

PROJET DE LOI

ENTITLED

The Disclosure (Bailiwick of Guernsey) Law, 2007 *

[CONSOLIDATED TEXT]

NOTE

This consolidated version of the enactment incorporates all amendments listed in the footnote below. It has been prepared for the Guernsey Law website and is believed to be accurate and up to date, but it is not authoritative and has no legal effect. No warranty is given that the text is free of errors and omissions, and no liability is accepted for any loss arising from its use. The authoritative text of the enactment and of the amending instruments may be obtained from Her Majesty's Greffier, Royal Court House, Guernsey, GY1 2PB.

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No. XVI of 2007; as amended by the: Regulation of Fiduciaries, Administration Businesses and Company Directors, etc (Bailiwick of Guernsey) Law, 2020 (No. XIX of 2020); Economic and Financial Crime Bureau and Financial Intelligence Unit (Bailiwick of Guernsey) Law, 2022 (No. XII of 2022); Forfeiture of Assets in Civil Proceedings (Bailiwick of Guernsey) Law, 2023 (No. VI of 2023); Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2008 (No. XXXIX of 2008); the Administrator of Income Tax (Guernsey) (Transfer of Functions) Ordinance, 2009 (No. VII of 2009, Recueil d'Ordonnances Tome XXXIII, p. 472); Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2010 (No. XIV of 2010); Disclosure (Bailiwick of Guernsey) (Amendment) (No. 2) Ordinance, 2010 (No. XIX of 2010); Disclosure (Bailiwick of Guernsey) (Amendment) (No. 3) Ordinance, 2010 (No. XXXVII of 2010); Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2014 (No. XVI of 2014); Disclosure (Bailiwick of Guernsey) (Amendment) (No. 2) Ordinance, 2014 (No. LIII of 2014); Sark General Purposes and Finance Committee (Transfer of Functions) (Guernsey) Ordinance, 2015 (No. XXXIX of 2015); Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016 (No. IX of 2016); Sark Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2018 (No. XXVI of 2018); Director of Income Tax (Transfer of Functions) (Guernsey) Ordinance, 2018 (No. XXVII of 2018); Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2018 (No. XLVII of 2018); Disclosure (Bailiwick of Guernsey) (Amendment) (No. 2) Ordinance, 2018 (No. XLIX of 2018); Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2019 (No. L of 2019); Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2021 (No. IV of 2021); Charities etc. (Guernsey and Alderney) Ordinance, 2021 (No. XXIV of 2021); Criminal Justice (Miscellaneous Amendments) (Bailiwick of Guernsey) Ordinance, 2022 (No. ** of 2022); Criminal Justice (Terrorism and Disclosure) (Bailiwick of Guernsey) (Amendment) Ordinance, 2023 (No. ** of 2023); Disclosure (Bailiwick of Guernsey) (Amendment) Regulations, 2022 (G.S.I. No. 104 of 2022). See also the: Police Force (Bailiwick of Guernsey) Law, 1986 (Ordres en Conseil Vol. XXIX, p. 207); Economic and Financial Crime Bureau and Financial Intelligence Unit (Bailiwick of Guernsey) Law, 2022 (*supra*); Sark General Purposes and Finance Committee (Transfer of Functions) (Guernsey) Ordinance, 2009 (No. XXXIII of 2009, Recueil d'Ordonnances Tome XXXIII, p. 617); Sark General Purposes and Advisory and Finance and Commerce Committees (Transfer of Functions) (Guernsey) Ordinance, 2015 (No. XX of 2015); Charities etc. (Guernsey and Alderney) Ordinance, 2021 (*supra*).

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The Disclosure (Bailiwick of Guernsey) Law, 2007

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The Disclosure (Bailiwick of Guernsey) Law, 2007

THE STATES, in pursuance of their Resolutions of the 31st May, 2002^a, 28th September, 2005^b and 27th July, 2006^c, have approved the following provisions which, subject to the Sanction of Her Most Excellent Majesty in Council, shall have force of law in the Bailiwick of Guernsey.

PART I

DISCLOSURE OF INFORMATION BY FINANCIAL SERVICES BUSINESSES AND BY NON FINANCIAL SERVICES BUSINESSES

[Obligation to disclose knowledge or suspicion etc. of money laundering - financial services businesses.]

1. (1) A person must make a required disclosure [as soon as possible] if the conditions in subsections (2) and (3) are satisfied.

(2) The first condition is that he –

(a) knows or suspects, or

(b) has reasonable grounds for knowing or suspecting,

a Article VI of Billet d'État No. IX of 2002.

b Article XI of Billet d'État No. XIV of 2005.

c Article XXIV of Billet d'État No. XIII of 2006.

that another person is engaged in money laundering or that certain property is or is derived from the proceeds of criminal conduct.

- (3) The second condition is that the information or other matter –
 - (a) on which his knowledge or suspicion is based, or
 - (b) which gives reasonable grounds for such knowledge or suspicion,

came to him in the course of the business of a financial services business.

(4) Any person who fails to make a required disclosure [as soon as possible] after the information or other matter comes to him commits an offence.

(5) A required disclosure is a disclosure of the information or other matter –

- (a) to a nominated officer or a prescribed police officer [or another FIU officer],
- (b) in the form and manner (if any) prescribed for the purposes of this subsection by regulations under section 11.

(6) But a person does not commit an offence under this section if –

- (a) he has a reasonable excuse for not disclosing the information or other matter,
- (b) he is a professional legal adviser and the information or

other matter came to him in privileged circumstances,
or

(c) subsection (7) applies to him.

(7) This subsection applies to a person if –

(a) he does not know or suspect that another person is engaged in money laundering or that certain property is or represents the proceeds of criminal conduct, and

(b) he has not been provided by his employer with such training as is required by regulations made under section 49 of the Criminal Justice (Proceeds of Crime) (Bailiwick of Guernsey) Law, 1999.

(8) In deciding whether a person committed an offence under this section the court must consider whether he followed any relevant rules, guidance or instructions which were at the time concerned –

(a) made or issued by the Commission under section 15 or any other enactment, and

(b) published in a manner it approved as appropriate in its opinion to bring the rules, guidance or instructions to the attention of persons likely to be affected by them.

(9) A disclosure to a nominated officer is a disclosure which –

(a) is made to a person nominated by the alleged offender's employer to receive disclosures under this section, and

(b) is made in the course of the alleged offender's employment and in accordance with the procedure established by the employer for the purpose.

(10) For the purposes of a disclosure to a nominated officer –

(a) references to a person's employer include any body, association or organisation (including a voluntary organisation) in the course of the business of which the person carries out a function (whether or not for gain or reward), and

(b) references to employment are to be construed accordingly.

(11) Information or another matter comes to a professional legal adviser in privileged circumstances if it is communicated or given to him –

(a) by (or by a representative of) a client of his in connection with the giving by the adviser of legal advice to the client,

(b) by (or by a representative of) a person seeking legal advice from the adviser, or

(c) by a person in connection with legal proceedings or contemplated legal proceedings.

(12) But subsection (11) does not apply to information or another matter which is communicated or given with a view to furthering a criminal purpose.

(13) A disclosure made in good faith to a nominated officer or to a prescribed police officer [or another FIU officer] does not contravene any obligation as to confidentiality or other restriction on the disclosure of information imposed by statute, contract or otherwise.

(14) In subsection (13) "**good faith**" means that the person making the disclosure –

(a) knows or suspects, or

(b) has reasonable grounds for knowing or suspecting,

that the person in respect of whom the disclosure is made is engaged in money laundering.]

NOTES

Section 1 was substituted by the Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2014, section 1, with effect from 28th May, 2014.¹

In section 1,

the words in square brackets in, first, subsection (1) and, second, subsection (4) were, respectively, inserted and substituted by the Disclosure (Bailiwick of Guernsey) (Amendment) (No. 2) Ordinance, 2014, section 1(a) and section 1(b), with effect from 26th November, 2014;

the words "or another FIU officer" in square brackets, wherever occurring, were inserted by the Disclosure (Bailiwick of Guernsey) (Amendment) Regulations, 2022, regulation 3(3), with effect from 28th December, 2022.

In accordance with the provisions of the Charities etc. (Guernsey and Alderney) Ordinance, 2021, section 52(3), Schedule 8, paragraph 4(1)(c) and paragraph 4(2)(b), with effect from 29th April, 2022, for any reference in this enactment, however expressed, to an organisation that is a charity or other non profit organisation, there is substituted a reference to an organisation that is a non profit organisation

The following case has referred to this Law:

Daniel De Kock v. The Law Officers of the Crown (2017)
(Unreported, Court of Appeal, 21st July) (Guernsey Judgment No. 33/2017).

[Obligation to disclose knowledge or suspicion etc. of money laundering - nominated officers in financial services businesses.]

2. (1) A person who is a nominated officer under section 1(9)(a) must make a required disclosure [as soon as possible] if the conditions in subsections (2) and (3) are satisfied.

(2) The first condition is that he –

(a) knows or suspects, or

(b) has reasonable grounds for knowing or suspecting,

that another person is engaged in money laundering or that certain property is or is derived from the proceeds of any person's criminal conduct.

(3) The second condition is that the information or other matter –

(a) on which his knowledge or suspicion is based, or

(b) which gives reasonable grounds for such knowledge or suspicion,

came to him in consequence of a disclosure made under section 1.

(4) A nominated officer who fails to make a required disclosure [as soon as possible] after the information or other matter comes to him commits an

offence.

