committee may prescribe by regulations, including information about the electric bicycle in question.

(2) On an application being made in accordance with subsection (1), and upon payment by the applicant of a fee at the rate prescribed by regulations of the Committee, the Committee shall issue to the

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<sup>a</sup> Order in Council No. XV of 2013; amended by Sark Ordinance No. VIII of 2018; No. V of 2019.

applicant an electric bicycle licence in such form and subject to such conditions as the Committee may deem it necessary or desirable to impose.

(3) Application for renewal of an electric bicycle licence shall be made to the Committee in such form, and accompanied by such information, and such fee, as the Committee may prescribe by regulations."

**Citation.**

3. This Ordinance may be cited as the Motor Vehicles (Sark) Law, 2013 (Amendment) Ordinance, 2020.

**DOUZAINE**

**Report with proposition to Extraordinary Chief Pleas, 19<sup>th</sup> November 2020**

**HORSE, DOG & BICYCLE TAXES**

The Policy & Finance Committee has asked the Douzaine to review the licences and taxes under its Road Traffic responsibility.

While other changes are being brought to Chief Pleas under other items, this report deals with a proposed increase to the taxes for Horses, Dog and Bicycles. The current fee of £11 was approved at the Michaelmas Meeting, 1<sup>st</sup> October 2014 and the Douzaine believes that an increase now is not unreasonable.

The proposed changes are set out in the table below:

	current	proposed
Horse	22	25
Dog	11	13
Bicycle	11	14

**Proposition –**

**That Chief Pleas approves the Ordinance entitled The Financial Provisions (Variation of Rates) (Sark) Ordinance, 2020.**

**Conseiller Alan Blythe  
Chairman, Douzaine**

# **The Financial Provisions (Variation of Rates) (Sark)**

## **Ordinance, 2020**

**THE CHIEF PLEAS OF SARK**, in pursuance of their Resolution of the 19<sup>th</sup> November, 2020, and in exercise of the powers conferred on them by sections 12, 20 and 28 of the Financial Provisions (Sark) Law, 1978<sup>a</sup>, and all other powers enabling them in that behalf, hereby order:-

### **Variation of taxes.**

1. In the Financial Provisions (Sark) Law, 1978 –
  - (a) in the Third Schedule (rate of horse tax), for "£22" substitute "£25",
  - (b) in the Fourth Schedule (rate of dog tax), for "£11" substitute "£13", and
  - (c) in the Fifth Schedule (rate of cycle tax), for "£11" substitute "£14".

### **Citation.**

2. This Ordinance may be cited as the Financial Provisions (Variation of Rates) (Sark) Ordinance, 2020.

### **Commencement.**

3. This Ordinance shall come into force on the 1<sup>st</sup> January, 2021.

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<sup>a</sup> Ordres en Conseil Vol. XXVI, p. 480; amended by Order in Council No. III of 2007; No. XV of 2014. There are other amendments not relevant to this enactment.

**DOUZAINE**

**Report with proposition to Extraordinary Chief Pleas, 19<sup>th</sup> November 2020**

**CARRIAGE DRIVING LICENCES**

The Policy & Finance Committee has asked the Douzaine to review the licences and taxes under its Road Traffic responsibility.

While other changes are being brought to Chief Pleas under other items, this report deals with a proposed increase to the carriage driver licence. The current fee of £10 was approved at the Michaelmas Meeting, 6<sup>th</sup> October 2010 and the Douzaine believes that an increase now is not unreasonable.

The provision to set the carriage driver licence fees comes from the **Road Traffic (Horse-Drawn Vehicles) (Sark) Law, 1969**, while **The Road Traffic (Horse-Drawn Vehicles) (Amendment) (Sark) Ordinance, 2010** raised the upper limit that may be charged, to £20.

The Douzaine is proposing that the fee be raised to £12, with licences issued on or after the first day of July to be set at £6.

**Proposition –**

**That Chief Pleas approves the fee of £12 for a carriage driving licence and the fee of £6 for a licence issued on or after the first day of July in any year.**

**Conseiller Alan Blythe  
Chairman, Douzaine**

### **DOUZAINE**

#### **Report with proposition to Extraordinary Chief Pleas, 19<sup>th</sup> November 2020**

### **ISLAND BURIALS**

At the Extraordinary Meeting of Chief Pleas, 23<sup>rd</sup> August 2018, (item 8), the Douzaine, operating in accordance with item 17 of the current Mandate: *“To be responsible for everything concerning the Island cemeteries and adjacent land and to prepare for the future need for burial sites.”*, introduced a charge for grave plots and space for the burial of ashes. The purpose of the charge was to off-set the cost to the Island each year to maintain and keep the cemeteries in good order.

Since the introduction of the charges the local Funeral Director has reported having had enquiries for the burial of ashes of a deceased person who was not resident on Sark at the time of their death nor had resided on Sark at any time.

While the Douzaine is looking at several options to increase the number of grave plots available, in existing grounds as well as possible new sites, there is still a limited number of grave plots remaining.

The cost of a grave plot in Guernsey varies from one parish to the next, the most expensive is at Le Foulon with a charge in excess of £2000. The charge for non-town parishes is less than this but are funded, in part, by the parish rates.

To avoid Sark becoming a ‘cheap option’ in respect of grave plots, the Douzaine is proposing to introduce an ‘out of parish’ charge of £1500. This is not an exercise to raise funds as there is no intention to raise the charge of £200 currently charged for people from ‘within the parish’.

Before any new grave is dug, or existing grave be reopened, the permission of the Douzaine is first sought by the Funeral Director. In the absence of any ‘definition of a resident’ the Douzaine will consider each request as it arises. If there is no obvious link between the deceased person and Sark, it will apply the ‘out of parish’ charge.

There is no proposed change to the charge for a space to bury ashes.

#### **Proposition –**

**That Chief Pleas directs the Douzaine to make changes to the charge for the use of the Island Burial Grounds as set out within this report, effect from the date of this Resolution.**

**Conseiller Alan Blythe  
Chairman, Douzaine**

**DOUZAINE****Report with proposition to Extraordinary Chief Pleas, 19<sup>th</sup> November 2020****TRACTOR VEHICLE & DRIVER AND ELECTRIC BICYCLE FEES**

The Policy & Finance Committee has asked the Douzaine to review the licences and taxes under its Road Traffic responsibility.

While other changes are being brought to Chief Pleas under other items, this report deals with a proposed increase in the charges for Tractors, Tractor Drivers and Electric Cycles. The current charges (where applicable) were approved at the Michaelmas Meeting, 1<sup>st</sup> October 2014 and the Douzaine believes that an increase now is not unreasonable.

The proposed changes are set out in the table below:

	current	proposed
Tractor	£100	£150
Tractor Driver	£10	£15
Electric Bicycle	-	£14

If the above charges are approved the Douzaine will draft and sign a Regulation to bring them into effect. This Regulation will be laid before Chief Pleas at the next available Meeting.

**Proposition –**

**That Chief Pleas approves the changes in charges as outlined in the above report.**

**Conseiller Alan Blythe  
Chairman, Douzaine**

**POLICY & FINANCE COMMITTEE****Report with propositions to Extraordinary Chief Pleas, 19<sup>th</sup> November 2020****2021 BUDGET AND TAXATION REPORT**

This report is presented to Chief Pleas by the Policy & Finance Committee (P&F) setting out the proposed expenditure budget for the 2021 financial year, together with its recommendations for raising the required revenue to fund these plans (see Appendix 1 for the full budget).

Following the presentation of the draft expenditure requests at Michaelmas Chief Pleas, P&F have worked on revenue modelling and plans for raising the necessary income to fund that expenditure proposal. These are detailed below under the Income heading. The Treasurer has also worked with committees to identify any savings from that expenditure submission and has found savings of £11.5k from the Education budget, namely by reducing the learning hub, training, and relocation budgets to more accurately reflect the true anticipated costs. The Treasurer has also worked on detailed modelling of depreciation, and the actual cost for 2021 has increased by £1.5k to £49.5k. The net costs of the Procureur have also now been included.

**Expenditure**

The total net expenditure brought to Chief Pleas in this budget paper is £1,438,818. This is an increase of £39,475 compared to the 2020 budget of £1,399,343 (a 2.82% increase). Of this, £13k relates to RPI increases across all paid staff/officers. Below is a summary of the major variances by committee between the 2021 and 2020 budgets.

**Policy & Finance**

- £62k additional costs in relation to the new post of Assistant Chief Secretary, the increased hours currently worked by all committee office staff, and RPI increases for all establishment posts.
- £7.4k increase in depreciation charge This increase is due to the new Slaughterhouse, and also includes depreciation for the 2021 capital expenditure requests (detailed in Appendix 4) but is offset by other assets that have become fully depreciated.
- £14k savings in relation to Office expenses. 2020 budget had included £16k cost for the build of new Chief Pleas and Medical Centre websites.
- £6k reduction in the Guernsey Police and Customs support budget, to reflect the actual costs as per the SLA



### Education Committee

- £16k increased cost for Guernsey based education, reflecting the number of children attending school in Guernsey for 2021
- £5.5k reduction in the budget for the Learning Hub. Plans have changed for the way this provision will be delivered, having a favourable effect on the budget

### Harbours & Shipping Committee

- £34k savings as the 2020 budget had included costs for repairs to be carried out on the Apron in Creux Harbour and a crane shed door that are not included in the 2021 budget

### Douzaine Committee (including Public Works & Constables)

- £25k additional costs reflecting the new Sark Constable scheme
- £8k reduction in property maintenance costs. Work was scheduled in 2020 for various maintenance jobs which will not be needed for the 2021 budget
- £16k reduction in Island Works costs, that reflects the reduction of one employee position in the workforce
- £53k reduction in net Procureur costs

### Medical & Emergencies Committee

- £64k additional budget reflecting the cost of the new model for medical services on the Island for a Doctor, Nurse Practitioner and Practice Manager

## **Income**

The Covid pandemic has had a major impact on income levels in 2020, most notably on Impot and Poll Tax, and the Committee sees this trend continuing and has therefore budgeted accordingly for 2021. P&F has also been acutely aware of the need to minimise any tax increases for what no doubt will be another tough year for residents. The major income streams and their budgets are detailed below.

### Direct Tax

- It is proposed that the Minimum Personal Tax increase by £25 to £475 for 2021
- It is proposed that the Forfait Factor be increased by 0.5 to 2.5 for 2021

It is expected that the above changes will raise an additional £53k. Examples of the effect of these changes can be seen in Appendix 2. The proposed Ordinance making the above changes is attached in Appendix 3.

### Impôt

The Impot budget for 2021 has been set at £328k, which is £89k lower than the 2020 budget, and more in line with recent year income levels. We are not budgeting any increase in Impot rates for 2021.

### Landing Tax

Landing (Poll) Tax budget has been set at £40k for 2021, £23k lower than the 2020 budget, but higher than the anticipated income for 2020, on the assumption that the Island will be open to Bailiwick visitors for the full year. We are not budgeting any increase in the Landing Tax rate for 2021.

### Property Transfer Tax

Historically, Property Transfer Tax budgets have been set at levels reflecting the previous 12 months receipts. However, with the introduction of Land Reform, the Committee believes the number of transactions will increase.

### Licence fees

Licence fee income has been reviewed for 2021. The new rates can be seen in the paper already presented by the Douzaine at this meeting.

### **Capital Expenditure**

Proposed Capital Expenditure for 2021 is presented in Appendix 4. In an ideal position, capital expenditure should not exceed the depreciation charge for the year, as this will have a zero impact on cash outflow. The proposed capital budget for 2021 is for £98,000. The depreciation charge for 2021 is forecast at £49.5k. However, the £37k to be spent on new boilers and bathrooms for the schoolhouses will be funded by the corresponding rental income. This means the cash outflow compared to depreciation is only £11.5k. This is a level that P&F is comfortable with.

### **In Conclusion**

Setting the budget has been challenging in the current climate. The Covid pandemic has created much uncertainty, especially on visitor numbers, if and when Sark opens its borders to tourists outside the Bailiwick. This must be balanced by mitigating the tax rises for residents.

The proposals in total are planned to raise £1,442,120 to meet the budgeted net Committee expenditure of £1,438,818 with a small surplus of £3,302. The Policy & Finance Committee recommend the Propositions that follow, and request that Chief Pleas approve them.

