

ORDERS IN COUNCIL

AND OTHER MATTERS OF GENERAL INTEREST
REGISTERED ON THE RECORDS OF THE
ISLAND OF GUERNSEY.

Compiled under the authority of the Royal Court

BY

W. H. ARNOLD, H.M. PROCUREUR.

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(Laws marked with an asterisk apply to the Bailiwick)

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ORDERS IN COUNCIL.

(Registered on the Records on the 6th January, 1940.)

1940

Monsieur le Baillif ayant ce jour communiqué à la Cour un exemplaire d'un Ordre en date du 2 janvier 1940 fait par la Trésorerie de Sa Majesté et intitulé "Currency Restrictions Exemption (No.3) (Guernsey) Order, 1940",—La Cour, après avoir eu lecture du dit Ordre, ouïes les conclusions des Officiers du Roi, a ordonné que le dit Ordre sera enregistré sur les Records de cette Ile et publié dans la Gazette autorisée pour les annonces officielles et qu'un extrait des Registres contenant ce présent acte avec un exemplaire du dit Ordre seront expédiés par le Greffier du Roi à Monsieur le Juge d'Auregny et à Monsieur le Sénéchal de Sercq pour être enregistrés sur les Records des dites Iles.

Currency
Restrictions
Exemption
(No. 3)
(Guernsey)
Order, 1940.

(Registered on the Records on the 13th January, 1940.)

AT THE COURT AT BUCKINGHAM PALACE,

The 20th day of December, 1939.

PRESENT,

THE KING'S MOST EXCELLENT MAJESTY

LORD PRESIDENT

VISCOUNT MAUGHAM

MR. SECRETARY MACDONALD

MR. WALTER ELLIOT

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 18th day of December, 1939, in the words following, viz :—

Impôts
(Alderney)
1940.

XII.—A

1940

“ YOUR MAJESTY having been pleased, by Your General Order of Reference of the 18th day of December, 1936, to refer unto this Committee a humble Petition of Frederick George French, Judge and President of the States of the Island of Alderney setting forth :—

‘That at a Meeting of the States of Alderney holden before the Petitioner on the fourth day of December, 1939, the States were of opinion to renew the duties sanctioned by Your Majesty for the period ending on the 31st day of December, 1939, (which duties and the rates thereof and the commodities whereon the same are leviable are contained in the Schedule to this Petition) for a further period commencing on the 1st day of January, 1940, and ending on the 31st day of December, 1940, the said duties to be levied on the said commodities respectively which are consumed in the Island, such levy to be made at the time of the importation therein of such thereof as are imported, and the proceeds thereof to be applied to the purposes and under the conditions already sanctioned by Your Majesty. That at the said Meeting the Petitioner was authorised to present in the name of the States a most humble Petition to Your Majesty in Council praying Your Majesty to be graciously pleased to grant the States power to levy the said duties for the said further period. And most humbly praying that Your Majesty would be graciously pleased to grant the States of Alderney power to levy the said duties during the said further period for and under the aforesaid purposes and conditions.

‘Schedule of Duties referred to in the above Petition.	‘Per gallon.		1940
	s.	d.	
‘Spirituous Liquors and Liqueurs	10	0	
‘Wines :—			
Port and Sherry	3	0	
Claret	1	0	
‘Champagne and Sparkling Wines	5	0	
‘Cordials.. .. .	3	0	
‘Beer		7	
	‘Per	lb.	
	s.	d.	
‘Cigars	1	3	
‘Cigarettes	2	6	
‘Other Tobacco		9	
‘Tea		2	

“ THE LORDS OF THE COMMITTEE, in obedience to Your Majesty’s said Order of Reference, have taken the said Petition into consideration, and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition.”

HIS MAJESTY, having taken the said Report into consideration, is pleased, by and with the advice of His Privy Council, to approve thereof and to order, as it is hereby ordered, that the States of the Island of Alderney be authorised to levy the duties specified in the Schedule to the said Petition during the period commencing on the 1st day of January, 1940, and ending on the 31st day of December, 1940, for and under the purposes and conditions referred to in the said Petition,

AND HIS MAJESTY doth hereby further direct that this Order be entered upon the Registers of the Islands of Guernsey and Alderney and observed accordingly.

1940

AND the Lieutenant-Governor or Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other His Majesty's Officers, for the time being, of the said Island of Guernsey, and also the Judge and Jurats of the said Island of Alderney, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

RUPERT B. HOWORTH.

(Registered on the Records on the 3rd February, 1940.)

Currency
Restrictions
Exemption
(Guernsey)
(Export to
United
Kingdom)
Order, 1940.

Monsieur le Baillif ayant ce jour communiqué à la Cour un exemplaire d'un Ordre en date du 19 janvier 1940 fait par la Trésorerie de Sa Majesté et intitulé "Currency Restrictions Exemption (Guernsey) (Export to United Kingdom) Order, 1940", La Cour, après avoir eu lecture du dit Ordre, ouïes les conclusions des Officiers du Roi, a ordonné que le dit Ordre sera enregistré sur les Records de cette Ile et publié dans la Gazette autorisée pour les annonces officielles et qu'un extrait des Registres contenant ce présent acte avec un exemplaire du dit Ordre seront expédiés par le Greffier du Roi à Monsieur le Juge d'Auregny et à Monsieur le Sénéchal de Sercq pour être enregistrés sur les Records des dites Iles.

(Registered on the Records on the 3rd February, 1940.)

Trading with
the Enemy
(Channel
Islands)
Order in
Council,
1940, etc.

Monsieur le Baillif ayant ce jour communiqué à la Cour un Ordre de Sa Majesté en Conseil en date du 16 janvier 1940, intitulé "Trading with the Enemy (Channel Islands) Order in Council, 1940," un Acte du Parlement intitulé "Trading with the Enemy Act, 1939, 2 & 3 Geo. 6. Ch. 89" en date du 5 septembre 1939, et un Ordre en Conseil intitulé "Order in Council as to commencement of the Trading with the Enemy Act, 1939 (2 & 3 Geo. 6. Ch. 89)" en date du 8 septembre 1939. La Cour, après avoir eu lecture du

dit Ordre en Conseil en date du 16 janvier 1940, ouies les conclusions des Officiers du Roi, a ordonné:—

1940

1. Que le dit Ordre en Conseil en date du 16 janvier 1940 sera enregistré sur les records de cette Ile.
 2. Que le dit Acte du Parlement sera enregistré sur les dits records par être logé au Greffe.
 3. Que le dit Ordre en Conseil en date du 8 septembre 1939 sera enregistré sur les dits records par être logé au Greffe.
 4. Qu'un extrait des Registres de ce présent acte avec des exemplaires des dits Ordres en Conseil et du dit Acte du Parlement seront expédiés par le Greffier du Roi à Monsieur le Juge d'Auregny et à Monsieur le Sénéchal de Serk pour être enregistrés sur les records des dites Iles;
- duquel Ordre la teneur suit:—

AT THE COURT AT BUCKINGHAM PALACE,

The 16th day of January, 1940.

PRESENT,

THE KING'S MOST EXCELLENT MAJESTY.

LORD PRESIDENT	SIR JOHN GILMOUR, BART.
LORD CHAMBERLAIN	SIR GEORGE BRANSON
MR. SECRETARY STANLEY	SIR JOHN REITH

WHEREAS by paragraph (a) of section fourteen of the Trading with the Enemy Act, 1939, it is provided that His Majesty may by Order in Council direct that the provisions of that Act, other than section fourteen, shall extend to the Isle of Man or any of the Channel Islands, with such exceptions, adaptations and modifications, if any, as may be prescribed by or under the Order :

NOW, THEREFORE, His Majesty, in pursuance of section fourteen of the said Act, and of all other powers enabling Him in that behalf, is pleased, by and with the advice of His Privy Council, to order, and it is hereby ordered, as follows:—

1940

(1) This Order may be cited as the Trading with the Enemy (Channel Islands) Order in Council, 1940.

(2) The Interpretation Act, 1889, shall apply to the interpretation of this Order as it applies to the interpretation of an Act of Parliament.

(3) The provisions of the Trading with the Enemy Act, 1939, other than section fourteen thereof, shall, subject to the adaptations and modifications contained in the Schedule to this Order, extend to the Channel Islands.

(4) This Order together with the said Act shall be registered in the Islands of Jersey and Guernsey.

RUPERT B. HOWORTH.

SCHEDULE.

(a) In sub-section one of section one after the word "liable" shall be added the words "on conviction"; in paragraph (a) of that sub-section the words "on conviction on indictment" shall be omitted; and in paragraph (b) of that sub-section the words "on summary conviction" shall be omitted, and after the word "imprisonment" where it first occurs shall be added the words "with or without hard labour".

(b) After sub-section two of section two the following sub-section shall be added:—

"(3) Any order under this section shall not come into force in Jersey or Guernsey until registered in the Royal Court."

(c) In sub-section one of section three after the word "may" where it first occurs shall be added the words "request that the Bailiff shall"; in sub-section two of section three after the words "subject to supervision, the" shall be added the words "Bailiff with the written approval of the"; after the words "such powers as the" shall be added the

words " Bailiff with the written approval of the "; in sub-section three of section three the words " on summary conviction " shall be omitted, and after the word " imprisonment " where it first occurs shall be added the words " with or without hard labour "; in sub-section four of section three after the word " liable " shall be added the words " on conviction "; in paragraph (a) of that sub-section the words " on conviction on indictment " shall be omitted; in paragraph (b) of that sub-section the words " on summary conviction " shall be omitted, and after the word " imprisonment " where it first occurs shall be added the words " with or without hard labour ".

(d) In the proviso to sub-section three of section four for the words " United Kingdom " shall be substituted the word " Bailiwick "; in sub-section four of section four for the words " into the High Court or Court of Session " shall be substituted the words " to the Greffier of the Royal Court ".

(e) In paragraph (b) of sub-section one of section five after the words " Northern Ireland " shall be added the words " or law for the time being governing the registration of companies with limited liability in the Bailiwick "; and in that sub-section for the words " Board of Trade " in the second place in which they occur shall be substituted the words " Bailiff acting with the written approval of the Board of Trade "; in sub-section three of section five the word " summary " shall be omitted, and after the word " imprisonment " where it first occurs shall be added the words " with or without hard labour "; in sub-section four of section five for the words " United Kingdom " shall be substituted the word " Bailiwick ".