(5) A required disclosure is a disclosure of the information or other matter –

- (a) to a prescribed police officer [or another FIU officer],
- (b) in the form and manner (if any) prescribed for the purposes of this subsection by regulations under section 11.

(6) But a person does not commit an offence under this section if he has a reasonable excuse for not disclosing the information or other matter.

(7) In deciding whether a person committed an offence under this section the court must consider whether he followed any relevant rules, guidance or instructions which were at the time concerned –

- (a) made or issued by the Commission under section 15 or any other enactment, and
- (b) published in a manner it approved as appropriate in its opinion to bring the rules, guidance or instructions to the attention of persons likely to be affected by them.

(8) A disclosure made in good faith to a prescribed police officer [or another FIU officer] does not contravene any obligation as to confidentiality or other restriction on the disclosure of information imposed by statute, contract or otherwise.

(9) In subsection (8) "**good faith**" means that the person making

the disclosure –

- (a) knows or suspects, or
- (b) has reasonable grounds for knowing or suspecting,

that the person in respect of whom the disclosure is made is engaged in money laundering or that certain property is or is derived from the proceeds of criminal conduct.]

NOTES

Section 2 was substituted by the Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2014, section 1, with effect from 28th May, 2014.²

In section 2,

the words in square brackets in, first, subsection (1) and, second, subsection (4) were, respectively, inserted and substituted by the Disclosure (Bailiwick of Guernsey) (Amendment) (No. 2) Ordinance, 2014, section 2(a) and section 2(b), with effect from 26th November, 2014;

the words "or another FIU officer" in square brackets, wherever occurring, were inserted by the Disclosure (Bailiwick of Guernsey) (Amendment) Regulations, 2022, regulation 3(3), with effect from 28th December, 2022.

[Obligation to disclose knowledge or suspicion etc. of money laundering - non financial services businesses.]

3. (1) A person must make a required disclosure [as soon as possible] if both of the following conditions are satisfied.

- (2) The first condition is that he –
 - (a) knows or suspects, or

- (b) has reasonable grounds for knowing or suspecting,

that another person is engaged in money laundering or that certain property is or is derived from the proceeds of criminal conduct.

- (3) The second condition is that the information or other matter –

- (a) on which his knowledge or suspicion is based, or
- (b) which gives reasonable grounds for such knowledge or suspicion,

came to him in the course of the business of a non financial services business.

(4) A person who fails to make a required disclosure [as soon as possible] after the information or other matter comes to him commits an offence.

(5) A required disclosure is a disclosure of the information or other matter to a prescribed police officer [or another FIU officer].

- (6) But a person does not commit an offence under this section if –

- (a) he does not know or suspect that another person is engaged in money laundering or that certain property is or is derived from the proceeds of any person's criminal conduct and he has not been provided by his employer with any training required by regulations made under section 49A of the Criminal Justice (Proceeds of Crime) (Bailiwick of Guernsey) Law, 1999,
- (b) if paragraph (a) does not apply, the person was in

employment at the time in question and he disclosed the information or other matter to the appropriate person in accordance with any procedure established by his employer for the making of such disclosures,

- (c) he has some other reasonable excuse for not disclosing the information or other matter, or
- (d) he is a professional legal adviser and the information or other matter came to him in privileged circumstances.

(7) In deciding whether a person committed an offence under this section the court must consider whether he followed any relevant rules, guidance or instructions which were at the time concerned –

- (a) made or issued by the Commission under section 15 or any other enactment, and
- (b) published in a manner it approved as appropriate in its opinion to bring the rules, guidance or instructions to the attention of persons likely to be affected by them.

(8) Information or another matter comes to a professional legal adviser in privileged circumstances if it is communicated or given to him –

- (a) by (or by a representative of) a client of his in connection with the giving by the adviser of legal advice to the client,
- (b) by (or by a representative of) a person seeking legal advice from the adviser, or

- (c) by a person in connection with legal proceedings or contemplated legal proceedings.

(9) But subsection (8) does not apply to information or another matter which is communicated or given with a view to furthering a criminal purpose.

(10) A disclosure made in good faith to a prescribed police officer [or another FIU officer] does not contravene any obligation as to confidentiality or other restriction on the disclosure of information imposed by statute, contract or otherwise.

(11) In subsection (10) "**good faith**" means that the person making the disclosure –

- (a) knows or suspects, or
- (b) has reasonable grounds for knowing or suspecting,

that the person in respect of whom the disclosure is made is engaged in money laundering or that certain property is or is derived from the proceeds of any person's criminal conduct.]

NOTES

Section 3 was substituted by the Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2014, section 1, with effect from 28th May, 2014.³

In section 3,

the words in square brackets in, first, subsection (1) and, second, subsection (4) were, respectively, inserted and substituted by the Disclosure (Bailiwick of Guernsey) (Amendment) (No. 2) Ordinance, 2014, section 3(a) and section 3(b), with effect from 26th November, 2014;

the words "or another FIU officer" in square brackets, wherever occurring, were inserted by the Disclosure (Bailiwick of Guernsey) (Amendment) Regulations, 2022, regulation 3(3), with effect from 28th December, 2022.

[Disclosure under section 1(13), 2(8) or 3(10).

3A. (1) Disclosure under section 1(13), 2(8) or 3(10) includes disclosure of –

- (a) any information or document relating to the knowledge, suspicion or reasonable grounds for suspicion that the person in respect of whom the disclosure is made is engaged in money laundering [or that certain property is or is derived from the proceeds of any person's criminal conduct], and
- (b) any fact or matter upon which such knowledge, suspicion or reasonable grounds for suspicion is based.

(2) For the purposes of subsection (1), **"information or document"** includes any information or document relating to –

- (a) any money or property,
- (b) any transaction concerning such money or property, and
- (c) the parties to any such transaction.]

NOTES

Section 3A was inserted by the Disclosure (Bailiwick of Guernsey)

(Amendment) (No. 2) Ordinance, 2010, section 3, with effect from 28th April, 2010.

In section 3A, the words in square brackets in subsection (1)(a) were inserted by the Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2014, section 2, with effect from 28th May, 2014.

Proliferation of weapons of mass destruction.

3B. Sections 1, 2, 3 and 3A apply to the proliferation of weapons of mass destruction, and the financing of the proliferation of weapons of mass destruction, as they apply to money laundering, and shall be construed accordingly.]

NOTE

Section 3B was inserted by the Criminal Justice (Miscellaneous Amendments) (Bailiwick of Guernsey) Ordinance, 2022, section 10(2), with effect from 21st December, 2022.

Tipping-off.

- 4.** (1) A person is guilty of an offence if –
- (a) he knows, or suspects, that –
- (i) a required disclosure has been [or will be] made to a [prescribed police officer] [or another FIU officer], or a nominated officer, under section 1, 2 or 3, or
- (ii) any information or other matter concerning the required disclosure has been [or will be] communicated to a [prescribed police officer] [or another FIU officer], or nominated officer, whether or not in the form and manner (if any)

prescribed for the purposes under section 11,
and

[(b) he discloses to any other person information or any other matter about, or relating to, that knowledge or suspicion.]

[(1A) Nothing in subsection (1) makes it an offence for any person to disclose any information or matter if the disclosure is for any of the purposes set out in subsection (1B).

(1B) The purposes are –

- (a) the prevention, detection, investigation or prosecution of criminal offences, whether in the Bailiwick or elsewhere,
- (b) the prevention, detection, or investigation of conduct for which penalties other than criminal penalties are provided under the law of any part of the Bailiwick or of any country outside the Bailiwick,
- (c) the carrying out –
 - (i) by the Commission, or
 - (ii) by a body in another country which carries out similar functions to the Commission,of its functions,

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- (d) the carrying out of any functions of any intelligence service, or
- (e) the carrying out of any function which appears to the [Committee for Home Affairs] to be a function of a public nature and which it designates as such by order.]

(2) Nothing in subsection (1) makes it an offence for a professional legal adviser to disclose any information or other matter –

- (a) to, or to a representative of, a client of his in connection with the giving by the adviser of legal advice to the client, or
- (b) to any person –
 - (i) in contemplation of, or in connection with, legal proceedings, and
 - (ii) for the purpose of those proceedings.

[(2A) Subsection (1) does not apply to a disclosure made –

- (a) by the client of a professional legal adviser to that adviser in connection with the seeking of legal advice, or
- (b) to any person –
 - (i) in contemplation of legal proceedings, and

(ii) for the purposes of those proceedings.]

(3) [Subsections (2) and 2(A) do] not apply in relation to any information or other matter which is disclosed with a view to furthering any criminal purpose.

(4) ...

(5) No [prescribed police officer] [or another FIU officer] or other person is guilty of an offence under this section in respect of anything done by him in the course of acting in connection with the enforcement, or intended enforcement, of any provision of this Law or of any other enactment relating to criminal conduct.

NOTES

In section 4,

the words "or will be" in square brackets, wherever occurring, were inserted by the Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2008, section 1, with effect from 26th November, 2008;

the words "prescribed police officer" in square brackets, wherever occurring, were substituted by the Disclosure (Bailiwick of Guernsey) (Amendment) (No. 2) Ordinance, 2010, section 2, with effect from 28th April, 2010;

the words "or another FIU officer" in square brackets, wherever occurring, were inserted by the Disclosure (Bailiwick of Guernsey) (Amendment) Regulations, 2022, regulation 3(3), with effect from 28th December, 2022;

paragraph (b) of subsection (1) was substituted, and subsection (1A) and subsection (1B) were inserted, by the Disclosure (Bailiwick of Guernsey) (Amendment) (No. 3) Ordinance, 2010, respectively section 1(a) and section 1(b), with effect from 28th July, 2010;⁴

the words "Committee for Home Affairs" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 2, Schedule 1, paragraph 6(a), with effect from 1st May, 2016;

subsection (2A) was inserted, and the words in square brackets in subsection (3) were substituted, by the Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2014, section 3, respectively paragraph (a) and paragraph (b), with effect from 28th May, 2014;

subsection (4) was repealed by the Disclosure (Bailiwick of Guernsey) (Amendment) (No. 3) Ordinance, 2010, section 1(c), with effect from 28th July, 2010.⁵

[Disclosures within an undertaking or group etc.]

