### **SUMMARY OF LEGISLATION**

### **BAILIWICK OF JERSEY**

### 1 September-31 December 2020

### 1. LAWS ADOPTED BY THE STATES

- (a) Covid-19 (Enabling Provisions) (Amendment) (Jersey) Law 202-(P.104/2020—adopted in 3rd reading, 9.9.2020)
  This Law amends the Covid-19 (Enabling Provisions) (Jersey) Law 2020.
- (b) Income Tax (Amendment No 46) (Jersey) Law 202-(P.118/2020—adopted in 3rd reading, 4.11.2020) This Law amends the Income Tax (Jersey) Law 1961 to remove the prior-year basis method of paying income tax.
- (c) Finance (2021 Budget) (Jersey) Law 202-(P.147/2020—adopted in 3rd reading, 17.12.2020) This Law sets the standard rate of income tax for 2021 and to implement parts of the government plan for the 2021 financial year by amending the Income Tax (Jersey) Law 1961, the Customs and Excise (Jersey) Law 1999, the Stamp Duties and Fees (Jersey) Law 1998, the Taxation (Land Transactions) (Jersey) Law 2009, the Revenue Administration (Jersey) Law 2019 and the Goods and Services Tax (International Services Entities) (Jersey) Regulations 2008.
- (d) Health Insurance Fund (Miscellaneous Provisions) (Amendment No 2) (Jersey) Law 202(P.156/2020—adopted in 3rd reading, 17.12.2020)
  This Law amends the Health Insurance Fund (Miscellaneous Provisions) (Jersey) Law 2011 to enable £11.3m. to be withdrawn from the Health Insurance Fund in 2021.

## 2. LAWS, ORDERS IN COUNCIL, $\it{ETC}$ REGISTERED IN THE ROYAL COURT

- (a) Finance (2020 Budget) (Jersey) Law 2020 (L.6/2020—registered 25.9.2020. In force 2.12.2019)
- (b) Financial Services (Disclosure and Provision of Information) (Jersey) Law 2020 (L.7/2020—registered 23.10.2020. Not in force)

- (c) Covid-19 (Enabling Provisions) (Amendment) (Jersey) Law 2020 (L.8/2020—registered 18.12.2020. In force 19.12.2020)
- (d) Immigration (EU Withdrawal) (Jersey) Order 2020 (L.9/2020—registered 18.12.2020. Not in force)
- (e) Antarctic Act 1994 (Convention for the Conservation of Antarctic Marine Living Resources) Regulations 2020 (R&O.169/2020—registered 18.12.2020. Not in force)

#### 3. LAWS BROUGHT INTO FORCE

(a) Financial Services (Disclosure and Provision of Information) (Jersey) Law 2020 (Appointed Day) Act 2020 (R&O.139/2020—in force 18.11.2020) Whole Law brought into force on 6 January 2021.

### 4. REGULATIONS MADE BY THE STATES

- Taxation (Implementation) (International Tax Compliance) (Mandatory Disclosure Rules for CRS Avoidance Arrangements and Opaque Offshore Structures) (Jersey) Regulations 2020 (R&O.112/2020—not in force) These Regulations would introduce mandatory disclosure rules (developed by the OECD) which would require promoters, service providers and, in some circumstance, users of Common Reporting Standard (CRS) avoidance arrangements and opaque offshore structures to provide the Comptroller of Revenue with information about those arrangements and structures. Information relating to users resident in other jurisdictions would be exchanged with the tax authority of that jurisdiction in accordance with the terms of the Multilateral Competent Authority Agreement on the automatic exchange regarding CRS avoidance arrangements and opaque offshore structures, ratified by the States on the same day as these Regulations are made.
- (b) Community Costs Bonus (Jersey) Regulations 2020 (R&O.113/2020—in force 10.9.2020) These Regulations create a community costs bonus payable by the Minister for Social Security to households that do not receive income support or pay income tax.
- (c) Covid-19 (Social Security—Reduction of Contribution Rates) (Jersey) Regulations 2020 (R&O.114/2020—in force 1.10.2020)

  These Regulations, between 1 October 2020 and 30 June 2021, reduce the Class 1 and Class 2 employee contribution rate by 2% below the standard earnings limit provided under Schedules 1A and 1B respectively to the Social Security (Jersey) Law 1974.

(d) Covid-19 (Amendments—Extension, Suspension and Repeal) (Jersey) Regulations 2020 (R&O.115/2020—in force 30.9.2020)

These Regulations make amendments to several items of legislation that make special provision in relation to Covid-19, most of which are currently due to expire on Wednesday 30 September 2020. The amendments broadly either repeal the legislation, extend its expiry date to the end of April 2021, or suspend its effect but enable that effect to be re-instated by the relevant Minister at any time before the end of April 2021.

(e) Statistics and Census (Amendment of Law) (Jersey) Regulations 2020

(R&O.129/2020—in force 11.11.2020)

These Regulations amend the Schedule to the Statistics and Census (Jersey) Law 2018 to add two questions relating to a person's health and disability to the information required from Jersey residents when taking a census.

(f) Social Security (Amendment of Law No 13) (Jersey) Regulations 2020

(R&O.132/2020—not in force)

These Regulations amend the Social Security (Jersey) Law 1974 and the Income Tax (Jersey) Law 1961. The amendments ensure that the collection of long-term care contributions remains consistent with the collection of income tax, given the changes introduced by the Income Tax (Amendment No 46) (Jersey) Law 202- to remove the prior year basis of paying income tax.

(g) Social Security (Amendment of Law No 14) (Jersey) Regulations 2020

(R&O.137/2020—in force 24.11.2020)

These Regulations replace the existing provisions of the Social Security (Jersey) Law 1974 on adoption and maternity benefits, with new provisions creating parental grant and parental allowance. Parental benefits will apply, from 1 January 2021, to all parents who have qualifying levels of social security contributions. The changes made by these Regulations will ensure that the legislation providing for benefits related to the adoption or birth of a child will be, so far as possible, consistent (no matter what the structure of the family concerned) and gender-neutral.

(h) Financial Services (Disclosure and Provision of Information) (Jersey) Regulations 2020

(R&O.138/2020—in force 6.1.2021)

These Regulations set out the information kept in the register under art 2 of the Financial Services (Disclosure and Provision of Information) (Jersey) Law 2020 which is to be, or may be, made available for public inspection by the Jersey Financial Services Commission; prescribe the fee payable on provision of an annual confirmation statement; and set out the process by which application may be made to the Commission to make information unavailable for public inspection. The Regulations also provide for appeals against decisions of the Commission and make certain consequential amendments.