#### **Proposition 1: –**

**That the rate of Property Tax remains at £15.00 per quarter for the year 2021**

#### **Proposition 2: –**

**That the minimum rate of Personal Capital Tax be increased to £475 for the year 2021**

#### **Proposition 3: –**

**That the maximum rate of Personal Capital Tax be increased to £9,500 for the year 2021**

**Proposition 4: –**

That the forfeit factor for the calculation of Personal Capital Tax be increased to 2.5 for the year 2021

**Proposition 5: –**

That the net asset fraction for the calculation of Personal Capital Tax remains at 0.39% for the year 2021

**Proposition 6: –**

That the Personal Capital Tax of an individual who is liable to pay Property Tax as the Possessor of Real Property which is their principal dwelling, and whose net capital assets are below the Minimum Asset Rate, shall remain at £Nil.

**Proposition 7: –**

That Chief Pleas approves the Ordinance entitled “The Direct Taxes for 2021 (Sark) Ordinance, 2020

**Proposition 8: –**

That Chief Pleas approves the Income and Expenditure budget for the year 2020.

**Proposition 9: –**

That Chief Pleas approves the Capital Expenditure budget for the year 2020.

**Conseiller Peter La Trobe-Bateman  
Chairman, Policy & Finance Committee**

## ISLAND OF SARK - 2021 BUDGET

\*\*\* Income is negative, expenditure is positive. When looking at variances...negative bad (red), positive good (green) \*\*\*

BUDGET FOR THE YEAR TO 31 DECEMBER 2021	2020 Budget	TOTAL 2021 Budget	Variance 2021 to 2020
<b>SARK OVERALL - SUMMARY OF INCOME &amp; EXPENDITURE</b>			
INCOME	(£1,596,445)	(£1,683,300)	£86,855
EXPENDITURE	£1,587,668	£1,679,998	(£92,330)
OVERALL (SURPLUS) / DEFICIT	(£8,777)	(£3,302)	(£5,475)

<b>SUMMARY OF INCOME</b>			
Central Income (Page 1)	(£1,408,120)	(£1,442,120)	£34,000
Education (Page 3)	(£3,000)	(£6,200)	£3,200
Tourism (Page 4)	(£34,275)	(£24,180)	(£10,095)
Agriculture, Environment, Sea Fisheries and Pilotage (Page 4)	(£7,800)	(£8,500)	£700
Harbours and Shipping (Page 5)	(£63,250)	(£57,000)	(£6,250)
Medical & Emergency Services (Pages 5-6)	£0	(£65,300)	£65,300
Douzaine (Page 6)	(£80,000)	(£80,000)	£0
<b>TOTAL INCOME</b>	<b>(£1,596,445)</b>	<b>(£1,683,300)</b>	<b>£86,855</b>

<b>SUMMARY OF EXPENDITURE</b>			
Policy & Finance (Page 2)	£572,565	£613,192	(£40,627)
Education (Page 3)	£235,275	£244,902	(£9,627)
Tourism (Page 4)	£122,347	£117,830	£4,517
Agriculture, Environment, Sea Fisheries and Pilotage (Page 4)	£23,300	£25,978	(£2,678)
Harbours and Shipping (Page 5)	£95,230	£60,280	£34,950
Medical & Emergency Services (Pages 5-6)	£88,890	£218,556	(£129,666)
Douzaine (Pages 6-7)	£450,062	£399,260	£50,801
<b>TOTAL EXPENDITURE</b>	<b>£1,587,668</b>	<b>£1,679,998</b>	<b>(£92,330)</b>

## CENTRAL INCOME BUDGET

<b>INCOME</b>			
Direct Taxation	(£808,000)	(£856,000)	£48,000
Impot	(£417,000)	(£328,000)	(£89,000)
Property transfer tax	(£30,600)	(£125,000)	£94,400
Poll tax	(£63,000)	(£40,000)	(£23,000)
Investment income	(£7,000)	(£6,300)	(£700)
Guernsey Post - philatelic sales	(£1,000)	£0	(£1,000)
Rental income from 3 x school houses	(£35,520)	(£36,720)	£1,200
Licences etc	(£24,000)	(£30,000)	£6,000
Rents & ground rents	(£7,000)	(£4,400)	(£2,600)
Import duties / lottery	(£5,000)	(£5,500)	£500
Court & registration fees	(£3,000)	(£3,000)	£0
Hotel & liquor licences	(£5,000)	(£5,200)	£200
DCC application fees	(£1,000)	(£1,000)	£0
Other	(£1,000)	(£1,000)	£0
<b>TOTAL INCOME</b>	<b>(£1,408,120)</b>	<b>(£1,442,120)</b>	<b>£34,000</b>

BUDGET FOR THE YEAR TO 31 DECEMBER 2021	2020 Budget	TOTAL 2021 Budget	Variance 2021 to 2020
<b>POLICY &amp; FINANCE BUDGET</b>			
<b>EXPENDITURE</b>			
Seigneur and Officers	£90,208	£100,023	(£9,815)
Chief Secretary & Committee Support Staff	£48,904	£107,219	(£58,315)
Treasury Function	£53,004	£46,671	£6,333
<b>Total Pay costs</b>	<b>£192,116</b>	<b>£253,913</b>	<b>(£61,797)</b>
Staff professional development & training	£2,500	£1,800	£700
<b>Professional development &amp; training</b>	<b>£2,500</b>	<b>£1,800</b>	<b>£700</b>
Decpreciation charge for the year	£42,025	£49,500	(£7,475)
<b>Capital Asset Depreciation</b>	<b>£42,025</b>	<b>£49,500</b>	<b>(£7,475)</b>
Heat & Light	£10,610	£8,000	£2,610
<b>Total Heat &amp; light</b>	<b>£10,610</b>	<b>£8,000</b>	<b>£2,610</b>
Law Officers	£66,000	£67,848	(£1,848)
Electricity Commissioner	£15,000	£20,000	(£5,000)
Other Professional fees	£17,500	£20,000	(£2,500)
Legal Aid	£27,000	£27,000	£0
Insurance	£48,750	£48,500	£250
Tax Administration	£8,500	£7,500	£1,000
Seneschal	£16,464	£11,500	£4,964
Audit Fees	£6,500	£6,000	£500
<b>Legal, Professional, Insurance &amp; Audit</b>	<b>£205,714</b>	<b>£208,348</b>	<b>(£2,634)</b>
Police and Customs	£16,000	£10,000	£6,000
Prisoners	£5,000	£5,000	£0
<b>Police, Customs &amp; Prisons</b>	<b>£21,000</b>	<b>£15,000</b>	<b>£6,000</b>
Office Expenses	£34,000	£20,000	£14,000
Digimap	£2,700	£2,831	(£131)
Child Protection	£5,000	£0	£5,000
Civic Entertaining	£10,000	£8,000	£2,000
Hansard	£2,500	£2,400	£100
<b>Administration, Office &amp; Other Expenses</b>	<b>£54,200</b>	<b>£33,231</b>	<b>£20,969</b>
New Hall	£10,000	£10,000	£0
St John Marine Ambulance	£5,000	£5,000	£0
St Peter's Church	£2,000	£2,000	£0
Methodist Church	£500	£500	£0
Sark Community Blooms	£250	£250	£0
Island games	£1,000	£0	£1,000
RNLI	£650	£650	£0
<b>Grants</b>	<b>£19,400</b>	<b>£18,400</b>	<b>£1,000</b>
Unforeseen expenditure	£25,000	£25,000	£0
<b>Budget Reserve - Unforeseen expenses</b>	<b>£25,000</b>	<b>£25,000</b>	<b>£0</b>
<b>TOTAL EXPENDITURE</b>	<b>£572,565</b>	<b>£613,192</b>	<b>(£40,627)</b>

BUDGET FOR THE YEAR TO 31 DECEMBER 2021	2020 Budget	TOTAL 2021 Budget	Variance 2021 to 2020
<b>EDUCATION BUDGET</b>			
<b>INCOME</b>			
Parental contributions etc to Guernsey tuition	(£3,000)	(£6,200)	£3,200
<b>TOTAL INCOME</b>	<b>(£3,000)</b>	<b>(£6,200)</b>	<b>£3,200</b>
<b>EXPENDITURE</b>			
Total School Pay costs, including pension contributions	£157,725	£157,553	£172
<b>Total School Pay costs</b>	<b>£157,725</b>	<b>£157,553</b>	<b>£172</b>
Safeguarding Officer - Salary	£2,000	£4,000	(£2,000)
Director of Education & Safeguarding - Salary	£22,000	£22,616	(£616)
<b>Total other salary costs</b>	<b>£24,000</b>	<b>£26,616</b>	<b>(£2,616)</b>
<b>TOTAL PAY COSTS</b>	<b>£181,725</b>	<b>£184,169</b>	<b>(£2,444)</b>
Safeguarding Officer - Expenses	£1,000	£1,000	£0
Director of Education - Expenses	£3,000	£3,000	£0
<b>Total Expenses / disbursements</b>	<b>£4,000</b>	<b>£4,000</b>	<b>£0</b>
IT Technical support and website	£9,000	£0	£9,000
Exam & Assessment Materials	£0	£0	£0
CPD and Training	£0	£6,000	(£6,000)
<b>Edu and tech support, exam &amp; assessment materials, CPD etc</b>	<b>£9,000</b>	<b>£6,000</b>	<b>£3,000</b>
Pupil Materials	£3,250	£2,500	£750
Equipment	£500	£2,500	(£2,000)
<b>Books, Stationery &amp; Equipment</b>	<b>£3,750</b>	<b>£5,000</b>	<b>(£1,250)</b>
Oil	£3,000	£3,000	£0
Electricity	£4,500	£4,500	£0
<b>Heat &amp; Light</b>	<b>£7,500</b>	<b>£7,500</b>	<b>£0</b>
Maintenance, window cleaning & gardening	£2,500	£2,500	£0
<b>Total maintenance, window cleaning &amp; gardening</b>	<b>£2,500</b>	<b>£2,500</b>	<b>£0</b>
Guernsey Accommodation	£1,000	£10,000	(£9,000)
Guernsey Based Tuition	£2,400	£12,333	(£9,933)
<b>Guernsey based costs</b>	<b>£3,400</b>	<b>£22,333</b>	<b>(£18,933)</b>
Learning Hub Costs	£10,500	£5,000	£5,500
On Line GCSEs	£2,900	£1,400	£1,500
<b>Home Education costs</b>	<b>£13,400</b>	<b>£6,400</b>	<b>£7,000</b>
Recruitment & Removal costs	£10,000	£7,000	£3,000
<b>Total Recruitment &amp; Removals</b>	<b>£10,000</b>	<b>£7,000</b>	<b>£3,000</b>
<b>TOTAL EXPENDITURE</b>	<b>£235,275</b>	<b>£244,902</b>	<b>(£9,627)</b>
<b>TOTAL EDUCATION (SURPLUS)/DEFICIT</b>	<b>£232,275</b>	<b>£238,702</b>	<b>(£6,427)</b>

BUDGET FOR THE YEAR TO 31 DECEMBER 2021	2020 Budget	TOTAL 2021 Budget	Variance 2021 to 2020
<b>TOURISM BUDGET</b>			
<b>INCOME</b>			
Income from Island Advertising & Marketing	(£19,050)	(£6,450)	(£12,600)
Income from Accommodation/catering permits	(£5,750)	(£5,750)	£0
Income from water testing	(£1,975)	(£3,680)	£1,705
Income from Shop Sales & Activities	(£7,500)	(£8,300)	£800
<b>TOTAL INCOME</b>	<b>(£34,275)</b>	<b>(£24,180)</b>	<b>(£10,095)</b>
<b>EXPENDITURE</b>			
Salaries of all Visitor Officers	£37,232	£36,000	£1,232
<b>Pay</b>	<b>£37,232</b>	<b>£36,000</b>	<b>£1,232</b>
Advertising & Media Visits	£35,000	£35,000	£0
Printing, production & distribution costs	£17,050	£14,000	£3,050
Website	£11,815	£9,000	£2,815
QR Code Development	£1,000	£0	£1,000
Moorings - sponsorship of maintenance costs	£2,750	£2,750	£0
<b>Advertising &amp; Promotion</b>	<b>£67,615</b>	<b>£60,750</b>	<b>£6,865</b>
Office & other expenses	£6,000	£8,500	(£2,500)
Heat & Light	£0	£2,400	(£2,400)
Events Assistance	£1,500	£0	£1,500
<b>Other Expenses</b>	<b>£7,500</b>	<b>£10,900</b>	<b>(£3,400)</b>
Water testing	£4,000	£3,680	£320
<b>Water Testing costs</b>	<b>£4,000</b>	<b>£3,680</b>	<b>£320</b>
Shop Expenditure	£6,000	£6,500	(£500)
<b>Shop Expenditure</b>	<b>£6,000</b>	<b>£6,500</b>	<b>(£500)</b>
<b>TOTAL EXPENDITURE</b>	<b>£122,347</b>	<b>£117,830</b>	<b>£4,517</b>
<b>TOTAL TOURISM (SURPLUS)/DEFICIT</b>	<b>£88,072</b>	<b>£93,650</b>	<b>(£5,578)</b>
<b>AGRICULTURE, ENVIRONMENT, SEA FISHERIES &amp; PILOTAGE BUDGET</b>			
<b>INCOME</b>			
Slaughterhouse Management	(£7,800)	(£8,500)	£700
<b>TOTAL INCOME</b>	<b>(£7,800)</b>	<b>(£8,500)</b>	<b>£700</b>
<b>EXPENDITURE</b>			
Sea Fisheries retainers	£1,000	£600	£400
<b>Pay</b>	<b>£1,000</b>	<b>£600</b>	<b>£400</b>
Agriculture & Environment	£2,000	£5,900	(£3,900)
Preventative Measures	£3,000	£2,000	£1,000
Slaughterhouse Management	£13,800	£15,478	(£1,678)
Sea Fisheries	£3,500	£2,000	£1,500
<b>Non Pay</b>	<b>£22,300</b>	<b>£25,378</b>	<b>(£3,078)</b>
<b>TOTAL EXPENDITURE</b>	<b>£23,300</b>	<b>£25,978</b>	<b>(£2,678)</b>
<b>TOTAL AGRICULTURE/SEA FISHERIES (SURPLUS)/DEFICIT</b>	<b>£15,500</b>	<b>£17,478</b>	<b>(£1,978)</b>