4A. (1) An employee, officer or partner of an undertaking does not commit an offence under section 4 if the disclosure is to an employee, officer or partner of the same undertaking.

(2) A person does not commit an offence under section 4 in respect of a disclosure by a financial services business if –

- (a) the disclosure is to a financial services business,
- (b) the financial services business to which the disclosure is made is situated in the Bailiwick or in a country or territory imposing equivalent money laundering and proliferation requirements, and
- (c) both the financial services business making the disclosure and the financial services business to whom it is made belong to the same group.

(3) A professional legal adviser or a relevant professional adviser does not commit an offence under section 4 if –

- (a) the disclosure is to professional legal adviser or a relevant professional adviser,

- (b) both the person making the disclosure and the person to whom it is made carry on business in the Bailiwick or in a country or territory imposing equivalent money laundering and proliferation requirements, and
- (c) those persons perform their professional activities within different undertakings that share common ownership, management or control.]

NOTE

Section 4A was inserted by the Criminal Justice (Terrorism and Disclosure) (Bailiwick of Guernsey) (Amendment) Ordinance, 2023, section 2(2), with effect from 15th August, 2023.

[Permitted disclosures between financial services businesses etc.]

- 4B.** (1) This section applies to a disclosure –
- (a) by a financial services business to another financial services business,
 - (b) by a professional legal adviser to another professional legal adviser, or
 - (c) by a relevant professional adviser of a particular kind to another relevant professional adviser of the same kind.
- (2) A person does not commit an offence under section 4 in respect of a disclosure to which this section applies if –
- (a) the disclosure relates to –

- (i) a client or former client of the financial services business or adviser making the disclosure and the financial services business or adviser to whom it is made,
 - (ii) a transaction involving them both, or
 - (iii) the provision of a service involving them both,
- (b) the disclosure is for the purpose of the prevention, detection, investigation or prosecution of money laundering or proliferation, including where the person making the disclosure suspects money laundering or proliferation,
- (c) the financial services business or adviser to whom the disclosure is made is situated in the Bailiwick or in a country or territory imposing equivalent money laundering and proliferation requirements, and
- (d) the financial services business or adviser making the disclosure and the institution or adviser to whom it is made are subject to equivalent duties of professional confidentiality and the protection of personal data (within the meaning of the Data Protection (Bailiwick of Guernsey) Law, 2017).]

NOTE

Section 4B was inserted by the Criminal Justice (Terrorism and Disclosure)

(Bailiwick of Guernsey) (Amendment) Ordinance, 2023, section 2(2), with effect from 15th August, 2023.

[Permitted disclosures to the FIU.]

4C. A person does not commit an offence under section 4 if the disclosure is to the Financial Intelligence Unit for the purpose of the prevention, detection, investigation or prosecution of money laundering or proliferation, including where the person making the disclosure suspects money laundering or proliferation.]

NOTE

Section 4C was inserted by the Criminal Justice (Terrorism and Disclosure) (Bailiwick of Guernsey) (Amendment) Ordinance, 2023, section 2(2), with effect from 15th August, 2023.

[Regulations.]

4D. (1) The Committee for Home Affairs may by regulations prescribe such matters as are reasonably necessary or expedient for the purposes of facilitating the making of disclosures under sections 4A to 4C.

(2) Without prejudice to the generality of the foregoing, regulations made under subsection (1) may make provision in relation to disclosures of, or relating to, information originating from outside the Bailiwick.]

NOTE

Section 4D was inserted by the Criminal Justice (Terrorism and Disclosure) (Bailiwick of Guernsey) (Amendment) Ordinance, 2023, section 2(2), with effect from 15th August, 2023.

[Unauthorised disclosures of information: GIMLIT.]

4E. (1) In this section "GIMLIT" means the body named the

Guernsey Integrated Money Laundering and Terrorist Financing Intelligence Task Force and includes any successor body, howsoever named.

(2) A person who is or has been a member of GIMLIT is guilty of an offence if without lawful authority the person makes a disclosure of any information, document or other article which is or has been in his or her possession by virtue of his or her position as a member of GIMLIT.

(3) An employee, officer or partner of an undertaking does not commit an offence under subsection (2) if the disclosure is to –

- (a) an employee, officer or partner of the same undertaking, or
- (b) an employee, officer or partner of an undertaking within the same group.

(4) It is a defence for a person charged with an offence under this section to prove that at the time of the alleged offence he did not know, and had no reasonable cause to believe, either that the information, document or article in question related to the work of the Financial Intelligence Unit or the Economic and Financial Crime Bureau, or that the disclosure would be damaging within the meaning of subsection (5).

(5) For the purposes of subsection (4) a disclosure is damaging if –

- (a) it causes damage to the work of the Financial Intelligence Unit, the Economic and Financial Crime Bureau, the salaried police force of the Island of Guernsey or Customs and Excise, or to the work of an authority in another jurisdiction whose functions

correspond to those of the Financial Intelligence Unit, the Economic and Financial Crime Bureau, the salaried police force of the Island of Guernsey or Customs and Excise, or

- (b) it is of information or a document or other article which is such that its unauthorised disclosure would be likely to cause such damage or which falls within a class or description of information, documents or articles the unauthorised disclosure of which would be likely to have that effect.

(6) A person guilty of an offence under this section is liable-

- (a) on conviction on indictment, to imprisonment for a term not exceeding 2 years, or to a fine, or to both, or
- (b) on summary conviction, to imprisonment for a term not exceeding 6 months, or to a fine not exceeding level 5 on the uniform scale, or to both.]

NOTE

Section 4E was inserted by the Criminal Justice (Terrorism and Disclosure) (Bailiwick of Guernsey) (Amendment) Ordinance, 2023, section 2(2), with effect from 15th August, 2023.

[Interpretation of sections 4A to 4E.]

4F. (1) References in sections 4A and 4B to a disclosure by or to a financial services business include disclosure by or to an employee or officer of the financial services business acting on its behalf; and for this purpose, and in section 4A(1) and 4E(3), "**officer**" has the meaning given in paragraph 8 of Schedule 6 to the

Terrorism and Crime (Bailiwick of Guernsey) Law, 2002.

- (2) For the purposes of sections 4A to 4C –
- (a) references to "**proliferation**" are to the proliferation of weapons of mass destruction, and the financing of the proliferation of weapons of mass destruction, and
 - (b) a country or territory imposes "**equivalent money laundering and proliferation requirements**" if it is specified as such a country or territory in regulations made by the Committee for Home Affairs for that purpose.

(3) In sections 4A and 4B, "**relevant professional adviser**" means an accountant, auditor or tax adviser who is a member of a professional body which is established for accountants, auditors or tax advisers (as the case may be) and which makes provision for –

- (a) testing the competence of those seeking admission to membership of such a body as a condition for such admission, and
- (b) imposing and maintaining professional and ethical standards for its members, as well as imposing sanctions for non-compliance with those standards.

(4) In sections 4A(2) and 4E(3), "**group**" has the meaning given by Directive 2002/87/EC of the European Parliament and of the Council of 16th December 2002.]

NOTE

Section 4F was inserted by the Criminal Justice (Terrorism and Disclosure) (Bailiwick of Guernsey) (Amendment) Ordinance, 2023, section 2(2), with effect from 15th August, 2023.

Penalties.

5. A person guilty of an offence under section 1, 2, 3 or 4 is liable –
- (a) on summary conviction, to imprisonment for a term not exceeding 6 months or to a fine not exceeding level 5 on the uniform scale or to both, or
 - (b) on conviction or indictment, to imprisonment for a term not exceeding five years or to a fine or to both.

PART II

DISCLOSURE OF INFORMATION BY AUTHORISED PERSONS

Disclosure of information to police officer by authorised person.

6. (1) An authorised person may disclose to [Her Majesty's Procureur or] a police officer any information held by a government department if the disclosure is made for the purpose of –
- (a) any criminal investigation which is being or may be carried out, whether in the Bailiwick or elsewhere,
 - (b) any criminal proceedings which have been or may be initiated, whether in the Bailiwick or elsewhere,
 - (c) the initiation or bringing to an end of any such investigation or proceedings, [...]

(d) facilitating a determination of whether any such investigation or proceedings should be initiated or brought to an end[.]

[(e) any relevant investigation within the meaning of section 75(d) of the Forfeiture of Assets in Civil Proceedings (Bailiwick of Guernsey) Law, 2023,]

[(f) any proceedings under that Law or under legislation in force in a country [outside the Bailiwick] relating to the forfeiture of money or other property by a court in non-conviction based proceedings (expressions used in this paragraph being construed in accordance with [...] that Law),

(g) the initiation or bringing to an end of any such investigation or proceedings, or

(h) facilitating a determination of whether any such investigation or proceedings should be initiated or brought to an end.]

(2) Subsection (1) does not apply to any information in the possession of the [Director of the Revenue Service].

(3) ...

