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10th June, 2003

PRACTICE DIRECTION No. 9 of 2003

The Parochial Taxation Reserve Funds (Guernsey) Law, 1997

I am directed by the Bailiff to issue the following Practice Direction for the guidance of Advocates and the Constables of the Parishes in connection with Remèdes involving transfers under the above Law

1. Where a transfer to a Reserve Fund is proposed in any year the Remède should be drafted to show that transfer as a separate item after the amounts provided for current Ecclesiastical and Constables needs and the heading for the item should be on the lines of the following:-

"Transfer to Reserve Fund in accordance with the provisions of the Parochial Taxation (Reserve Funds) (Guernsey) Law, 1997."
2. It should not be necessary to indicate in the Remède document the purposes for which the transfer is being made. Indeed it could be inappropriate to do so in view of the fact that, if the purpose is included, it could be argued that that could prevent the Parish deciding at a later stage to apply it for another purpose as provided in section 2 of the Law.
3. Wherever an application is made to the Court for a Remède which includes a transfer to a Reserve Fund the Advocate presenting it must produce a written report to H.M. Greffier confirming on behalf of the Constables:-

- (a) that the maximum sum which will be held in the Reserve Fund for the Parish after the transfer proposed has been made will not exceed the maximum sum permitted under the Law (presently £50,000)
- (b) that the sum which is provided for transfer to the Reserve Fund is not in excess of 20% of the mean average of the total sums raised in that Parish during each of the three previous calendar years under the Parochial Taxation Laws and the Refuse Laws.

With regard to (a) I am directed to point out that the maximum sum of £50,000 includes any interest that may have accrued to the account prior to the date of the Remède application.

K. H. Tough
H.M. Greffier