

ORDER IN COUNCIL

XIII
1978

ratifying a Projet de Loi

ENTITLED

The Financial Provisions (Sark) Law, 1978

(Registered on the Records of the Island of Guernsey
on the 22nd August, 1978.)



1978.

ORDER IN COUNCIL



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

The 22nd day of August, 1978, before Charles Keith Frossard, Esquire, Deputy Bailiff; present:—Claude Fortescue Nason, Esquire, Stanley Walter Gavey, Esquire, O.B.E., D'Arcy George Le Tissier, Esquire, Edward James Lainé, Esquire, C.B.E., D.F.C., Walter Francis Robin, Richard Alan Kinnersly, Richard Brook Sutcliffe, Richard Oliver Symons, Albert Richard McCartney Straw, Esquires and Lionel Walter Sarre, Esquire, M.B.E., K.P.M., Jurats.

The Deputy Bailiff having this day placed before the Court an Order of Her Majesty in Council dated the 25th day of July, 1978, ratifying a *Projet de Loi* of the Chief Pleas of the Island of Sark entitled “The Financial Provisions (Sark) Law, 1978”, the Court, after the reading of the said Order in Council and after having heard Her Majesty’s Procureur thereon, ordered that the said Order in Council be registered on the records of this Island and that an extract of this present Act, together with a copy of the said Order in Council, be sent by Her Majesty’s Greffier to the Seneschal of Sark for registration on the records of that Island, of which Order in Council the tenor followeth:—

At the Court at Buckingham Palace

The 25th day of July 1978

PRESENT,

The Queen's Most Excellent Majesty in Council

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 3rd day of July 1978, in the words following, viz.:—

“YOUR MAJESTY having been pleased, by Your General Order of Reference of the 22nd day of February 1952, to refer unto this Committee the humble Petition of John Michael Beaumont, Esquire, Seigneur de Sercq, Bernard Grace Jones, Esquire, Seneschal, and John Peter Guille, Esquire, Prévôt of the Island of Sark, setting forth:—

‘1. That in pursuance of their Resolution of the 30th day of April 1977, the Chief Pleas of the Island of Sark, at a Meeting held on the 18th day of January 1978, approved a Bill or “Projet de Loi” entitled “The Financial Provisions (Sark) Law, 1978”. 2. That the said Bill or “Projet de Loi” is in the words and figures set forth in the Schedule hereunto annexed. And most humbly praying that Your Majesty might be graciously pleased to grant Your Royal Sanction to the Bill or “Projet de Loi” of the Chief Pleas of Sark entitled “The Financial Provisions (Sark) Law, 1978” and to order that the same shall have force of law in the Island of Sark.’

"THE LORDS OF THE COMMITTEE, in obedience to Your Majesty's said Order of Reference, have taken the said Petition and the said Projet de Loi into consideration and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition and to approve of and ratify the said Projet de Loi."

HER MAJESTY having taken the said Report into consideration is pleased, by and with the advice of Her Privy Council, to approve of and ratify the said Projet de Loi, and to order, as it is hereby ordered, that the same shall have the force of the Law within the Island of Sark.

AND HER MAJESTY doth hereby further direct that this Order, and the said Projet de Loi (a copy whereof is hereunto annexed), be entered upon the Register of the Island of Guernsey and observed accordingly.

AND the Lieutenant-Governor and Commander-in-Chief of the Bailiwick of Guernsey, the Bailiff and Jurats, and all other Her Majesty's Officers for the time being in the said Bailiwick, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

N. E. Leigh

Projet de Loi referred to in the foregoing
Order in Council.

PROJET DE LOI

ENTITLED

The Financial Provisions (Sark), Law, 1978

THE CHIEF PLEAS OF SARK, in pursuance of their Resolution of the thirtieth day of April, nineteen hundred and seventy-seven, have approved the following provisions which, subject to the Sanction of Her Most Excellent Majesty in Council, shall have force of law in the Island of Sark.

PART I

LANDING TAX

Landing tax. 1. (1) Subject to the succeeding provisions of this Part of this Law, there shall be payable by a person, other than a person who is ordinarily resident in this Island or a person who is aged fourteen years or less, on each occasion when he lands in this Island a tax (hereinafter referred to as "landing tax") of the amount specified in the First Schedule to this Law:

Provided that landing tax shall not be payable by a person on any occasion when he lands in this Island having departed therefrom on the same day.