(4) Nothing in this section prejudices any power to disclose information which exists apart from this section.

(5) The information that may be disclosed by virtue of this section includes information obtained before this Law came into force.

(6) A disclosure under this section does not contravene any obligation as to confidentiality or other restriction on the disclosure of information imposed by statute, contract or otherwise.

NOTES

In section 6,

first, the words in square brackets in subsection (1) were inserted, second, the word omitted in square brackets immediately after subsection (1)(c) was repealed and, third, the punctuation immediately after subsection (1)(d) was substituted by the Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2014, section 4, respectively paragraph (a), paragraph (b) and paragraph (c), with effect from 28th May, 2014;

first, paragraph (e) of subsection (1) (which paragraph was originally inserted by the Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2014, section 4(d), with effect from 28th May, 2014) was substituted, second, the words in the first pair of square brackets within subsection (1)(f) were substituted and those omitted in the second pair of square brackets therein were repealed by the Forfeiture of Assets in Civil Proceedings (Bailiwick of Guernsey) Law, 2023, section 148, Schedule 5, respectively paragraph 6(2)(a), paragraph 6(2)(b)(i) and paragraph 6(2)(b)(ii), with effect from 26th April, 2024;

paragraph (f) of subsection (1) (which was originally inserted by the Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2014, section 4(d), with effect from 28th May, 2014) was substituted and paragraph (g) and paragraph (h) of that subsection were inserted by the Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2021, section 2, with effect from 1st March, 2021;

the words in square brackets in subsection (2) were substituted by the Director of Income Tax (Transfer of Functions) (Guernsey) Ordinance, 2018, section 1, with effect from 1st November, 2018, subject to the savings and transitional provisions in section 2 of the 2018 Ordinance;⁶

subsection (3) was repealed by the Criminal Justice (Miscellaneous Amendments) (Bailiwick of Guernsey) Ordinance, 2022, section 10(3), with effect from 21st December, 2022.

Interpretation of Part II.

7. In this Part –

"authorised person" means –

- (a) in Guernsey, a person employed in a department of the States of Guernsey who is authorised by –
 - (i) the chief officer of the department, or
 - (ii) in the event that the department has no chief officer, the Chief Executive of the States of Guernsey,

to make disclosures under this Law,

- (b) in Alderney, the Chief Executive of the States of Alderney, and
- (c) in Sark, a person appointed by the Chief Pleas of Sark to make disclosures under this Law,

"department of the States of Guernsey" means any department or committee (however called) of the States of Guernsey, and includes the [Policy & Resources Committee], and

"government department" means –

- (a) in Guernsey, any department of the States of Guernsey,
- (b) in Alderney, any Committee of the States of Alderney,

and

- (c) in Sark, any Committee of the Chief Pleas of Sark.

NOTES

In section 7, the words in square brackets in the definition of the expression "department of the States of Guernsey" in subsection (10) were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 2, Schedule 1, paragraph 10(a), with effect from 1st May, 2016.

The functions, rights and liabilities of the Policy Council and of its Minister or Deputy Minister arising under or by virtue of this Law were transferred to and vested in, respectively, the Policy & Resources Committee and its President or Vice-President by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 1, Schedule 1, paragraph 10(a), with effect from 1st May, 2016, subject to the savings and transitional provisions in section 3 of the 2016 Ordinance.

PART III

**[DISCLOSURE OF INFORMATION BY HER MAJESTY'S PROCUREUR OR
POLICE OFFICERS]**

[Disclosure of information by Her Majesty's Procureur or police officers].

8. (1) Subject to subsection (4), information obtained by [Her Majesty's Procureur or] a police officer –

- (a) under this Law or any other enactment, or
- (b) in connection with the carrying out [by Her Majesty's Procureur or the officer of any of their respective functions],

may be disclosed to any other person if the disclosure is for any purposes set out in subsection (2).

- (2) The purposes are any of the following –
- (a) the prevention, detection, investigation or prosecution of criminal offences, whether in the Bailiwick or elsewhere,
 - (b) the prevention, detection or investigation of conduct for which penalties other than criminal penalties are provided under the law of any part of the Bailiwick or of any country or territory outside the Bailiwick,
 - (c) the carrying out –
 - (i) by the Commission, or
 - (ii) by a body in another country or territory which carries out any similar function to the Commission,of its functions,
 - (d) the carrying out of any functions of any intelligence service, [...]
 - [(da) the conduct of –
 - [(i) any relevant investigation within the meaning of section 75(d) of the Forfeiture of Assets in Civil Proceedings (Bailiwick of Guernsey) Law, 2023, or]

[(ii) any proceedings under that Law or under legislation in force in a country [outside the Bailiwick] relating to the forfeiture of money or other property by a court in non-conviction based proceedings (expressions used in this subparagraph being construed in accordance with [...] that Law),]

[(db) the initiation or bringing to an end of any such investigation or proceedings,

(dc) facilitating a determination of whether any such investigation or proceedings should be initiated or brought to an end, or]

(e) the carrying out of any function which appears to the [Committee for Home Affairs] to be a function of a public nature and which it designates as such by order.

(3) A disclosure under this section does not contravene any obligation as to confidentiality or other restriction on the disclosure of information imposed by statute, contract or otherwise.

(4) Nothing in this section authorises –

(a) a disclosure in contravention of any provisions of the Data Protection (Bailiwick of Guernsey) Law, 2001^f of personal data which are not exempt from those

^f Order in Council No. V of 2002.

provisions,

- (b) a disclosure which is prohibited by Part I of the Regulation of Investigatory Powers (Bailiwick of Guernsey) Law, 2003^g, or
- (c) a disclosure in contravention of section 9(5).

NOTES

In section 8,

first, the words in square brackets in the Heading to Part III and in the marginal note to section 8 and, second, in the second pair of square brackets in subsection (1) were substituted by the Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2018, section 1, respectively subsection (2) and subsection (3), with effect from 14th December, 2018;

first, the words in the first pair of square brackets in subsection (1) were inserted, second, the word omitted in square brackets immediately after subsection (1)(d) was repealed and, third, paragraph (da) was inserted by the Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2014, section 5, respectively paragraph (a), paragraph (b)(i) and paragraph (b)(ii), with effect from 28th May, 2014;

first, subparagraph (i) of subsection (2)(da) was substituted, second, the words in the first pair of square brackets within subsection (2)(da)(ii) were substituted and those omitted in the second pair of square brackets therein were repealed by the Forfeiture of Assets in Civil Proceedings (Bailiwick of Guernsey) Law, 2023, section 148, Schedule 5, respectively paragraph 6(3)(a), paragraph 6(3)(b)(i) and paragraph 6(3)(b)(ii), with effect from 26th April, 2024;

first, paragraph (da)(ii) (which was originally inserted by the Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2014, section 5(b)(ii), with effect from 28th May, 2014) was substituted and, second, paragraph (db) and paragraph (dc) of subsection (2) were inserted by the Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2021, respectively section 3 and section 4, with effect from 1st March, 2021;

the words "Committee for Home Affairs" in square brackets,

^g Order in Council No. XXX of 2003.

wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 2, Schedule 1, paragraph 6(a), with effect from 1st May, 2016.

The following Order has been made under section 8;

Disclosure Law (Public Trustee) Order, 2018.

The following case has referred to section 8:

Daniel De Kock v. The Law Officers of the Crown (2017) (Unreported, Court of Appeal, 21st July) (Guernsey Judgment No. 33/2017).

The Data Protection (Bailiwick of Guernsey) Law, 2001 has since been repealed by the Data Protection (Bailiwick of Guernsey) Law, 2017, section 113(a), with effect from 25th May, 2018, subject to the provisions of the Data Protection (Commencement, Amendment and Transitional) (Bailiwick of Guernsey) Ordinance, 2018.

PART IV

DISCLOSURE OF INFORMATION BY AND TO [DIRECTOR OF THE REVENUE SERVICE]

Disclosure of information by [Director of the Revenue Service].

9. (1) This section applies to information which is held by or on behalf of the [Director of the Revenue Service] including information obtained before the coming into force of this section.

(2) No obligation as to confidentiality or other restriction on the disclosure of information imposed by statute, contract or otherwise prevents the disclosure to a police officer, in accordance with the following provisions of this section, of information to which this section applies if the disclosure is made for the purpose of –

- (a) facilitating the carrying out of the functions of any intelligence service,

- (b) any criminal investigation which is being or may be carried out, whether in the Bailiwick or elsewhere,
- (c) any criminal proceedings which have been or may be initiated, whether in the Bailiwick or elsewhere,
- (d) the initiation or bringing to an end of any such investigation or proceedings, [...]
- (e) facilitating a determination of whether any such investigation or proceedings should be initiated or brought to an end[,]
- [(f) any investigation or proceedings that come within section 8(2)(da)(i) or (ii), as the case may be,
- (g) the initiation or bringing to an end of any such investigation or proceedings, or
- (h) facilitating a determination of whether any such investigation or proceedings should be initiated or brought to an end.]

(3) No obligation as to confidentiality or other restriction on the disclosure of information imposed by statute, contract or otherwise prevents the disclosure to the Commission, or a body in another country or territory which carries out any similar function to the Commission, in accordance with the following provisions of this section, of information to which this section applies if the disclosure is made for the purpose of enabling –

- (a) the Commission, or

- (b) a body in another country or territory which carries out any similar function to the Commission,

to carry out its functions.