(f) In sub-section five of section seven the word " summary " shall be omitted, and after the word " imprisonment " where it first occurs shall be added

1940

the words "with or without hard labour"; in sub-section six of section seven the word "summary" shall be omitted; after sub-section eight of section seven shall be added a new sub-section as follows—

" 9 (a) This section shall apply to the Channel Islands as if they were part of England ;

(b) All orders made by the Board of Trade under this section shall be communicated to the Bailiff and shall be presented by him to the Royal Court for registration."

(g) In sub-section one of section nine the word "summary" shall be omitted ; and after the word "imprisonment" where it first occurs shall be added the words "with or without hard labour"; in sub-section two of section nine the word "summary" shall be omitted.

(Registered on the Records on the 10th February, 1940.)

Trading with
the Enemy
(Specified
Persons)
(Amend-
ment) (No. 4)
Order, 1939,
and (No. 1)
Order, 1940.

Monsieur le Baillif ayant ce jour communiqué à la Cour deux ordres faits par l'anglicé "Board of Trade", savoir : (1) un ordre en date du 23 décembre 1939, intitulé "Trading with the Enemy (Specified Persons) (Amendment) (No. 4) Order, 1939", (2) un ordre en date du 30 janvier 1940, intitulé "Trading with the Enemy (Specified Persons) (Amendment) (No. 1) Order, 1940"; La Cour, ouïes les conclusions des Officiers du Roi, a ordonné que les dits Ordres seront enregistrés sur les Records de cette Ile par être logés au Greffe.

(Registered on the Records on the 21st February, 1940.)

Acquisition
of Securities
(Guernsey)
Order, 1940.

Monsieur le Baillif ayant ce jour communiqué à la Cour un exemplaire d'un Ordre en date du 17 février 1940, fait par la Trésorerie de Sa Majesté et intitulé :

“ Acquisition of Securities (Guernsey) Order, 1940, made by the Treasury under Regulation 1 of the Defence (Finance) Regulations (Guernsey,) 1939.”

1940

La Cour, après avoir eu lecture du dit Ordre, ouïes les conclusions des Officiers du Roi, à ordonné que le dit Ordre sera enregistré sur les Records de cette Ile et publié dans la Gazette autorisée pour les annonces Officielles et qu'un extrait des Registres contenant ce présent acte avec un exemplaire du dit Ordre seront expédiés par le Greffier du Roi à Monsieur le Juge d'Auregny et à Monsieur le Sénéchal de Sercq pour être enregistrés sur les Records des dites Iles.

(Registered on the Records on the 21st February, 1940.)

Monsieur le Baillif ayant ce jour communiqué à la Cour un exemplaire d'un Ordre en date du 17 février 1940, fait par la Trésorerie de Sa Majesté et intitulé :

Acquisition
of Securities
—Treasury
Directions.

“ Defence (Finance) Regulations (Guernsey) 1939
Acquisition of Securities
Treasury Directions.”

La Cour, après avoir eu lecture du dit Ordre, ouïes les conclusions des Officiers du Roi, a ordonné que le dit Ordre sera enregistré sur les Records de cette Ile et publié dans la Gazette autorisée pour les annonces Officielles et qu'un extrait des Registres contenant ce présent acte avec un exemplaire du dit Ordre seront expédiés par le Greffier du Roi à Monsieur le Juge d'Auregny et à Monsieur le Sénéchal de Sercq pour être enregistrés sur les Records des dites Iles.

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(Registered on the Records on the 2nd March, 1940.)

Trading with
the Enemy
(Specified
Persons)
(Amend-
ment) (No. 2)
Order, 1940.

Monsieur le Baillif ayant communiqué à la Cour un Ordre fait par l'anglicé " Board of Trade " en date du 20 février 1940, intitulé " The Trading with the Enemy (Specified Persons) (Amendment) (No. 2) Order, 1940", La Cour, ouïes les conclusions des Officiers du Roi, a ordonné que le dit Ordre sera enregistré sur les Records de cette Ile par être logé au Greffe.

(Registered on the Records on the 2nd March, 1940.)

Expiring
Laws
Continuance
Act, 1939.

Monsieur le Baillif ayant ce jour communiqué à la Cour un Ordre de Sa Majesté en Conseil en date du 22 février 1940, transmettant des exemplaires de l'Acte du Parlement suivant :—

" 3 and 4 George 6, Chapter 1, ' The Expiring Laws Continuance Act, 1939.' "

La Cour, après avoir eu lecture du dit Ordre, ouïes les conclusions des Officiers du Roi, à ordonné :

1. Que le dit Ordre en Conseil sera enregistré sur les Records de cette Ile ;
2. Qu'un des exemplaires du dit Acte du Parlement sera enregistré sur les dits Records par être logé au Greffe ;
3. Qu'un extrait des Registres de ce présent acte avec un exemplaire du dit Ordre en Conseil et du dit Acte du Parlement seront expédiés par le Greffier du Roi à Monsieur le Juge d'Auregny et à Monsieur le Sénéchal de Sercq afin d'être enregistrés sur les Records des dites Iles.

(Registered on the Records on the 9th March, 1940.)

Trading with
the Enemy
(Specified
Persons)
(Amend-
ment) (No. 3)
Order, 1940.

Monsieur le Baillif ayant ce jour communiqué à la Cour un Ordre fait par l'anglicé " Board of Trade " en date du 27 février 1940, intitulé " The Trading with the Enemy (Specified Persons) (Amend_

ment) (No. 3) Order, 1940", La Cour, ouïes les conclusions des Officiers du Roi, a ordonné que le dit Ordre sera enregistré sur les Records de cette Ile par être logé au Greffe.

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(Registered on the Records on the 29th March, 1940.)

AT THE COURT AT BUCKINGHAM PALACE

The 7th day of March, 1940.

PRESENT,

THE KING'S MOST EXCELLENT MAJESTY

LORD PRESIDENT

MARQUESS OF SALISBURY

MARQUESS OF LONDONDERRY

MR. CHANCELLOR OF THE DUCHY OF LANCASTER

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 23rd day of February, 1940, in the following words, viz :—

Resignation
of John Nico-
las Robin,
Esq., Jurat.

“ YOUR MAJESTY having been pleased, by Your General Order of Reference of the 18th day of December, 1936, to refer unto this Committee the humble Petition of the States of the Island of Guernsey setting forth :—

‘ 1.—That John Nicolas Robin, Esquire, after having at a meeting of the States of Election of Your Majesty’s Island of Guernsey held on the 11th day of July, 1928, been duly elected “ Juré-Justicier ” or Jurat of the Royal Court of the said Island, was, on the 14th day of July, 1928, sworn into office before the said Court. 2. That on the 30th day of January, 1940, the said John Nicolas Robin addressed a letter to the Bailiff, as President of the States, requesting that Body, owing to advancing years, to consent to his being discharged from the said office.

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3. That at a meeting of the States of Deliberation held on the 16th day of February, 1940, a resolution was passed whereby the States, in acceding to the request of the said John Nicolas Robin, authorized the Bailiff to present a most humble Petition to Your Majesty in Council praying that Your Majesty might be graciously pleased to confirm the said resolution, nevertheless allowing the said John Nicolas Robin to enjoy during the remainder of his life the honours and privileges appertaining to the said office, and to authorize the States to proceed to a new election. And most humbly praying that Your Majesty would be graciously pleased to grant unto John Nicolas Robin, Esquire, his discharge from the office of "Juré-Justicier" or Jurat of the Royal Court, allowing him nevertheless to enjoy during the remainder of his life the honours and privileges appertaining to the said office and to authorize the States to proceed to a new election in order to fill the office thus rendered vacant.'

"THE LORDS OF THE COMMITTEE, in obedience to Your Majesty's said Order of Reference, have taken the said Petition into consideration, and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition."

HIS MAJESTY having taken the said Report into consideration is pleased, by and with the advice of His Privy Council, to approve thereof and His Majesty doth hereby and accordingly grant unto the said John Nicolas Robin, Esquire, his discharge from the Office of "Juré-Justicier" or Jurat of the Royal Court of the Island of Guernsey, allowing him nevertheless to enjoy during the remainder of his life the honours and privileges appertaining to the said Office.

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AND HIS MAJESTY doth hereby further authorize and order the States of the said Island of Guernsey to proceed to a new election according to the laws and constitution of the said Island in order to fill the said Office thus rendered vacant.

WHEREOF the Bailiff and Jurats of the Royal Court of the said Island of Guernsey, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

RUPERT B. HOWORTH.

(Registered on the Records on the 29th March, 1940.)

Monsieur le Baillif ayant ce jour communiqué à la Cour un exemplaire d'un Ordre en date du 18 mars 1940 fait par la Trésorerie de Sa Majesté et intitulé :

Securities
(Exemption)
(Guernsey)
Order, 1940.

“ The Securities (Exemption) (Guernsey) Order, 1940 ”.

La Cour, après avoir eu lecture du dit Ordre, ouïes les conclusions des Officiers du Roi, a ordonné que le dit Ordre sera enregistré sur les Records de cette Ile et publié dans la Gazette autorisée pour les annonces Officielles et qu'un extrait des Registres contenant ce présent acte avec un exemplaire du dit Ordre seront expédiés par le Greffier du Roi à Monsieur le Juge d'Auregny et à Monsieur le Sénéchal de Sercq pour être enregistrés sur les Records des dites Iles.

(Registered on the Records on the 1st April, 1940.)

Monsieur le Procureur du Roi ayant ce jour représenté à la Cour que l'Ordre de Sa Majesté en Conseil intitulé “ Loi relative à la Protection des Femmes et des Filles Mineures ” en date du 16 juillet 1914 et enregistré sur les Records de cette Ile le

Loi relative
à la
Protection
des Femmes
et des
Filles
Mineures—
Sercq.

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ler. août 1914, quoique ayant force de loi dans le Bailliage de l'Ile de Guernesey, n'a pas été enregistré sur les Records de l'Ile de Serk : La Cour, ouïes les conclusions des Officiers du Roi, a ordonné qu'une copie du dit Ordre en Conseil sera transmise par le Greffier du Roi à Monsieur le Sénéchal de Serk pour être enregistrée sur les Records de la dite Ile.