(2) The Treasurer may, from time to time, make such arrangements as he may deem expedient or desirable with carriers of persons for the payment of landing tax payable in respect of any such persons

by the carrier concerned and the payment of landing tax in pursuance of any such arrangement shall be deemed to be a sufficient discharge by a person who lands in this Island of his liability under the provisions of the last preceding subsection.

(3) The Treasurer may make different arrangements as aforesaid with different carriers.

(4) The amount of any landing tax which is payable by a carrier under any arrangement made in pursuance of the provisions of subsection (2) of this section may be recovered from the said carrier as a civil debt due to the Chief Pleas.

2. The Chief Pleas may, from time to time, by Ordinance vary the amount of landing tax specified in the First Schedule to this Law, so however, that any such Ordinance shall not increase such amount to an amount in excess of one pound. Variation of landing tax.

3. Any sums received by way of landing tax under the provisions of this Part of this Law shall accrue to the Chief Pleas and shall be applied towards expenditure for public purposes in this Island. Application of landing tax.

PART II

HARBOUR DUES

4. (1) Subject to the succeeding provisions of this Part of this Law, there shall be payable by the owner of a vessel entering Le Creux Harbour or La Baie de la Maseline or performing an act of trade in the territorial waters adjacent to this Island, as the case may be, in the circumstances set out in the left hand column of the Second Schedule to this Law, harbour dues at the rates set out in the right hand column of the said Schedule in relation to those circumstances respectively. Harbour dues.

(2) The amount of any harbour dues which are payable by the owner of a vessel under the provisions of this Part of this Law may be recovered from the said owner as a civil debt due to the Chief Pleas.

Variation of
harbour
dues.

5. (1) The Chief Pleas may, from time to time, by Ordinance, vary any or all of the several rates of harbour dues set out in the right hand column of the Second Schedule to this Law, so however, that any such Ordinance shall not increase any such rate to a rate in excess of eight new pence per gross registered ton.

(2) An Ordinance made under the provisions of the last preceding subsection may prescribe different rates of harbour dues in respect of the different circumstances set out in the left hand column of the Second Schedule to this Law and may prescribe different rates of harbour dues in respect of different classes or descriptions of vessels.

Exemptions.

6. The Chief Pleas may, from time to time, by Ordinance exempt the owner of any vessel or any class or description of vessels specified in any such Ordinance from the payment of harbour dues under the provisions of this Part of this Law.

Application
of harbour
dues.

7. Any sums received by way of harbour dues under the provisions of this Part of this Law shall accrue to the Chief Pleas and shall be applied towards expenditure for public purposes in this Island.

Interpreta-
tion of Part
II of this
Law.

8. In this Part of this Law, except where the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them, that is to say:—

“act of trade” means in respect of a vessel the embarkation or disembarkation of passengers or the loading or unloading of cargo;

“owner” includes a charterer and an agent;

“the territorial waters adjacent to this Island” means the sea surrounding this Island to a distance of three nautical miles from the coast, measured from mean low water spring tides;

“vessel” means anything made for the conveyance by water of human beings or of property and includes a hovercraft and a hydrofoil but does not include:—

- (a) Her Majesty's Ships,
- (b) vessels belonging to the armed forces of any foreign Government,
- (c) vessels belonging to or under the control of any Department of Her Majesty's Government,
- (d) yachts used exclusively for pleasure,
- (e) fishing vessels, so long as such fishing vessels are not carrying any cargo other than fish.

PART III

HORSE TAX

9. (1) A person shall not keep in this Island a horse over the age of two years unless that horse is for the time being licensed in accordance with the succeeding provisions of this Part of this Law. Horse
licences and
horse tax.

(2) Any person who desires to obtain a licence for a horse in pursuance of the provisions of this Part of this Law (hereinafter referred to as “a horse

licence") shall make application in that behalf to the Constable and shall furnish to the Constable such particulars with regard to that horse as the Constable may, from time to time, require.