[(3A) No obligation as to confidentiality or other restriction on the disclosure of information imposed by statute, contract or otherwise prevents the disclosure to the Financial Intelligence Unit, in accordance with the following provisions of this section, of information to which this section applies if the disclosure is –

- (a) made for the purpose of improving the effective provision and use by the Director of the Revenue Service and the Financial Intelligence Unit of information relating to –
 - (i) money laundering,
 - (ii) terrorist financing,
 - (iii) the proliferation of weapons of mass destruction,
 - (iv) the financing of the proliferation of weapons of mass destruction, or
 - (v) the investigation of offences under section 75CC and regulations made under section 171A of the Income Tax Law of the Income Tax

(Guernsey) Law, 1975 ("**the Income Tax Law**"), or

- (b) otherwise made in circumstances and satisfies other conditions set out in regulations that may be made for this purpose by the Committee for Home Affairs.]

(4) ...

(5) Information to which this section applies shall not be disclosed to –

- (a) a police officer,
- (b) the Commission, or
- (c) a body in another country or territory which carries out any similar function to the Commission,

by virtue of this section except by the [Director of the Revenue Service].

[(6) Information obtained by means of a disclosure authorised by subsection (2), (3) or (3A) shall not be further disclosed by–

- (a) a police officer,
- (c) the Financial Intelligence Unit, or
- (d) the Commission (as the case may be),

except –

- (i) for a purpose mentioned in those subsections, and
- (ii) with the consent of the Director of the Revenue Service, and
- (iii) in the case of information disclosed to the Financial Intelligence Unit, the consent of the relevant person, body or authority falling within subsection (2)(b), if the disclosure is of, or relates to, information supplied by such a person, body or authority.]

(7) A consent for the purposes of subsection (6) may be given either in relation to a particular disclosure or in relation to disclosures made in such circumstances as may be specified or described in the consent.

(8) Nothing in this section authorises a disclosure, in contravention of any provisions of the Data Protection (Bailiwick of Guernsey) Law, 2001^h, of personal data which are not exempt from those provisions.

(9) Nothing in this section prejudices any power to disclose information which exists apart from this section.

NOTES

In section 9,

the words "Director of the Revenue Service" in square brackets,

^h Order in Council No. V of 2002.

wherever occurring, were substituted by the Director of Income Tax (Transfer of Functions) (Guernsey) Ordinance, 2018, section 1, with effect from 1st November, 2018, subject to the savings and transitional provisions in section 2 of the 2018 Ordinance;⁷

first, the word omitted in square brackets at the end of subsection (2)(d) was repealed, second, the punctuation in square brackets at the end of subsection (2)(e) was substituted and, third, subsections (2)(f), (2)(g) and (2)(h) were inserted by the Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2019, respectively section 1(2)(a), section 1(2)(b) and section 1(2)(c), with effect from 12th December, 2019;

first, subsection (3A) was inserted, second, subsection (4) was repealed and, third, subsection (6) was substituted by the Criminal Justice (Miscellaneous Amendments) (Bailiwick of Guernsey) Ordinance, 2022, section 10, respectively subsection (4), subsection (3) and subsection (5), with effect from 21st December, 2022.⁸

The Data Protection (Bailiwick of Guernsey) Law, 2001 has since been repealed by the Data Protection (Bailiwick of Guernsey) Law, 2017, section 113(a), with effect from 25th May, 2018, subject to the provisions of the Data Protection (Commencement, Amendment and Transitional) (Bailiwick of Guernsey) Ordinance, 2018.

[Consent by Director of the Revenue Service to onward disclosure.

9A. Where the Director of the Revenue Service has disclosed information to which section 9 applies to a person, body or authority in a jurisdiction outside the Bailiwick for the purposes of –

- (a) an approved international agreement (within the meaning of section 75C of the Income Tax Law,
- (b) an international tax measure (within the meaning of section 75CC(1B) of the Income Tax Law), or
- (c) regulations made under section 171A of the Income Tax Law,

he or she may consent to that person, body or authority disclosing that information

within that foreign jurisdiction, if the disclosure is made for a purpose set out in section 9(2)(a) – (h).]

NOTE

Section 9A was inserted by the Criminal Justice (Miscellaneous Amendments) (Bailiwick of Guernsey) Ordinance, 2022, section 10(6), with effect from 21st December, 2022.

Disclosure of information to [Director of the Revenue Service] by relevant officer [or Commission].

10. (1) A relevant officer may disclose to the [Director of the Revenue Service] any information in his possession which he reasonably believes may assist the [Director] to carry out his functions.

[(1A) The Commission may disclose to the Director of the Revenue Service any information in its possession which it reasonably believes may assist the Director to carry out the functions of the Director.]

(2) The information that may be disclosed under this section includes information obtained before this Law came into force.

(3) ...

(4) Nothing in this section prejudices any power to disclose information which exists apart from this section.

(5) A disclosure under this section does not contravene any obligation as to confidentiality or other restriction on the disclosure of information imposed by statute, contract or otherwise.

(6) For the purposes of this section "**a relevant officer**" means –

- (a) Her Majesty's Procureur,
- (b) a member of the salaried police force of the Island of Guernsey who holds the rank of inspector or above,
- (c) a member of any police force which may be established by the States of Alderney who holds the rank of inspector or above, or
- [(ca) a designated person (within the meaning given by section 2(2) of the Economic and Financial Crime Bureau and Financial Intelligence Unit (Bailiwick of Guernsey) Law, 2022) appointed in writing as a Senior Officer by the Director of the Economic and Financial Crime Bureau, or]
- (d) a customs officer of the grade of senior investigation officer or above.

NOTES

In section 10,

the words "Director of the Revenue Service" and "Director" in square brackets, wherever occurring, were substituted by the Director of Income Tax (Transfer of Functions) (Guernsey) Ordinance, 2018, section 1, with effect from 1st November, 2018, subject to the savings and transitional provisions in section 2 of the 2018 Ordinance;⁹

first, the words in the second pair of square brackets in the marginal note thereto were substituted and, second, subsection (1A) was inserted by the Disclosure (Bailiwick of Guernsey) (Amendment) (No. 2) Ordinance, 2018, section 1, respectively subsection (1) and subsection (2), with effect from 1st January, 2019;

subsection (3) was repealed by the Criminal Justice (Miscellaneous

*Amendments) (Bailiwick of Guernsey) Ordinance, 2022, section 10(3), with effect from 21st December, 2022;*¹⁰

paragraph (ca) of subsection (6) was inserted by the Forfeiture of Assets in Civil Proceedings (Bailiwick of Guernsey) Law, 2023, section 148, Schedule 5, paragraph 6(4), with effect from 26th April, 2024.

In accordance with the provisions of the Police Force (Bailiwick of Guernsey) Law, 1986, section 2(2), with effect from 19th August, 1986, the reference herein to a member of the salaried police force of the Island of Guernsey shall include a reference to a member of a force present in the Island by virtue of an agreement made under section 1 of the 1986 Law.

[PART IVA

DISCLOSURE OF INFORMATION RELATING TO SANCTIONS

Disclosure relating to international sanctions.

10A. (1) No obligation of secrecy or confidence or other restriction on the disclosure of information to which any person may be subject, whether arising by statute, contract or otherwise, is contravened by reason of the disclosure by that person or by any of that person's officers, servants or agents of any information or document for any of the purposes set out in subsection (2).

- (2) The purposes are any of the following –
- (a) the implementation of, compliance with or enforcement of international sanctions measures within the Bailiwick,
 - (b) the prevention, detection or investigation of breaches of international sanctions measures that have been given effect within the Bailiwick,
 - (c) the enabling of any person or body within the Bailiwick, whose functions include any of the matters

set out at paragraphs (a) and (b), to carry out those functions,

- (d) the enabling of any person or body in another country or territory, with similar functions to those set out at paragraphs (a) and (b), to carry out those functions.

(3) Nothing in this section prejudices any power to disclose information which exists apart from this section.]

NOTE

Part IVA and section 10A thereof were inserted by the Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2014, section 6, with effect from 28th May, 2014.

PART V

POWER TO PRESCRIBE FORM AND MANNER OF AND OTHER MATTERS
CONCERNING DISCLOSURES

Power to prescribe form and manner of, and other matters concerning, disclosures.

11. (1) The [Committee for Home Affairs] may by regulations prescribe –

- (a) the form and manner in which a disclosure under section 1, 2 or 3 must be made, and
- (b) such other matters as are reasonably necessary to enable any person to whom a disclosure is made under this Law, or any other enactment, to obtain additional information [from any person].

(2) Without prejudice to the generality of the power under subsection (1), regulations made thereunder may make provision for, or concerning

–

- (a) the period of time within which any additional information must be supplied by the discloser [or any other person] following its request,
- (b) the form and manner in which any such request must be made, and
- (c) the creation, trial (summarily or on indictment) and punishment of offences, provided that the penalties for the punishment of any such offences shall not exceed those prescribed under section 5.

(3) A disclosure made in pursuance of a request made under regulations under subsection (1) does not contravene any obligation as to confidentiality or other restriction on the disclosure of information imposed by statute, contract or otherwise.

(4) For the purposes of this section –

"additional information" –

- (a) means information which is reasonably necessary to enable the person to whom any disclosure is made to decide –
 - (i) where the disclosure concerns money

laundering, whether to start a money laundering investigation, or

(ii) where the disclosure concerns any other matter, whether to pass the information on so that a decision may be made as to whether to start a criminal investigation in the Bailiwick or elsewhere, and

(b) includes financial, administrative and law enforcement information,

"a money laundering investigation" is an investigation into whether a person has engaged in money laundering, and

"discloser" means the person making a disclosure under any provision referred to in subsection (1)(a).