BUDGET FOR THE YEAR TO 31 DECEMBER 2021	2020 Budget	TOTAL 2021 Budget	Variance 2021 to 2020
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## HARBOURS &amp; SHIPPING BUDGET

INCOME			
Crane Income	(£18,500)	(£19,000)	£500
Harbour Dues	(£7,750)	(£4,000)	(£3,750)
Harbour Services	(£35,000)	(£32,000)	(£3,000)
Harbour Rents & Sundry	(£2,000)	(£2,000)	£0
<b>TOTAL INCOME</b>	<b>(£63,250)</b>	<b>(£57,000)</b>	<b>(£6,250)</b>

EXPENDITURE			
Harbourmasters	£38,000	£38,000	£0
Quayhands & harbour support	£3,000	£3,000	£0
Crane Operation	£10,500	£10,280	£220
<b>Pay</b>	<b>£51,500</b>	<b>£51,280</b>	<b>£220</b>
Harbourmasters training & expenses	£1,230	£500	£730
Harbour Repairs	£34,000	£4,000	£30,000
Crane Expenses	£8,500	£4,500	£4,000
<b>Non Pay</b>	<b>£43,730</b>	<b>£9,000</b>	<b>£34,730</b>

<b>TOTAL EXPENDITURE</b>	<b>£95,230</b>	<b>£60,280</b>	<b>£34,950</b>
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<b>TOTAL HARBOUR &amp; SHIPPING (SURPLUS)/DEFICIT</b>	<b>£31,980</b>	<b>£3,280</b>	<b>£28,700</b>
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## MEDICAL &amp; EMERGENCY SERVICES BUDGET

INCOME			
Dr's Consultancy Fees (inc PSF)	£0	(£57,500)	£57,500
Nurse's Consultancy Fees	£0	(£7,800)	£7,800
<b>TOTAL INCOME</b>	<b>£0</b>	<b>(£65,300)</b>	<b>£65,300</b>

EXPENDITURE			
Salary costs of Doctor, Nurse Practitioner and Practice Manager	£38,265	£170,451	(£132,186)
<b>Total pay costs</b>	<b>£38,265</b>	<b>£170,451</b>	<b>(£132,186)</b>
Locum cover (and travel exps)	£35,000	£0	£35,000
Health & other visitors	£1,500	£2,000	(£500)
Indemnity Insurance	£0	£11,500	(£11,500)
Staff Training costs	£0	£1,000	(£1,000)
Recruitment costs	£5,000	£10,000	(£5,000)
<b>Locum, Insurance &amp; Recruitment costs</b>	<b>£41,500</b>	<b>£24,500</b>	<b>£17,000</b>
Phones & IT costs	£0	£4,000	(£4,000)
Heat & Light	£0	£1,000	(£1,000)
Surgery Supplies	£0	£5,000	(£5,000)
Other expenses	£0	£4,000	(£4,000)
<b>Total other medical costs</b>	<b>£0</b>	<b>£14,000</b>	<b>(£14,000)</b>



BUDGET FOR THE YEAR TO 31 DECEMBER 2021	2020 Budget	TOTAL 2021 Budget	Variance 2021 to 2020
<b>MEDICAL &amp; EMERGENCY SERVICES BUDGET (Continued...)</b>			
Crew drills & emergency pay	£9,125	£6,570	£2,555
Breathing apparatus compressor & annual checks		£485	(£485)
General maintenance & running costs (inc communications)		£1,350	(£1,350)
Accommodation inspections		£1,200	(£1,200)
<b>Total Fire Service costs</b>	<b>£9,125</b>	<b>£9,605</b>	<b>(£480)</b>
<b>TOTAL EXPENDITURE</b>	<b>£88,890</b>	<b>£218,556</b>	<b>(£129,666)</b>
<b>TOTAL MEDICAL &amp; EMERGENCY SERVICES (SURPLUS)/DEFICIT</b>	<b>£88,890</b>	<b>£153,256</b>	<b>(£64,366)</b>
<b>DOUZAINE BUDGET</b>			
<b>INCOME - PUBLIC WORKS</b>			
Charges - Waste / Sewage	(£80,000)	(£80,000)	£0
<b>TOTAL INCOME</b>	<b>(£80,000)</b>	<b>(£80,000)</b>	<b>£0</b>
<b>EXPENDITURE - PUBLIC WORKS</b>			
Labour - Sewage	£10,815	£11,000	(£185)
Labour - Refuse	£23,175	£24,000	(£825)
<b>Salary costs</b>	<b>£33,990</b>	<b>£35,000</b>	<b>(£1,010)</b>
Sewage costs	£8,000	£7,000	£1,000
Refuse costs	£35,000	£33,000	£2,000
<b>Sewage &amp; Rubbish costs</b>	<b>£43,000</b>	<b>£40,000</b>	<b>£3,000</b>
<b>TOTAL EXPENDITURE - PUBLIC WORKS</b>	<b>£76,990</b>	<b>£75,000</b>	<b>£1,990</b>
<b>TOTAL PUBLIC WORKS (SURPLUS)/DEFICIT</b>	<b>(£3,010)</b>	<b>(£5,000)</b>	<b>£1,990</b>
<b>EXPENDITURE - ISLAND WORKS</b>			
Island workmen - employees	£14,000	£10,000	£4,000
Island workmen - casuals (graveyards, tree work etc)	£3,500	£3,500	£0
Materials (Gallery stores, inc diesel)	£5,000	£5,000	£0
Other costs	£5,000	£5,000	£0
<b>Total Island Works programme</b>	<b>£27,500</b>	<b>£23,500</b>	<b>£4,000</b>
Island workmen - employees (skimming, gutters, leaves etc)	£49,249	£35,000	£14,249
Road contractor (labour & materials)	£15,000	£15,000	£0
<b>Total Roads costs</b>	<b>£64,249</b>	<b>£50,000</b>	<b>£14,249</b>
Island workmen - employees (manitenance & washing down)	£5,000	£7,000	(£2,000)
Machinery repairs (Avenue workshop)	£15,000	£15,000	£0
<b>Total Machinery Maintenance costs</b>	<b>£20,000</b>	<b>£22,000</b>	<b>(£2,000)</b>
Island workmen - employees	£24,750	£25,450	(£700)
Signpost repairs	£1,500	£1,500	£0
<b>Maintenance of cliff paths and signpost maintenance</b>	<b>£26,250</b>	<b>£26,950</b>	<b>(£700)</b>
Island workmen - employees (cleaning)	£9,750	£9,750	£0
Materials/supplies	£3,000	£3,000	£0
Electricity	£1,000	£240	£760
<b>Toilets &amp; Harbour Store costs</b>	<b>£13,750</b>	<b>£12,990</b>	<b>£760</b>
<b>TOTAL EXPENDITURE - ISLAND WORKS</b>	<b>£151,749</b>	<b>£135,440</b>	<b>£16,309</b>

BUDGET FOR THE YEAR TO 31 DECEMBER 2021	2020 Budget	TOTAL 2021 Budget	Variance 2021 to 2020
<b>DOUZAINE BUDGET (Continued...)</b>			
Medical Centre	£1,956	£3,750	(£1,794)
School Houses	£2,934	£8,250	(£5,316)
<b>Trustee Property maintenance</b>	<b>£4,890</b>	<b>£12,000</b>	<b>(£7,110)</b>
Committee building and Fire Station	£3,000	£360	£2,640
Court/Assembly Room	£2,000	£360	£1,640
La Coupee	£2,000	£2,560	(£560)
Visitor Centre	£1,000	£360	£640
Others (inc Harbour café, Prison, Old Hall)	£11,000	£360	£10,640
<b>Island Property maintenance</b>	<b>£19,000</b>	<b>£4,000</b>	<b>£15,000</b>
<b>TOTAL PROPERTY MAINTENANCE</b>	<b>£23,890</b>	<b>£16,000</b>	<b>£7,890</b>
<b>TOTAL ISLAND WORKS (SURPLUS)/DEFICIT</b>	<b>£175,639</b>	<b>£151,440</b>	<b>£24,199</b>
<b>EXPENDITURE - CONSTABLES &amp; PROCUREUR</b>			
Assistant Constable & Douzaine Secretary	£7,812	£7,200	£612
Constable & Vingtenier	£9,613	£35,000	(£25,387)
Procureur & Deputy Procureur	£6,008	£7,000	(£992)
<b>Honoraria</b>	<b>£23,433</b>	<b>£49,200</b>	<b>(£25,768)</b>
Constable office expenses	£4,000	£6,620	(£2,620)
<b>Constable office expenses</b>	<b>£4,000</b>	<b>£6,620</b>	<b>(£2,620)</b>
Procureur costs	£170,000	£117,000	£53,000
<b>Total Procureur costs</b>	<b>£170,000</b>	<b>£117,000</b>	<b>£53,000</b>
<b>TOTAL EXPENDITURE - CONSTABLES &amp; PROCURER</b>	<b>£197,433</b>	<b>£172,820</b>	<b>£24,613</b>
<b>TOTAL DOUZAINE (SURPLUS)/DEFICIT</b>	<b>£370,062</b>	<b>£319,260</b>	<b>£50,801</b>

## EXAMPLES OF PROPOSED CHANGES IN DIRECT TAX

TAX PAYABLE BY:	PROPOSED 2021	ACTUAL 2020
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## A person with worldwide net assets of not more than £121,795 (2020 £116,667) and not possessing any property on Sark

Minimum Personal Capital Tax	<b>£475.00</b>	£450.00
Cost per week	<b>£9.13</b>	£8.65
Percentage Increase	<b>5.56%</b>	

## A person with worldwide net assets of not more than £121,795 (£116,667) and possessing a 40 quarter dwelling

Property Tax @ £15.00 (2020 £15.00) per quarter	<b>£600.00</b>	£600.00
Minimum Personal Capital Tax	<b>£475.00</b>	£450.00
Rebate	<b>(£475.00)</b>	(£450.00)
	<b>£600.00</b>	£600.00
Cost per week	<b>£11.54</b>	£11.54
Percentage Increase	<b>0.00%</b>	

## A person with worldwide net assets of not more than £140,000 and possessing a 50 quarter dwelling

Property Tax @ £15.00 (2020 £15.00) per quarter	<b>£750.00</b>	£750.00
Personal Capital Tax @ 0.39% of net assets (2020 0.39%)	<b>£546.00</b>	£546.00
	<b>£1,296.00</b>	£1,296.00
Cost per week	<b>£24.92</b>	£24.92
Percentage Increase	<b>0.00%</b>	

## A person electing to pay the forfait and possessing a 60 quarter dwelling

Property Tax @ £15.00 (2020 £15.00) per quarter	<b>£900.00</b>	£900.00
Personal Capital Tax @ 2.5 times (2020 2.0) property tax on dwelling	<b>£2,250.00</b>	£1,800.00
	<b>£3,150.00</b>	£2,700.00
Cost per week	<b>£60.58</b>	£51.92
Percentage Increase	<b>16.67%</b>	

## A person electing to pay the Maximum Personal Capital Tax and possessing a 70 quarter dwelling

Property Tax @ £15.00 (2020 £15.00) per quarter	<b>£1,050.00</b>	£1,050.00
Maximum Personal Capital Tax	<b>£9,500.00</b>	£9,000.00
	<b>£10,550.00</b>	£10,050.00
Cost per week	<b>£202.88</b>	£193.27
Percentage Increase	<b>4.98%</b>	

## **The Direct Taxes for 2021 (Sark) Ordinance, 2020**

**THE CHIEF PLEAS OF SARK**, in pursuance of their Resolution of the 19<sup>th</sup> November, 2020, and in exercise of the powers conferred on them by sections 1, 2(2), 7(a) and (i), 8(2), 10(a), (b), (d) and (h) and 20 of the Direct Taxes (Sark) Law, 2002<sup>a</sup>, hereby order:-

### **Imposition of direct taxes for 2021.**

1. In order to raise revenue towards financing the budgeted cost of public purposes which the Chief Pleas have resolved should be provided or undertaken, there are hereby imposed for the financial year ending on 31<sup>st</sup> December 2021 –

(a) property tax, and

(b) personal tax,

in accordance with the Law, the General Provisions Ordinance and this Ordinance.