(Registered on the Records on the 15th April, 1940.)

Acquisition
of Securities
(Guernsey)
(No. 2)
Order, 1940,
and Direc-
tions.

Monsieur le Baillif ayant ce jour communiqué à la Cour un exemplaire (1) d'un Ordre en date du 13 avril 1940, fait par la Trésorerie de Sa Majesté et intitulé "Acquisition of Securities (Guernsey) (No. 2) Order, 1940, made by the Treasury under Regulation 1 of the Defence (Finance) Regulations (Guernsey), 1939" et (2) des Directions émises par la dite Trésorerie en date du 13 avril, 1940, dites "Acquisition of Securities" faites en vertu des "Defence (Finance) Regulations (Guernsey), 1939"; La Cour, après avoir eu lecture du dit Ordre et des dites Directions, ouïes les conclusions des Officiers du Roi, a ordonné que le dit Ordre et les dites Directions seront enregistrés sur les Records de cette Ile et publiés dans la Gazette autorisée pour les annonces Officielles.

(Registered on the Records on the 20th April, 1940.)

Acquisition
of Securities
(Guernsey)
(No. 2) Order,
1940, and
Directions—
Alderney
and Sark.

Monsieur le Procureur du Roi ayant ce jour représenté à la Cour que (1) un Ordre en date du 13 avril 1940, fait par la Trésorerie de Sa Majesté et intitulé "Acquisition of Securities (Guernsey) (No. 2) Order, 1940, made by the Treasury under Regulation 1 of the Defence (Finance) Regulations (Guernsey), 1939" et (2) des Directions émises par la dite Trésorerie en date du 13 avril 1940, dites

“ Acquisition of Securities ” faites en vertu des “ Defence (Finance) Regulations (Guernsey), 1939 ” enregistrés sur les Records de cette Ile le 15 avril 1940, n’ont pas été enregistrés sur les Records des Iles d’Auregny et de Serk—La Cour, ouïes les conclusions des Officiers du Roi, a ordonné que copies des dites pièces seront transmises par le Greffier du Roi à Monsieur le Juge d’Auregny et à Monsieur le Sénéchal de Serk pour être enregistrés sur les Records des dites Iles respectivement.

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(Registered on the Records on the 4th May, 1940.)

Monsieur le Baillif ayant ce jour communiqué à la Cour un Ordre fait par l’anglicé “ Board of Trade ” en date du 23 avril 1940, intitulé “ The Trading with the Enemy (Specified Persons) (Amendment) (No. 4) Order, 1940 ”—La Cour, ouïes les conclusions des Officiers du Roi, a ordonné que le dit Ordre sera enregistré sur les Records de cette Ile par être logé au Greffe.

Trading with
the Enemy
(Specified
Persons)
(Amend-
ment) (No. 4)
Order, 1940.

(Registered on the Records on the 11th May, 1940.)

Monsieur le Baillif ayant ce jour communiqué à la Cour un Ordre de Sa Majesté en Conseil en date du 30 avril 1940, transmettant des exemplaires de l’Acte du Parlement suivant :

Army and
Air Force
Act, 1940.

“ 3 and 4 George VI, Chapter 18, ‘ An Act to provide, during Twelve Months, for the Discipline and Regulation of the Army and the Air Force.’ ”
La Cour, après avoir eu lecture du dit Ordre, ouïes les conclusions des Officiers du Roi, a ordonné :—

1. Que le dit Ordre en Conseil sera enregistré sur les Records de cette Ile ;

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2. Qu'un des exemplaires du dit Acte du Parlement sera enregistré sur les dits Records par être logé au Greffe ;
3. Qu'un extrait des Registres de ce présent Acte avec un exemplaire du dit Ordre en Conseil et du dit Acte du Parlement seront expédiés par le Greffier du Roi à Monsieur le Juge d'Auregny et à Monsieur le Sénéchal de Sercq afin d'être enregistrés sur les Records des dites Iles.

(Registered on the Records on the 14th May, 1940.)

**Currency and
Securities
Restriction
Exemptions
(No. 1)
(Guernsey)
Order, 1940.**

Monsieur le Lieutenant-Baillif ayant ce jour communiqué à la Cour un exemplaire d'un Ordre en date du 12 mai 1940, fait par la Trésorerie de Sa Majesté et intitulé :

The Currency and Securities Restriction Exemptions (No. 1) (Guernsey) Order, 1940, dated 12th May, 1940, made by the Treasury under Regulations 3 and 3A of the Defence (Finance) Regulations (Guernsey), 1939.

La Cour, après avoir eu lecture du dit Ordre, ouïes les conclusions des Officiers du Roi, a ordonné que le dit Ordre sera enregistré sur les Records de cette Ile et publié dans la Gazette autorisée pour lès annonces Officielles et qu'un extrait des Registres contenant ce présent acte avec un exemplaire du dit Ordre seront expédiés par le Greffier du Roi à Monsieur le Juge d'Auregny et à Monsieur le Sénéchal de Sercq pour être enregistrés sur les Records des dites Iles.

(Registered on the Records on the 16th May, 1940.)

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AT THE COURT AT BUCKINGHAM PALACE,

The 30th day of April, 1940.

PRESENT,

THE KING'S MOST EXCELLENT MAJESTY

LORD PRESIDENT

CAPTAIN CROOKSHANK

SIR PAUL LAWRENCE

MR. RAMSBOTHAM

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 23rd day of April, 1940, in the words following, viz :—

Rights of
Common
(Fort Doyle).

“ YOUR MAJESTY having been pleased, by Your General Order of Reference of the 18th day of December, 1936, to refer unto this Committee the humble Petition of the States of the Island of Guernsey, setting forth :—

‘ That, by Deed of Purchase registered on the Records of the Island of Guernsey, on the 18th day of January, 1940, Your Majesty’s Postmaster-General acquired a parcel of land situate near Fort Doyle in the “ Clos du Valle ” in the Island of Guernsey and more particularly described in the said Deed of Purchase and shown on a plan attached thereto, for the purpose of the erection thereon of a building to house certain telegraphic equipment. That the inhabitants of the said “ Clos du Valle ” are entitled to exercise certain rights of Common with regard to the said parcel of land, which forms part of the Common known as “ La Commune de la Lande ”. That on the 11th day of December, 1939, a meeting of the inhabitants of the said “ Clos du Valle ” was duly convened by the Committee entrusted with the administration of the said Common for the purpose of considering the cession and relinquishment in perpetuity of the said rights of Common of the said inhabitants with regard

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to the said parcel of land in favour of Your Majesty's Postmaster General and that no opposition was forthcoming at such meeting to such cession and relinquishment, as appears by the report of the said Committee dated the said 11th day of December, 1939. That on the 16th day of December, 1939, after publication of the notices required by law, the Royal Court of the said Island of Guernsey heard the said report which was adopted and ordered to be registered on the Records of the said Island, there being no opposition thereto by any inhabitant of the said "Clos du Valle". And most humbly praying that Your Majesty would be pleased to order and direct that all such rights of Common of whatever nature as the said inhabitants of the "Clos du Valle" now have or are entitled to exercise with regard to the said parcel of land shall henceforth be deemed to have been ceded and relinquished by them in favour of Your Majesty's Postmaster-General in perpetuity and that the said rights with regard to such parcel of land shall accordingly be and remain annulled for ever.'

"THE LORDS OF THE COMMITTEE, in obedience to Your Majesty's said Order of Reference, have taken the said Petition and the said Projet de Loi into consideration and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition and to approve of and ratify the said Projet de Loi."

HIS MAJESTY having taken the said Report into consideration is pleased, by and with the advice of His Privy Council, to approve thereof and to order, as it is hereby ordered, that all such rights of Common of whatever nature as the said inhabitants of the "Clos du Valle" now have or are en-

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titled to exercise with regard to the said parcel of land shall henceforth be deemed to have been ceded and relinquished by them in favour of His Majesty's Postmaster-General in perpetuity and that the said rights with regard to such parcel of land shall accordingly be and remain annulled for ever.

AND HIS MAJESTY doth hereby further direct that this Order be entered upon the Register of the Island of Guernsey and observed accordingly.

AND the Lieutenant-Governor or Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other His Majesty's Officers, for the time being, in the said Island, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

RUPERT B. HOWORTH.

(Registered on the Records on the 25th May, 1940.)

Monsieur le Baillif ayant ce jour communiqué à la Cour un Ordre de Sa Majesté en Conseil en date du 9 mai 1940, transmettant des exemplaires de l'Acte du Parlement suivant :—

Industrial
Assurance
and Friendly
Societies
(Emergency
Protection
from
Forfeiture)
Act, 1940.

3 and 4 George VI, Chapter 10, "Industrial Assurance and Friendly Societies (Emergency Protection from Forfeiture) Act, 1940."

La Cour, après avoir eu lecture du dit Ordre, ouïes les conclusions des Officiers du Roi, a ordonné :—

1. Que le dit Ordre en Conseil sera enregistré sur les Records de cette Ile ;
2. Qu'un des exemplaires du dit Acte du Parlement sera enregistré sur les dits Records par être logé au Greffe ;

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3. Qu'un extrait des Registres de ce présent acte avec un exemplaire du dit Ordre en Conseil et du dit Acte du Parlement seront expédiés par le Greffier du Roi à Monsieur le Juge d'Aurigny et à Monsieur le Sénéchal de Sercq afin d'être enregistrés sur les Records des dites Iles.

(Registered on the Records on the 7th June, 1940.)

Lieutenant
Governor
sworn.

LE MAJOR-GENERAL JOHN RANDLE MINSHULL MINSHULL-FORD, C.B., D.S.O., M.C., ayant ce jour présenté à la Cour une commission de Sa Majesté qui le nomme et constitue Lieutenant-Gouverneur de cette Ile et dépendances ; après lecture et publication d'icelle commission il a été ordonné qu'elle sera enregistrée sur les Records de cette Ile, de laquelle commission la teneur suit :—

George R.I.

