

ORDER IN COUNCIL

**XIV
2015**

ratifying a Projet de Loi

ENTITLED

The Direct Taxes (Sark) (Amendment) Law, 2015

(Registered on the Records of the Island of Guernsey
on the 9th November, 2015.)



2015

ORDER IN COUNCIL



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

The 9th day of November, 2015 before Sir Richard Collas, Bailiff, present:- Susan Mowbray, Barbara Jean Bartie, Stephen Murray Jones, Constance Helyar-Wilkinson, Claire Helen Le Pelley, David Percy Langley Hodgetts LVO, Niall David McCathie, Esquires, Margaret Ann Spaargaren, Terry John Ferbrache, David Grut, Steven Morris, David Mortimer, Peter Girard, Jurats.

The Bailiff, having this day placed before the Court an Order of Her Majesty in Council dated 8th October 2015 approving and ratifying a Projet de Loi of the Chief Pleas of Sark entitled “The Direct Taxes (Sark) (Amendment) Law, 2015”, THE COURT, after the reading of the said Order in Council and after having heard Her Majesty’s Comptroller thereon, ORDERED:

1. That the said Order 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 8th DAY OF OCTOBER 2015

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 15th April 2015, the Chief Pleas of the Island of Sark at a meeting on 8th July 2015 approved a *Projet de Loi* entitled the Direct Taxes (Sark) (Amendment) Law, 2015. 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 Direct Taxes (Sark) (Amendment) Law, 2015, 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 Direct Taxes (Sark) (Amendment) Law, 2015

THE CHIEF PLEAS OF SARK, in pursuance of their Resolution of the 15th April, 2015, 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.

Amendments to 2002 Law.

1. The Direct Taxes (Sark) Law, 2002, as amended^a ("**the 2002 Law**") is amended as follows –

- (a) in section 21(1)(a), for "person" substitute "individual", and immediately after "delivered to him" insert "personally", and
- (b) immediately after section 21(1)(a), insert the following additional paragraphs –
 - "(aa) on or to any person other than an individual, by being left at, or sent by post or transmitted to, the usual or last known place of business in

^a Order in Council No. VII of 2003; No. VI of 2008; the Direct Taxes (General Provisions) (Sark) Ordinance, 2003; the Sark General Purposes and Finance Committee (Transfer of Functions) Ordinance, 2009; Ordinance No. XIII of 2014; Ordinance No. II of 2015.

Sark of that person,

- (ab) on or to any person recorded as being the owner or possessor of any real property in Sark, by being left at, or sent by post or transmitted to –
 - (i) the address recorded at the Cadastre in respect of such person under section 4(2), or
 - (ii) any real property of which such person is recorded as the owner or possessor, ",
- (c) in section 22, in the definition of "**possessor**" –
 - (i) in the first line, delete the word "natural", and
 - (ii) in the clause "whether or not he is in actual occupation", for "he" substitute "the person".

Consequential amendments.

2. The 2002 Law is further amended as follows –

- (a) in section 2(2), for "his" substitute "the possessor's",
- (b) in sections 3(3) and 14(1)(b), for "his" substitute "that person's",

- (c) in section 5(1) and 13(1), for "demonstrate his utmost good faith in his dealings" substitute "demonstrate that person's utmost good faith in dealings",
- (d) in sections 6(2)(a), 15(1) (in both places where it appears), 18(1)(a) and (b), 19(1)(b) and 21(2), for "him" substitute "that person",
- (e) in section 12(1), delete "concerning an individual",
- (f) in section 13(2), for the words from "applicable in his case" to the end substitute "applicable in that person's case deliver to the Assessor a declaration and calculation of the direct tax(es) due, and payment thereof.",
- (g) in section 18(1), delete the words "on him" in the second place where they appear.

Interpretation.

3. (1) The Interpretation (Guernsey) Law, 1948^b applies to the interpretation of this Law.

Citation.

4. This Law may be cited as the Direct Taxes (Sark) (Amendment) Law, 2015.

^b Ordres en Conseil Vol. XIII, p. 355.

Copies may be purchased from
Her Majesty's Greffier, Royal Court House, Guernsey

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