### **General rates of property tax for 2021.**

2. (1) The rates of property tax for 2021 are –

(a) in respect of dwellings, £15.00 per quarter,

(b) in respect of domestic outbuildings, £15.00 per quarter,

(c) in respect of tourist or guest accommodation, £15.00 per quarter,

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<sup>a</sup> Order in Council No. VII of 2003; amended by No. VI of 2008; No. XIV of 2015; No. XI of 2016; Sark Ordinance No. VI of 2015; No. XIII of 2018.

- (d) in respect of other commercial buildings, £15.00 per quarter,
- (e) in respect of agricultural buildings, including hay barns, £15.00 per quarter,
- (f) in respect of open land, £Nil per quarter.

(2) If a designation has been assigned to any land, building or part thereof in the Cadastre in accordance with the General Provisions Ordinance, that designation determines the classification of that land, building or part thereof for the purposes of this section.

**General rate of personal capital tax for 2021.**

3. Subject to sections 4 and 5 of this Ordinance, the rate of personal capital tax for 2021 payable by an individual who does not make an election in accordance with section 8(2)(b) or 8(2)(c) of the Law is 0.39% per pound of that individual's net capital assets.

**Minimum and maximum personal capital tax for 2021.**

4. (1) The minimum personal capital tax payable by an individual for 2021 is, subject to sections 5 and 6 of this Ordinance and section 10 of the General Provisions Ordinance, £475.00.

(2) The maximum personal capital tax payable by an individual for 2021 is £9,500.00.

**Age and infirmity relief.**

5. (1) This section applies to an individual who –

- (a) is aged 69 years or above on 31<sup>st</sup> December 2020, or

- (b) on 1<sup>st</sup> January 2021 holds a certificate stating that in the opinion of the Sark Medical Officer of Health the individual is permanently unfit to undertake gainful employment.

(2) An individual to whom this section applies is not liable to pay any personal capital tax for 2021 if the value of the individual's net capital assets is £150,000 or less.

**Other relief.**

6. (1) This section applies to an individual who is aged under 69 years on 31<sup>st</sup> December 2020 and is liable to pay property tax as possessor of real property which is the principal dwelling of that individual.

(2) An individual to whom this section applies is not liable to pay any person capital tax for 2021 if the value of the individual's net capital assets is £121,795 or less.

**"Forfait" factor for 2021.**

7. For the purpose of making the calculation required in the case of a person who makes an election in accordance with section 8(2)(b) of the Law, the factor prescribed for 2021 is a factor of 2.5.

**Deferred and instalment payments.**

8. Notwithstanding section 13(2) of the Law, an individual may elect in writing, at the same time as delivering to the Assessor the individual's own declaration and calculation of the direct tax(es) which the individual is liable to pay, or within 14 days of service upon the individual of an assessment under section 14 of the Law, to pay the individual's property tax and/or personal capital tax for 2021 –

- (a) in one lump sum, and less a discount of 2.5%, on or before 28<sup>th</sup> January 2021,

- (b) by four equal payments, on or before 28<sup>th</sup> January, 28<sup>th</sup> April, 28<sup>th</sup> July and 28<sup>th</sup> October 2021, or
- (c) by not more than nine equal monthly payments commencing on or before 28<sup>th</sup> January, 2021.

**Interpretation and construction.**

9. (1) In this Ordinance –

"**2021**" means the financial year ending on 31<sup>st</sup> December 2021,

"**employment**" includes self-employment,

"**the Law**" means the Direct Taxes (Sark) Law, 2002,

"**the General Provisions Ordinance**" means the Direct Taxes (General Provisions) (Sark) Ordinance, 2003,

and other words and expression used in this Ordinance have the same meanings as they have in the Law.

(2) This Ordinance, the General Provisions Ordinance and the Law are to be construed as one.

**Citation.**

10. This Ordinance may be cited as the Direct Taxes for 2021 (Sark) Ordinance, 2020.

## ISLAND OF SARK - 2021 BUDGET

\*\*\* Income is negative, expenditure is positive. When looking at variances...negative bad (red), positive good (green) \*\*\*

CAPITAL EXPENDITURE FOR THE YEAR TO 31 DECEMBER 2021	2020 Budget	TOTAL 2021 Budget	Variance 2021 to 2020
<b>EXPENDITURE ITEM</b>			
School printers & Chromebook	£1,000	£0	£1,000
Chromebook and printer for learning hub	£400	£0	£400
Fixtures & Fittings	£1,000	£0	£1,000
Replacement display board	£3,000	£0	£3,000
Corporate - Computers/Printers	£2,000	£2,000	£0
Slaughterhouse - set up costs (building costs)	£347,978	£0	£347,978
Slaughterhouse - equipment costs	£19,313	£0	£19,313
Surgery Equipment	£5,000	£5,000	£0
Replacement Fire Services breathing apparatus	£0	£6,000	(£6,000)
New Tractor	£17,000	£0	£17,000
Replacement lawnmower	£852	£0	£852
Replacement / Refurbish trailers	£3,000	£3,000	£0
3 new boilers / 2 new bathrooms / 2 new oil tanks	£0	£37,000	(£37,000)
Harbour café - front & back wall repairs + windows	£0	£25,000	(£25,000)
Card machine	£850	£0	£850
New Fendering in Maseline (for Corsaire des Isles)	£0	£20,000	(£20,000)
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>£401,393</b>	<b>£98,000</b>	<b>£303,393</b>



**POLICY & FINANCE COMMITTEE**

**Report with proposition to Extraordinary Chief Pleas, 19<sup>th</sup> November 2020**

**REVIEW OF REPORTING ACCOUNTANT ROLE**

Every year the Island's Financial Statements are reviewed by an independent accountant to ensure that the accounts are prepared in accordance with The Reform (Sark) Law, 2008 and are free of misstatement prior to presentation to Chief Pleas for adoption.

Since 2003 KPMG have been the auditors and reporting accountants for Chief Pleas, however during 2020 they advised that their fee for the 2021 review would increase from £6,500 to £11,500. It was felt that this increased fee did not provide value for money for the Island and a review process was initiated.

In August 2020, Policy & Finance invited seven independent firms to tender for the position; KPMG were not invited to tender, having already stated their fee.

Three tenders were received during this process; Grant Thornton, Perkins Group and Brehon Ltd. Other firms either respectfully declined the invitation or chose not to respond. Grant Thornton, Perkins and Brehon met with the Treasurer and each firm's resourcing and personnel, approach, fees, and understanding of the Government of Sark were discussed in detail.

Following these meetings Brehon Ltd is the preferred choice for the position of reporting accountants for Year End 2020. They are a well-established firm of Chartered Accountants based in St Martin, Guernsey. It was felt they would take a hands-on, personal approach and we would be able to develop a strong working relationship with the company throughout the year but especially at review time. Brehon will assign the same member of staff every year ensuring continuity and greater knowledge of our accounts.

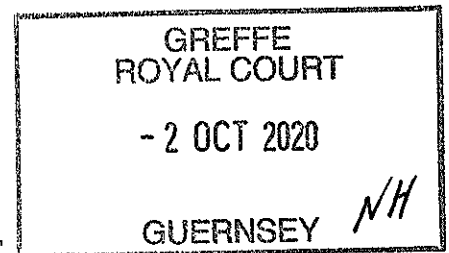
We are confident of their ability to adhere to the review timeline in order to present the Financial Statements at Easter Chief Pleas. Their fee for the annual review process is £3,000.00.

**Proposition: –**

**That Chief Pleas approves the appointment of Brehon Ltd as the Island's reporting accountants for a period of 3 years.**

**Conseiller Peter La Trobe-Bateman  
Chairman, Policy & Finance Committee**

GUERNSEY STATUTORY INSTRUMENT  
2020 No. 101



**The Emergency Powers (Coronavirus)**  
**(General Provision) (Bailiwick of Guernsey) (No. 7)**  
**Regulations, 2020**

ARRANGEMENT OF REGULATIONS

PART I

SCREENING, ASSESSMENT, AND POWERS TO DETAIN ETC.

1. Decisions of MOH and the Authority to impose restrictions and requirements.
2. Detention of persons by the MOH.
3. Imposition of restrictions and requirements: general.
4. Requirement to self-isolate on arrival in the Bailiwick.
5. Screening requirements.
6. Imposition of further restrictions and requirements.
7. Self-isolation of persons suspected to be infected with coronavirus.
8. Detention or self-isolation: additional provisions.
9. Restrictions or requirements in respect of groups.
10. Variation and revocation of restrictions and requirements.
11. Initial detention of persons to enable screening and assessment.
12. Offences and enforcement.
13. False or misleading information.
14. Interpretation of this Part: general.
15. Definition of "self-isolate".

PART II

MISCELLANEOUS AND FINAL

16. Modification of legislation relating to mental health.
17. Postal Voting in the 2020 General Election.
18. Guernsey Financial Services Commission: officers appointed as Senior Decision Makers.
19. Court of Appeal.

20. Constitution of the Authority immediately following the end of term of office of People's Deputies.
21. Offences by legal persons and unincorporated bodies.
22. Revocation and savings.
23. Interpretation: general.
24. Citation.
25. Extent.
26. Commencement.

SCHEDULE:            Modification of legislation relating to mental health.

**The Emergency Powers (Coronavirus)**  
**(General Provision) (Bailiwick of Guernsey) (No. 7)**  
**Regulations, 2020**

<i>Made</i>	<i>2<sup>nd</sup> October, 2020</i>
<i>Coming into operation</i>	<i>3<sup>rd</sup> October, 2020</i>
<i>Laid before the States</i>	<i>, 2020</i>

**WHEREAS** there are one or more persons within the Bailiwick, or who may enter the Bailiwick, who may be infected with Severe Acute Respiratory Syndrome Coronavirus 2, resulting in the occurrence of an emergency within the meaning of the Civil Contingencies (Bailiwick of Guernsey) Law, 2012<sup>a</sup>;

**AND WHEREAS** one or more persons within the Bailiwick have died after being infected with Severe Acute Respiratory Syndrome Coronavirus 2;

**AND WHEREAS THE** Civil Contingencies Authority ("**the Authority**") (having consulted the Medical Officer of Health in respect of the risk to public health created thereby and by the spread of Severe Acute Respiratory Syndrome Coronavirus 2, the virus causing the disease COVID-19, and in respect of the measures necessary to prevent or slow the spread of infection) is satisfied that the conditions set out in section 13 of the Law are satisfied, and that the following regulations contain only provisions which are appropriate for and proportionate to

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<sup>a</sup> Order in Council No. XIV of 2012; amended by Ordinance No. IX of 2016; and No. II of 2017.

the purpose of preventing, controlling or mitigating the emergency referred to above;

**AND WHEREAS** the Authority is satisfied that the effect of the following regulations is in due proportion to that emergency, and that they are compatible with the Convention rights within the meaning of section 1 of the Human Rights (Bailiwick of Guernsey) Law, 2000<sup>b</sup>;

**NOW THEREFORE THE AUTHORITY**, in exercise of the powers conferred upon it by sections 12(1), 14 and 19 of the Law, and of all other powers enabling them in that behalf, hereby makes the following regulations: –

#### PART I

#### SCREENING, ASSESSMENT, AND POWERS TO DETAIN ETC.

##### **Decisions of MOH and the Authority to impose restrictions and requirements.**

1. (1) Subject to paragraph (3), the Medical Officer of Health ("the MOH") may not impose a restriction or requirement under this Part unless the MOH has sought the advice of Her Majesty's Procureur in relation to the appropriateness and proportionality of the proposed requirement or restriction, and has taken account of that advice.

