

ORDER IN COUNCIL

XI
2016

ratifying a Projet de Loi

ENTITLED

The Direct Taxes (Sark) (Amendment) Law, 2016

(Registered on the Records of the Island of Guernsey
on the 14th November, 2016.)



2016

ORDER IN COUNCIL



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

The 14th day of November, 2016 before John Russell Finch, Esquire, Judge of the Royal Court; present:- Susan Mowbray, Barbara Jean Bartie, John Ferguson, Esquire, Claire Helen Le Pelley, Peter Sean Trueman Girard, Esquire, Constance Helyar-Wilkinson, Terry George Snell, Niall David McCathie, Esquires, Margaret Ann Spaargaren, Terry John Ferbrache, David Allan Grut, Steven John Morris, and David James Mortimer, Esquires, Jurats.

The Judge, having this day placed before the Court an Order of Her Majesty in Council dated 12th October, 2016 approving and ratifying a Projet de Loi of the Chief Pleas of Sark entitled “The Direct Taxes (Sark) (Amendment) Law, 2016”, THE COURT, after the reading of the said Order in Council and after having heard Her Majesty’s Comptroller thereon, ORDERED that the said Order be registered on the records of the Island of Sark and on the records of this Island.

Her Majesty’s Deputy Greffier.



At the Court at Buckingham Palace

THE 12th DAY OF OCTOBER 2016

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 Resolutions of 22nd January 2014 and 13th July 2016 the Chief Pleas of the Island of Sark at a meeting on 13th July 2016 approved a Projet de Loi entitled the Direct Taxes (Sark) (Amendment) Law, 2016. 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, 2016, 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, 2016

THE CHIEF PLEAS OF SARK, in pursuance of their Resolutions of the 22nd January, 2014 and 13th July, 2016, 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, is amended as follows –

- (a) in the Arrangement of Sections, after the entry relating to section 17 insert -

"17A. Assessor's duty to consult.",
- (b) in section 11(5), immediately after "Assessor" insert
", the Deputy Assessor",
- (c) in section 12(3), immediately after "Assessor," insert
"the Deputy Assessor.",
- (d) immediately after section 17, insert the following section -

^a Order in Council No. VII of 2003; No. VI of 2008; No XIV of 2015; 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.

"Assessor's duty to consult.

17A. (1) It shall be the duty of the Assessor, before making a decision -

- (a) whether to accept the truth of a declaration, or the accuracy of a calculation, under section 13(3),
- (b) whether to make an assessment to direct tax under section 14, and if so the terms of such assessment,
- (c) whether, and if so in what manner, to exercise any of his powers under sections 15, 16 and 17, or
- (d) on the reconsideration of any matter under section 18(6)(b)(iii),

to consult the Deputy Assessor, or in the absence or incapacity of the Deputy Assessor, or during a vacancy in the office of Deputy Assessor, the Treasurer.

(2) The Deputy Assessor shall have a corresponding duty, before making a decision included in paragraphs (a) to (d) of subsection (1) in the absence or incapacity of the Assessor, or during a vacancy in the office of Assessor, to consult the Treasurer.

(3) Failure to comply with the duty to consult shall not invalidate any decision of the Assessor or Deputy Assessor, as the case may be.",

- (e) in section 22(1), insert the following definitions in the appropriate places -

"Assessor" means the person appointed to the office

of Assessor pursuant to Schedule 2 and includes any person appointed to act as Deputy Assessor,"

"Deputy Assessor" means the person appointed to the office of Deputy Assessor pursuant to Schedule 2," and

- (f) immediately after paragraph 3 of Schedule 2, insert the following paragraph -

"Deputy Assessor.

3A. (1) The Chief Pleas may from time to time, on the nomination of the Committee, appoint a person to act as Deputy Assessor.

(2) The provisions of paragraphs 1(3), 2 and 3 shall apply to the office of Deputy Assessor as they apply to the office of Assessor.

(3) The Deputy Assessor shall -

- (a) perform all the duties and exercise all the powers of the Assessor under this Law, and
- (b) perform all such other duties and exercise all such other powers as are required by law for the time being to be performed or exercised by the Assessor,

in the absence or incapacity of the Assessor and during a vacancy in the office of Assessor."

Interpretation.

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

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

Citation.

3. This Law may be cited as the Direct Taxes (Sark) (Amendment) Law, 2016.

Commencement.

4. This Law shall come into force on the date of its registration on the records of the Island of Sark.

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