(3) On an application being made to him in pursuance of the provisions of the last preceding subsection and upon payment by the applicant of a tax (hereinafter referred to as "horse tax") at the rate specified in the Third Schedule to this Law, the Constable shall issue to the applicant a horse licence in such form and subject to such conditions as he may deem it necessary or desirable to impose.

Period of
validity and
renewal of
horse
licences.

10. (1) A horse licence issued in pursuance of the provisions of the last preceding section shall be valid until the thirty-first day of December next following the date of such issue and thereafter, upon being renewed in pursuance of the provisions of the next succeeding subsection, shall be valid during the period commencing on the first day of January in any year and ending on the thirty-first day of December next following, both dates inclusive.

(2) A horse licence issued in pursuance of the provisions of the last preceding section shall be renewed by the Constable upon application being made to him in that behalf on or before the thirty-first day of December in any year and upon payment by the applicant of the horse tax.

Reduced
horse tax.

11. (1) When at any time during the period commencing on the first day of July in any year and ending on the thirty-first day of December next following a horse licence is issued to any person in respect of a horse which he has commenced to keep in this Island during that period or which has attained the age of two years during that period, the amount of horse tax which shall be paid in

respect of such licence shall be at one half of the rate of horse tax specified in the Third Schedule to this Law.

(2) Where at any time during the period commencing on the first day of January in any year and ending on the thirty-first day of December next following a horse licence is issued to any person in respect of a horse which he has commenced to keep in this Island and which he satisfies the Constable is in replacement of a horse which has died or he has ceased to keep in this Island during that period and in respect of which a horse licence was in force immediately before the horse died or he ceased to keep it in this Island, no horse tax shall be payable on the issue of the first mentioned horse licence.

12. The Chief Pleas may, from time to time, by Ordinance vary the rate of the horse tax specified in the Third Schedule to this Law, so however, that any such Ordinance shall not increase such rate to a rate in excess of five pounds per annum. Variation of horse tax.

13. Any sums received by way of horse tax under the provisions of this Part of this Law shall accrue to the Douzaine and shall be applied to expenditure for the purposes of the Douzaine. Application of horse tax.

14. A horse in respect of which horse tax was paid under the Law of 1946 as respects the period ending on the thirty-first day of December, nineteen hundred and seventy-eight, shall be deemed to be licensed under the provisions of this Part of this Law until the said thirty-first day of December. Savings.

15. (1) Any person who:—

Penalties.

(a) contravenes the provisions of subsection (1) of section nine of this Law; or

- (b) in connection with any application for the issue or renewal of a horse licence in pursuance of the provisions of this Part of this Law, knowingly makes any false statement or recklessly makes any statement which is false in a material particular; or
- (c) fails to comply with any conditions attached to a horse licence;

shall be guilty of an offence and liable, on conviction, to a fine not exceeding twenty-five pounds.

(2) In proceedings for an offence under subsection (1) of this section it shall rest on the accused to prove the age of the horse to which the proceedings relate and, where the case requires, to prove when he commenced to keep the horse to which the proceedings relate.

Interpreta-
tion of Part
III of this
Law.

16. (1) In this Part of this Law the expression "horse" includes a pony, a donkey and a mule.

(2) A person in whose custody, charge or possession, or on whose premises, a horse shall be found or seen shall, unless the contrary is proved, be deemed for the purposes of this Law to be the person who keeps that horse.

PART IV

DOG TAX

Dog licences
and dog tax.

17. (1) A person shall not keep in this Island a dog over the age of six months unless that dog is for the time being licensed in accordance with the succeeding provisions of this Part of this Law.

(2) Any person who desires to obtain a licence for a dog in pursuance of the provisions of this Part of this Law (hereinafter referred to as "a dog

licence") shall make application in that behalf to the Constable and shall furnish to the Constable such particulars with regard to that dog as the Constable may, from time to time, require.

(3) On an application being made to him in pursuance of the provisions of the last preceding subsection and upon payment by the applicant of a tax (hereinafter referred to as "dog tax") at the rate specified in the Fourth Schedule to this Law, the Constable shall issue to the applicant a dog licence in such form and subject to such conditions as he may deem it necessary or desirable to impose.