(2) Subject to paragraph (3), the Civil Contingencies Authority ("the Authority") may not impose a requirement under regulation 4(3) or vary a requirement under regulation 4(4) unless the Authority has sought the advice of the MOH in relation to the appropriateness of the proposed requirement or variation

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<sup>b</sup> Order in Council No. XIV of 2000; amended by No. I of 2005; Ordinance No. XXXVII of 2001; No. XXXIII of 2003; No. XX of 2015; No. IX of 2016; No. XXVI of 2018; and G.S.I. No. 27 of 2006.

and has taken account of that advice.

(3) Neither the requirement in paragraph (1) nor the requirement in paragraph (2) applies where the MOH or the Authority (as the case may be) considers that, in all the circumstances, it would be impracticable to comply with it.

(4) Where the MOH imposes a restriction or requirement under these Regulations without seeking the advice of Her Majesty's Procureur, in reliance on paragraph (3), the MOH shall, as soon as reasonably practicable, give notice that he or she has done so to Her Majesty's Procureur.

(5) Where the Authority imposes a requirement under regulation 4(3) or varies a requirement under regulation 4(4) without seeking the advice of the MOH, in reliance on paragraph (3), the Authority shall, as soon as reasonably practicable, give notice that it has done so to the MOH.

#### **Detention of persons by the MOH.**

2. (1) This regulation applies where the MOH has reasonable grounds to believe that a person ("P") –

- (a) is, or may be, infected or contaminated with, or is suspected or confirmed to be suffering from, coronavirus, and there is a risk that P might infect or contaminate others, or
- (b) has arrived in the Bailiwick by air or sea and has left an infected area within the 14 day period immediately preceding the date of P's arrival in the Bailiwick.

(2) Where paragraph (1)(a) or (b) is met in relation to P, the MOH may, for the purposes of screening, assessment or the imposition of any restriction or requirement under regulation 3, impose on P a requirement to be detained until the later of –

- (a) the end of the period of 48 hours beginning with the time from which P's detention under this regulation begins,
- (b) such time as any screening requirements imposed on or in relation to P under regulation 3 have been complied with and the assessment referred to in that regulation carried out in relation to P.

**Imposition of restrictions and requirements: general.**

3. (1) Where regulation 2(1)(a) or (b) is met in relation to a person ("P"), the MOH may –

- (a) (orally or in writing) impose on or in relation to P one or more screening requirements to inform an assessment by the MOH of whether P presents, or could present, a risk of infecting or contaminating others,
- (b) carry out such an assessment in relation to P, and
- (c) following such an assessment, (orally or in writing) impose on or in relation to P any other restriction or requirement which the MOH considers necessary for

the purposes of removing or reducing the risk referred to in subparagraph (a), including (without limitation) the restrictions or requirements set out in paragraph (2).

- (2) The restrictions or requirements are –
- (a) that P submit to medical examination,
  - (b) that P be removed to a hospital or other suitable establishment,
  - (c) that P be detained in a hospital or other suitable establishment,
  - (d) that P self-isolate,
  - (e) that P be disinfected or decontaminated,
  - (f) that P wear protective clothing,
  - (g) that P provide information or answer questions about P's health or other circumstances,
  - (h) that P's health be monitored and the results reported,
  - (i) that P attend training or advice sessions on how to reduce the risk of infecting or contaminating others,



(j) that P be subject to restrictions on where P goes or with whom P has contact,

(k) that P abstain from working or trading.

(3) A restriction or requirement imposed under paragraph (1) may be varied by the MOH orally or in writing.

(4) Neither paragraph (1) nor regulation 4 affects the exercise of any powers under regulation 8; and nothing in this regulation (or in any other provision in these Regulations) affects the MOH's powers under any other enactment.

(5) In this regulation and regulation 4, a power to vary a requirement or restriction includes a power to revoke it.

**Requirement to self-isolate on arrival in the Bailiwick.**

4. (1) A person who has arrived in the Bailiwick by air or sea and who has left an infected area within the 14 day period immediately preceding the date of his or her arrival in the Bailiwick must self-isolate for 14 days.

(2) On arrival in the Bailiwick from any place outside the Bailiwick, a person must, if required –

(a) answer any question put to him or her by a relevant officer relating to his or her travel, and the travel of any child travelling with that person, during the 14 day period immediately preceding the date of his or her arrival in the Bailiwick,

- (b) provide any travel document specified by a relevant officer relating to that person, or a child travelling with that person, for inspection, and
- (c) answer any question put to him or her by a relevant officer relating to that travel document.

(3) The Authority may, by publication on the relevant States of Guernsey website, impose a requirement that any person who has arrived in one Island in the Bailiwick from another Island in the Bailiwick must self-isolate for 14 days.

(4) The requirement to self-isolate under paragraph (1) and a requirement to self-isolate imposed under paragraph (3) may be varied –

- (a) by the MOH in relation to a particular case, orally or in writing,
- (b) by the Authority in relation to one or more categories of case, or in relation to all cases, by publication on the relevant States of Guernsey website.

(5) The powers of the MOH and the Authority under paragraph (4) to vary the requirement under paragraph (1) or a requirement imposed under paragraph (3) include (but are not limited to) powers to –

- (a) specify exceptions to the requirement to self-isolate, and

- (b) shorten the duration of the requirement to self-isolate, either unconditionally or on the MOH being satisfied that one or more specified conditions have been met,

and such powers may be exercised either in relation to a particular case (as regards the powers of the MOH), or one or more categories of case, or all cases (as regards the powers of the Authority).

(6) For the avoidance of doubt, and without prejudice to the generality of paragraphs (4) and (5), in any case where the MOH or the Authority varies the requirement to self-isolate under paragraph (1) or a requirement to self-isolate imposed under paragraph (3), that variation may be amended in accordance with paragraph (7) or (8) (as the case may be), and if so amended shall be treated for all purposes as continuing to have effect in accordance with its terms.

(7) In any case where the MOH has varied such a requirement to self-isolate, the MOH may amend that variation orally or in writing (in a case where the requirement was varied orally), and in writing (in a case where the requirement was varied in writing); and the amendment shall have effect from such time as the MOH may specify.

(8) In any case where the Authority has varied such a requirement to self-isolate, the Authority may –

- (a) amend the variation by publication of the variation in amended form on the relevant States of Guernsey website, and the amendment shall have effect from such time as the Authority may specify on the face of

the variation as so amended and published, and

- (b) revoke the variation by publication of the revocation, or any replacement variation, on the relevant States of Guernsey website, and such revocation or replacement variation may such contain saving and transitional provision (including in in respect of persons acting in reliance on the revoked variation) as the Authority thinks fit.

(9) Without prejudice to the generality of paragraphs (4) and (5), in any case where the Authority varies, under paragraph (4)(b), the requirement to self-isolate under paragraph (1), failure without reasonable excuse to comply with a condition or restriction set out in, and applicable to, that variation of the requirement is an offence if the condition in paragraph (10) is met.

(10) The condition referred to in paragraph (9) is that the variation of the relevant requirement as published on the relevant States of Guernsey website provides (however expressed) that failure without reasonable excuse to comply with the specified condition or restriction is an offence under this regulation.

(11) Where a restriction or requirement is imposed on or in relation to a child under regulation 3 or this regulation (including the requirement to self-isolate under paragraph (1)), a person who is a responsible adult in relation to the child must ensure that the child complies with the restriction or requirement, insofar as that person is reasonably able to do so.

(12) Where a restriction or requirement is imposed orally on a person under regulation 3 or this regulation, or a restriction or requirement is orally

varied, the person (or, in the case of a child, a person who is a responsible adult in relation to the child) must be provided with a written notification of the restriction or requirement that has been imposed or varied as soon as reasonably practicable.

**Screening requirements.**

5. (1) For the purposes of these Regulations, the screening requirements in relation to a person ("P") are requirements to the effect that P must—

- (a) answer questions about P's health or other relevant circumstances (including travel history and information about other individuals with whom P may have had contact),
- (b) produce any documents which may assist the MOH in assessing P's health,
- (c) at such a time as the MOH may specify, allow a biological sample of P to be taken, including a biological sample of P's respiratory secretions or blood, by appropriate means including by swabbing P's nasopharyngeal cavity, or provide such a sample, and
- (d) provide sufficient information to enable P to be contacted immediately by the MOH during such period as the MOH may specify, where the MOH considers that such provision of information is necessary in order to reduce or remove the risk of P infecting or contaminating others.

(2) Where P is a child who is accompanied by a responsible adult, the responsible adult must –

- (a) ensure that P answers questions in accordance with paragraph (1)(a),
- (b) answer the questions if P is unable to do so or cannot reliably do so,
- (c) produce any documents, required under paragraph (1)(b), on P's behalf,
- (d) allow a biological sample of P to be taken, including a sample of P's respiratory secretions or blood, by appropriate means including by swabbing P's nasopharyngeal cavity, or provide such a sample, and
- (e) provide information where required by the MOH under paragraph (1)(d).

**Imposition of further restrictions and requirements.**

6. (1) Where regulation 2(1)(a) or (b) is met in relation to a person ("P") –

- (a) following an assessment by the MOH of the risk presented by P in accordance with regulation 3(1), or
- (b) following P's release from detention under regulation

2, or from self-isolation under regulation 7,

the MOH may (orally or in writing) impose on P any one or more of the requirements specified in paragraph (2) where the MOH considers that it is necessary to do so in order to reduce or remove the risk of P infecting or contaminating others.

(2) The requirements specified for the purposes of paragraph (1) are for P to –

- (a) provide P's contact details to the MOH,
- (b) supply information to the MOH which may assist in assessing P's health,
- (c) at such time as the MOH may specify, allow a biological sample of P to be taken, including a sample of P's respiratory secretions or blood, by appropriate means including by swabbing P's nasopharyngeal cavity, or provide such a sample,
- (d) comply with any other specified condition or to take any other specified measure.

(3) The conditions or measures which may be specified under paragraph (2)(d) include –

- (a) a restriction on P's travel,

(b) a restriction on P's activities,

(c) a restriction on P's contact with specified persons.

(4) The MOH may (orally or in writing) revoke or vary any requirement or restriction imposed under this regulation, including by imposition of a restriction specified in paragraph (3).

(5) Subject to paragraph (6), the period for which a restriction set out in paragraph (3) is imposed may not exceed 14 days beginning with the day on which the restriction is imposed.

(6) Where a restriction set out in paragraph (3) is imposed, or the period of a restriction is extended under this paragraph, the MOH may (orally or in writing) extend the period of the restriction for a further specified period not exceeding 14 days if the MOH considers that the restriction is still necessary and proportionate.

(7) Before imposing or varying a requirement or restriction under this regulation, the MOH must –

(a) inform P (or, where P is a child, a person who is a responsible adult in relation to P) of the requirement or variation that the MOH is minded to impose or make, and

(b) have regard to any relevant representations by P (or, where P is a child, a person who is a responsible adult in relation to P), as to its suitability.



(8) When imposing or varying a requirement or restriction under this regulation, the MOH must inform P that it is an offence to fail to comply with the requirement.

(9) Where a requirement or restriction under this regulation is imposed on or in relation to a child, or varied in relation to a child, a person who is a responsible adult in relation to the child must ensure that the child complies with the requirement or restriction, insofar as that person is reasonably able to do so.

(10) Where the MOH orally imposes a requirement or restriction on P under this regulation, or orally varies such a requirement or restriction, the MOH must provide P (or where P is a child, a person who is a responsible adult in relation to P) with a written notification of the requirement or restriction that has been imposed or varied.

(11) Paragraph (1) does not affect the exercise of any powers under regulation 3(1)(c).

**Self-isolation of persons suspected to be infected with coronavirus.**

7. (1) This regulation applies where regulation 2(1)(a) or (b) is met in relation to a person ("P").

(2) The MOH may require P to self-isolate if the MOH –

(a) has reasonable grounds to believe that P is, or may be, infected or contaminated with coronavirus, and

(b) considers that it is necessary to do so in order to reduce

or remove the risk of P infecting or contaminating others.

(3) Where the MOH has reasonable grounds to believe that P is, or may be, infected or contaminated with coronavirus, the MOH may detain P pending the decision of the MOH whether to require P to self-isolate under paragraph (2).

(4) Where the MOH has detained P under paragraph (3) or has required P to self-isolate under paragraph (2), the MOH may impose on or in relation to P one or more screening requirements.

(5) When imposing a requirement under this regulation, the MOH must inform P that it is an offence to fail to comply with the requirement.

(6) Where a requirement under paragraph (2) is imposed on or in relation to a child, a person who is a responsible adult in relation to the child must ensure that the child complies with the requirement, insofar as that person is reasonably able to do so.

(7) This regulation does not affect the exercise of any powers under regulation 3(1)(c).