NOTES

In section 11,

the words "Committee for Home Affairs" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 2, Schedule 1, paragraph 6(a), with effect from 1st May, 2016;

the words in the second and third pairs of square brackets were inserted by the Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2014, section 7, respectively paragraph (a) and paragraph (b), with effect from 28th May, 2014.

The following Regulations have been made under section 11:

*Disclosure (Bailiwick of Guernsey) Regulations, 2007;
Disclosure (Bailiwick of Guernsey) (Amendment) Regulations, 2010;
Disclosure (Bailiwick of Guernsey) (Amendment) Regulations, 2011;
Disclosure (Bailiwick of Guernsey) (Amendment) Regulations, 2022.*

[Information following other reports.]

11A. (1) The Committee for Home Affairs may by regulations prescribe such matters as are reasonably necessary or expedient for the purposes of obtaining information from any party following any report within this section.

(2) Sections 11(2) and (3) [and section 4] shall apply to any regulations made under this section or to any disclosure made in pursuance of a request under those regulations, in the same way as to regulations made under section 11, or to a disclosure made in pursuance to a request under those regulations, as the case may be.

(3) For the purposes of this section, "**information**" means information relating to the report in question which the [Financial Intelligence Unit] reasonably believes –

- (a) is necessary or expedient for the proper discharge of its functions, and
- (b) is within the possession or control of the person to whom the request is made (whether or not that is the person who made the report).

(4) A report is within this section if it is made to the [Financial Intelligence Unit] and is either –

- (a) a report made by any person –
 - (i) in respect of knowledge or suspicion of criminal conduct within the Bailiwick or elsewhere,

Consolidated text

whether or not the knowledge or suspicion giving rise to the report was acquired in the course of a business, or

- (ii) under any enactment,
 - (b) a report made for any purpose, including for the purpose of requesting information, by any of the parties within subsection (5), or
 - (c) a report of the type described in subsection (8).
- (5) The parties within this subsection are as follows –
- (a) a body outside the Bailiwick whose functions correspond to those of the [Financial Intelligence Unit],
 - (b) a police officer (other than when assigned to, or otherwise acting as a member of, the [Financial Intelligence Unit]),
 - (c) an administrative or law enforcement agency outside the Bailiwick whose functions include the combating of financial crime,
 - (d) the Commission or a body in another country or territory which carries out any similar function to the Commission,
 - (e) the Alderney Gambling Control Commission,

Consolidated text

- (f) the Director of the Revenue Service,
- (g) Her Majesty's Procureur,
- (h) the Registrar of Beneficial Ownership of Legal Persons within the meaning of the Beneficial Ownership of Legal Persons (Guernsey) Law, 2017,
- (i) the Registrar of Companies within the meaning of the Companies (Guernsey) Law, 2008,
- (j) the Registrar of Limited Liability Partnerships within the meaning of the Limited Liability Partnerships (Guernsey) Law, 2013,
- (k) the Registrar of Foundations within the meaning of the Foundations (Guernsey) Law, 2012,
- (l) Her Majesty's Greffier,
- (m) the Registrar within the meaning of the Companies (Alderney) Law, 1994,
- (n) the Registrar within the meaning of the Beneficial Ownership of Legal Persons (Alderney) Law, 2017,
- (o) the Registrar of Non Profit Organisations within the meaning of the [Charities etc. (Guernsey and Alderney) Ordinance, 2021],

- (p) the Registrar of Non Profit Organisations within the meaning of the Charities and Non Profit Organisations (Registration) (Sark) Law, 2010, and
- (q) a government department within the meaning of section 7.

(6) Subject to subsection (7), references in this section to knowledge or suspicion of criminal conduct include knowledge or suspicion that certain property is or is derived from the proceeds of criminal conduct.

(7) References in this section to criminal conduct and the proceeds of criminal conduct do not include terrorist financing, terrorist property or property derived from terrorist property within the meaning of the Terrorism and Crime (Bailiwick of Guernsey) Law, 2002.

(8) The Committee for Home Affairs may by regulations prescribe any report for the purposes of this section which appears to the Committee to be reasonably necessary or expedient for the proper discharge by the [Financial Intelligence Unit] of its functions.]

NOTES

Section 11A was inserted by the Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2018, section 1(4), with effect from 14th December, 2018.

In section 11A,

the words in square brackets in subsection (2) were inserted by the Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2019, section 1(3), with effect from 12th December, 2019;

the words "Financial Intelligence Unit" in square brackets, wherever occurring, were substituted by the Criminal Justice (Miscellaneous Amendments) (Bailiwick of Guernsey) Ordinance, 2022, section 11, with

effect from 21st December, 2022;

the words in square brackets in subsection (5)(o) were substituted by the Charities etc. (Guernsey and Alderney) Ordinance, 2021, section 52(3), Schedule 8, paragraph 4(1)(a)(i) and paragraph 4(2)(b), with effect from 29th April, 2022.

The following Regulations have been made under section 11A:

*Disclosure (Bailiwick of Guernsey) (Information) Regulations, 2019;
Disclosure (Bailiwick of Guernsey) (Amendment) Regulations, 2022.*

PART VI
MISCELLANEOUS AMENDMENTS

Amendment of definition of "officer of police" in Fiduciaries Law.

12. ...

NOTE

Section 12 was repealed by the Regulation of Fiduciaries, Administration Businesses and Company Directors, etc (Bailiwick of Guernsey) Law, 2020, section 62(c), with effect from 1st November, 2021, subject to the savings and transitional provisions in section 60 of the 2020 Law.

Amendment of Drug Trafficking Law.

13. (1) Section 60 of the Drug Trafficking (Bailiwick of Guernsey) Law, 2000^j is repealed, but not subsections (7) and (8).

(2) In section 61(2)(a) of that Law for "58, 59 or 60" substitute "58 or 59".

(3) In section 61(3)(a) of that Law for "58(5), 59(8) or 60(5)" substitute "58(5) or 59(8)".

^j Order in Council No. VII of 2000.

- (4) In section 62(2) the expression "60 or" is repealed.

PART VII
GENERAL

Power to amend law relating to disclosure of information by Ordinance.

14. (1) Subject to subsection (3), the States may by Ordinance amend this Law and any other enactment, or any rule of law (including customary or common law), which relates to or concerns, whether directly or indirectly, the disclosure of information.

(2) Without prejudice to the generality of subsection (1) and any other provisions of this Law, an Ordinance under this Law –

- (a) may, for the avoidance of doubt –
 - (i) create new offences, and
 - (ii) repeal, replace, amend, extend, adapt, modify or disapply any rule of customary or common law, and
- (b) may make provision as to –
 - (i) the disclosure of information to any person including –
 - (aa) a police officer, or
 - (bb) the [Director of the Revenue Service],

and

- (ii) the form and manner in which any disclosure must be made.
- (3) The power under subsection (1) shall –
- (a) where it is exercised in respect of Alderney, be exercised following consultation with the Policy and Finance Committee of the States of Alderney, and
 - (b) where it is exercised in respect of Sark, be exercised following consultation with the [Policy and Finance Committee] of the Chief Pleas of Sark,

but a failure to comply with this subsection does not invalidate any Ordinance.

NOTES

In section 14,

the words in square brackets in subsection (2) were substituted by the Director of Income Tax (Transfer of Functions) (Guernsey) Ordinance, 2018, section 1, with effect from 1st November, 2018, subject to the savings and transitional provisions in section 2 of the 2018 Ordinance;¹¹

the words in square brackets in subsection (3) were substituted by the Sark Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2018, section 2, Schedule, with effect from 24th October, 2018.¹²

The functions, rights and liabilities of the Sark Policy and Performance Committee and of its Chairman arising under or by virtue of this Law were transferred to and vested in, respectively, the Sark Policy and Finance Committee and its Chairman by the Sark Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2018, section 1, Schedule, with effect from 24th October, 2018, subject to the savings and transitional provisions in section 3 of the 2018 Ordinance.¹³

The following Ordinances have been made under section 14:

- Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2008;*
 - Disclosure (Bailiwick of Guernsey) (Amendment) (No. 2) Ordinance, 2010;*
 - Disclosure (Bailiwick of Guernsey) (Amendment) (No. 3) Ordinance, 2010;*
 - Electronic Census (Guernsey) Ordinance, 2013;*
 - Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2014;*
 - Disclosure (Bailiwick of Guernsey) (Amendment) (No. 2) Ordinance, 2014;*
 - Disclosure (Financial Services Commission) (Bailiwick of Guernsey) (Amendment) Ordinance, 2017;*
 - Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2018;*
 - Disclosure (Bailiwick of Guernsey) (Amendment) (No. 2) Ordinance, 2018;*
 - Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2019;*
 - Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2021;*
 - Criminal Justice (Miscellaneous Amendments) (Bailiwick of Guernsey) Ordinance, 2022;*
 - Criminal Justice (Terrorism and Disclosure) (Bailiwick of Guernsey) (Amendment) Ordinance, 2023.*
-

Power for Commission to make rules and issue guidance [or instructions].

15. (1) The Commission may make rules, and issue guidance [and instructions], for the purposes of this Law, or any other enactment or any rule of law (including customary or common law) which relates to or concerns, whether directly or indirectly –

- (a) the disclosure of information, or
- (b) money laundering.

(2) Without prejudice to the generality of subsection (1), [rules, guidance and instructions] thereunder may make provision for, or concerning –

- (a) the policies, procedures and controls which are to be established by financial services businesses and non financial services businesses for the purposes of the

disclosure of information,

- (b) the nomination of any person as a nominated officer for the purposes of Part I, and
- (c) the circumstances in which any information or other matter disclosed under section 1, 2 or 3, or any other enactment, shall, or may also, be disclosed to the Commission.