GEORGE THE SIXTH, by the Grace of God of Great Britain, Ireland and the British Dominions Beyond the Seas, KING, Defender of the Faith ; To Our Trusty and Well beloved John Randle Minshull Minshull-Ford, Esquire, Companion of Our Most Honourable Order of the Bath, Companion of Our Distinguished Service Order, upon whom has been conferred the Decoration of the Military Cross, Major-General of Our Forces (retired),

Greeting !

WE reposing great trust and confidence in your loyalty experience and good conduct do by these Presents appoint you to be as from the seventh day of June, proximo Our Lieutenant-Governor of Our Island of Guernsey and other Islands, Forts and Appurtenances thereto belonging : To have hold

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and enjoy the said Place with all the Powers, Authorities, Rights, Profits and Advantages thereunto belonging, for and during Our Pleasure and to exercise and perform all Powers and Authorities appertaining to the said Office ;

AND you are to observe and follow such Orders and Directions from time to time as you shall receive from Us through one of Our Principal Secretaries of State ; and all and singular Our Officers Ministers and loving subjects whom it may concern within Our said Island are to take due notice of Our Pleasure herein signified and to give due obedience thereto accordingly ;

AND We do hereby revoke as from the seventh day of June proximo the Warrant under Our Royal Sign Manual whereby Our Trusty and Well beloved Alexander Patrick Drummond Telfer-Smollett, Esquire, Companion of Our Most Honourable Order of the Bath, Companion of Our Distinguished Service Order, upon whom has been conferred the Decoration of the Military Cross, Major-General of Our Forces, was appointed to the said Office ;

AND We do further by these Presents reserve to Us, Our Heirs and Successors all Ecclesiastical Patronage of any Living belonging to Our Crown in Our said Islands to be exercised by Our Secretary of State for the Home Department on Our behalf ;

AND for the Government of Our said Island of Guernsey during your absence from time to time or whenever from any cause whatsoever the duties appertaining to the Office of Lieutenant-Governor of Our said Island must of necessity be performed by Deputy, We do hereby ordain that Our Bailiff, or in the event of his inability to act, the senior Jurat of the Royal Court, shall, after taking the usual oaths, discharge the duties of Lieutenant-Governor

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on being notified by you that owing to your absence from the Island or any other cause you are unable to discharge the duties of your office until such time as you shall resume the duties, or until We signify Our further pleasure in that behalf.

GIVEN at Our Court at Saint James
the twentieth day of May, 1940,
In the fourth year of Our Reign,
By His Majesty's Command.

(signed) JOHN ANDERSON.

ENSUITE DE QUOI le dit Major-Général John Randle Minshull Minshull-Ford, C.B., D.S.O., M.C., a été sermenté à la dite charge de Lieutenant Gouverneur de cette île et dépendances suivant à l'ancienne forme accoutumée et usitée en cette île.

(Registered on the Records on the 8th June, 1940.)

AT THE COURT AT BUCKINGHAM PALACE,

The 17th day of March, 1940.

PRESENT,

THE KING'S MOST EXCELLENT MAJESTY

LORD PRESIDENT
LORD PRIVY SEAL

EARL OF LUCAN
MR. HUDSON

Loi étendant
au Bailliage
la Loi rela-
tive à la
Sodomie.

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 9th day of May, 1940, in the words following, viz. :—

“ YOUR MAJESTY having been pleased by Your General Order of Reference of the 18th day of December, 1936, to refer unto this Committee the humble Petition of the States of the Island of Guernsey, setting forth :—

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' 1.—That on the 24th day of February 1940, the Royal Court adopted a Bill or "Projet de Loi" intituled "Loi étendant au Bailliage la Loi relative à la Sodomie," and requested the Bailiff to submit the same to the States for approval: 2. That on the 17th day of April 1940, the said Bill or "Projet de Loi" was duly considered by the States, when a resolution was passed approving the same and authorizing the Bailiff to present a most humble petition to Your Majesty praying for Your Royal Sanction thereto: 3. That the said Bill or "Projet de Loi" is in the words and figures set forth in the Schedule hereunto annexed. And most humbly praying that Your Majesty may be graciously pleased to grant Your Royal Sanction to the Bill or "Projet de Loi" intituled "Loi étendant au Bailliage la Loi relative à la Sodomie," and to order and direct that the same shall have force of Law in the Bailiwick of the Island of Guernsey.'

"THE LORDS OF THE COMMITTEE, in obedience to Your Majesty's said Order of Reference, have taken the said Petition and the said Projet de Loi into consideration, and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition and to approve of and ratify the said Projet de Loi."

HIS MAJESTY, having taken the said Report into consideration is pleased, by and with the advice of His Privy Council, to approve of and ratify the said Projet de Loi, and to order, as it is hereby ordered, that the same shall have the force of Law within the Bailiwick of Guernsey:

AND HIS MAJESTY doth hereby further direct that this Order, and the said Projet de Loi (a copy

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whereof is hereunto annexed) be entered upon the Register of the Island of Guernsey and observed accordingly.

AND the Lieutenant Governor or Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other His Majesty's Officers, for the time being, in the said Island, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

RUPERT B. HOWORTH.

PROJET DE LOI referred to in the foregoing
Order in Council.

PROJET DE LOI

INTITULÉ

LOI ÉTENDANT AU BAILLIAGE LA LOI
RELATIVE À LA SODOMIE.

LES ETATS ont approuvé les dispositions suivantes lesquelles, moyennant la Sanction de Sa Très Excellente Majesté en Conseil, auront force de Loi dans le Bailliage de l'Ile de Guernesey.

1.—The Law entitled "Loi relative à la Sodomie" sanctioned by Order of His Majesty in Council registered on the Records of the Island of Guernsey on the 1st day of June, 1929, (which Law is, by the terms of that Order, in operation only within the Island of Guernsey) shall henceforth be in operation throughout the Bailiwick of the Island of Guernsey.

2.—This Law shall come into operation on the date of the registration on the Records of the Island of Guernsey of the Order of His Majesty in Council sanctioning this Law.

*(Registered on the Records on the 8th June, 1940.)*1940

AT THE COURT AT BUCKINGHAM PALACE,

The 17th day of March, 1940.

PRESENT,

THE KING'S MOST EXCELLENT MAJESTY

LORD PRESIDENT
LORD PRIVY SEALEARL OF LUCAN
MR. HUDSON

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 9th day of May, 1940, in the words following, viz. :—

Loi étendant
au Bailliage
la Loi rela-
tive à la Pro-
tection des
Femmes et
des Filles
Mineures
(Amende-
ment, 1930).

“ YOUR MAJESTY having been pleased by Your General Order of Reference of the 18th day of December, 1936, to refer unto this Committee the humble Petition of the States of the Island of Guernsey, setting forth :—

‘ 1.—That on the 9th day of March 1940, the Royal Court adopted a Bill or “ *Projet de Loi* ” intituled “ *Loi étendant au Bailliage la Loi relative à la Protection des Femmes et des Filles Mineures (Amendement 1930),* ” and requested the Bailiff to submit the same to the States for approval : 2. That on the 17th day of April 1940, the said Bill or “ *Projet de Loi* ” was duly considered by the States, when a resolution was passed approving the same and authorizing the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction thereto : 3. That the said Bill or “ *Projet de Loi* ” is in the words and figures set forth in the Schedule hereunto annexed. And most humbly praying that Your Majesty may be graciously pleased to grant Your Royal Sanction to the Bill or “ *Projet de Loi* ” of the States of Guernsey intituled “ *Loi étendant au Bailliage la Loi*

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relative à la Protection des Femmes et des Filles Mineures (Amendement 1930),” and to order and direct that the same shall have force of Law in the Bailiwick of the Island of Guernsey.’

“ THE LORDS OF THE COMMITTEE, in obedience to Your Majesty’s said Order of Reference have taken the said Petition and the said Projet de Loi into consideration, and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition and to approve of and ratify the said Projet de Loi.”

HIS MAJESTY having taken the said Report into consideration is pleased, by and with the advice of His Privy Council, to approve of and ratify the said Projet de Loi, and to order, as it is hereby ordered, that the same shall have the force of Law within the Bailiwick of Guernsey.

AND HIS MAJESTY doth hereby further direct that this Order, and the said Projet de Loi (a copy whereof is hereunto annexed) be entered upon the Register of the Island of Guernsey, and observed accordingly.

AND the Lieutenant Governor or Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other His Majesty’s Officers, for the time being, in the said Island, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

RUPERT B. HOWORTH.

PROJET DE LOI referred to in the foregoing
Order in Council.

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PROJET DE LOI

INTITULÉ

“LOI ÉTENDANT AU BAILLIAGE LA
LOI RELATIVE À LA PROTECTION DES
FEMMES ET DES FILLES MINEURES
(AMENDEMENT 1930).”

LES ÉTATS ont approuvé les dispositions suivantes lesquelles, moyennant la Sanction de Sa Très Excellente Majesté en Conseil, auront force de Loi dans le Bailliage de l'Ile de Guernesey.

1.—The Law entitled “ Loi relative à la Protection des Femmes et des Filles Mineures (Amendement 1930) ” sanctioned by Order of His Majesty in Council registered on the Records of the Island of Guernsey on the 12th day of November, 1930 (which Law is, by the terms of that Order, in operation only within the Island of Guernsey) shall henceforth be in operation throughout the Bailiwick of the Island of Guernsey.

2.—This Law shall come into operation on the date of the registration on the Records of the Island of Guernsey of the Order of His Majesty in Council sanctioning this Law.

(Registered on the Records on the 14th June, 1940.)

Monsieur le Baillif ayant ce jour communiqué à la Cour un exemplaire d'un Ordre en date du 11 juin 1940, fait par la Trésorerie de Sa Majesté et intitulé :—

“ The Defence (Finance) (Restriction of Payments) (No. 1) (Guernsey) Order, 1940.”

Defence
(Finance)
(Restriction
of Payments)
(No. 1)
(Guernsey)
Order, 1940.

La Cour, après avoir eu lecture du dit Ordre, ouïes les conclusions des Officers du Roi, a ordonné que

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le dit Ordre sera enregistré sur les Records de cette Ile et publié dans la Gazette autorisée pour les annonces Officielles et qu'un extrait des Registres contenant ce présent acte avec un exemplaire du dit Ordre seront expédiés par le Greffier du Roi à Monsieur le Juge d'Auregny et à Monsieur le Sénéchal de Sercq pour être enregistrés sur les Records des dites Iles.