- (i) Limited Partnerships (Annual Additional Charge) (Amendment) (Jersey) Regulations 2020 (R&O.140/2020—in force 25.11.2020)
  These Regulations will increase the annual additional amount required to be paid to the Commission under art 30A(2) of the Limited Partnerships (Jersey) Law 1994 to £145 from £115.
- (j) Intellectual Property (Unregistered Rights) (Marrakesh Treaty) (Jersey) Regulations 2020
   (R&O.141/2020—in force 25.11.2020)
   These Regulations amend the Intellectual Property (Unregistered Rights) (Jersey) Law 2011 to align it with obligations under the Marrakesh Treaty to Facilitate Access to Published Works for Persons Who Are Blind, Visually Impaired or Otherwise Print Disabled.
- (k) Data Protection (Amendment of Law) (Jersey) Regulations 2020 (R&O.143/2020—in force 25.11.2020)

  These Regulations amend art 1(3A) of the Data Protection (Jersey) Law 2018 so that the United Kingdom is to be treated as not being a third country for the purposes of the Law until the end of 2021 (instead of 2020).
- (l) Covid-19 (Gatherings) (Jersey) Regulations 2020 (R&O.148/2020—in force 25.11.2020)

  These Regulations enable the Minister for Health and Social Services to make Orders imposing prohibitions on people, other than children aged under 12, in relation to gatherings of over 10 people. The Regulations do not make it an offence to take part in a gathering in itself, but create an offence of wilfully failing to comply with a direction given by a police officer (or other enforcement officer designated by the Minister) in relation to a gathering control requirement that the person has contravened.
- (m) Covid-19 (Workplace Restrictions) (Amendment) (Jersey) Regulations 2020 (R&O.149/2020—in force 25.11.2020)
  These Regulations make amendments to the Covid-19 (Workplace Restrictions) (Jersey) Regulations 2020 to enable a

restriction Order made by the Minister for Health and Social Services under the amended Regulations to declare the period during which the Order applies to last for up to 31 days. The Regulations add provision allowing a restriction Order to impose a requirement to wear a mask covering the mouth and nose. That requirement cannot be imposed on a child under the age of 12 or on a person who is in the workplace to work there. It applies only to workplaces (or classes of workplaces) specified in the Order, and must include an exemption related to health or disability. It can include other exemptions and can set the standards for masks and how they are worn. The Regulations expand the factors on which conditions for opening workplaces may be based to include requirements imposed on the occupier or operator of the workplace to do or refrain from doing any action or to impose such a requirement on any other person present at the workplace, and taking any other action that may assist in supressing the spread of Covid-19 in the workplace. They go on to provide that the action that may be taken includes the collection of relevant personal data from anyone present at the workplace.

- (n) Covid-19 (Regulation of Care—Standards and Requirements) (Jersey) Regulations 2020
  (R&O.150/2020—in force 26.11.2020)
  These Regulations make renewed temporary changes to certain requirements in respect of the registration of registered providers, the employment of workers and inspections by the Jersey Health and Social Care Commission in relation to activities regulated under the Regulation of Care regime as a consequence of the outbreak of Covid-19 in Jersey or its aftermath. Earlier temporary changes expired on 30 September 2020.
- (o) Customs and Excise (Export Declarations and Export Controls) (Jersey) Regulations 2020
  (R&O.153/2020—in force 8.12.2020)
  These Regulations amend the powers in the Customs and Excise (Jersey) Law 1999 dealing with export declarations and controls to allow for provisions to be made following the United Kingdom's exit from the European Union.
- (p) EU Legislation (Welfare of Animals during Transport and Pet Travel) (Amendment) (Jersey) Regulations 2020
   (R&O.154/2020—not in force)
   These Regulations make amendments to the Community Provisions (Welfare of Animals during Transport) (Jersey) Regulations 2013 and the Pet Travel Scheme (Jersey) Regulations 2011 to make provision for the United Kingdom leaving the European Union.

- (q) Income Support (Amendment No 20) (Jersey) Regulations 2020 (R&O.155/2020—in force 1.1.2021)

  These Regulations amend the definition of "social housing" in Regulation 1 of the Income Support (Jersey) Regulations 2007 to include housing provided by the Clos de Paradis Housing Trust.
- (r) EU Legislation (Official Controls) (Jersey) Regulations 2020 (R&O.156/2020—in force 8.12.2020)

  These Regulations would implement Regulation (EU) 2017/625 of the European Parliament and of the Council on official controls and other official activities performed to ensure the application of food and feed law, rules on animal health and welfare, plant health and plant protection products ("the EU Official Controls Regulation").
- (s) Geographical Indications (Jersey) Regulations 2020 (R&O.157/2020—in force 10.12.2020)

  These Regulations provide for the enforcement in Jersey of certain provisions of four EU Regulations that recognise geographical indications for goods in the European Union and which the United Kingdom will continue to recognise after it has left the European Union. They would also replace the EU Legislation (Geographical Indications—Wines and Spirits) (Jersey) Order 2016 which made provision for the enforcement of EU legislation recognising geographical indications in respect of wines and spirits.
- (t) Social Security (Amendment of Law No 15) (Jersey) Regulations 2020
   (R&O.168/2020—in force 24.12.2020)
   These Regulations amend the Social Security (Jersey) Law 1974 to remove the requirement for the States to contribute to the Social Security Fund in 2021.
- (u) Sea Fisheries (Licensing of Fishing Boats) (Amendment No 8) (Jersey) Regulations 2020 (R&O.186/2020—not in force)
  These Regulations amend the Sea Fisheries (Licensing of Fishing Boats) (Jersey) Regulations 2003 to allow the Minister for the Environment to issue licences to French vessels fishing within the territorial sea of Jersey.

### 5. OTHER SUBORDINATE LEGISLATION OF NOTE

(a) Covid-19 (Workplace—Eighth Extension) (Jersey) Order 2020 (R&O.110/2020—in force 4.9.2020)

- This Order amends the Covid-19 (Workplace Restrictions) (Jersey) Order 2020, to extend the restriction period to end at the end of Thursday 17 September 2020.
- (b) Planning and Building (General Development) (Amendment No 6—Covid-19) (Jersey) Order 2020
  (R&O.111/2020—in force 9.9.2020)
  This Order amends Part 9 of Schedule 1 to the Planning and Building (General Development) (Jersey) Order 2011. (Part 9 was recently inserted to confer, on the Government of Jersey, general permission for temporary development in respect of emergency medical and related facilities to deal with the Covid-19 pandemic.) The effect of the amendment is to delete a six months' limitation of time on a change of use of land for such development, allowing the facilities which have been temporarily created to remain in place until May 2021.
- (c) Covid-19 (Workplace—Ninth Extension) (Jersey) Order 2020 (R&O.116/2020—in force 18.9.2020)

  This Order amends the Covid-19 (Workplace Restrictions) (Jersey) Order 2020, to extend the restriction period to end at the end of Thursday 1 October 2020.
- (d) Covid-19 (Workplace—Tenth Extension) (Jersey) Order 2020 (R&O.119/2020—in force 2.10.2020)