**Detention or self-isolation: additional provisions.**

8. (1) Where a person ("P") is required to be detained or to self-isolate under regulation 3 or 7 or subjected to restrictions or requirements under regulation 6, the MOH must have due regard to P's well-being.

(2) Where P is detained or required to self-isolate under

regulation 3 or 7 or subjected to restrictions or requirements under regulation 6 for a period exceeding 14 days, the MOH must review the continuation of P's detention or self-isolation by reference to the provisions of those regulations.

(3) After each subsequent interval of 24 hours during which P is detained or required to self-isolate under regulation 3 or 7 or subjected to restrictions or requirements under regulation 6, the MOH must review the continuation of P's detention or self-isolation by reference to the provisions of those regulations.

(4) Where P is detained or required to self-isolate under regulation 3 or 7 or subjected to restrictions or requirements under regulation 6, the MOH may require P to comply with screening requirements if the MOH considers that it is necessary and proportionate to do so in order to reduce or remove the risk of P infecting or contaminating others.

(5) Where P is detained under regulation 2, the MOH may require P to move to a suitable place.

(6) The MOH must notify P (or, where P is a child, a person who is a responsible adult in relation to P), as soon as P's detention under regulation 3 starts, or as soon as it is decided to require P to self-isolate under regulation 7, of –

- (a) the fact of P's detention or requirement to self-isolate,
- (b) the powers under which P is detained or required to self-isolate,
- (c) the reason for P's detention or self-isolation,

- (d) the next steps that may be taken and by whom,
- (e) the obligation to keep the need for P's detention or self-isolation under review,
- (f) the penalty for obstructing a person carrying out a function under these Regulations under regulation 12(2), and
- (g) the right to apply for revocation or variation under regulation 10, where applicable.

**Restrictions or requirements in respect of groups.**

9. (1) The powers in regulations 2, 3 and 7 include powers to impose a restriction or requirement in relation to a group of persons and, for this purpose, those regulations have effect as follows.

(2) In regulation 2, the references to "a person" and to P –

- (a) as they apply in paragraph (1)(a) are to each person in the group,
- (b) as they apply in paragraph (1)(b) are to each person in the group who has arrived on the same aircraft or ship and left the same area,

and the power to impose a requirement to be detained in paragraph (2) of regulation 2 is to be read as a power to impose that requirement on any one or more of the persons in the group in question.

(3) In regulation 3 –

(a) in paragraph (1), the reference to "a person" is to be read in accordance with paragraph (2) of this regulation,

(b) in the rest of that regulation, the references to P are to one or more persons in the group in question.

(4) In regulation 7 –

(a) in paragraph (1), the reference to "a person" is to be read in accordance with paragraph (2) of this regulation,

(b) in the rest of that regulation, references to P are to one or more of the persons in the group in question.

**Variation and revocation of restrictions and requirements.**

10. (1) A requirement or restriction imposed under this Part may be varied or revoked by the Royal Court on the application of an affected person.

(2) The following persons are affected persons –

(a) P,

(b) a person having parental responsibility (within the meaning of the Children (Guernsey and Alderney)

Law, 2008<sup>c</sup>, the Children (Sark) Law, 2016<sup>d</sup>, or the Child Protection (Sark) Law, 2020<sup>e</sup>, (as the case may be) for P,

- (c) a person who has been appointed Guardian of P,
- (d) P's spouse or civil partner, and
- (e) a person living with P as P's spouse,

and for the purposes of this paragraph, P includes a person subject to the requirement under regulation 4(1) or to a requirement imposed under regulation 4(3).

(3) For the avoidance of doubt, an application under this regulation may be made in such manner as the court thinks fit.

**Initial detention of persons to enable screening and assessment.**

11. (1) This regulation applies if a police officer has reasonable grounds to suspect that –

- (a) a person ("P") is, or may be, infected or contaminated with coronavirus,

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<sup>c</sup> Order in Council No. XIV of 2009; amended by No. IV of 2018; Ordinance Nos. XI and XLVIII of 2009; Nos. IX and XX of 2016; and No. VI of 2017.

<sup>d</sup> Order in Council No. VIII of 2016; amended by Ordinance No. IX of 2016; and Sark Ordinance No. I of 2017.

<sup>e</sup> Order in Council No. XIII of 2020.

- (b) there is a risk that P might infect or contaminate others, and
- (c) it is necessary to direct, remove or detain P in the interests of P, for the protection of other persons or for the maintenance of public safety.

(2) This regulation also applies if a police officer has reasonable grounds to suspect that P is in breach of the requirement to self-isolate under regulation 4(1) or a requirement to self-isolate imposed under regulation 4(3).

(3) A police officer may –

- (a) direct P to go immediately to a hospital or other suitable place for the purposes of the imposition of any restrictions or requirements under regulation 3,
- (b) remove P to a hospital or other suitable place for the purposes of the imposition of any restrictions or requirements under regulation 3, or
- (c) if P is already at a hospital or other suitable place, keep P at that place or remove P to another hospital or other suitable place for the purpose of the imposition of any restrictions or requirements under regulation 3.

(4) The power in paragraph (3) may be exercised when P is at any place.

(5) For the purpose of exercising the power in paragraph (3), a police officer may enter any place.

(6) Before exercising the power in paragraph (3), the police officer must –

(a) so far as is reasonably practicable, consult the MOH and have due regard to the views of the MOH and any information provided by the MOH in relation to P,

(b) have due regard to any guidance issued by the MOH and the Chief Officer of the Island Police Force,

(c) where consultation has not been carried out under subparagraph (a) –

(i) consult the MOH as soon as reasonably practicable after the power in paragraph (3) has been exercised, and

(ii) have due regard to the views of the MOH and information provided by the MOH in relation to P.

(7) A person removed to or kept in a hospital or other suitable place under this regulation may be detained there for a period not exceeding the permitted period of detention.



(8) A police officer or the MOH, or a person authorised by either of them for the purposes of this paragraph, may, before the end of the permitted period of detention, take a person detained in a hospital or other suitable place to one or more other hospitals or other suitable places.

(9) A person taken to a hospital or other suitable place under paragraph (8) may be detained there for a period ending no later than the permitted period of detention.

(10) A police officer may use reasonable force, if necessary, in the exercise of a power under this regulation.

(11) The MOH may, at any time before the expiry of the initial period, authorise the detention of a person for a further period not exceeding 24 hours (beginning immediately at the end of the initial period).

(12) An authorisation under paragraph (11) may be given only if the MOH considers that the authorisation is necessary because it is not reasonably practicable for the imposition of any restrictions or requirements under regulation 3 to be completed before the end of the initial period.

(13) In this regulation –

**"authorised extended period"** means such further period as is specified in an authorisation under paragraph (11),

**"initial period"** means the period of 24 hours beginning with –

(a) in a case where the person is removed to a hospital or

other suitable place, the time when the person arrives at that place, or

- (b) in a case where the person is kept at a hospital or other suitable place, the time when the police officer decides to keep the person at that place, and

"permitted period of detention" means the initial period of detention and the authorised extended period.

**Offences and enforcement.**

12. (1) A person commits an offence if the person –

- (a) fails, without reasonable excuse, to comply with a restriction, condition or requirement imposed under regulation 2(2), 3(1), 4(2), 4(9), 6(1), 7(2), 7(4) or 8(4) or 8(5), or a direction under regulation 11(3)(a),
- (b) fails, without reasonable excuse, to comply with a requirement that the person be detained under regulation 7(3), 11(7), 11(9) or 11(11).

(2) A person (D), and subject to paragraph (3), any person who is D's employer, commits an offence if D fails, without reasonable excuse, to comply with the requirement to self-isolate under regulation 4(1) or a requirement imposed under regulation 4(3) (including, for the avoidance of doubt, a requirement to self-isolate for any specified period of less than 14 days, or until a specified event occurs, imposed by a variation of the requirement under regulation 4(1), or of a requirement under regulation 4(3)) -

(a) by the MOH in relation to a particular case, or

(b) by the Authority in relation to one or more categories of case, or in relation to all cases.

(3) It is a defence for an employer charged with an offence under paragraph (2) to prove that he or she has taken all reasonable precautions to avoid the commission of an offence.

(4) A person who obstructs, without reasonable excuse, any person carrying out a function under these Regulations commits an offence.

(5) A responsible adult who fails without reasonable excuse to comply with regulation 4(11), 5(2), 6(9) or 7(6) commits an offence.

(6) A person guilty of an offence under paragraph (1), (4) or (5) is liable on conviction to a fine not exceeding level 3 on the uniform scale.

(7) A person guilty of an offence under paragraph (2) is liable on conviction to a fine not exceeding level 5 on the uniform scale, to imprisonment for a term not exceeding 14 days, or to both.

(8) The investigation of an offence under this Part shall be treated as an assigned matter within the meaning of section 1 of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972<sup>f</sup> (including, for the

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<sup>f</sup> Ordres en Conseil Vol. XXIII, p. 573; amended by Ordres en Conseil Vol. XXIV, p. 87; Vol. XXXI, p. 278; Vol. XXXIII, p. 217; Order in Council No. X of 2004;

avoidance of doubt, for the purposes of paragraph 1(a) of Schedule 5 to PPACE, and consequently the provisions of PPACE which relate to the investigation of offences conducted by police officers apply to the investigation of offences under this Part conducted by customs officers).

**False or misleading information.**

13. (1) If a person to whom paragraph (2) applies –

- (a) makes a statement which he or she knows or has reasonable cause to believe to be false, deceptive or misleading in a material particular,
- (b) recklessly makes a statement, dishonestly or otherwise, which is false, deceptive or misleading in a material particular,
- (c) produces or furnishes, or causes or permits to be produced or furnished, any information or document which he or she knows or has reasonable cause to believe to be false, deceptive or misleading in a material particular, or
- (d) recklessly produces or furnishes or recklessly causes or permits to be produced or furnished, dishonestly or otherwise, any information or document which is false, deceptive or misleading in a material particular,

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No. II of 2010; No. XIV of 2007; No. XV of 2012; No. VI of 2019; Ordinance No. XXXIII of 2003; No. XXIX of 2004; Nos. XLVIII and XXXV of 2007; No. VII of 2008; No. XLIII of 2013; No. XL of 2014; and No. IX of 2016.

he or she is guilty of an offence.

(2) This paragraph applies to a person who –

(a) makes any statement or provides any information or document to a relevant officer, when acting in the exercise of his or her functions under this Part, or

(b) otherwise than as mentioned in paragraph (a) makes any statement or provides any information or document to a relevant officer in circumstances in which he or she knows or could reasonably be expected to know that the statement, information or document would or might be used by a relevant officer for the purpose of exercising his or her functions under this Part.

(3) A person guilty of an offence under this regulation is liable on conviction to a fine not exceeding level 3 on the uniform scale.

**Interpretation of this Part: general.**

14. (1) In this Part, unless the context otherwise requires –

"**child**" means a person under the age of 18 years,

"**customs officers**" has the meaning given by section 89(6) of PPACE,  
and "**customs officer**" shall be construed accordingly,

the "**employer**" of a person (A) includes (but is not limited to) a person who has engaged the services of A by way of a contract or other arrangement entered into with a third party (and for the avoidance of doubt, that third party may be resident or established outside Guernsey),

**"hospital"** means –

- (a) any hospital regulated or operated by the States Committee for Health & Social Care (including, for the avoidance of doubt, Le Mignot Memorial Hospital in Alderney), or
- (b) the Sark Medical Centre,

**"infected area"** means an area specified by the MOH as an infected area for the purposes of these Regulations on the relevant States of Guernsey website, or otherwise reasonably considered by the MOH to be an area where there is sustained human-to-human transmission of coronavirus, or from which there is a high risk of importation of infection or contamination (with coronavirus) via travel from that area to the Bailiwick or any part thereof,

**"police officer"** includes a customs officer,

**"PPACE"**: see regulation 12(4),

**"responsible adult"** means, in relation to a child, a person with parental responsibility for the child, within the meaning of the Children (Guernsey and Alderney) Law, 2008, the Children (Sark) Law, 2016, or the Child Protection (Sark) Law, 2020 as the case may be, or a person who has the

care or charge of the child for the time being,

**"relevant officer"** means a police officer, the MOH, and any other person or category of person authorised by the Chief Officer of Customs and Excise to exercise functions under regulation 4(2),

**"requirement"** means a requirement imposed under this Part (including the requirement to self-isolate under regulation 4(1)),

**"restriction"** means a restriction imposed under this Part,

**"Royal Court"** means the Royal Court sitting as an Ordinary Court, which shall be constituted by the Bailiff sitting alone,

**"screening requirements"** means the requirements set out in regulation 5(1), and

**"travel document"** means anything that is or appears to be –

- (a) a passport,
- (b) an identity card, or
- (c) a ticket or other document that permits a person to make a journey, including such a ticket or document that is in wholly electronic form.