(Registered on the Records on the 14th June, 1940.)

Defence
(Finance)
(Export
of Goods)
(No. 1)
(Guernsey)
Order, 1940.

Monsieur le Baillif ayant ce jour communiqué à la Cour un exemplaire d'un Ordre en date du 11 juin 1940, fait par la Trésorerie de Sa Majesté et intitulé :—

“The Defence (Finance) (Export of Goods) (No. 1) (Guernsey) Order, 1940.”

La Cour, après avoir eu lecture du dit Ordre, ouïes les conclusions des Officiers du Roi, a ordonné que le dit Ordre sera enregistré sur les Records de cette Ile et publié dans la Gazette autorisée pour les annonces Officielles et qu'un extrait des Registres contenant ce présent acte avec un exemplaire du dit Ordre seront expédiés par le Greffier du Roi à Monsieur le Juge d'Auregny et à Monsieur le Sénéchal de Sercq pour être enregistrés sur les Records des dites Iles.

(Registered on the Records on the 14th June, 1940.)

AT THE COURT AT BUCKINGHAM PALACE

The 29th day of May 1940.

PRESENT,

THE KING'S MOST EXCELLENT MAJESTY

LORD PRESIDENT

LORD SNELL

SECRETARY SIR JOHN ANDERSON

SIR GEORGE RANKIN

Guernsey
Income Tax
Law
(Amend-
ment), 1940

WHEREAS there was this day read at the Board a report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 24th day of May, 1940, in the words following, viz :—

“YOUR MAJESTY having been pleased by Your General Order of Reference of the 18th day of December, 1936, to refer unto this Committee the humble Petition of the States of the Island of Guernsey, setting forth :—

1.—That on the 9th day of March, 1940, the Royal Court adopted a Bill or “*Projet de Loi*” intituled “*Loi portant modification à la Loi de 1920 ayant rapport à la Taxe sur le Revenu (1940)*”, and requested the Bailiff to submit the same to the States for their approval. 2.—That on the 17th day of April, 1940, the said Bill or “*Projet de Loi*” was duly considered by the States, when a resolution was passed approving the same and authorizing the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction thereto. 3.—That the said Bill or “*Projet de Loi*” is in the words and figures set forth in the Schedule hereunto annexed. And most humbly praying that Your Majesty may be graciously pleased to grant Your Royal Sanction to the Bill or “*Projet de Loi*” of the States of Guernsey intituled “*Loi portant modification à la Loi de 1920 ayant rapport à la Taxe sur le Revenu (1940)*”, and to order and direct that the same shall have force of Law in the Island of Guernsey.’

“THE LORDS OF THE COMMITTEE, in obedience to Your Majesty’s said Order of Reference, have taken the said Petition and the said *Projet de Loi* into consideration, and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition and to approve of and ratify the said *Projet de Loi*.”

HIS MAJESTY having taken the said Report into consideration is pleased, by and with the advice

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of His Privy Council to approve of and ratify the said Projet de Loi, and to order, as it is hereby ordered, that the same shall have the force of Law within the Island of Guernsey.

AND HIS MAJESTY doth hereby further direct that this Order, and the said Projet de Loi (a copy whereof is hereunto annexed) be entered upon the Register of the Island of Guernsey and observed accordingly.

AND the Lieutenant-Governor or Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other His Majesty's Officers, for the time being, in the said Island, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

RUPERT B. HOWORTH.

PROJET DE LOI referred to in the foregoing
Order in Council.

PROJET DE LOI

INTITULÉ

* LOI PORTANT MODIFICATION À LA LOI
DE 1920 AYANT RAPPORT À LA TAXE SUR
LE REVENU (1940).

LES ÉTATS ont approuvé les dispositions suivantes lesquelles, moyennant la Sanction de Sa Très Excellente Majesté en Conseil, auront force de Loi en cette Ile.

Amend-
ment of
Article 29
of Law of
1920.

1.—Article 29 of the Law entitled "Loi ayant rapport à la Taxe sur le Revenu" registered on the Records of this Island on the 10th day of January, 1920, shall henceforth have effect subject to the incorporation therein of the following additional paragraph :—

* Repealed by the Income Tax (Guernsey) Law, 1950.

“(f) Such securities as the States of Deliberation may from time to time by Resolution declare to be exempt from charge under this Law.”

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2.—This Law may be cited as the Guernsey Income Tax Law (Amendment), 1940, and the Income Tax Laws, 1920 to 1939, and this Law may be cited together as the Guernsey Income Tax Laws, 1920 to 1940. Short Title.

(Registered on the Records on the 14th June, 1940.)

Monsieur le Baillif ayant ce jour communiqué à la Cour deux Ordres faits par l'anglicé “ Board of Trade ” intitulés :—

Trading with the Enemy (Specified Persons) (Amendment) (No. 5) and (No. 6) Orders, 1940.

1. Trading with the Enemy (Specified Persons) (Amendment) (No. 5) Order, 1940, en date du 28 mai 1940.
2. Trading with the Enemy (Specified Persons) (Amendment) (No. 6) Order, 1940, en date du 4 juin 1940.

La Cour, ouïes les conclusions des Officiers du Roi, a ordonné que les dits Ordres seront enregistrés sur les Records de cette Ile par être logés au Greffe.

(Registered on the Records on the 14th June, 1940.)

Monsieur le Baillif ayant ce jour communiqué à la Cour trois Ordres faits par l'anglicé “ Board of Trade ” et intitulés :—

Trading with the Enemy (Custodian) Orders.

1. Trading with the Enemy (Custodian) Order, 1939, en date du 16 septembre 1939.
2. Trading with the Enemy (Custodian) Amendment (No. 2) Order, 1940, en date du 16 mai 1940.

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3. Trading with the Enemy (Custodian) (Amendment) (Channel Islands) Order, 1940, en date du 5 juin 1940.

La Cour, après avoir eu lecture des dits Ordres, ouïes les conclusions des Officiers du Roi, a ordonné que les dits Ordres seront enregistrés sur les Records de cette Ile et qu'un extrait des Registres contenant ce présent Acte avec un exemplaire de chacun des dits Ordres seront expédiés par le Greffier du Roi à Monsieur le Juge d'Auregny et à Monsieur le Sénéchal de Sercq pour être enregistrés sur les Records des dites Iles.

(Registered on the Records on the 17th June, 1940.)

Proclamation specifying Articles to be treated as Contraband of War in the War with Italy.

Monsieur le Baillif ayant ce jour communiqué à la Cour une Proclamation de Sa Majesté le Roi en date du 11 juin 1940, intitulée :—

“ A Proclamation specifying the Articles to be treated as Contraband of War in the War with Italy.”

La Cour, afin que les habitants de ce Bailliage aient connaissance de la dite Proclamation, ouïes les conclusions des Officiers du Roi, a ordonné que la dite Proclamation sera enregistrée sur les Records de cette Ile par être logée au Greffe, et publiée dans la Gazette autorisée pour les annonces officielles, et qu'un exemplaire de la dite Proclamation sera expédiée par le Greffier du Roi à Monsieur le Juge d'Auregny et à Monsieur le Sénéchal de Sercq, avec ce présent Acte, pour être enregistrés sur les Records des dites Iles.

(Registered on the Records on the 19th June, 1940.)

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Monsieur le Baillif ayant ce jour communiqué à la Cour un avis publié par lui-même dans la Gazette Officielle en date de ce jour, ayant référence à la démilitarisation des Iles de ce Bailliage :

Demilitari-
sation of the
Islands of the
Bailiwick.

La Cour, après avoir eu lecture du dit avis, ouïes les conclusions des Officiers du Roi, a ordonné que le dit avis sera enregistré sur les Records de cette Ile par être logé au Greffe, duquel avis la teneur suit :—

NOTICE

I am instructed to inform the people of Guernsey that the Government of the United Kingdom has decided that this Bailiwick is to be entirely demilitarised.

Accordingly, the Royal Court hereby gives instructions for the immediate demobilisation of the Royal Guernsey Militia and of the Guernsey Defence Volunteers.

Arms, uniforms and equipment are forthwith to be handed in at the Town Arsenal, under arrangements to be made by the Officers Commanding the Royal Guernsey Militia and the Guernsey Defence Volunteers, to be disposed of in accordance with the instructions of the Officer Commanding Troops, Guernsey and Alderney District.

All ranks of the Militia and all Members of the Guernsey Defence Volunteers will then proceed quietly to their homes.

All other persons in possession of firearms must forthwith hand them to the Constable of their Parish who will take immediate steps to have them transported to the Town Arsenal.

VICTOR G. CAREY,
Bailiff of Guernsey.

June 19th, 1940.

XII.—C.

1940

(Registered on the Records on the 22nd June, 1940.)

Defence
(Finance)
(Restriction
of Payments)
(No. 3)
(Guernsey)
Order, 1940.

Monsieur le Baillif ayant ce jour communiqué à la Cour un exemplaire d'un Ordre en date du 15 juin 1940, fait par la Trésorerie de Sa Majesté et intitulé :—

“ The Defence (Finance) (Restriction of Payments) (No. 3) (Guernsey) Order, 1940. ”

La Cour, après avoir eu lecture du dit Ordre, ouïes les conclusions du Contrôle du Roi, a ordonné que le dit Ordre sera enregistré sur les Records de cette Ile et publié dans la Gazette autorisée pour les annonces Officielles et qu'un extrait des Registres contenant ce présent Acte avec un exemplaire du dit Ordre seront expédiés par le Greffier du Roi à Monsieur le Juge d'Auregny et à Monsieur le Sénéchal de Sercq pour être enregistrés sur les Records des dites Iles.

(Registered on the Records on the 22nd June, 1940.)

Securities
(Exemption)
(No. 2)
(Guernsey)
Order, 1940.

