ORDER IN COUNCIL

ratifying a Projet de Loi

ENTITLED

The Organisation for Economic Co-operation and Development (Sark) Law, 1994

(Registered on the Records of the Island of Guernsey on the 16th January, 1995.)



1994

XXX 1994

ORDER IN COUNCIL



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

The 7th day of June, 1994 before Sir Graham Dorey, Bailiff; present:— Harry Wilson Bisson, Herbert Nicolle Machon, Stanley Walter John Jehan, Raymond Arthur Heaume, John Edward Morris, Charles Anthony Spensley, Kenneth John Rowe, Lawrence Oscar Ozanne, John Richard Rowe Henry, Esquires and Mrs. Eileen May Glass, Jurats.

The Bailiff having this day placed before the Court an Order of Her Majesty in Council dated the 13th day of April, 1994, approving and ratifying a Projet de Loi entitled "The Organisation for Economic Co-operation and Development (Guernsey and Alderney) Law, 1994", 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 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 in Council, be sent by Her Majesty's Greffier to the clerk of the Court of Alderney for registration on the records of that Island of which Order in Council the tenor followeth:-

At the Court at Windsor Castle

The 13th day of April 1994

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 15th day of March 1994 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 the States of the Island of Guernsey setting forth:—

'1. That, in pursuance of their Resolution of the 13th day of November 1991, the States of Deliberation at meetings held on the 30th day of September 1992 and on the 30th day of June 1993. approved a Bill or "Projet de Loi" entitled "The Organisation for Economic Co-operation and Development (Guernsey and Alderney) Law, 1994", and requested the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction thereto. 2. That the States of the Island of Alderney at a meeting held on the 4th day of November 1992, considered the said Bill or "Projet de Loi" when a Resolution was passed agreeing to the application of the same to Alderney. That the said Bill or "Projet de Loi" is as 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 States of Guernsey entitled "The Organisation for Economic Co-operation and Development (Guernsey and Alderney) Law, 1994", and to order that the same shall have force of law in the Islands of Guernsey, Alderney, Herm and Jethou.'

"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, and it is hereby ordered, that the same shall have the force of Law within the Islands of Guernsey, Alderney, Herm and Jethou.

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

PROJET DE LOI

ENTITLED

The Organisation for Economic Co-operation and Development (Guernsey and Alderney) Law, 1994

ARRANGEMENT OF SECTIONS

Section	
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2.	OECD's status and capacities.
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. 7.	Income tax.
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The Organisation for Economic Co-operation and Development (Guernsey and Alderney) Law, 1994

THE STATES, in pursuance of their Resolution of 13th November, 1991(a), have approved the following provisions which, subject to the Sanction of Her Most Excellent Majesty in Council, shall have force of law in the Islands of Guernsey, Alderney, Herm and Jethou.

Purposes of Law.

- 1. The provisions of this Law have effect, notwithstanding any rule of law or any other enactment from time to time in force, for the purposes of -
 - (a) recognising the status and capacities of the Organisation for Economic Cooperation and Development (in this Law referred to as "the OECD") established by a Convention done at Paris on 14th December, 1960; and
 - (b) affording privileges, immunities, exemptions and reliefs in relation to the OECD and its officers, to its members' representatives, to its organs and to experts performing missions for it.

OECD's status and capacities.

- 2. (1) The OECD is an organisation of which the United Kingdom and other sovereign powers are members.
- (2) The OECD has the legal capacities of a body corporate.

⁽a) On Article IV of Billet d'État No. XXIV of 1991.

Legal process.

- 3. (1) The OECD has immunity from suit and legal process.
- (2) Every High Officer of, or Representative to, the OECD, in respect of acts done or omitted while exercising his functions and during journeys to and from the place of meeting, has immunity -
 - (a) from all criminal proceedings;
 - (b) from all civil proceedings other than -
 - (i) proceedings relating to realty situate in the Bailiwick and not held on behalf of the OECD or his member State for the purposes of the mission,
 - (ii) proceedings relating to succession and not involving the High Officer or Representative on behalf of the OECD or his member State.
 - (iii) proceedings relating to any professional or commercial activity outside his official functions,
 - (iv) proceedings by way of counterclaim in any proceeding instituted by him;

- (c) from all measures of execution unless
 - (i) the case falls within
 subparagraph (b)(i), (ii), (iii)
 or (iv) of this subsection, and
 - (ii) the measures are taken without infringing the inviolability of his person or his residence;
- (d) from compulsion to give evidence as a witness.
- (3) Every Assistant Secretary-General and established member of staff of the OECD has immunity from suit and legal process in respect of things done or omitted by him in his official capacity.
- (4) Every expert performing a mission for the OECD has -
 - (a) immunity from suit and legal process in respect of things done or omitted by him in the course of the performance of his mission; and
 - (b) during the period of his mission, including the time spent on journeys in connection with his mission, immunity from personal arrest or detention.

Official archives and documents.

4. (1) The OECD's official archives are inviolable at any time and wherever they are.

(2) The papers and correspondence of any expert performing a mission for the OECD are inviolable during the period of the mission, including the time spent on journeys in connection with the mission.

Official premises etc.

- 5. (1) The OECD's official premises are inviolable.
- (2) The OECD's official premises, furnishings and other property thereon, and means of transport to and from them, are immune from search, requisition, attachment or execution.
- (3) The residence in the Bailiwick of any High Officer of, or Representative to, the OECD is inviolable and is immune from search, requisition, attachment or execution.

Import and export controls.