18. (1) A dog licence issued in pursuance of the provisions of the last preceding section shall be valid until the thirty-first day of December next following the date of such issue and thereafter, upon being renewed in pursuance of the provisions of the next succeeding subsection, shall be valid during the period commencing on the first day of January in any year and ending on the thirty-first day of December next following, both dates inclusive. Period of validity and renewal of dog licences.

(2) A dog licence issued in pursuance of the provisions of the last preceding section shall be renewed by the Constable upon application being made to him in that behalf on or before the thirty-first day of December in any year and upon payment by the applicant of the dog tax.

19. No dog tax shall be payable in respect of a dog kept and used solely by a blind person for his guidance. Exemptions.

20. The Chief Pleas may, from time to time, by Ordinance vary the rate of the dog tax specified in the Fourth Schedule to this Law, so however, that Variation of dog tax.

any such Ordinance shall not increase such rate to a rate in excess of two pounds per annum.

Application
of dog tax.

21. Any sums received by way of dog tax under the provisions of this Part of this Law shall accrue to the Douzaine and shall be applied to expenditure for the purposes of the Douzaine.

Savings.

22. A dog in respect of which dog tax was paid under the Law of 1946 as respects the period ending on the thirty-first day of December, nineteen hundred and seventy-eight, shall be deemed to be licensed under the provisions of this Part of this Law until the said thirty-first day of December.

Penalties.

23. (1) Any person who:—

- (a) contravenes the provisions of subsection (1) of section seventeen of this Law; or
- (b) in connection with any application for the issue or renewal of a dog licence in pursuance of the provisions of this Part of this Law, knowingly makes any false statement or recklessly makes any statement which is false in a material particular; or
- (c) fails to comply with any conditions attached to a dog licence;

shall be guilty of an offence and liable, on conviction, to a fine not exceeding twenty-five pounds.

(2) In proceedings for an offence under subsection (1) of this section it shall rest on the accused to prove the age of the dog to which the proceedings relate and, where the case requires, to prove when he commenced to keep the dog to which the proceedings relate.

24. A person in whose custody, charge or possession, or in whose house or premises, a dog shall be found or seen shall, unless the contrary is proved, be deemed for the purposes of this Law to be the person who keeps that dog.

Interpretation of Part IV of this Law.

PART V

CYCLE TAX

25. (1) A person shall not ride or attempt to ride a cycle on or along any of the public roads in this Island unless that cycle is for the time being licensed in accordance with the succeeding provisions of this Part of this Law.

Cycle licences and cycle tax.

(2) Any person who desires to obtain a licence for a cycle in pursuance of the provisions of this Part of this Law (hereinafter referred to as "a cycle licence") shall make application in that behalf to the Constable and shall furnish to the Constable such particulars with regard to that cycle as the Constable may, from time to time, require.

(3) On an application being made to him in pursuance of the provisions of the last preceding subsection and upon payment by the applicant of a tax (hereinafter referred to as "cycle tax") at the rate specified in the Fifth Schedule to this Law, the Constable shall issue to the applicant a cycle licence in such form and subject to such conditions as he may deem it necessary or desirable to impose.

26. (1) A cycle licence issued in pursuance of the last preceding section shall be valid until the thirty-first day of December next following the date of such issue and thereafter, upon being renewed in pursuance of the provisions of the next succeeding subsection, shall be valid during the period com-

Period of validity and renewal of cycle licences.

mencing on the first day of January in any year and ending on the thirty-first day of December next following, both dates inclusive.

(2) A cycle licence issued in pursuance of the provisions of the last preceding section shall be renewed by the Constable upon application being made to him in that behalf on or before the thirty-first day of December in any year and upon payment by the applicant of the cycle tax.

Display of
cycle
licence.

27. A person shall not ride or attempt to ride a cycle on or along any of the public roads in this Island unless the cycle licence issued in respect of that cycle is fixed to that cycle in such manner and is in such condition that the licence and any letter or number thereon is clearly visible during the hours of daylight to any person on the public road.

Variation of
cycle tax.

28. The Chief Pleas may, from time to time, by Ordinance, vary the rate of the cycle tax specified in the Fifth Schedule to this Law, so however, that any such Ordinance shall not increase such rate to a rate in excess of two pounds per annum.