Monsieur le Baillif ayant ce jour communiqué à la Cour un exemplaire d'un Ordre en date du 14 juin 1940, fait par la Trésorerie de Sa Majesté et intitulé :—

“ The Securities (Exemption) (No. 2) (Guernsey) Order, 1940. ”

La Cour, après avoir eu lecture du dit Ordre, ouïes les conclusions du Contrôle du Roi, a ordonné que le dit Ordre sera enregistré sur les Records de cette Ile et publié dans la Gazette Officielle autorisée pour les annonces officielles et qu'un extrait des Registres contenant ce présent Acte avec un exemplaire du dit Ordre seront expédiés par le Greffier du Roi à Monsieur le Juge d'Auregny et à Monsieur le Sénéchal de Sercq pour être enregistrés sur les Records des dites Iles.

(Registered on the Records on the 22nd June, 1940.)

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Monsieur le Baillif ayant ce jour communiqué à la Cour un exemplaire d'un Ordre en date du 15 juin 1940, fait par la Trésorerie de Sa Majesté et intitulé :—

Defence
(Finance)
(Export of
Goods) (No.
3) (Guernsey)
Order, 1940.

“ The Defence (Finance) (Export of Goods) (No. 3) (Guernsey) Order, 1940.”

La Cour, après avoir eu lecture du dit Ordre, ouïes les conclusions du Contrôle du Roi, a ordonné que le dit Ordre sera enregistré sur les Records de cette Ile et publié dans la Gazette autorisée pour les annonces officielles et qu'un extrait des Registres contenant ce présent Acte avec un exemplaire du dit Ordre seront expédiés par le Greffier du Roi à Monsieur le Juge d'Auregny et à Monsieur le Sénéchal de Sercq pour être enregistrés sur les Records des dites Iles.

(Registered on the Records on the 29th June, 1940.)

AT THE COURT AT BUCKINGHAM PALACE

The 7th day of June, 1940.

PRESENT,

THE KING'S MOST EXCELLENT MAJESTY

LORD PRESIDENT	SIR WALTER CITRINE
LORD MOYNE	MR. CROSS
LORD ALNESS	MR. DALTON
CAPTAIN CROOKSHANK	SIR CHARLES EDWARDS
MR. BRACKEN	SIR PERCY HARRIS
SIR ROBERT VANSITTART.	

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 5th day of June, 1940, in the words following, viz :—

Loi étendant la perception des Impôts sur les marchandises aux marchandises en magasin de la même espèce, autorisant l'application au revenu général des

“ YOUR MAJESTY having been pleased by Your General Order of Reference of the 18th day of December, 1936, to refer unto this Committee the humble Petition of the States of the Island of Guernsey, setting forth :—

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Etats du produit de certains taxes et impôts ci devant autrement applicable et déclarant la signification, à certains égards, de l'expression "Impôt on Beer."

' 1.—That on the 30th day of December, 1939, the Royal Court adopted a Bill or "Projet de Loi" intituled "Loi étendant la perception des Impôts sur les marchandises aux marchandises en magasin de la même espèce, autorisant l'application au revenu général des Etats du produit de certains taxes et impôts ci-devant autrement applicable et déclarant la signification à certains égards, de l'expression 'Impôt on Beer'", and requested the Bailiff to submit the same to the States of Deliberation for approval: 2. That on the 17th day of January, 1940, the said Bill or "Projet de Loi" was duly considered by the States and a resolution was passed approving the same and authorising the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction thereto: 3. That the said Bill or "Projet de Loi" is in the words and figures set forth in the Schedule hereunto annexed. And most humbly praying that Your Majesty would be graciously pleased to grant Your Royal Sanction to the Bill or "Projet de Loi" of the States of Guernsey intituled "Loi étendant la perception des impôts sur les marchandises aux marchandises en magasin de la même espèce, autorisant l'application au revenu général des Etats du produit de certains taxes et impôts ci-devant autrement applicable et déclarant la signification, à certains égards, de l'expression 'Impôt on Beer'", and to order and direct that the same shall have the force of Law in the Island of Guernsey.'

"THE LORDS OF THE COMMITTEE, in obedience to Your Majesty's said Order of Reference, have taken the said Petition and the said Projet de Loi into consideration, and do this day agree humbly to report as their opinion, to Your Majesty that it may be advisable for Your Majesty to comply with the prayer of the said Petition and to approve of and ratify the said Projet de Loi."

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HIS MAJESTY having taken the said Report into consideration is pleased, by and with the advice of His Privy Council, to approve of and ratify the said Projet de Loi, and to order, as it is hereby ordered, that the same shall have the force of Law within the Island of Guernsey.

AND HIS MAJESTY doth hereby further direct that this Order and the said Projet de Loi (a copy whereof is hereunto annexed) be entered upon the Register of the Island of Guernsey and observed accordingly.

AND the Lieutenant-Governor or Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other His Majesty's Officers, for the time being, in the said Island, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

RUPERT B. HOWORTH.

PROJET DE LOI referred to in the foregoing
Order in Council.

PROJET DE LOI

INTITULÉ

LOI ÉTENDANT LA PERCEPTION DES IMPÔTS SUR LES MARCHANDISES AUX MARCHANDISES EN MAGASIN DE LA MÊME ESPÈCE, AUTORISANT L'APPLICATION AU REVENU GÉNÉRAL DES ETATS DU PRODUIT DE CERTAINES TAXES ET IMPÔTS CI-DEVANT AUTREMENT APPLICABLE ET DÉCLARANT LA SIGNIFICATION, À CERTAINS ÉGARDS, DE L'EXPRESSION "IMPÔT ON BEER".

LES ETATS ont approuvé les dispositions suivantes lesquelles, moyennant la Sanction de Sa Très Excellente Majesté en Conseil, auront force de Loi dans l'Ile de Guernesey.

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Duty on
Goods
leviable on
goods in
store, etc.

1.—Where, on any date after the 26th day of December, 1939, by virtue of an Order of His Majesty in Council or of a Resolution of the States passed under the authority of an Order of His Majesty in Council, (a) a duty becomes leviable upon goods of a particular kind not hitherto chargeable with that duty or (b) an existing duty upon goods of a particular kind becomes leviable upon goods of that kind at an increased rate, then, notwithstanding that no such duty was leviable on those goods on the importation thereof into, or the manufacture or preparation thereof within, the Island of Guernsey or that, on the importation, manufacture or preparation thereof, duty was charged upon those goods at the rate then leviable on those goods, the duty so becoming leviable or so becoming leviable at such increased rate upon those goods shall, unless the States by Resolution otherwise prescribe, be leviable not only upon goods of that particular kind thereafter imported into or manufactured or prepared within the Island of Guernsey but also upon goods of that particular kind theretofore so imported, manufactured or prepared as, at the time when such duty becomes leviable or becomes leviable at such increased rate, are in bond or are held in stock by merchants and traders or are kept in bulk storage for subsequent consumption in the Island of Guernsey, and the owner of such goods so in bond, held in stock or kept in bulk storage shall be liable for the duty thereon so leviable or so leviable at an increased rate.

Duty pre-
viously levied
on goods in
store lawful.

2.—Where, before the commencement of this Law, any duty or any duty at an increased rate leviable upon goods of a particular kind has been levied upon goods of that kind which at the time when such duty became leviable or became leviable at an increased rate were in bond or were held in stock by merchants or traders or were kept in bulk storage for subsequent consumption, it is hereby

declared that the levy of such duty or of such increased rate of duty upon such goods so in bond, held in stock or kept in bulk storage shall be deemed henceforth always to have been lawful notwithstanding the absence of any express legislative provision authorising the same.

3.—(1) Notwithstanding the provisions of any enactment in force at the commencement of this Law directing, whether specifically or by implication, that the proceeds or any part of the proceeds of any Tax or Duty leviable by the States in the Island of Guernsey shall be applicable for or towards any particular purpose (other than a purpose in connection with the Harbour of Saint Peter Port or the Harbour of Saint Sampson), the whole of the proceeds of any such Tax or Duty aforesaid shall henceforth be appropriated to the General Revenue of the States of that Island and the cost of carrying out the purpose for or towards which the proceeds of any such Tax or Duty were so applicable shall henceforth be borne out of such General Revenue.

Taxes and
Duties to be
appropriated
to States
General
Revenue.

(2) Where, before the commencement of this Law, the proceeds of any part of any Tax or Duty directed under the provisions of any enactment for the time being in force to be applicable for or towards any particular purpose have been appropriated to the General Revenue of the States of the Island of Guernsey, the appropriation thereof to such General Revenue shall henceforth be deemed to be and always to have been lawful.

(3) Article 6 of the Law entitled "Loi relative aux Automobiles" sanctioned by Order of His Majesty in Council registered on the Records of the Island of Guernsey on the 11th day of December, 1926, whereof the tenor followeth, namely :

"6.—Le produit des licences sera appliqué
à l'entretien des Voies Publiques."

is hereby repealed.

1940
 Definition
 of "Impôt
 on Beer".

4.—For the purpose of removing doubts, it is hereby declared that the expression "Impôt on Beer" contained in the Schedule to the Law entitled "Loi autorisant le Rehaussement des Droits sur les Marchandises Importées, de certains Impôts, de la Taxe sur les Divertissements, de la Taxe sur les Valeurs Locatives et du Droit de Timbre sur les Chèques" registered on the Records of the Island of Guernsey on the 27th day of December, 1939, shall mean and shall be deemed always to have meant both the Duty leviable upon Beer imported into the Island of Guernsey and the Duty leviable upon Beer brewed in the Island of Guernsey.

(Registered on the Records on the 29th June, 1940.)

Societies
 (Miscel-
 laneous Pro-
 visions) Act,
 1940.

Monsieur le Baillif ayant ce jour communiqué à la Cour un Ordre de Sa Majesté en Conseil en date du 11 juin 1940, transmettant des exemplaires de l'Acte du Parlement suivant :—

3 and 4 George VI, Chapter 19, "An Act to amend the Law relating to trade unions, friendly societies, building societies and certain other societies for purposes connected with the present emergency, and to make further provision with respect to the amalgamation and transfer of engagements of trade unions and building societies."

La Cour, après avoir eu lecture du dit Ordre, ouïes les conclusions du Contrôle du Roi, a ordonné que le dit Ordre sera enregistré sur les Records de cette Ile et qu'un des dits exemplaires du dit Acte du Parlement sera enregistré sur les dits Records par être logé au Greffe.

