

# ORDER IN COUNCIL

VI  
2020

ratifying a Projet de Loi

ENTITLED

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

(Registered on the Records of the Island of Guernsey on the 6th  
April, 2020.)



2020

# ORDER IN COUNCIL



## IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

The 6th day of April, 2020 before Richard James McMahon, Esquire, Deputy Bailiff; present:- Stephen Murray Jones, Esquire, O.B.E., Terry John Ferbrache, Alan Stevenson Boyle, Peter Francis Gill and David John Robilliard, Esquires, Marilyn Jasmine King, Tina Jane Le Poidevin, and Paul Martin Burnard, Esquire, Jurats.

The Deputy Bailiff, having this day placed before the Court an Order of Her Majesty in Council dated 11th March 2020, approving and ratifying a Projet de Loi of the Chief Pleas entitled “The Real Property (Transfer Tax, Charging and Related Provisions) (Sark) (Amendment) Law, 2019”. THE COURT, after the reading of the said Order in Council, ORDERED

1. That the said Order in Council be registered on the records of this Island;  
and
2. That an extract of this present Act, together with a copy of the said Order be sent by Her Majesty’s Greffier to the Sénéchal of Sark for registration on the records of that Island.

J TORODE  
Her Majesty’s Greffier



*At the Court at Buckingham Palace*

THE 11th DAY OF MARCH 2020

PRESENT,

THE QUEEN'S MOST EXCELLENT MAJESTY  
IN COUNCIL

The following report from the Committee of Council for the Affairs of Jersey and Guernsey was today read at the Board:

“In accordance with Your Majesty’s General Order of Reference of 22nd February 1952 the Committee have considered a Petition of the Chief Pleas of the Island of Sark:

“That, in pursuance of their Resolution of 11th April 2018, the Chief Pleas of the Island of Sark at a meeting on 1st May 2019 approved a *Projet de Loi* entitled the Real Property (Transfer Tax, Charging and Related Provisions) (Sark) (Amendment) Law, 2019. That the *Projet de Loi* is as set forth in the attached Schedule. The Petition most humbly prays that Your Majesty might be graciously pleased to sanction the Real Property (Transfer Tax, Charging and Related Provisions) (Sark) (Amendment) Law, 2019, and to order that it shall have force of law in the Island of Sark.

“The Committee have considered the *Projet de Loi* and have agreed to report that it may be advisable for Your Majesty to approve and ratify it.”

Her Majesty, having taken the report into consideration, was pleased, by and with the advice of Her Privy Council, to approve and ratify the *Projet de Loi* (a copy of which is annexed to this Order) and to order that it, together with this Order, shall have the force of law in the Island of Sark and shall be entered on the Register of the Island of Guernsey and observed accordingly.

Her Majesty’s Officers in the Bailiwick of Guernsey, and all others whom it may concern, are therefore to take notice of Her Majesty’s Order and to proceed accordingly.

*Richard Tilbrook*

# PROJET DE LOI

ENTITLED

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

**THE CHIEF PLEAS OF SARK**, in pursuance of their Resolution of the 1<sup>st</sup> May, 2019, 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. Section 11 of the Real Property (Transfer Tax, Charging and Related Provisions) (Sark) Law, 2007<sup>a</sup> is amended as follows.

2. Immediately after subsection (5) of the said section 11, insert the following –

"(6) An Ordinance under this section may –

- (a) revoke, amend, extend, adapt, modify or dis-apply (so far as it has effect in Sark) any enactment or rule of customary law,
- (b) without prejudice to the generality of paragraph (a), amend the definition of "long leasehold

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

interest" for the purposes of this section and any Ordinance made thereunder,

(c) notwithstanding that the effect of the Ordinance is to provide that long leasehold interests are to be treated as or deemed to be real property for the purposes of this section, provide that such interests are to be personal or movable property for the purposes of succession or any other purpose,

(d) make provision as to –

(i) the enforcement of covenants, conditions, options and rights (whether of pre-emption or otherwise) by the original parties to the agreement by which they were created and by their respective successors in title and assigns,

(ii) joint interests in long leasehold interests, and agreements in respect of such joint interests, and the termination or severance of such joint interests and the consequences thereof, and

(iii) the remedies available to the parties to any agreement concerning long leasehold interests including (without

limitation) declarations, injunctions, specific performance, rectification and rescission.

(7) Where any Ordinance proposed to be made under subsection (1) includes provision revoking, amending, extending, adapting, modifying or dis-applying (in its application to Sark) any Order of the Royal Court, the Royal Court must consent to the inclusion of such provision prior to the Ordinance being submitted for approval to the Chief Pleas."

**Citation.**

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

**Commencement.**

4. This Law shall come into force on the day appointed by Ordinance of the Chief Pleas; and different dates may be appointed for different provisions and for different purposes.