Application
of cycle tax.

29. Any sums received by way of cycle tax under the provisions of this Part of this Law shall accrue to the Douzaine and shall be applied to expenditure for the purposes of the Douzaine.

Savings.

30. A cycle in respect of which cycle tax was paid under the Law of 1946 as respects the period ending on the thirty-first day of December, nineteen hundred and seventy-eight, shall be deemed to be licensed under the provisions of this Part of this Law until the said thirty-first day of December.

31. Any person who:—

Penalties.

- (a) contravenes the provisions of subsection (1) of section twenty-five or section twenty-seven of this Law; or
- (b) in connection with any application for the issue or renewal of a cycle licence in pursuance of the provisions of this Part of this Law, knowingly makes any false statement or recklessly makes any statement which is false in a material particular; or
- (c) fails to comply with any condition attached to a cycle licence;

shall be guilty of an offence and liable, on conviction, to a fine not exceeding twenty-five pounds.

32. In this Part of this Law, except where the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them, that is to say:—

Interpretation of Part V of this Law.

“cycle” means bicycle and includes a tricycle;

“hours of daylight” means the time between one hour before sunrise and one hour after sunset on any day;

“public road” means any road, street, lane or place which is public or to which the public has access.

PART VI

GENERAL

33. The Law of 1946 is hereby repealed.

Repeal.

34. (1) In this Law, except where the context otherwise requires, the following expressions have

General interpretation.

the meanings hereby respectively assigned to them, that is to say:—

“the Constable” includes the Vingtenier;

“the Law of 1946” means the Order in Council sanctioning the increase of a tax on passengers landing in Sark, the levy of harbour dues and the levy of a cycle tax, a dog tax and a horse tax, registered on the records of the Island of Guernsey on the thirty-first day of August, nineteen hundred and forty-six.

(2) The Interpretation (Guernsey) Law, 1948, shall apply to the interpretation of this Law as if the same were an enactment in force in the Island of Guernsey.

Citation. 35. This Law may be cited as the Financial Provisions (Sark) Law, 1978.

Commence-
ment. 36. This Law shall come into force on the thirtieth day of September, nineteen hundred and seventy-eight.

FIRST SCHEDULE

Section one

Amount of landing tax

Twenty-five new pence per person

SECOND SCHEDULE

Section four

Harbour dues

Circumstances in which vessels enter harbour or perform acts of trade in the territorial waters adjacent to this Island	Rate per gross registered ton
Vessels entering Le Creux Harbour or La Baie de la Maseline and occupying a berth alongside a jetty whether that vessel performs an act of trade or not	2p
Vessel entering Le Creux Harbour or La Baie de la Maseline and performing an act of trade but not occupying a berth alongside a jetty or a vessel performing an act of trade in the territorial waters adjacent to this Island	1p
Vessel entering Le Creux Harbour from La Baie de la Maseline and vice versa (provided it has not quit the territorial waters adjacent to this Island)	No dues payable
Vessel entering Le Creux Harbour, La Baie de la Maseline or the territorial waters adjacent to this Island on more than one occasion within any continuous period of twenty four hours:	
(a) <i>First occasion—</i>	
(i) if the vessel occupies a berth alongside a jetty whether that vessel performs an act of trade or not	2p
(ii) if the vessel does not occupy a berth alongside a jetty but does perform an act of trade	1p

Circumstances in which vessels enter harbour or perform acts of trade in the territorial waters adjacent to this Island	Rate per gross registered ton
(b) <i>Second occasion</i> —	
(i) if the vessel occupies a berth alongside a jetty whether that vessel performs an act of trade or not	1p
(ii) if the vessel does not occupy a berth alongside a jetty but does perform an act of trade	$\frac{1}{2}$ p
(c) <i>Third and subsequent occasions</i>	No dues payable

THIRD SCHEDULE

Section nine

Rate of horse tax

One pound per annum

FOURTH SCHEDULE

Section seventeen

Rate of dog tax

Fifty new pence per annum

FIFTH SCHEDULE

Section twenty-five

Rate of cycle tax

Fifty new pence per annum

R. H. VIDELO,

Her Majesty's Greffier.