  This Order amends the Covid-19 (Workplace Restrictions) (Jersey) Order 2020, to extend the restriction period to end at the end of Thursday 15 October 2020.
- (e) Covid-19 (Workplace—Eleventh Extension) (Jersey) Order 2020 (R&O.124/2020—in force 16.10.2020)

  This Order amends the Covid-19 (Workplace Restrictions) (Jersey) Order 2020, to extend the restriction period to end at the end of Thursday 29 October 2020.
- (f) Covid-19 (Workplace—Twelfth Extension) (Jersey) Order 2020 (R&O.126/2020—in force 30.10.2020)
  This Order amends the Covid-19 (Workplace Restrictions) (Jersey) Order 2020, to extend the restriction period to end at the end of Thursday 12 November 2020.
- (g) Census (Appointed Day) Act 2020
   (R&O.130/2020—in force 4.11.2020)
   This Act appoints 21 March 2021 as the day for holding a Census in Jersey.
- (h) Act declaring that the Income Tax (Amendment No 46) (Jersey) Law 202- has immediate effect (R&O.131/2020—in force 4.11.2020)

This Act gives immediate effect to the Income Tax (Amendment No 46) (Jersey) Law 202- (P.118/2020), (adopted by the States on Wednesday 4 November 2020), as if it were a Law sanctioned by the Privy Council and registered in the Royal Court.

(i) Covid-19 (Workplace—Thirteenth Extension) (Jersey) Order 2020

(R&O.134/2020—in force 13.11.2020)

This Order amends the Covid-19 (Workplace Restrictions) (Jersey) Order 2020, to extend the restriction period to end at the end of Thursday 26 November 2020.

(j) Covid-19 (Workplace Restrictions) (Amendment No 3) (Jersey) Order 2020

(R&O.144/2020—in force 2 a.m. 20.11.2020)

This Order further amends the Covid-19 Workplace Restrictions (Jersey) Order 2020 by imposing further restrictions on opening of food and drink premises that are part of licensed premises (within the meaning of the Licensing (Jersey) Law 1974). The premises may not be open—

- (a) for the purpose of selling alcoholic beverages after 10 p.m. on any evening (except as room service to hotel residents); or
- (b) to members of the public (not including hotel residents) after 10.30 p.m. on any evening.

This provision does not affect the existing restriction on opening applying to places of entertainment nor any other condition to which a licence issued under the Licensing (Jersey) Law 1974 is subject.

(k) Covid-19 (Workplace—Fourteenth Extension) (Jersey) Order 2020

(R&O.151/2020—in force 27.11.2020)

This Order amends the Covid-19 (Workplace Restrictions) (Jersey) Order 2020, to extend the restriction period to end at the end of Thursday 10 December 2020.

(1) Covid-19 (Workplace Restrictions) (Amendment No 4) (Jersey) Order 2020

(R&O.152/2020—in force 10 a.m.1.12.2020)

This Order inserts new arts 5, 5A and 5B in the Covid-19 (Workplace Restrictions) (Jersey) Order 2020 to oblige visitors to certain workplaces to wear masks covering the nose and mouth, and to oblige occupiers or operators of certain workplaces to require their workers to wear a mask or visor and their visitors to give relevant personal data for contact tracing. The types of workplace are different in each case, and there are different

exemptions in each case, but children aged under 12 are not obliged to wear masks or visors or to give personal data.

(m) Covid-19 (Safe Distancing—Exception and Revocation of Suspension) (Jersey) Order 2020
 (R&O.158/2020—in force 4.12.2020)
 This Order is made under the Covid-19 (Safe Distancing) (Jersey)

This Order is made under the Covid-19 (Safe Distancing) (Jersey) Regulations 2020, the effect of which is currently suspended. This Order ends the suspension, bringing regs 2(2) and 3(1) of those Regulations back into force, so that it is again an offence to wilfully fail to comply with a direction from a police officer to cease to breach safe distancing (or a direction to take reasonably practicable steps to secure that a child ceases to breach safe distancing).

(n) Covid-19 (Workplace Restrictions) (Amendment No 5) (Jersey) Order 2020

(R&O.161/2020—in force 10 a.m. on 4.12.2020)

This Order further amends the Covid-19 (Workplace Restrictions) (Jersey) Order 2020 in the following terms.

Provides for the closure of workplaces (other than schools) that permit people to engage in sport or physical exercise indoors.

Prohibits all licenced premises from being open, except for the selling of take-away food or non-alcoholic drinks, other than—

- (a) off-licences;
- (b) pubs and other licensed premises entitled to sell alcohol for consumption off the premises limited to doing so;
- (c) hotels and other licensed premises offering accommodation providing bed and room service only for the purposes of accommodating people (i) for the remainder of their booking, (ii) if they are directed by the Minister to isolate there, or (iii) if they have no other suitable accommodation available to them in Jersey and they are essential workers or it is not practicable for them to leave Jersey.

Requires retail premises and banks to require customers to maintain, as far as practicable, a distance of at least 2 metres apart, or if not practicable and in the case of staff, to take such alternative steps as are reasonable to assist in controlling the spread of Covid-19.

(o) Emergency Powers and Planning (Medicines and Vaccines— Covid-19 and Influenza) (Jersey) Order 2020 (R&O.162/2020—in force 5.12.2020)

This Order relaxes controls on medicines to facilitate a plan for vaccination against Covid-19 (and for influenza vaccination to support control of Covid-19). If the United Kingdom grants a temporary authorisation for a Covid-19 vaccine (or other

medicine in response to the spread of Covid-19), then that temporary authorisation is to be treated as equivalent to a product licence for the purpose of the Medicines (Jersey) Law 1995.

- (p) Covid-19 (Workplace—Fifteenth Extension) (Jersey) Order 2020 (R&O.164/2020—in force 11.12.2020)
  This Order amends the Covid-19 (Workplace Restrictions) (Jersey) Order 2020, to extend the restriction period to end at the end of Wednesday 23 December 2020.
- (q) Covid-19 (Gathering Control) (Jersey) Order 2020 (R&O.166/2020—in force 12.12.2020) This Order—
  - (a) restricts participation in a gathering by a person in a home (including in a private garden) that is not the person's home to no more than 10 people aged 3 or over.
  - (b) restricts gatherings in the open air to no more than 20 people, but this does not cover private gardens or workplaces.
  - (c) restricts gatherings in workplaces (including construction sites) to no more than 10 people. However, the requirement applies only to visitors and is subject to some exceptions. The exceptions relate to retail premises, banks, public transport, passenger terminals, care homes, adult day care, food and drink premises, courts and tribunals, parish halls to attend public meetings and any workplace used for giving or receiving medical treatment.
  - (d) restricts gatherings to no more than 10 people in anywhere that is not a home, in the open air or a workplace or construction site.
  - (e) provides for higher numbers to apply in certain circumstances, namely if the gathering is a controlled gathering, and in the case of some funerals. Up to 40 people may gather in the open air or in an outdoor workplace outside the Christmas period, which runs from Wednesday 23 December 2020 to Tuesday 5 January 2021 inclusive.
  - (f)creates an exception from any of the above restrictions in the case of gatherings of children for educational purposes or for day care.
- (r) Act declaring that the Finance (2021 Budget) (Jersey) Law 202has immediate effect

(R&O.167/2020—in force 18.12.2020)

The Act gives immediate effect to the Finance (2021 Budget) (Jersey) Law 202- (P.147/2020), (adopted by the States on Thursday 17 December 2020), as if it were a Law sanctioned by the Privy Council and registered in the Royal Court.