- 6. (1) The OECD is exempt from prohibitions and restrictions on importation and exportation in the case of goods imported or exported by the OECD for its official use, and, in the case of any publication of the OECD, imported or exported by it.
- (2) The personal baggage of any High Officer of, Representative to, or expert performing a mission for, the OECD is exempt from inspection unless -
 - (a) there are serious grounds for presuming that it contains articles not covered by the exemptions mentioned in section

- 9(1), or articles the import and export of which is prohibited by law or controlled by any enactment relating to quarantine; and
- (b) he or his authorised agent is present when the inspection is conducted.

Income tax.

- 7. (1) Within the scope of its official activities, the OECD and its income are exempt from income tax.
- (2) Every High Officer of, or Representative to, the OECD is exempt from income tax except in respect of any private income arising or accruing from a source in Guernsev.
- (3) All Assistant Secretaries-General and established members of the staff of the OECD are exempt from income tax in respect of emoluments received by them as officers of the OECD.

Rates and property taxes.

- 8. (1) The OECD is not liable in respect of its official premises to pay any -
 - (a) occupiers' rate,
 - (b) tax on rateable values,
 - (c) dwellings profits tax,
 - (d) other taxes or dues, except such as represent payment for specific services rendered.

(2) For the avoidance of doubt, subsection (1) of this section does not apply to sums payable under any rule of law or enactment from time to time in force by people contracting with the OECD.

Import duties and fuel impôts.

- 9. (1) Subject to compliance with such conditions as the Chief Revenue Officer may impose for the protection of the Revenue,
 - (a) the OECD is exempt from duties and taxes on the importation by it of goods for its official use, and of its publications;
 - (b) every High Officer of, or representative to, the OECD is exempt duties and taxes the importation by him of articles for his personal use or for the use of members of his family forming part of his household, including articles intended for his establishment:
 - (c) all Assistant Secretaries-General and established members of the staff of the OECD are exempt from duties and taxes on the importation by them of articles which -
 - (i) at or about the time when they first enter the Bailiwick to take

up their posts as officers of the OECD are imported for their personal use or that of members of their families forming part of their household, including articles intended for their establishment, and

- (ii) are articles which were in their ownership or possession or that of such members of their families, or which they or such members of their families were under contract to purchase, immediately before they entered the Bailiwick.
- (2) The OECD, and every High Officer of, or Representative to, the OECD, shall be entitled to relief by way of refund of duty paid on any motor spirit bought in the Bailiwick, under and subject to arrangements made by the Chief Revenue Officer.

Social insurance.

10. All High Officers of, and Representatives to, the OECD are excluded from the application of any enactment from time to time in force relating to social insurance, as respects services rendered by them for the OECD.

Disapplication in certain cases.

11.(1) The immunities, privileges and exemptions conferred by this Law on High Officers of, and

Representatives to, the OECD do not apply in the case of such a High Officer or Representative who is either

- (a) a citizen of the United Kingdom and Colonies as defined in section 51(3) of the British Nationality Act 1981(b);
- (b) a permanent resident of the Bailiwick;

but this subsection is not to be construed as depriving any such High Officer of an immunity, privilege or exemption conferred on other officers of the OECD.

- (2) The privileges, immunities, exemptions and reliefs conferred on any individual by or under this Law may be waived in any particular case,
 - (a) in the case of those conferred on a High Officer, by the Council of the OECD,
 - (b) in the case of those conferred on a Representative, by the Government of the OECD member State which he represents.
 - (c) in the case of those conferred on any Assistant-Secretary General of the OECD, on any established member of the staff of the OECD or on any expert performing a mission for the OECD, by the Secretary-General of the OECD,

⁽b) An Act of Parliament: 1981 c 61.

either entirely or to such extent as may be specified by the waiver.

- (3) The immunity from suit and legal process conferred on the OECD by section 3(1) of this Law may be waived by the OECD, either entirely or to such an extent as may be specified by the waiver; but any such waiver -
 - (a) must be express, and
 - (b) is not to be construed as extending to any measure of execution.

Interpretation.

12.(1) In this Law, unless the context otherwise requires, -

"the Bailiwick" means the Bailiwick of Guernsey excluding the Island of Sark;

"expert" means a person who is not an
officer of the OECD, but is appointed as an
expert by the OECD to perform a mission for
it;

"a High Officer" of the OECD is the Secretary-General of the OECD and any Deputy Secretary-General of the OECD:

"The OECD" has the meaning given in section 1;

the OECD's "official premises" are all buildings, parts of buildings and land ancillary to them, which (irrespective of ownership) are used for the purposes of the OECD, including the residence of any officer appointed by the OECD to be in charge of its operations in any Island of the Bailiwick;

"officer" in relation to the OECD includes its High Officers, as well as any Assistant Secretary-General and any established member of its staff;

- a "Representative" to the OECD means a person appointed by an OECD member State, other than the United Kingdom, as its representative to the OECD's principal and subsidiary organs.
- (2) Unless the context otherwise requires -
 - (a) a reference in this Law to a numbered provision is a reference to the provision which is so numbered in this Law;
 - (b) a reference in this Law to an enactment by name, or to any enactment of a specified description, is to that enactment or those enactments, as it or they may from time to time be amended,

- replaced, extended or applied, by or under any other enactment;
- (c) the Interpretation (Guernsey) Law, 1948(c) applies as respects the interpretation of this Law throughout the Bailiwick.

Citation.

13. This Law may be cited as the Organisation for Economic Co-operation and Development (Guernsey and Alderney) Law, 1994.

⁽c) Ordres en Conseil Vol. XIII, p.355.