(2) In this Part, a reference to infection or contamination, however

expressed, is a reference to infection or contamination with coronavirus, and related expressions are to be construed accordingly.

**Definition of "self-isolate".**

15. (1) In these regulations, "self-isolate" in relation to a person ("P") means for P to keep himself or herself separated from any other person in such a manner as to prevent infection or contamination, in accordance with such directions as may be given by the MOH from time to time; and such directions may be given both generally (by publication on the relevant States of Guernsey website) and in respect of any particular case (in such manner as the MOH thinks fit).

(2) For the avoidance of doubt, a direction by the MOH given under paragraph (1) may include, amongst other things, a requirement that P remain within and not leave notified premises other than in accordance with –

(a) the terms of the direction, or

(b) a permission granted by the MOH to P,

and a permission under paragraph (b) may be granted in such manner as the MOH thinks fit.

(3) For the avoidance of doubt, a direction including a requirement of the type referred to in paragraph (2) may, amongst other things, specify that P may not enter a garden, yard, passage, outhouse or other appurtenance of such notified premises, or may do so only for a specified period of time each day, where the MOH considers that such a restriction is necessary to protect P, or other persons, from the risk of infection.



(4) In paragraph (2), "**notified premises**" means premises at an address to be notified by P to the States of Guernsey at such time, and in such manner, as the MOH may from time to time require; and for the avoidance of doubt, the MOH may require such an address to be notified before, or on, P's arrival in the Bailiwick.

PART II  
MISCELLANEOUS AND FINAL

**Modification of legislation relating to mental health.**

16. The Schedule modifies –

- (a) the Mental Health (Bailiwick of Guernsey) Law, 2010<sup>g</sup>,  
and
- (b) the Mental Health Review Tribunal Procedure Rules,  
2012<sup>h</sup>,

which modifications shall have effect for the period of validity of these Regulations.

**Postal voting in the 2020 General Election.**

17. (1) This regulation applies where, on or after 25<sup>th</sup> September, a person (A) is made or otherwise becomes subject to a requirement, restriction or condition under Part I, as a consequence of which it would or might be unlawful for

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<sup>g</sup> Order in Council No. XV of 2011; amended by Ordinance No. IX of 2016; and No. I of 2017.

<sup>h</sup> O.R.C. No. I of 2012; as amended by O.R.C. No. III of 2018.

A to cast his or her vote at a polling station in the general election to be held in October 2020.

(2) Where this regulation applies A may, at any time on or before 5pm on 2<sup>nd</sup> October, apply to the Registrar-General on such form as the Registrar-General may prescribe for this purpose, to have his or her name entered in the register of absent voters maintained by the Registrar-General for the purposes of Part II of the Reform (Amendment) (Guernsey) Law, 1972<sup>i</sup> ("the 1972 Law"); and section 5(2) of the 1972 Law shall be construed accordingly.

(3) An application to the Registrar-General under paragraph (2) shall be treated as an application under section 5 of the 1972 Law.

(4) In this regulation, "Registrar-General" has the meaning given by section 49 of the Reform (Guernsey) Law, 1948<sup>j</sup>.

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<sup>i</sup> Ordres en Conseil Vol. XXIII, p. 476; as amended by Vol. XXVI, p. 255; Vol. XXXIV, p. 397; Vol. XXXVI, p. 478; Vol. XXXVIII, p. 295; No. XIII of 2003; No. VII of 2010; No. II of 2020; Ordinance No. III of 2004; No. LI of 2006; and No. XXIII of 2020.

<sup>j</sup> Ordres en Conseil Vol. XIII, p. 288; Vol. XIV, p. 407; Vol. XV, p. 279; Vol. XVI, p. 178; Vol. XVIII, p. 275; Vol. XIX, p. 84; Vol. XIX, p. 140; Vol. XXII, p. 122; Vol. XXIII, p. 476; Vol. XXV, p. 326; Vol. XXVI, p. 255; Vol. XXIX, p. 56; Vol. XXX, p. 16; Vol. XXXI, p. 164; Vol. XXXII, p. 41; Vol. XXXIV, p. 397; Vol. XXXVI, p. 478; Vol. XXXVIII, pp 150 and 295; Order in Council No. XIII of 2003; No. III of 2004; Nos. II and XX of 2007; Nos. XIII and XXII of 2008; No. VII of 2010; No. II of 2012; Ordinance No. XXXIII of 2003, No. XXVI of 2008 and No. IX of 2016; the Reform (Guernsey) (Amendment) (No. 2 Law), 2019; and the Reform (Guernsey) (Amendment) Law, 2020.

**Guernsey Financial Services Commission: officers appointed as Senior Decision Makers.**

18. (1) This regulation applies when a Senior Decision Maker is undertaking work in connection with deciding whether sanctions, proposed against an individual or person, should be imposed, including, but not limited to -

- (a) the publication of a public statement under section 11C of the Financial Services Commission (Bailiwick of Guernsey) Law, 1987<sup>k</sup> (the "Financial Services Commission Law"),
- (b) the imposition of a discretionary financial penalty under section 11D of the Financial Services Commission Law, and
- (c) the imposition of a prohibition order under -
  - (i) section 34E of the Protection of Investors (Bailiwick of Guernsey) Law, 1987<sup>l</sup>,

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<sup>k</sup> Ordres en Conseil Vol. XXX, p. 243; amended by Ordres en Conseil Vol. XXXI, p. 278; Vol. XXXII, p. 471; Vol. XXV(1), p. 271; Vol. XXXVII, p. 24; Order in Council No. XVII of 2002; Nos. III of XXII of 2003; Nos. XIX, XXIII and XXIV of 2008; No. XIX of 2010; No. III of 2013; No. I of 2015; No. XIII of 2017; Ordinance No. XXXIII of 2003; Nos. XII, XX, XXXIV and XXIX of 2015; Nos. IX and XXII of 2016; Nos. III, XIX and XXVII of 2017; Alderney Ordinance No. III of 2017; Sark Ordinance No. X of 2017; No. XXVI of 2018; G.S.I. No. 29 of 2009; and G.S.I. No. 49 of 2017.

<sup>l</sup> Ordres en Conseil Vol. XXX, p. 281; amended by Ordres en Conseil Vol. XXX, p. 243; Vol. XXXII, p. 324; Vol. XXXV(1), p. 271; Vol. XXXVII, p. 264; Vol. XXXVII, p. 24; Order in Council No. XVII of 2002; Nos. XV and XXXII of 2003; Nos. XVIII and XX of 2008; No. XIII of 2010; Recueil d'Ordonnances Tome XXIV, p. 324; Tome XXVI, p. 333; Tome XXVIII, p. 51; Tome XXVIII, p. 87; Ordinance No. XXXIII of 2003; No.

- (ii) section 17A of the Regulation of Fiduciaries, Administration Businesses and Company Directors, etc (Bailiwick of Guernsey) Law, 2000<sup>m</sup>,
- (iii) section 28A of the Insurance Business (Bailiwick of Guernsey) Law, 2002<sup>n</sup>,
- (iv) section 18A of the Insurance Managers and Insurance Intermediaries (Bailiwick of Guernsey) Law, 2002<sup>o</sup>, and

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XXXI of 2008; No. VII of 2009; Nos. XII, XX and XXXIX of 2015; Nos. IX and XXIX of 2016; Nos. III and XXVII of 2017; Sark Ordinance No. X of 2017; Nos. XXVI and XXVII of 2018; G.S.I. No. 83 of 2010; and G.S.I. No. 50 of 2017.

<sup>m</sup> Order in Council No. I of 2001; amended by Order in Council No. I of 2000; No. XIV of 2003; No. XVI of 2007; Nos. VIII and XXV of 2008; Nos. XIII and XIX of 2010; No. I of 2013; Ordinance No. XXXVII of 2001; No. XXXIII of 2003; No. VII of 2009; Nos. XII and XXXIX of 2015; Nos. II and IX of 2016; No. XXVII of 2017; Alderney Ordinance No. III of 2017; Sark Ordinance No. X of 2017; Nos. XXVI and XXVII of 2018; G.S.I. No. 3 of 2018; G.S.I. No. 83 of 2010; G.S.I. No. 4 of 2013; G.S.I. No. 50 of 2017; G.S.I. No. 56 of 2017; and G.S.I. No. 72 of 2017.

<sup>n</sup> Order in Council No. XXI of 2002; amended by Order in Council No. I of 2000; No. XIII of 2010; Ordinance No. XXXIII of 2003; No. XII of 2008; Nos. VIII and XXXI of 2010; No. XXXVI of 2011; No. LV of 2014; Nos. XII and XXXIX of 2015; No. IX of 2016; No. III and XXVII of 2017; Sark Ordinance No. X of 2017; No. XXVI of 2018; G.S.I. No. 33 of 2004; G.S.I. No. 4 of 2008; G.S.I. No. 15 of 2010; G.S.I. No. 83 of 2010; G.S.I. No. 68 of 2014; G.S.I. No. 121 of 2015; and G.S.I. No. 50 of 2017.

<sup>o</sup> Order in Council No. XXII of 2002; amended by Order in Council No. I of 2000; No. XIII of 2010; Ordinance No. XXXIII of 2003; No. XIII of 2008; No. IX of 2010; Nos. XII and XXXIX of 2015; Nos. II and IX of 2016; No. XXVII of 2017; Alderney Ordinance No. III of 2017; Sark Ordinance No. X of 2017; No. XXVI of 2018; G.S.I. No. 2 of 2008; G.S.I. No. 16 of 2010; G.S.I. No. 83 of 2010; and G.S.I. No. 50 of 2017.

- (v) section 17A of the Banking Supervision  
(Bailiwick of Guernsey) Law, 1994<sup>P</sup>,

and in this regulation, a "Senior Decision Maker" means an officer, appointed by the Guernsey Financial Services Commission ("the Commission") to fulfil the role of Senior Decision Maker, and exercising powers delegated by the Commission in relation to the same under section 19 of the Financial Services Commission Law.

(2) A Senior Decision Maker undertaking work described in paragraph (1) may undertake some or all of that work outside the Bailiwick, including, but not limited to –

- (a) the consideration of representations,
- (b) the preparation of reports, Minutes to Notices, final decisions,
- (c) the acceptance of written representations, and
- (d) the holding of oral hearings.

(3) An oral hearing may be held by a Senior Decision Maker who is outside the Bailiwick by telephone, live television link or any other means of

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<sup>P</sup> Ordres en Conseil Vol. XXXV(1), p. 271 of 2001; amended by Order in Council Nos. XVII and XXI of 2002; No. XVI of 2003; No. XVI of 2008; No. IV of 2009; Nos. XIII and XXI of 2010; Ordinance No. XXXIII of 2003; Nos. XII, XX and XXXIX of 2015; Nos. II and IX of 2016; No. XXVII of 2017; Alderney Ordinance No. III of 2017; Sark Ordinance No. X of 2017; No. XXVI of 2018; G.S.I. No. 3 of 2000; G.S.I. No. 1 of 2008; G.S.I. No. 35 of 2010; and G.S.I. No. 50 of 2017.

telecommunications or electronic communications, and for the purposes of such a hearing, a Senior Decision Maker, party or other person who is in communication with other persons at the hearing so that each person at the hearing can hear or read what is being said or communicated by each of the others, is deemed, subject to paragraph (4), to be present at the oral hearing for all purposes.

(4) In the event that a means of communication referred to in paragraph (3) fails or is corrupted, or the Senior Decision Maker considers that confidentiality is compromised, the Senior Decision Maker shall have the discretion at any time during the hearing to determine that a person who is affected by that failure, corruption or compromise of confidentiality is no longer deemed to be present at the hearing.

(5) For the avoidance of doubt, a determination under paragraph (4) does not affect the validity of the proceedings of the hearing for any purpose prior to the making of that determination.

#### **Court of Appeal.**

19. (1) Section 7 (Venue) of the Court of Appeal Law is disapplied.

(2) The Court of Appeal may sit for the hearing of appeals in or outside the Bailiwick.

(3) For the avoidance of doubt, the Bailiff or presiding judge may give directions as to how the proceedings of the Court of Appeal shall be conducted, including (but not limited to) a direction that the proceedings, or part thereof, shall be conducted by way of telephone, live television link or any other means of telecommunications or electronic communications.

**Constitution of the Authority immediately following the end of term of office of People's Deputies.**

20. (1) This regulation only applies in the period immediately after the election of the President of the Policy & Resources Committee by the States, following the general election, until the following Committee Presidents have been elected by the States -

- (a) the President of the Committee for Home Affairs,
- (b) the President for the Committee for the Environment & Infrastructure, and
- (c) the President for the Committee for Health & Social Care.