(s) Covid-19 (Workplace Restrictions) (Amendment No 6) (Jersey) Order 2020

(R&O.171/2020—in force 19.12.2020)

This Order amends the Covid-19 (Workplace Restrictions) (Jersey) Order 2020, the effect of which—

- (a) closes workplaces (*i.e.* vehicles) used by registered driving instructors for the purposes of giving driving instruction;
- (b) restricts non-licensed food and drink premises to providing only take-away services; and
- (c) requires occupiers and operators of all food and drink premises to require people on the premises to maintain a distance of at least 2 metres from each other so far as reasonably practicable.
- (t) Covid-19 (Workplace—Sixteenth Extension) (Jersey) Order 2020 (R&O.180/2020—in force 24.12.2020)

  This Order amends the Covid-19 (Workplace Restrictions) (Jersey) Order 2020, to extend the restriction period to end at the end of Wednesday 6 January 2021.
- (u) Covid-19 (Gathering Control) (Amendment) (Jersey) Order 2020 (R&O.181/2020—in force 23.12.2020)
  This Order amends the Covid-19 (Gathering Control) Order 2020 as follows—
  - (a) amends the date when all the gathering control restrictions expire to 6 January 2021.
  - (b) limits gatherings of people in the open air to 10 people.
  - (c) substitutes new exceptions to the provisions that limit gatherings to 10 people. Controlled gatherings of up to 20 people are allowed at weddings and civil partnership celebrations, funerals and religious services as well as children's activity groups established before the gathering control restrictions were first introduced. These gatherings must have been arranged before this Order came into force and take place no later than 6 January 2021. A further general exception is allowed for gatherings organised by the Jersey Youth Service.
- (v) Covid-19 (Workplace Restrictions) (Amendment No 7) (Jersey) Order 2020

(R&O.183/2020—in force at 6 p.m. 24.12.2020)

This Order further amends the Covid-19 (Workplace Restrictions) (Jersey) Order 2020 in the following terms.

Specifies the workplaces that must be closed to the public completely and those that are permitted to be open for certain purposes only. The workplaces that are completely closed are—

(a) amusement centres;

- (b) art galleries;
- (c) auction houses and betting agencies;
- (d) places doing cosmetic and beauty treatments, tattoo and massage parlours and hairdressers;
- (e) jacuzzis, steam rooms, saunas, etc.;
- (f)entertainment facilities;
- (g) swimming pools;
- (h) soft play areas;
- (i) workplaces used by registered driving instructors (including vehicles); and
- (j) retail premises that are not permitted shops).

The workplaces that are open to the public only for certain purposes are—

- (a) food and drink premises for take-away only;
- (b) licensed premises other than off-licences and hotels for very limited purposes;
- (c) permitted shops for the purpose of selling their usual products;
- (d) markets to the extent of allowing food and drink premises and shops as permitted by the Order;
- (e) libraries, for the purpose of public access to computers;
- (f)indoor facilities for recreation, sport and exercise that are not part of schools, only for limited purposes connected with accessing outdoor areas;
- (g) the indoor areas of visitor attractions only for limited purposes connected with accessing outdoor areas.

There are exceptions relating to reasonable access to toilet facilities or to administer appropriate first aid, to provide free services to vulnerable people or to accommodate people who have nowhere else to go, are essential workers or who are accessing a public service.

Extends the requirement for visitors to workplaces to wear masks to take-away food and drink premises, markets, libraries, the indoor facilities for recreation, etc. mentioned above and the indoor areas of visitor attractions.

Extends the requirement for workers to wear masks or visors to markets, libraries, the indoor facilities for recreation, etc. mentioned above and the indoor areas of visitor attractions.

(w) Sea Fisheries (Licensing of Fishing Boats) (Amendment No 8) (Jersey) Regulations (Commencement) Order 2020 (R&O.187/2020—in force 31.12.2020)

This Order makes provision for the Sea Fisheries (Licensing of Fishing Boats) (Amendment No 8) (Jersey) Regulations 2020 to come into force at 11 p.m. on Thursday 31 December 2020.

- (x) Plant Health (Phytosanitary Certificates and UK Plant Passports) (Jersey) Order 2020
  (R&O.188/2020—in force at 11 p.m. 31.12.2020)
  This Order makes provision for phytosanitary certificates to be used for the movement of plants, plant products and other objects ("plants") into Jersey from Member States of the European Union, and for UK plant passports to be used for the introduction of plants into Jersey, their movement in Jersey and their movement from Jersey to Great Britain, Guernsey and the Isle of Man.
- (y) European Union (Law and Regulations Related to United Kingdom Exit) (Commencement No 2) (Jersey) Order 2020
   (R&O.189/2020—in force 31.12.2020)
   This Order brings into force, at 11 p.m. on 31 December 2020, further Law and Regulations required to provide for the effects of the United Kingdom ceasing to be a member State of the European Union.
- (z) European Union Legislation (Addition of Treaties) (Jersey)
  Order 2020
  (R&O.190/2020—in force at 11 p.m. 31.12.2020)
  This Order amends the European Union Legislation
  (Implementation) (Jersey) Law 2014 to add the Withdrawal
  Agreement and the Trade Cooperation Agreement signed
  between the European Union and the United Kingdom to the list
  of Treaties in art 1.

### 6. RULES OF COURT

None during this period under review.

### **BAILIWICK OF GUERNSEY**

### 1 September-31 December 2020

#### A. GUERNSEY

### 1. LAWS APPROVED BY THE STATES OF DELIBERATION

- (a) Damages (Assumed Rate of Return and Related Matters) (Enabling Provisions) (Guernsey and Alderney) Law 2020 (Billet d'État No XXV of 2020. Approved 25.11.20)

  This Law provides for the discount rate (relating to the assumed rate of return from the investment of a sum awarded as damages for future pecuniary loss in respect of personal injury) to be set by regulations made by the Policy & Resources Committee, and for further relevant provision (in relation to the recovery of healthcare costs by the States, and limits on the quantum of damages) to be made by Ordinance. The Law requires that that there be consultation before regulations are made setting the discount rate, and allows for there to be different rates of return for different classes of case. It also provides for a court to be able to make periodic payment orders when awarding damages for future pecuniary loss in respect of personal injury.
- (b) Parole Review Committee (Validation) (Guernsey) Law 2020 (Billet d'État No XXVIII of 2020. Approved 17.12.20)
  This Law validates retrospectively decisions of the Parole Review Committee taken during the period 1 July 2019 to 18 August, 2020. During that period, due to an administrative oversight, the term of office of the Chairperson of that Committee had ceased and the Committee was not, therefore, validly constituted. The Chairperson was re-appointed by the States on 18 August 2020 and the decisions of the Committee during the intervening period were ratified by the Committee immediately thereafter. This Law ensures the validity of those decisions.