NOTES

In section 15, the words in square brackets in, first, the marginal note thereto, second, subsection (1) and, third, subsection (2) were, respectively, inserted, inserted and substituted by the Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2010, section 5(a), section 5(b) and section 5(c), with effect from 24th March, 2010.

The following Handbooks containing the rules and guidance referred to in this section have been issued by the Guernsey Financial Services Commission:

Handbook on Countering Financial Crime and Terrorist Financing, 2019 (March) (G.S.I. No. 75 of 2019);

Handbook on Countering Financial Crime and Terrorist Financing, 2019 (June) (G.S.I. No. 76 of 2019);

Handbook on Countering Financial Crime and Terrorist Financing (Amendment) Rules, 2019 (G.S.I. No. 112 of 2019);

Handbook on Countering Financial Crime and Terrorist Financing (Amendment) Rules, 2020 (G.S.I. No. 53 of 2020);

Handbook on Countering Financial Crime and Terrorist Financing (Amendment No. 2) Rules, 2020 (G.S.I. No. 60 of 2020);

Handbook on Countering Financial Crime and Terrorist Financing (Amendment No. 1) Rules, 2021 (G.S.I. No. 15 of 2021);

Handbook on Countering Financial Crime and Terrorist Financing (Amendment No. 2) Rules, 2021 (G.S.I. No. 70 of 2021);

Handbook on Countering Financial Crime and Terrorist Financing (G.S.I. No. 146 of 2023);

Handbook on Countering Financial Crime (AML/CFT/CPF) (G.S.I. No. 43 of 2024).

Functions of Her Majesty's Procureur.

15A. (1) Her Majesty's Procureur may, either generally or for the purposes of a particular case or class of cases, arrange for any of his or her functions under this Law, other than this power of delegation, to be exercised in his or her name by a Crown Advocate or other Advocate of the Royal Court; and references in this Law to Her Majesty's Procureur shall be construed accordingly.

(2) A function exercised by a Crown Advocate or other Advocate pursuant to an arrangement under subsection (1) is for all purposes exercised by Her Majesty's Procureur; and every decision taken or other thing done by the Crown Advocate or other Advocate pursuant to the arrangement has the same effect as if taken or done by Her Majesty's Procureur.

(3) An arrangement under subsection (1) for the exercise of a function by a Crown Advocate or other Advocate –

- (a) may be varied or terminated at any time by Her Majesty's Procureur, but without prejudice to anything done pursuant to the arrangement or to the making of a new arrangement,
- (b) does not prevent the exercise of the function by Her Majesty's Procureur while the arrangement subsists.

(4) Any requirement imposed by or under this Law (however expressed) to provide or produce material to Her Majesty's Procureur, or to give Her Majesty's Procureur access to any material or premises, includes a requirement to provide or produce the material, or to give access to the material or premises, to any person nominated by Her Majesty's Procureur or otherwise acting for him or her and on his or her behalf.

(5) For the purposes of subsection (4) "**material**" includes documents and information.

(6) References in this Law to a person authorised by Her Majesty's Procureur are references to a person, or a member of a class or description of persons, authorised by him or her either generally or for the purposes of a particular case or class of cases.

(7) This section is without prejudice to any other enactment or rule of law.]

NOTE

Section 15A was inserted by the Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2019, section 1(4), with effect from 12th December, 2019.

Ordinances, regulations, [rules, guidance and instructions].

16. (1) Any Ordinance, regulation, [rule, guidance or instruction] under any provision of this Law –

(a) may be amended or repealed by a subsequent Ordinance, regulation, [rule, guidance or instruction] (as the case may be), and

(b) may contain such consequential, incidental, supplementary and transitional provision as may appear to be necessary or expedient.

(2) Any power conferred by this Law to enact, make or issue an Ordinance, regulation, [rule, guidance or instruction], may be exercised –

- (a) in relation to all cases to which the power extends, in relation to all those cases subject to specified exceptions, or in relation to any specified cases or classes of cases,
- (b) so as to enact or make, as respects the cases in relation to which it is exercised –
 - (i) the full provision to which the power extends, or any less provision (by way of exception or otherwise),
 - (ii) the same provision for all cases, or different provision for different cases or classes of cases, or different provision for the same case or class of case but for different purposes, and
 - (iii) any such provision either unconditionally or subject to specified conditions.

(3) Any regulations under this Law must be laid before a meeting of the States as soon as possible after being made; and if, at that or their next meeting, the States resolve to annul the regulations, they shall cease to have effect, but without prejudice to anything done under them or to the making of new regulations.

NOTE

In section 16, the words in square brackets in, first, the marginal note thereto, second, subsection (1) and, third, subsection (2) were substituted by the Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2010, respectively section 6(a), section 6(b) and section 6(c), with effect from 24th March, 2010.

Interpretation.

17. (1) In this Law, unless the context requires otherwise –

"[**Director of the Revenue Service**]" means the [Director] referred to in section 205 of the Income Tax (Guernsey) Law, 1975^k and includes the [Deputy Director],

["**another FIU officer**" means a member of the Financial Intelligence Unit who is not a police officer,]

"**Bailiwick**" means the Bailiwick of Guernsey,

"**business**" includes any trade, profession or economic activity,

"**Commission**" means the Guernsey Financial Services Commission established by the Financial Services Commission (Bailiwick of Guernsey) Law, 1987^l,

"**conduct**" includes acts, omissions and statements,

^k Ordres en Conseil Vol. XXV, p. 124; Vol. XXVI, pp. 146, 200 and 292; Vol. XXVII, pp. 84, 118, 200, 333 and 565; Vol. XXVIII, pp. 184, 278, 353 and 409; Vol. XXIX, p. 214; Vol. XXXI, pp. 406 and 473; Vol. XXXII, p. 307; No. IV of 1991; No. VI of 1992; Nos. IV and VIII of 1993; No. XXV of 1994; Nos. III and VII of 1995; No. V of 1996; Nos. IV and XXII of 1997; Nos. II and VI of 1999; No. IV of 2000; Nos. VI and XVII of 2001; No. VII of 2002; Nos. IV, VIII and XXVI of 2003; Nos. XII and XVI of 2004; Nos. V and VI of 2005; the Income Tax (Residence) (Guernsey) (Amendment) Law, 2005; the Income Tax (Guernsey) (Amendment) Law, 2005; and the Income Tax (Surcharges and Supplements) (Guernsey) (Amendment) Law, 2005. Also amended by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2004.

^l Ordres en Conseil Vol. XXX, p. 243; Orders in Council No. XX of 1991; No. XIII of 1994; No. II of 1997; No. I of 1998; and No. XVII of 2002.

"criminal conduct" means any conduct which –

- (a) constitutes a criminal offence under the law of any part of the Bailiwick, or
- (b) is, or corresponds to, conduct which, if it all took place in any part of the Bailiwick, would constitute an offence under the law of that part of the Bailiwick,

"criminal investigation" means an investigation of any criminal conduct including an investigation of alleged or suspected criminal conduct or an investigation of whether criminal conduct has taken place,

"criminal proceedings" does not include legal proceedings outside the Bailiwick unless the conduct with which the defendant in those proceedings is charged is criminal conduct or conduct which, to a substantial extent, consists of criminal conduct,

"customs officer" means an officer within the meaning of section 1(1) of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972^m,

[**"Financial Intelligence Unit"** has the meaning given in Part III of the Economic and Financial Crime Bureau and Financial Intelligence Unit (Bailiwick of Guernsey) Law, 2022,]

[...]

^m Ordres en Conseil Vol. XXIII, p. 573, and XIII of 1991.

"financial services business" has the same meaning as in the Criminal Justice (Proceeds of Crime) (Bailiwick of Guernsey) Law, 1999ⁿ,

"Her Majesty's Procureur" includes Her Majesty's Comptroller,

"[Committee for Home Affairs]" means the [Committee for Home Affairs] of the States of Guernsey,

"information" includes documents,

"intelligence service" has the same meaning as in section 67 of the Regulation of Investigatory Powers (Bailiwick of Guernsey) Law, 2003^o,

"money laundering" is any act which –

- (a) constitutes an offence under section 38, 39 or 40 of the Criminal Justice (Proceeds of Crime) (Bailiwick of Guernsey) Law, 1999,
- (b) constitutes an offence under section 57, 58 or 59 of the Drug Trafficking (Bailiwick of Guernsey) Law, 2000,
- (c) constitutes an attempt, conspiracy or incitement to commit an offence specified in paragraph (a) or (b),
- (d) constitutes aiding, abetting, counselling or procuring the commission of an offence specified in paragraph (a) or (b), or

ⁿ Order in Council No. VIII of 1999.

^o Order in Council No. XXX of 2003.

- (e) would constitute an offence specified in paragraph (a), (b), (c) or (d) if done in the Bailiwick,

irrespective of the value of the property involved, and for the purposes of this definition having possession of any property shall be taken to be doing an act in relation to it,

"non financial services business" is a business which is not a financial services business,

"police officer" means –

- (a) in relation to Guernsey, Herm and Jethou –
 - (i) a member of the salaried police force of the Island of Guernsey, and
 - (ii) within the limits of his jurisdiction, a member of the special constabulary of the Island of Guernsey,
- (b) in relation to Alderney –
 - (i) a member of the salaried police force of the Island of Guernsey,
 - (ii) a member of any police force which may be established by the States of Alderney, and
 - (iii) within the limits of his jurisdiction, a member of

the Alderney Special Constabulary appointed pursuant to section 47 of the Government of Alderney Law, 2004^P, and

- (c) in relation to Sark –
 - (i) the Constable,
 - (ii) the Vingtenier, and
 - (iii) a member of the salaried police force of the Island of Guernsey,

and "**police officer**" includes a customs officer,

["**prescribed police officer**" means a police officer who is a member of the [Financial Intelligence Unit],]

"**uniform scale**" means the uniform scale of fines for the time being in force under the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989^Q.