(2) At any meeting of the Authority held in the period during which this regulation applies, the Committee Presidents listed in paragraph (1) shall be replaced as members of the Authority by –

- (a) subject to paragraph (b), the persons holding the offices of Presidents of the Committees set out in paragraph (1) above on the commencement of these Regulations,
- (b) subject to paragraph (c), in any case where a person ("P") referred to in paragraph (a) above is not a member of the States at the time of the meeting of the Authority, the person holding, on the commencement of these Regulations, the office of Vice-President of the

Committee of which P was President,

- (c) subject to paragraph (d), in any case where a person referred to in paragraph (b) is not a member of the States at the time of the meeting of the Authority, a member of the Policy & Resources Committee chosen according to those members' length of unbroken service in the States,
- (d) in any case where the members of the Policy & Resources Committee have not been elected at the time of the meeting of the Authority, a member of the States chosen in order according to those members' length of unbroken service in the States.

(3) A person who serves as a member of the Authority under paragraph (2) who has not taken an oath or affirmation in accordance with section 23 of the Civil Contingencies (Bailiwick of Guernsey) Law, 2012 must do so, and any person who serves as a member of the Authority under that paragraph shall have, for the period of his or her membership, the same rights and responsibilities in relation to the Authority as permanent members.

(4) For the avoidance of doubt, the membership of the Authority of a person who serves as a member of the Authority under paragraph (2) ceases on the election of the Committee Presidents listed in paragraph (1).

**Offences by legal persons and unincorporated bodies.**

21. (1) Where a legal person is guilty of an offence under these Regulations, and the offence is proved to have been committed with the consent or



connivance of, or to be attributable to any neglect on the part of –

(a) any director, manager, secretary or other similar officer, or any foundation official, of the legal person, or

(b) any person purporting to act in any such capacity,

he or she as well as the legal person is guilty of the offence and may be proceeded against and punished accordingly.

(2) Where the affairs of a legal person are managed by its members, subsection (1) applies in relation to the acts and defaults of a member in connection with his or her functions of management as if he or she were a director.

(3) Where an offence under these Regulations is committed by an unincorporated body and is proved to have been committed with the consent or connivance of, or to be attributable to any neglect on the part of –

(a) in the case of a partnership, any partner,

(b) in the case of any other unincorporated body, any officer of that body who is bound to fulfil any duty whereof the offence is a breach or, if there is no such officer, any member of the committee or other similar governing body, or

(c) any person purporting to act in any capacity described in paragraph (a) or (b),

that person as well as the unincorporated body is guilty of the offence and may be proceeded against and punished accordingly.

(4) Where an offence under these Regulations is alleged to have been committed by an unincorporated body, proceedings for the offence must be brought in the name of that body and not in the name of any of its members.

(5) A fine imposed on an unincorporated body on its conviction of an offence under these Regulations must be paid from the funds of that body.

#### **Revocation and savings.**

22. (1) The Emergency Powers (Coronavirus) (General Provision) (Bailiwick of Guernsey) (No. 6) Regulations, 2020<sup>q</sup> ("**the (No. 6) Regulations**"), and the Emergency Powers (Coronavirus) (General Provision) (Bailiwick of Guernsey) (No. 6) (Amendment) Regulations, 2020<sup>r</sup> are revoked.

(2) Anything done under or for the purposes of regulations revoked under paragraph (1) ("**the revoked regulations**") before the commencement of these Regulations shall, to the extent that the same is required or authorised to be done under or for the purposes of these Regulations, have effect as if done under or for the purposes of the equivalent provision of these Regulations; and for the avoidance of doubt, the revocation of the revoked regulations does not affect any restriction, requirement, condition, prohibition, or penalty, imposed thereunder, nor the continuing in force of any certificate granted under regulation 16 of the (No.6) Regulations, in accordance with regulation 2 of the Emergency Powers

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<sup>q</sup> G.S.I. No. 84 of 2020.

<sup>r</sup> G.S.I. No. 94 of 2020.

(Coronavirus) (General Provision) (Bailiwick of Guernsey) (No. 6) (Amendment) Regulations, 2020.

(3) Anything in the process of being done under or for the purposes of the revoked regulations before the commencement of these Regulations may, to the extent that the same is required or authorised to be done under or for the purposes of these Regulations, be continued to be done under or for the purposes of the equivalent provision of these Regulations; and for the avoidance of doubt, the revocation of the revoked regulations does not affect any variation by the Authority of the requirement to self-isolate under regulation 3(3) of the Emergency Powers (Coronavirus) (General Provision) (Bailiwick of Guernsey) (No. 5) Regulations, 2020 (as amended) or regulation 4(1) of the No. 6 Regulations, which shall continue to have effect as if done under or for the purposes of the equivalent provision of these Regulations unless and until revoked by the Authority.

(4) Any reference howsoever expressed in any enactment or subordinate legislation to a revoked regulation which is re-enacted (with or without modification) by or under these Regulations shall (unless the contrary intention appears) be construed as a reference to the provision as re-enacted.

(5) In so far as any subordinate legislation made or other thing done (or having effect as if made or done) under or for the purposes of a revoked regulation could be made or done under or for the purposes of these Regulations, it shall (unless the contrary intention appears) have effect as if made or done under or for the purposes of these Regulations.

**Interpretation: general.**

23. (1) In these Regulations, unless the context requires otherwise –

"**the Authority**": see regulation 1(2),

"**coronavirus**" means Severe Acute Respiratory Syndrome Coronavirus 2 and/or COVID-19,

"**Medical Officer of Health**" means the Medical Officer of Health appointed by the States of Guernsey Policy & Resources Committee and includes the Deputy or Acting Medical Officer of Health for the time being, and any officer authorised by the Medical Officer of Health to exercise the Medical Officer of Health's functions under these Regulations,

"**the MOH**": see regulation 1(1), and

"**Senior Decision Maker**": see regulation 19(1).

(2) Other terms used in these Regulations in provisions modifying an enactment have the same meaning as in that enactment.

(3) For the avoidance of doubt, the powers of police officers under these Regulations are exercisable in addition to all other powers which police officers may exercise.

**Citation.**

24. These Regulations may be cited as the Emergency Powers (Coronavirus) (General Provision) (Bailiwick of Guernsey) (No. 7) Regulations, 2020.

**Extent.**

25. (1) Subject to paragraph (2), these Regulations shall have effect throughout the Bailiwick.

- (2) Regulation 16 shall have effect in Guernsey only.

**Commencement.**

26. These Regulations shall come into force on 3<sup>rd</sup> October, 2020.

A handwritten signature in black ink, appearing to read 'G.A. St Pier', with a stylized, cursive script.

Dated this 2<sup>nd</sup> day of October, 2020

G.A. ST PIER  
Chairman of the Civil Contingencies Authority  
For and on behalf of the Authority

## SCHEDULE

Regulation 16

### MODIFICATION OF LEGISLATION RELATING TO MENTAL HEALTH

#### **Interpretation.**

1. References in this Schedule to –
  - (a) sections are to sections of the Mental Health (Bailiwick of Guernsey) Law, 2010 ("the 2010 Law"), and
  - (b) rules are to rules of the Mental Health Review Tribunal Procedure Rules, 2012 ("the 2012 Rules").

2. Expressions in this Schedule and in the 2010 Law or the 2012 Rules shall have the same meaning as in that Law or those Rules (as the case may be).

#### **Forms.**

3. Where any form prescribed in the Mental Health (Treatment and Forms) Regulations, 2013 or under the 2012 Rules is inconsistent with a modification made by these Regulations, the form –

- (a) may, in connection with that modification, be used with appropriate amendments, and
- (b) is otherwise, for use in that connection, to be read with such amendments as are necessary to reflect that modification.

**Modification of the 2010 Law.**

4. Where section 56(1)(b) applies (administration of medicine for more than three months), an approved medical practitioner (other than the responsible medical officer of the patient) may give a certificate under section 56(3)(b) (appropriateness of treatment without understanding or consent) if the responsible medical officer is of the opinion that complying with the requirement under that provision for the certificate to be given by a second opinion approved doctor is not reasonably practicable or would involve unreasonable delay.

**Modification of the 2012 Rules.**

5. For the purposes of any hearing subject to the 2012 Rules –

- (a) the Tribunal is deemed to be properly constituted by the members of the Tribunal sitting within or without the Bailiwick, or a combination thereof,
- (b) where the legally qualified member is of the opinion that it is not reasonably practicable or would involve unreasonable delay for one, or both, of the other members of the Tribunal to participate in the hearing, the Tribunal is deemed to be properly constituted by the legally qualified member –
  - (i) sitting with the other member able to participate, or
  - (ii) sitting alone,

(as the case may be),

- (c) notwithstanding subparagraph (b), where, after hearing from the patient's legal representative or the patient (if unrepresented), the legally qualified member is of the opinion that it is in the patient's interests that the hearing takes place before a single member of the Tribunal (including, but not limited to, where the patient's mental disorder might be adversely affected by the participation of multiple members of the Tribunal by telephone), the Tribunal is deemed to be properly constituted by the legally qualified member sitting alone, and that member may consult with the other members of the Tribunal where it is in the interests of justice to do so, and
- (d) for the avoidance of doubt, the Tribunal may exercise any or all of its powers under the 2010 Law where it is constituted in accordance with this paragraph.

6. Any hearing which takes place in accordance with paragraph 5 shall be deemed for all purposes (including that of determining the *lex fori*) to have taken place in Guernsey and the courts of Guernsey accordingly have jurisdiction in accordance with Part VI of the Law, and sections 46 and 47 have effect accordingly.



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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations are emergency regulations made by the Civil Contingencies Authority under Part 3 of the Civil Contingencies (Bailiwick of Guernsey) Law, 2012 ("the Law"). They are made on the occurrence of an emergency, within the meaning of the Law, in the Bailiwick, arising from the urgent need to prevent, control or mitigate the spread of the virus Severe Acute Respiratory Syndrome Coronavirus 2 and the disease caused thereby, COVID-19 (referred to together in these regulations as coronavirus). They are prefaced with a statement by the Civil Contingencies Authority, as required by section 12(2) of the Law. COVID-19 was made a notifiable disease for the purposes of the Public Health Ordinance, 1936 on 10th February 2020.

These Regulations revoke and re-enact (with minor modifications) regulations previously made by the Civil Contingencies Authority in respect of the coronavirus pandemic.

These Regulations will come into force on the 3<sup>rd</sup> October, 2020 and shall have temporary effect only in accordance with the provisions of section 16 (duration and scrutiny of emergency regulations) of the Law.

### *Part I - screening, assessment and powers to detain etc.*

This Part places a requirement to self-isolate on persons arriving in the Bailiwick, enables the Medical Officer of Health to place restrictions and requirements on other persons who are or who may be infected with coronavirus, and makes provision in respect of related matters, including powers for the Medical Officer of Health to impose screening requirements, to detain people and to require people to self-isolate. The provisions also create criminal offences and confer powers of enforcement on police officers, and provide for applications to vary or revoke requirements or restrictions imposed under this part to be made to the Royal Court.

### *Part II – miscellaneous and final*

The Schedule to these Regulations sets out the modifications to be made to mental health legislation having effect in the Bailiwick.

Paragraphs 4 to 6 modify the Mental Health (Bailiwick of Guernsey) Law, 2010 to permit an approved medical practitioner (rather than only a second opinion approved doctor) to provide a certificate for the purposes of section 56 and, in doing so, that practitioner will only be required to consult with one person, where the

practitioner is of the opinion that is not reasonably practicable or would involve unreasonable delay to comply with the unmodified requirements.

Paragraphs 7 to 8 modify the Mental Health Review Tribunal Procedure Rules, 2012 to provide that the Mental Health Review Tribunal ("the Tribunal") may properly be constituted according to specified criteria.

Regulation 17 makes provision for persons who are subject to a requirement to self-isolate, or some other restriction that means they are unable lawfully to vote at a polling station, to apply for a postal vote in the October General Election up to and including 5pm on 2<sup>nd</sup> October, notwithstanding the earlier cut-off date for applications for postal votes set out in the Reform (Guernsey) (Amendment) Law, 1972.

Regulation 18 makes provision in relation to Senior Decision Makers ("SDMs") appointed by the Guernsey Financial Services Commission, including providing for SDMs to hold oral hearings remotely. Regulation 19 enables the Court of Appeal to conduct its proceedings remotely. Regulation 20 makes provision in relation to the constitution of the Civil Contingencies Authority after the election by the States of the President of the Policy & Resources Committee following the General Election, and before the Presidents of the other Committees (who are, under the Law, the other permanent members of the Authority) are elected by the States.