### 2. ORDINANCES APPROVED BY THE STATES OF DELIBERATION

(a) Matrimonial Causes (Guernsey) (Amendment) Law 2019 (Commencement) Ordinance 2020

(Billet d'État No XXIII of 2020. Approved 04.11.20—in force 04.11.20)

This Ordinance brings into force the Matrimonial Causes (Guernsey) (Amendment) Law 2019 on the date when the Ordinance is approved by the States.

(b) Land Planning and Development (General Provisions) (Amendment) Ordinance 2020 (Billet d'État No XXV of 2020. Approved 25.11.20—in force 25.11.20)

This Ordinance amends s 7 of the Land Planning and Development (General Provisions) Ordinance 2007. The first amendment is to provide only one copy of specified documents has to be provided with an application for planning permission instead of four copies. The second amendment is to delete para (d) of sub-s (5) so that applications for outline permission can be made in respect of development comprising the erection, reerection, extension or alteration of a building which requires an environmental impact assessment (EIA) under the planning legislation. The amendment would allow an application for outline permission to be submitted for the Leale's Yard site, as recommended in the Development Framework relating to that site, and other similar complex sites requiring an EIA which it is believed would facilitate the development of such sites.

- (c) Social Insurance (Rates of Contributions and Benefits etc.)
  Ordinance 2020
  (Billy 12 feet No. YYY) of 2020. Approved 25 11 20. in force
  - (*Billet d'État* No XXV of 2020. Approved 25.11.20—in force 01.01.21 with the exception of s 7 which shall come into force on 04.01.21)

This Ordinance sets the percentage rates of Class 1 to 3 social insurance contributions, which are unchanged for 2021. It sets the upper and lower income limits, amounts of contributions and the Class 3 income allowance; it also increases the amounts of the contributory social insurance benefits set out in the First Schedule. All limits and benefits are increased by 2.6%. The Ordinance also prescribes the percentages for the Guernsey Health Service Fund Allocation and the Long-term Care Insurance Fund Allocation, which are unchanged from those set for 2020.

- (d) Plant Health (Guernsey) (Repeal) Ordinance 2020 (Billet d'État No XXV of 2020. Approved 25.11.20—in force 27.11.20)

  This Ordinance repeals the Plant Health (Guernsey) Ordinance 2019 ("the 2019 Ordinance"). The 2019 Ordinance has never come into force and has been superseded by the Plant Health (Implementation) Ordinance 2020.
- (e) Preferred Debts (Guernsey) (Amendment) Ordinance 2020 (Billet d'État No XXV of 2020. Approved 25.11.20—in force 27.11.20)

This Ordinance amends the Preferred Debts (Guernsey) Law 1983 ("the 1983 Law"). The 1983 Law sets out the order of priority in which debts should be paid in the distribution of property of a person whose affairs have been declared to be in a state of *désastre* or on the winding up of an insolvent company. The amendments place (a) the total capped amount paid by the Guernsey Banking Deposit Compensation Board ("the Board") in respect of a qualifying deposit (within the meaning of the Banking Deposit Compensation Scheme (Bailiwick of Guernsey) Ordinance 2008) subrogated to the Board as a preferred debt ahead of existing preferred debts in the 1983 Law, and (b) any other amount in respect of a qualifying deposit in excess of that capped amount as a preferred debt behind other existing preferred debts.

- (f) Social Security (Reciprocal Agreement with the Republic of Latvia) Ordinance 2020
  (Billet d'État No XXV of 2020. Approved 25.11.20—in force on same day as is specified in art 19(1) of the Agreement)
  This Ordinance provides for an agreement between the States of Guernsey and the Government of the Republic of Latvia on social security to have effect in Guernsey.
  This is done under s 113 of the Social Insurance (Guernsey) Law 1978, and provides for reciprocity in relation to pensions and benefits arising from pension contributions between the two parties.
- (g) Excise Duties (Budget) Ordinance 2020
   (Billet d'État No XXVI of 2020. Approved 16.12.20—in force 01.01.21)
   This Ordinance amends the Fourth Schedule to the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law 1972 by amending the rates of excise duty.
- (h) Taxation of Real Property (Guernsey and Alderney) (Amendment) (No 2) Ordinance 2020 (Billet d'État No XXVI of 2020. Approved 16.12.20—in force 01.01.21)

  This Ordinance amends Part I of Schedule 1 to the Taxation of Real Property (Guernsey and Alderney) Ordinance 2007 by amending rates of property tax.
- (i) Financial Services Ombudsman (Bailiwick of Guernsey)
   (Amendment) Ordinance 2020
   (Billet d'État No XXVIII of 2020. Approved 17.12.20—in force 17.12.20)
   This Ordinance amends the Financial Services Ombudsman (Bailiwick of Guernsey) Law 2014 to provide that the Committee

for Economic Development ("the Committee") may appoint a member of the Office of the Financial Services Ombudsman for a period shorter than three years. The amendment is consistent with the appointment period in relation to other statutory bodies, such as the Guernsey Competition and Regulatory Authority. The Ordinance also provides that the Committee may re-appoint a member if it thinks fit to do so.

(j) Data Protection (Authorised Jurisdiction) (Bailiwick of Guernsey) Ordinance 2020
 (Billet d'État No XXVIII of 2020. Approved 17.12.20—in force 31.12.20)

 This Ordinance amends s 4 the Data Protection (Authorised Jurisdiction) (Bailiwick of Guernsey) Ordinance 2019 to extend the "sunset clause" for data sharing with the United Kingdom from 31 December 2020 to 31 December 2021.