(Registered on the Records on the 29th June, 1940.)

Message
 from His
 Majesty.

Monsieur le Baillif ayant ce jour communiqué à la Cour un message de Sa Majesté le Roi adressé aux Baillifs des Iles de Jersey et Guernesey—La Cour,

ouïes les conclusions du Contrôle du Roi, a ordonné que le dit message sera enregistré sur les Records de cette Ile, duquel message la teneur suit :—

1940

23rd June, 1940.

Sir,

I am commanded by the King to transmit to you a Message from His Majesty for communication to the people of Guernsey in such manner as may seem to you advisable having regard to the interests of national security.

I am, Sir,

Your obedient Servant,

JOHN ANDERSON.

The Bailiff,
The Bailiff's Chambers,
Guernsey.

MESSAGE FROM THE KING TO THE BAILIFFS OF JERSEY AND GUERNSEY

For strategic reasons it has been found necessary to withdraw the armed forces from the Channel Islands.

I deeply regret this necessity and I wish to assure My people in the Islands that in taking this decision my Government have not been unmindful of their position. It is in their interest that this step should be taken in present circumstances.

The long association of the Islands with the Crown and the loyal service the people of the Islands have rendered to My ancestors and Myself are guarantees that the link between us will remain unbroken, and I know that My people in the Islands will look forward with the same confidence as I do to the day when the resolute fortitude with which we face our present difficulties will reap the reward of victory.

1940

(Registered on the Records on the 29th June 1940.)

The Defence
(Finance)
(Restriction
of Payments)
(No. 2)
(Guernsey)
Order, 1940.
The Defence
(Finance)
(Export of
'Goods' (No.
2) (Guern-
sey) Order.
1940.

Monsieur le Baillif ayant ce jour communiqué à la Cour deux Ordres en date du 12 juin 1940, faits par la Trésorerie de Sa Majesté intitulés :—

1. The Defence (Finance) (Restriction of Payments) (No. 2) (Guernsey) Order, 1940.
2. The Defence (Finance) (Export of Goods) (No. 2) (Guernsey) Order, 1940.

La Cour, après avoir eu lecture des dits Ordres, ouïes les conclusions du Contrôle du Roi, a ordonné que les dits Ordres seront enregistrés sur les Records de cette Ile et publiés dans la Gazette pour les annonces officielles et qu'un extrait des Registres contenant ce présent Acte avec un exemplaire des dits Ordres seront expédiés par le Greffier du Roi à Monsieur le Sénéchal de Serq pour être enregistrés sur les Records de la dite Ile.

(Registered on the Records on the 13th August 1940.)

THIS 12th day of August, 1940

AN ACT OF PROMULGATION OF LAW

BY

VICTOR GOSSELIN CAREY,

British Civil Lieutenant-Governor of the Island of Guernsey.

In exercise of the power conferred on him by an Order of the Commandant of the German Forces in occupation of the Bailiwick of Guernsey dated the 2nd day of July, 1940.

Loi autori-
sant dans
certains cas
une Réduc-
tion jusqu'à
2½% sur la
Taxe sur le
Revenu.

WHEREAS on the 31st of July, 1940, the Royal Court considered and adopted a "Projet de Loi" styled "LOI AUTORISANT DANS CERTAINS CAS UNE RÉDUCTION JUSQU'À 2½% SUR LA TAXE SUR LE REVENU", and requested the Bailiff to submit the same to the States.

AND WHEREAS on the 7th day of August, 1940, the said "Projet" was submitted to the States and, after amendment, received the approval of that body, and the Bailiff in his said capacity of Lieutenant-Governor was desired to accord his sanction to the said "Projet" so amended subject always to the prior approval thereof by the German Commandant which approval has been obtained.

1940

NOW THE LIEUTENANT-GOVERNOR aforesaid hereby accords his SANCTION to the said "Projet" to the intent that the same shall have the force of Law within this Island; of which "Projet", as amended, the tenor followeth:—

* LOI AUTORISANT DANS CERTAINS CAS
UNE RÉDUCTION JUSQU'À 2½% SUR LA
TAXE SUR LE REVENU.

LES ETATS ont approuvé les dispositions suivantes lesquelles moyennant la sanction du Lieutenant-Gouverneur Britannique, auront force de Loi en cette Ile:—

Il sera compétent à l'Administrateur de la Taxe sur le Revenu d'allouer aux Contribuables à la dite Taxe qui paient aux dates de leur échéance au plus tard les sommes qui deviennent dues par eux respectivement sous les Lois relatives à la Taxe sur le Revenu (y compris l'anglicé "surtax") pour l'année dite "Year of Assessment, 1940" une réduction jusqu'à 2½ pour cent sur les sommes ainsi payées—la date de l'échéance d'un paiement étant le jour qui sera mentionné dans l'anglicé "Demand Note" émis par le dit Administrateur comme la date où tel paiement doit être fait.

AND the Lieutenant-Governor aforesaid doth hereby direct that this Act of Promulgation and the

* Repealed by the Income Tax (Guernsey) Law, 1950.

1940

said "Projet" be entered upon the Public Records of this Island and that all officials and other persons whomsoever are to take notice thereof and to govern themselves accordingly.

VICTOR G. CAREY,
Lieutenant-Governor.

(Registered on the Records on the 13th August, 1940.)

THIS 12th day of August, 1940.

AN ACT OF PROMULGATION OF LAW

BY

VICTOR GOSSELIN CAREY,
British Civil Lieutenant-Governor of the Island of Guernsey.

In exercise of the power conferred on him by an Order of the Commandant of the German Forces in occupation of the Bailiwick of Guernsey, dated the 2nd day of July, 1940.

Loi relative
à la Réforme
des Etats
(1940).

WHEREAS on the 31st of July, 1940, the Royal Court considered and adopted a "Projet de Loi" styled "LOI RELATIVE À LA RÉFORME DES ÉTATS (1940)" and requested the Bailiff to submit the same to the States.

AND WHEREAS on the 7th day of August, 1940, the said "Projet" was submitted to the States and received the approval of that body, and the Bailiff in his capacity of Lieutenant-Governor was desired to accord his sanction to the said "Projet" subject always to the prior approval thereof by the German Commandant which approval has been obtained.

NOW THE LIEUTENANT-GOVERNOR afore-said hereby accords his SANCTION to the said "Projet" to the intent that the same shall have the force of Law within this Island; of which "Projet" the tenor followeth:—

* LOI RELATIVE À LA RÉFORME DES ÉTATS
(1940).

1940

LES ÉTATS ont approuvé les dispositions suivantes lesquelles, moyennant la sanction de Son Excellence le Lieutenant-Gouverneur Britannique, auront force de Loi dans l'Île de Guernesey.

L'opération de toute disposition législative à l'effet que les mesures nécessaires pour faire rappeler ou modifier les articles non-rappelés de la Loi enregistrée le 27 décembre 1844 relative à la Constitution des États ou pour faire rappeler ou modifier les dispositions de toute loi relative à la Réforme des États ne pourront être prises qu'après que les changements ou modifications que l'on voudra y introduire auront été soumis aux États à trois séances consécutives sera suspendue à compter de l'enregistrement de cette présente Loi sur les Records de cette Île.

Rappel ou modification des articles relatifs à la Constitution des États.

AND the Lieutenant-Governor aforesaid doth hereby direct that this Act of Promulgation and the said "Projet" be entered upon the Public Records of this Island and that all officials and other persons whomsoever are to take notice thereof and to govern themselves accordingly.

VICTOR G. CAREY,
Lieut-Governor.

(Registered on the Records on the 13th August, 1940.)

THIS 12th day of August, 1940.

AN ACT OF PROMULGATION OF LAW

BY

VICTOR GOSSELIN CAREY,

British Civil Lieutenant-Governor of the Island of Guernsey.

In exercise of the power conferred on him by an Order of the Commandant of the German Forces in occupation of the Bailiwick of Guernsey dated the 2nd day of July, 1940.

* Repealed by the Reform (Guernsey) Law, 1948.

1940
 Loi provi-
 soire supplé-
 mentaire à la
 Loi relative
 à la Réforme
 des Etats
 (No. 2), 1940.

WHEREAS on the 31st of July, 1940, the Royal Court considered and adopted a "Projet de Loi" styled "LOI PROVISOIRE SUPPLÉMENTAIRE À LA LOI RELATIVE À LA RÉFORME DES ÉTATS (No. 2, 1940)" and requested the Bailiff to submit the same to the States.

AND WHEREAS on the 7th day of August 1940, the said "Projet" was submitted to the States, and after amendment, received the approval of that body, and the Bailiff in his said capacity of Lieutenant-Governor was desired to accord his sanction to the said "Projet" so amended subject always to the prior approval thereof by the German Commandant which approval has been obtained.

NOW THE LIEUTENANT-GOVERNOR afore-said hereby accords his SANCTION to the said "Projet" to the intent that the same shall have the force of Law within this Island ; of which "Projet", as amended, the tenor followeth :—

* LOI PROVISOIRE SUPPLÉMENTAIRE À LA LOI RELATIVE À LA RÉFORME DES ÉTATS
 (No. 2, 1940).

SEEING that by Order dated the 2nd day of July, 1940, the Commandant of the German Forces in occupation of the Bailiwick of Guernsey declared that such législation as in the past required the Sanction of His Britannic Majesty in Council for its validity should thenceforth be valid on being approved by the German Commandant and thereafter sanctioned by the British Civil Lieutenant-Governor of this Island of Guernsey.

SEEING too that in existing circumstances it is desirable to provide for convening the States of Election and the States of Deliberation by shorter

* Repealed by the Reform (Guernsey) Law, 1948.

1940

notice than is permissible at present and by means that would be more economical and also that the decisions taken should have effect notwithstanding that only a small number of members are able to be present :—

LES ÉTATS ont approuvé les dispositions suivantes, rédigées en anglais, lesquelles, moyennant la Sanction requise et autorisée par le susdit Ordre du dit Commandant, auront force de Loi dans ce Bailliage :—

1.—Notwithstanding any Law or Custom to the contrary, any member of the Controlling Committee of the States of Guernsey who is also a Member of the States may introduce at any sitting of the States of Deliberation without previous notice any measure requiring the approval of the States and any measure so introduced shall, subject to the directions of the President of the States, be debated at that sitting. The States shall be at liberty to approve with or without modifications or to reject any measure so introduced and the President of the States shall have full discretion to adjourn the debate thereon to such date as he shall select.