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

(3) Any reference in this Law to an enactment is a reference thereto as from time to time amended, repealed and re-enacted (with or without

^P Order in Council No. III of 2004.

^Q Ordres en Conseil Vol. XXXI, p. 278.

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

modification), extended or applied.

NOTES

In section 17,

the words in square brackets in the definition of the expression "Director of Income Tax" in subsection (1) were substituted by the Director of Income Tax (Transfer of Functions) (Guernsey) Ordinance, 2018, section 1, with effect from 1st November, 2018, subject to the savings and transitional provisions in section 2 of the 2018 Ordinance;¹⁴

first, the definition of the expression "another FIU officer" in subsection (1) was inserted and, second, the words omitted in square brackets immediately preceding the definition of the expression "financial services business" in that subsection were repealed by the Disclosure (Bailiwick of Guernsey) (Amendment) Regulations, 2022, regulation 3(2), respectively paragraph (a) and paragraph (b), with effect from 28th December, 2022;¹⁵

the definition of the expression "Financial Intelligence Unit" in subsection (1) was substituted by the Economic and Financial Crime Bureau and Financial Intelligence Unit (Bailiwick of Guernsey) Law, 2022, section 11(1) and section 11(3)(a), with effect from 20th October, 2022;¹⁶

the definition of the expression "prescribed police officer" in subsection (1) was inserted by the Disclosure (Bailiwick of Guernsey) (Amendment) (No. 2) Ordinance, 2010, section 5, with effect from 28th April, 2010;

the words "Financial Intelligence Unit" in square brackets, wherever occurring, were substituted by the Criminal Justice (Miscellaneous Amendments) (Bailiwick of Guernsey) Ordinance, 2022, section 11, with effect from 21st December, 2022;

the words "Committee for Home Affairs" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 2, Schedule 1, paragraph 6(a), with effect from 1st May, 2016.

The functions, rights and liabilities of the Home Department and its Minister arising under or by virtue of this Law were transferred to and vested in, respectively, the Committee for Home Affairs and its President or Vice-President by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 1, Schedule 1, paragraph 6(a), with effect from 1st May, 2016, subject to the savings and transitional provisions in section 3 of the 2016 Ordinance.

In accordance with the provisions of the Economic and Financial Crime Bureau and Financial Intelligence Unit (Bailiwick of Guernsey) Law, 2022, section 8, Schedule 2, paragraph 1 and paragraph 2, with effect from 20th October, 2022, unless the contrary intention appears and subject to any regulations made under section 8(3), first, any reference to a police officer in this Law and any subordinate legislation made hereunder includes a reference to the Director of the Economic and Financial Crime Bureau and designated persons and to members of the Financial Intelligence Unit and, second, subject to the provisions of section 8(4), any power in an enactment to disclose information to a police officer or customs officer for a specified purpose includes a power to disclose that information to the Director of the Economic and Financial Crime Bureau and designated persons and to members of the Financial Intelligence Unit for the purpose of carrying out their functions.

In accordance with the provisions of the Police Force (Bailiwick of Guernsey) Law, 1986, section 2(2), with effect from 19th August, 1986, the reference herein to a member of the salaried police force of the Island of Guernsey shall include a reference to a member of a force present in the Island by virtue of an agreement made under section 1 of the 1986 Law.

The Interpretation (Guernsey) Law, 1948 has since been repealed by the Interpretation and Standard Provisions (Bailiwick of Guernsey) Law, 2016, section 28(a), with effect from 1st October, 2018.

Part IV not to apply to Sark.

18. Part IV does not apply to Sark.

Citation.

19. This Law may be cited as the Disclosure (Bailiwick of Guernsey) Law, 2007.

Commencement.

20. This Law shall come into force on the day appointed by order of the [Home Department]; and different dates may be appointed for different provisions of this Law and for different purposes.

NOTE

The Law was brought into force on 17th December, 2007 by the Disclosure

(Bailiwick of Guernsey) Law, 2007 (Commencement) Order, 2007, article 1.

1 Prior to its substitution, section 1 was amended by the Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2010, section 1, with effect from 24th March, 2010; the Disclosure (Bailiwick of Guernsey) (Amendment) (No. 2) Ordinance, 2010, section 2, with effect from 28th April, 2010.

2 Prior to its substitution, section 2 was amended by the Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2010, respectively section 2(a), section 2(b) and section 2(c), with effect from 24th March, 2010; the Disclosure (Bailiwick of Guernsey) (Amendment) (No. 2) Ordinance, 2010, section 2, with effect from 28th April, 2010.

3 Prior to its substitution, section 3 was amended by the Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2010, section 3, with effect from 24th March, 2010; the Disclosure (Bailiwick of Guernsey) (Amendment) (No. 2) Ordinance, 2010, section 2, with effect from 28th April, 2010.

4 Paragraph (b) of subsection (1) was previously substituted by the Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2010, section 4(a), with effect from 24th March, 2010.

5 Prior to its repeal, subsection (4) was amended by the Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2010, section 4(b), with effect from 24th March, 2010; the Disclosure (Bailiwick of Guernsey) (Amendment) (No. 2) Ordinance, 2010, section 4(a) and section 4(b), with effect from 28th April, 2010.

6 These words were previously substituted by the Administrator of Income Tax (Guernsey) (Transfer of Functions) Ordinance, 2009, section 1, with effect from 25th February, 2009, subject to the savings and transitional provisions in section 2 of the 2009 Ordinance.

7 These words were previously substituted by the Administrator of Income Tax (Guernsey) (Transfer of Functions) Ordinance, 2009, section 1, with effect from 25th February, 2009, subject to the savings and transitional provisions in section 2 of the 2009 Ordinance.

8 Prior to its substitution, subsection (6) was amended by the Administrator of Income Tax (Guernsey) (Transfer of Functions) Ordinance, 2009, section 1, with effect from 25th February, 2009, subject to the savings and transitional provisions in section 2 of the 2009 Ordinance; the Director of Income Tax (Transfer of Functions) (Guernsey) Ordinance, 2018, section 1, with effect from 1st November, 2018, subject to the savings and transitional provisions in section 2 of the 2018 Ordinance.

9 These words were previously substituted by the Administrator of Income Tax (Guernsey) (Transfer of Functions) Ordinance, 2009, section 1, with effect from 25th February, 2009, subject to the savings and transitional provisions in section 2 of the 2009 Ordinance.

10 Prior to its repeal, subsection (3) was amended by the Disclosure (Bailiwick of Guernsey) (Amendment) (No. 2) Ordinance, 2018, section 1(3), with effect from 1st January, 2019.

11 These words were previously substituted by the Administrator of Income Tax (Guernsey) (Transfer of Functions) Ordinance, 2009, section 1, with effect from 25th February, 2009, subject to the savings and transitional provisions in section 2 of the 2009 Ordinance.

12 These words were previously substituted by the Sark General Purposes and Finance Committee (Transfer of Functions) (Guernsey) Ordinance, 2015, section 3, with effect from 25th June, 2015. See also the Sark General Purposes and Finance Committee (Transfer of Functions) (Guernsey) Ordinance, 2009; the Sark General Purposes and Advisory and Finance and Commerce Committees (Transfer of Functions) (Guernsey) Ordinance, 2015.

13 The functions, rights and liabilities of the Sark Policy and Performance Committee and its Chairman arising under or by virtue of this Law were previously transferred to and vested in them, respectively, from the Sark General Purposes and Finance Committee and its Chairman by the Sark General Purposes and Finance Committee (Transfer of Functions) (Guernsey) Ordinance, 2015, section 1, with effect from 25th June, 2015, subject to the savings and transitional provisions in section 2 of the 2015 Ordinance. Previous transfers of functions were made by the Sark General Purposes and Finance Committee (Transfer of Functions) (Guernsey) Ordinance, 2009; and the Sark General Purposes and Advisory and Finance and Commerce Committees (Transfer of Functions) (Guernsey) Ordinance, 2015.

14 These words were previously substituted by the Administrator of Income Tax (Guernsey) (Transfer of Functions) Ordinance, 2009, section 1, with effect from 25th February, 2009, subject to the savings and transitional provisions in section 2 of the 2009 Ordinance.

15 The words omitted in square brackets immediately preceding the definition of the expression "financial services business" in subsection (1), being the definition of the expression "Economic Crime Division" (originally "Financial Investigation Unit") were previously inserted by the Disclosure (Bailiwick of Guernsey) (Amendment) (No. 2) Ordinance, 2010, section 5, with effect from 28th April, 2010; and amended by the Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2018, section 1(5), with effect from 14th December, 2018.

16 This definition, previously of the expression "Financial Intelligence Service", was originally inserted by the Disclosure (Bailiwick of Guernsey) (Amendment) (No. 2) Ordinance, 2010, section 5, with effect from 28th April, 2010; and then amended by the Disclosure (Bailiwick of Guernsey) (Amendment) Ordinance, 2018, section 1(5), with effect from 14th December, 2018.