### 3. ORDINANCES, SUBORDINATE LEGISLATION *ETC* LAID BEFORE THE STATES OF DELIBERATION

- (a) Emergency Powers (Coronavirus) (General Provision) (Bailiwick of Guernsey) (No 5) (Amendment) (No 2) Regulations 2020 (Billet d'État No XXIV of 2020. Made by the Civil Contingencies Authority—in force 27.08.20 and laid on 04.11.20)
- (b) Emergency Powers (Coronavirus) (General Provision) (Bailiwick of Guernsey) (No 6) Regulations 2020 (Billet d'État No XXIV of 2020. Made by the Civil Contingencies Authority—in force 04.09.20 and laid on 04.11.20)
- (c) Emergency Powers (Coronavirus) (General Provision) (Bailiwick of Guernsey) (No 6) (Amendment) Regulations 2020 (Billet d'État No XXIV of 2020. Made by the Civil Contingencies Authority—in force 25.09.20 and laid on 04.11.20)
- (d) Emergency Powers (Coronavirus) (General Provision) (Bailiwick of Guernsey) (No 7) Regulations 2020 (Billet d'État No XXIV of 2020. Made by the Civil Contingencies Authority—in force 03.10.20 and laid on 04.11.20)
- (e) Emergency Powers (Coronavirus) (General Provision) (Bailiwick of Guernsey) (No 8) Regulations 2020

- (Urgent Proposition to the States of Deliberation, 04.11.2020. Made by the Civil Contingencies Authority—in force 30.10.20 and laid and approved on 04.11.20)
- (f) Public Transport (Amendment) Ordinance 2020 (Billet d'État No XXV of 2020. Made by the Policy & Resources Committee—in force 24.08.20 and laid on 25.11.20)
- (g) Health and Safety at Work (General) (Guernsey) (Amendment) Ordinance 2020 (Billet d'État No XXV of 2020. Made by the Policy & Resources Committee—in force 09.09.20 and laid on 25.11.20)
- (h) Social Insurance (Contributions) (Amendment and Transitional Provisions) Regulations 2020
   (Billet d'État No XXV of 2020. Made by the Committee for Employment & Social Security—in force 18.08.20 and laid on 25.11.20)
- (i) Income Tax (Substance Requirements) (Implementation) (Amendment) Regulations 2020 (Billet d'État No XXV of 2020. Made by the Policy & Resources Committee—in force 01.10.20 and laid on 25.11.20)
- (j) Airport Fees (Guernsey and Alderney) Regulations 2020 (Billet d'État No XXV of 2020. Made by the States Trading Supervisory Board—in force 01.04.21 and laid on 25.11.20)
- (k) Mooring Charges (Guernsey) Regulations 2020 (Billet d'État No XXV of 2020. Made by the States Trading Supervisory Board—in force 01.04.21 and laid on 25.11.20)
- (1) Pilotage Dues (Guernsey) Regulations 2020 (Billet d'État No XXV of 2020. Made by the States Trading Supervisory Board—in force 01.01.21 and laid on 25.11.20)
- (m) States Housing (Tribunal and Appeals) (Guernsey) (Amendment) Regulations 2020
  (Billet d'État No XXV of 2020. Made by the Committee for Employment & Social Security—in force 16.09.20 and laid on 25.11.20)
- (n) Employment and Discrimination Tribunal (Guernsey) Order 2020
   (Billet d'État No XXV of 2020. Made by the Committee for Employment & Social Security—in force 01.11.20 and laid on 25.11.20)
- (o) Data Protection (General Provisions) (Bailiwick of Guernsey) (Amendment No 2) Regulations 2020

- (*Billet d'État* No XXV of 2020. Made by the Committee for Home Affairs—in force 01.10.20 and laid on 25.11.20)
- (p) Customs and Excise (Safety and Security) (Bailiwick of Guernsey) Regulations 2020 (Billet d'État No XXV of 2020. Made by the Committee for Home Affairs—in force 01.07.21 and laid on 25.11.20)
- (q) European Union (Copyright) (Marrakesh Treaty) (Brexit) (Bailiwick of Guernsey) Regulations 2020 (Billet d'État No XXV of 2020. Made by the Policy & Resources Committee—in force 29.09.20 and laid on 25.11.20)
- (r) Performers' Rights (Reciprocal Protection) (Bailiwick of Guernsey) Regulations 2020
  (Billet d'État No XXV of 2020. Made by the Committee for Economic Development—in force 29.09.20 and laid on 25.11.20)
- (s) Copyright (Application to Rome Convention Countries) (Bailiwick of Guernsey) Regulations 2020 (Billet d'État No XXV of 2020. Made by the Committee for Economic Development—in force 29.09.20 and laid on 25.11.20)
- (t) Income Tax (Approved International Agreements) (Implementation) (Mandatory Disclosure Rules) Regulations 2020
  (Billet d'État No XXVIII of 2020. Made by the Policy & Resources Committee—in force on a day appointed by regulations of the Policy & Resources Committee and laid on 17.12.20)
- (u) Criminal Conviction Declarations of Candidates (Public Inspection) Rules 2020
  (Billet d'État No XXVIII of 2020. Made by the States' Assembly & Constitution Committee—in force 19.08.20 and laid on 17.12.20)
- (v) Water Charges (Amendment) Regulations 2020 (Billet d'État No XXVIII of 2020. Made by the States Trading Supervisory Board—in force 01.01.21 and laid on 17.12.20)
- (w) Wastewater Charges (Guernsey) Regulations 2020 (Billet d'État No XXVIII of 2020. Made by the States Trading Supervisory Board—in force 01.01.21 and laid on 17.12.20)
- (x) Waste Management Services (Charging) Regulations 2020 (Billet d'État No XXVIII of 2020. Made by the Waste Disposal Authority—in force 01.01.21 and laid on 17.12.20)
- (y) Waste Disposal and Recovery Charges Regulations 2020

(*Billet d'État* No XXVIII of 2020. Made by the Waste Disposal Authority—in force 01.01.21 and laid on 17.12.20)

### 4. LAWS, ORDERS IN COUNCIL, ETC REGISTERED IN THE ROYAL COURT OF GUERNSEY

- (a) Government of Alderney (Amendment) Law 2020 (Alderney Billet d'État No 09.09.20–registered 16.10.20. In force—05.11.20)
- (b) Marriage (Bailiwick of Guernsey) Law 2020 (Billet d'État No X of 2020–registered 02.11.20. In force—on a day to be appointed by Regulations)
- (c) Financial Services Business (Enforcement Powers) (Bailiwick of Guernsey) Law 2020
  (Billet d'État No XVII of 2020–registered 18.12.20. In force—on a day to be appointed by Ordinance)
- (d) Protection of Investors (Bailiwick of Guernsey) Law 2020 (Billet d'État No XVII of 2020–registered 18.12.20. In force—on a day to be appointed by Ordinance)
- (e) Regulation of Fiduciaries, Administration Businesses and Company Directors, etc. (Bailiwick of Guernsey) Law 2020 (Billet d'État No XVII of 2020–registered 18.12.20. In force—on a day to be appointed by Ordinance)
- (f) Banking Supervision (Bailiwick of Guernsey) Law 2020 (Billet d'État No XVII of 2020–registered 18.12.20. In force—on a day to be appointed by Ordinance)
- (g) Alderney Property Tax (Enabling Provisions) Law 2020 (Billet d'État No XI of 2020–registered 18.12.20. In force—18.12.20)

## 5. SARK ORDINANCES CONSIDERED BY THE ROYAL COURT UNDER S 39(1) OF THE REFORM (SARK) LAW 2008

- (a) Reform (General Election) (Sark) Ordinance 2020 (In force 30.09.20—placed before the Private Court on 11.11.20)
- (b) Evidence in Civil Proceedings (Sark) Law 2019 (Commencement) Ordinance 2020 (In force 19.11.20—placed before the Private Court on 08.12.20)
- (c) Live-Link Evidence in Civil Proceedings (Sark) Ordinance 2020 (In force 19.11.20—placed before the Private Court on 08.12.20)
- (d) Land Reform (Miscellaneous Provisions) (Sark) Ordinance 2020 (In force 01.02.21—placed before the Private Court on 08.12.20)

- (e) Leasehold Reform (Miscellaneous Provisions) (Sark) Law 2019 (Commencement) Ordinance 2020 (In force 30.11.20—placed before the Private Court on 08.12.20)
- (f) Evictions (Stay of Eviction) (Sark) Law 2019 (Commencement) Ordinance 2020 (In force 19.11.20—placed before the Private Court on 08.12.20)
- (g) Land Reform (Sark) Law 2019 (Commencement) Ordinance 2020 (In force 19.11.20—placed before the Private Court on 08.12.20)
- (h) Real Property (Transfer Tax, Charging and Related Provisions)
   (Sark) (Amendment) Law 2019 (Commencement) Ordinance 2020
   (In force 19.11.20—placed before the Private Court on 08.12.20)
- (i) Motor Vehicles (Sark) Law 2013 (Amendment) Ordinance 2020 (In force 19.11.20—placed before the Private Court on 08.12.20)
- (j) Financial Provisions (Variation of Rates) (Sark) Ordinance 2020 (In force 01.01.21—placed before the Private Court on 08.12.20)
- (k) Direct Taxes for 2021 (Sark) Ordinance 2020 (In force 19.11.21—placed before the Private Court on 08.12.20)

### 6. RULES OF COURT

None during this period under review.

#### **B. ALDERNEY**

### 1. LAWS APPROVED BY THE STATES OF ALDERNEY

(a) Human Tissue and Transplantation (Bailiwick of Guernsey) Law 2020
(Billet d'État 09.09.20. Approved 09.09.20)
This Law was approved by the States of Deliberation of Guernsey on 22.04.20 (see Chapter A.1.(c) of the entries relating to Guernsey in the Law Review covering the period 1 May–31 August 2020) and the Chief Pleas of Sark on 08.07.20 (see Chapter C.1.(c) of the entries relating to the Chief Pleas of Sark

in the Law Review covering the period 1 May–31 August 2020).

- (b) Financial Services Business (Enforcement Powers) (Bailiwick of Guernsey) Law 2020
  (Billet d'État 09.09.20. Approved 09.09.20)
  This Law was approved by the States of Deliberation of Guernsey on 22.04.20 (see Chapter A.1.(g) of the entries relating to Guernsey in the Law Review covering the period 1 May–31 August 2020) and the Chief Pleas of Sark on 30.09.20 (see Chapter C.1.(a) of the entries relating to the Chief Pleas of Sark below).
- (c) Regulation of Fiduciaries, Administration Businesses and Company Directors, etc (Bailiwick of Guernsey) Law 2020 (Billet d'État 09.09.20. Approved 09.09.20)

  This Law was approved by the States of Deliberation of Guernsey on 22.04.20 (see Chapter A.1.(e) of the entries relating to Guernsey in the Law Review covering the period 1 May–31 August 2020) and the Chief Pleas of Sark on 30.09.20 (see Chapter C.1.(b) of the entries relating to the Chief Pleas of Sark below).
- (d) Banking Supervision (Bailiwick of Guernsey) Law 2020 (Billet d'État 09.09.20. Approved 09.09.20)

  This Law was approved by the States of Deliberation of Guernsey on 22.04.20 (see Chapter A.1.(h) of the entries relating to Guernsey in the Law Review covering the period 1 May–31 August 2020) and the Chief Pleas of Sark on 30.09.20 (see Chapter C.1.(c) of the entries relating to the Chief Pleas of Sark below).
- (e) Protection of Investors (Bailiwick of Guernsey) Law 2020 (Billet d'État 09.09.20. Approved 09.09.20)

  This Law was approved by the States of Deliberation of Guernsey on 22.04.20 (see Chapter A.1.(f) of the entries relating to

Guernsey in the Law Review covering the period 1 May–31 August 2020) and the Chief Pleas of Sark on 30.09.20 (see Chapter C.1.(d) of the entries relating to the Chief Pleas of Sark below).

(f) Government of Alderney (Amendment) Law 2020 (Billet d'État 09.09.20. Approved 09.09.20)

This Law amends the Government of Alderney

This Law amends the Government of Alderney Law 2004 ("the 2004 Law") to give members of the States of Alderney immunity from civil or criminal proceedings in relation to matters brought before the States of Alderney and also provides other protection from civil or criminal legal proceedings in relation to the publication of States publications or reports of proceedings of States of Alderney meetings. The Law also inserts procedures into the 2004 Law, applying in emergency situations only, providing for meetings of the States of Alderney and of executive committees of the States of Alderney to take place remotely, for proxy voting in meetings of the States of Alderney, for reducing the quorum of the States of Alderney and for States' meetings not to be open to the public; it also inserts a power for the States of Alderney to make an Ordinance to defer an election for up to six months or to provide for an election to be carried out by an exclusive postal ballot in an emergency situation.

# 2. ORDINANCES APPROVED BY THE STATES OF ALDERNEY

- (a) Alderney eGambling (Amendment) Ordinance 2020 (Approved 09.09.20—in force 09.09.20)
- (b) Alderney (Application of Legislation) (Document Duty) (Amendment) Ordinance 2020 (Approved 09.09.20—in force 18.08.20)
- (c) Alderney Property Tax Ordinance 2020 (Approved 09.09.20—in force 01.01.21)
- (d) Duty on Share Transfers (Variation of Ratio) (Alderney)
  Ordinance 2020
  (Approved 14.10.20—in force 01.01.21)
- (e) Duty on Long Leases (Variation of Ratio) (Alderney) Ordinance 2020
  (Approved 14.10.20—in force 01.01.21))
- (f) States of Alderney Election Procedure (Amendment) Ordinance 2020 (Approved 11.11.20—in force 11.11.20)
- (g) Alderney Property Tax (Amendment) Ordinance 2020

- (Approved 09.12.20—in force 01.01.21)
- (h) Occupier's Rate (Level for 2021) Ordinance 2020 (Approved 09.12.20—in force 01.01.21)

## 3. REGULATIONS LAID BEFORE THE STATES OF ALDERNEY

- (a) Emergency Powers (Coronavirus) (General Provision) (Bailiwick of Guernsey) (No 5) Regulations 2020 (Laid before the States of Alderney on 09.09.20)
- (b) Emergency Powers (Coronavirus) (General Provision) (Bailiwick of Guernsey) (No 5) (Amendment) Regulations 2020 (Laid before the States of Alderney on 09.09.20)
- (c) Emergency Powers (Coronavirus) (General Provision) (Bailiwick of Guernsey) (No 4) Regulations 2020 (Laid before the States of Alderney on 14.10.20)
- (d) Emergency Powers (Coronavirus) (General Provision) (Bailiwick of Guernsey) (No 4) (Amendment) Regulations 2020 (Laid before the States of Alderney on 14.10.20)
- (e) Emergency Powers (Coronavirus) (General Provision) (Bailiwick of Guernsey) (No 6) Regulations 2020 (Laid before the States of Alderney on 14.10.20)
- (f) Emergency Powers (Coronavirus) (General Provision) (Bailiwick of Guernsey) (No 6) (Amendment) Regulations 2020 (Laid before the States of Alderney on 14.10.20)
- (g) Emergency Powers (Coronavirus) (General Provision) (Bailiwick of Guernsey) (No 7) Regulations 2020 (Laid before the States of Alderney on 11.11.20)
- (h) Emergency Powers (Coronavirus) (General Provision) (Bailiwick of Guernsey) (No 8) Regulations 2020 (Laid before the States of Alderney on 09.12.20)

#### C. SARK

#### 1. LAWS APPROVED BY THE CHIEF PLEAS OF SARK

- (a) Financial Services Business (Enforcement Powers) (Bailiwick of Guernsey) Law 2020
  (Billet d'État 30.09.20. Approved 30.09.20)
  This Law was approved by the States of Deliberation of Guernsey on 22.04.20 (see Chapter A.1.(g) of the entries relating to Guernsey in the Law Review covering the period 1 May–31 August 2020) and the States of Alderney on 09.09.20 (see Chapter B. 1. (b) of the entries relating to the States of Alderney above).
- (b) Regulation of Fiduciaries, Administration Businesses and Company Directors, etc (Bailiwick of Guernsey) Law 2020 (Billet d'État 30.09.20. Approved 30.09.20)

  This Law was approved by the States of Deliberation of Guernsey on 22.04.20 (see Chapter A.1.(e) of the entries relating to Guernsey in the Law Review covering the period 1 May–31 August 2020) and the States of Alderney on 09.09.20 (see Chapter B.1.(c) of the entries relating to the States of Alderney above).
- (c) Banking Supervision (Bailiwick of Guernsey) Law 2020 (Billet d'État 30.09.20. Approved 30.09.20)

  This Law was approved by the States of Deliberation of Guernsey on 22.04.20 (see Chapter A.1.(h) of the entries relating to Guernsey in the Law Review covering the period 1 May–31 August 2020) and the States of Alderney on 09.09.20 (see Chapter B.1.(d) of the entries relating to the States of Alderney above).
- (d) Protection of Investors (Bailiwick of Guernsey) Law 2020 (Billet d'État 30.09.20. Approved 30.09.20)

  This Law was approved by the States of Deliberation of Guernsey on 22.04.20 (see Chapter A.1.(f) of the entries relating to Guernsey in the Law Review covering the period 1 May–31 August 2020) and the States of Alderney on 09.09.20 (see Chapter B.1.(e) of the entries relating to the States of Alderney above).
- (e) Real Property (Transfer Tax, Charging and Related Provisions) (Sark) (Amendment) Law 2020 (Billet d'État 19.11.20. Approved 19.11.20)

This Law amends the property transfer tax regime in order to clarify and strengthen the collection of duty on transactions relating to real property and leaseholds.

## 2. ORDINANCES APPROVED BY THE CHIEF PLEAS OF SARK

- (a) Reform (General Election) (Sark) Ordinance 2020 (Approved 30.09.20—in force 30.09.20)
- (b) Evidence in Civil Proceedings (Sark) Law 2019 (Commencement) Ordinance 2020 (Approved 19.11.20—in force 19.11.20)
- (c) Live-Link Evidence in Civil Proceedings (Sark) Ordinance 2020 (Approved 19.11.20—in force 19.11.20)
- (d) Land Reform (Miscellaneous Provisions) (Sark) Ordinance 2020 (Approved 19.11.20—in force 01.02.21)
- (e) Leasehold Reform (Miscellaneous Provisions) (Sark) Law 2019 (Commencement) Ordinance 2020 (Approved 19.11.20—in force 19.11.20)
- (f) Evictions (Stay of Eviction) (Sark) Law 2019 (Commencement) Ordinance 2020 (Approved 19.11.20—in force 19.11.20)
- (g) Land Reform (Sark) Law 2019 (Commencement) Ordinance 2020 (Approved 19.11.20—in force 19.11.20)
- (h) Real Property (Transfer Tax, Charging and Related Provisions) (Sark) (Amendment) Law 2019 (Commencement) Ordinance 2020 (Approved 19.11.20—in force 19.11.20)
- (i) Motor Vehicles (Sark) Law 2013 (Amendment) Ordinance 2020 (Approved 19.11.20—in force 19.11.20)
- (j) Financial Provisions (Variation of Rates) (Sark) Ordinance 2020 (Approved 19.11.20—in force 01.01.21)
- (k) Direct Taxes for 2021 (Sark) Ordinance 2020 (Approved 19.11.20—in force 19.11.20)

### 3. ORDINANCES LAID BEFORE THE CHIEF PLEAS OF SARK

- (a) Emergency Powers (Coronavirus) (General Provision) (Bailiwick of Guernsey) (No 4) Regulations 2020 (Laid before the Chief Pleas of Sark on 25.08.20)
- (b) Emergency Powers (Coronavirus) (General Provision) (Bailiwick of Guernsey) (No 4) (Amendment) Regulations 2020

- (Laid before the Chief Pleas of Sark on 25.08.20)
- (c) Emergency Powers (Coronavirus) (General Provision) (Bailiwick of Guernsey) (No 5) Regulations 2020 (Laid before the Chief Pleas of Sark on 25.08.20)
- (d) Emergency Powers (Coronavirus) (General Provision) (Bailiwick of Guernsey) (No 5) (Amendment) Regulations 2020 (Laid before the Chief Pleas of Sark on 25.08.20)
- (e) Emergency Powers (Coronavirus) (General Provision) (Bailiwick of Guernsey) (No 6) Regulations 2020 (Laid before the Chief Pleas of Sark on 30.09.20)
- (f) Emergency Powers (Coronavirus) (General Provision) (Bailiwick of Guernsey) (No 6) (Amendment) Regulations 2020 (Laid before the Chief Pleas of Sark on 30.09.20)
- (g) Emergency Powers (Coronavirus) (General Provision) (Bailiwick of Guernsey) (No 7) Regulations 2020 (Laid before the Chief Pleas of Sark on 19.11.20)
- (h) Emergency Powers (Coronavirus) (General Provision) (Bailiwick of Guernsey) (No 8) Regulations 2020 (Laid before the Chief Pleas of Sark on 19.11.20)

## 4. REGULATIONS LAID BEFORE THE CHIEF PLEAS OF SARK

None during this period under review.