Introduc-
tion of
measure
without pre-
vious notice

2.—The States of Deliberation shall be properly constituted for the conduct of all business if there be present at an assembly of that body any fifteen members thereof inclusive of the President or Acting President. The decision of the majority of members who vote shall be the decision of the assembly in regard to the proposition or amendment voted on.

Quorum.

3.—During the German Occupation of the Island of Guernsey any Law or Custom requiring the President of the States to confer with His Britannic Majesty's Lieutenant-Governor as to the date on which the States of Election or the States of Deliberation shall be convened shall be interpreted as requiring the President of the States to confer with the German Commandant with reference thereto.

Date of
Meetings—
President to
confer with
German
Command-
ant.

1940
Emergency
Meetings.

4.—(a) Notwithstanding the provisions of any Law to the contrary, the President of the States may convene a meeting of the States of Election or of the States of Deliberation by notice published in La Gazette Officielle so that one clear day at least intervenes between the date of publication and the date of the Meeting. The convening notice shall contain such particulars of the business to be placed before the meeting as, in the opinion of the President, will suffice.

(b) In this Section, the expression “ President of the States ” means in the event of the Bailiff, for any cause being unable to act, a Lieutenant-Bailiff, and in the event of a vacancy in the office of Bailiff, the Judge Delegate.

AND the Lieutenant-Governor aforesaid doth hereby direct that this Act of Promulgation and the said “ Projet ” be entered upon the Public Records of this Island and that all officials and other persons whomsoever are to take notice thereof and to govern themselves accordingly.

VICTOR G. CAREY,
Lieut-Governor.

(Registered on the Records on the 13th August, 1940.)

THIS 12th day of August, 1940.

AN ACT OF PROMULGATION OF LAW

BY

VICTOR GOSSELIN CAREY,

British Civil Lieutenant-Governor of the Island of Guernsey.

In exercise of the power conferred on him by an Order of the Commandant of the German Forces in occupation of the Bailiwick of Guernsey, dated the 2nd day of July, 1940.

WHEREAS on the 31st of July, 1940, the Royal Court considered and adopted a "Projet de Loi" styled "LOI RELATIVE À L'INÉLIGIBILITÉ DU PERSONNEL SALARIÉ DES ÉTATS AUX CHARGES PAROISSIALES ET À CELLE DE DÉPUTÉ DU PEUPLE (1940)" and requested the Bailiff to submit the same to the States.

1940
 Loi relative à l'Inéligibilité du Personnel Salarie des Etats aux Charges Paroissiales et à celle de Député du Peuple (1940).

AND WHEREAS on the 7th day of August, 1940, the said "Projet" was submitted to the States and received the approval of that body, and the Bailiff in his said capacity of Lieutenant-Governor was desired to accord his sanction to the said "Projet" subject always to the prior approval thereof by the German Commandant which approval has been obtained.

NOW THE LIEUTENANT-GOVERNOR aforesaid hereby accords his SANCTION to the said "Projet" to the intent that the same shall have the force of Law within this Island; of which "Projet" the tenor followeth:—

* LOI RELATIVE À L'INÉLIGIBILITÉ DU PERSONNEL SALARIÉ DES ÉTATS AUX CHARGES PAROISSIALES ET À CELLE DE DÉPUTÉ DU PEUPLE (1940).

LES ÉTATS ont approuvé les dispositions suivantes lesquelles, moyennant la sanction de Son Excellence le Lieutenant-Gouverneur Britannique, auront force de Loi dans l'île de Guernesey.

Les dispositions de la Loi relative à l'Inéligibilité du Personnel Salarie des États aux Charges Paroissiales et à celle de Député du Peuple enregistrée le 20 juillet 1925 ne s'appliqueront pas pendant l'opération de cette présente Loi aux membres du Personnel Salarie des États autres que ceux qui sont ou qui seront membres de carrière du dit Personnel Salarie.

* Repealed by the German Occupation Laws Repeal Law, 1947.

1940

AND the Lieutenant-Governor aforesaid doth hereby direct that this Act of Promulgation and the said "Projet" be entered upon the Public Records of this Island and that all officials and other persons whomsoever are to take notice thereof and to govern themselves accordingly.

VICTOR G. CAREY,
Lieut.—Governor.

(Registered on the Records on the 19th August, 1940.)

THIS 19th day of August, 1940.

AN ACT OF PROMULGATION OF LAW

BY

VICTOR GOSSELIN CAREY,

British Civil Lieutenant-Governor of the Island of Guernsey,

In exercise of the power conferred on him by an Order of the Commandant of the German Forces in Occupation of the Bailiwick of Guernsey, dated the 2nd day of July, 1940.

The Sales
Tax Law,
1940

WHEREAS the Controlling Committee of the States of Guernsey, being of opinion that it would be desirable to increase the resources of the States by instituting a new Tax to be called "Sales Tax", to be leviable on purchases of certain commodities and other things, requested the Law Officers of the Crown to prepare a "Projet de Loi" designed to give effect to such views ;

AND WHEREAS the Law Officers of the Crown drafted a "Projet de Loi" as desired and the said Committee requested the Bailiff to give an opportunity to a member of the said Committee to submit such "Projet de Loi" to the States for approval at an early date.

AND WHEREAS the Bailiff acquiesced and on this 19th day of August, 1940, the said "Projet" was submitted to the States by the Reverend John Leale, acting President of the said Committee, and received the approval of the States, and the Bailiff in his capacity of Lieutenant-Governor was desired to accord his sanction to the said "Projet" subject always to the approval of the German Commandant, which approval has been obtained.

1940

NOW THE LIEUTENANT-GOVERNOR aforesaid hereby accords his SANCTION to the said "Projet" to the intent that the same shall have the force of Law within this Island ; of which "Projet" the tenor followeth :

* PROJET DE LOI

INSTITUANT UNE TAXE À PERCEVOIR DES ACHETEURS DE CERTAINES CHOSES.

LES ETATS ont approuvé les dispositions suivantes, rédigées en anglais, lesquelles, après avoir reçu l'approbation du Feldkommandant Allemand et moyennant la sanction du Lieutenant-Gouverneur Britannique de ce Bailliage, auront force de loi en cette Ile.

1. In this Law—

Definitions.

The maculine gender includes the feminine.

Where the context admits the singular includes the plural and vice versa.

The expression "Goods" means all articles of merchandise and all implements and other chattels, objects and moveables whatsoever excepting such as at the time of purchase are in the nature of real estate and those which are expressly exempted from the scope of this Law.

* Repealed by the Sales Tax Laws (Repeal) Law, 1947.

1940

There shall be comprised in the meaning of the expression " goods " things which are to be produced, brought into being or made up (with or without other material) after order and that expression shall include photographs and such like productions and materials used for repairs and new work of every kind.

" Person " includes a company or other body corporate.

" Purchaser " includes the purchaser's employee or other agent.

The expression " Sale by wholesale " means the sale by one manufacturer or trader to another manufacturer or trader of goods manufactured or held by the vendor for sale where the purchaser acquires such goods for re-sale either in the state in which they are at the time of his purchase or after undergoing treatment or being incorporated in whole or in part with some other material or substance for sale.

Other transactions between such persons whether on wholesale or other terms are not included in the expression " Sale by wholesale ".

A sale by auction is not to be regarded as a " Sale by wholesale ".

" Vendor " includes the vendor's employee or other agent.

Institution
of Sales Tax.

2.—The tax instituted by this Law is hereinafter called " Sales Tax ".

Exemptions.

3.—The Sales Tax shall not be leviable—

(a) in respect of any sale by wholesale (as defined herein) :

1940

* (b) in respect of repairs where the price of the material charged to the purchaser is less than one half of the total price to be paid by him to the vendor for the repair work ;

(c) in respect of any sale which is incidental to and included in the transfer of a profession or business or of a partnership therein, provided such transfer be evidenced by a written document stamped with the appropriate Stamp Duty under the " Loi relative aux Droits de Timbre ", or

(d) in respect of any sale whatsoever of—

- I. Foodstuffs which for the time being are subject to rationing ;
- II. Eatables sold for consumption on the premises in which they are bought ;
- III. Wet fish and fresh shell fish ;
- IV. Edible offal unless it be canned or otherwise preserved ;
- V. Eggs ;
- VI. Bread ;
- VII. Fresh milk (whole or separated) ;
- VIII. Fresh vegetables and fresh fruit ;
- IX. House coal, including domestic anthracite, and coke, sold for use as household fuel ;
- X. Wood sold for use as household fuel ;
- XI. Paraffin, Electricity, Gas and Water ;
- XII. Livestock ;
- XIII. Clothing (including headwear, footwear and sportswear) bought for the use of children under the age of fourteen years ;

* New section (b) substituted by the Sales Tax (No. 1 Amendment) Law, 1941.

1940

XIV. Toys and books for children's use but not exceeding two shillings and sixpence each in value.

The sales mentioned in this Article are herein called Exemptions. *

Levy of Sales Tax.

4.—Subject to the Exemptions provided for by Article 3 hereof the Sales Tax shall be leviable in respect of all sales of new or second-hand goods by way of trade or otherwise (including sales by auction) in cases—

- (a) where the goods comprised in such sale are in this Island at the time the sale-purchase contract is made wherever the delivery is to take place, or
- (b) where the sale-purchase contract has been made in this Island and delivery is to take place in this Island wherever the goods were situate when such contract was made.

Stamp to be affixed and cancelled.

5.—It shall be the duty of the vendor immediately on the sale of any goods and before delivery to the purchaser to affix the appropriate stamp representing the value of the tax payable under this Law in respect of the subject-matter of the sale—

- (a) on the goods themselves ;
- (b) on the outside of the box, carton or other cover containing them when they are sold provided such box, carton or other cover, by print or by some other marking, identifies the contents in some permanent form, or
- (c) on an invoice or other memorandum containing short particulars of the sale sufficient to enable a tax officer to check the observance

* Further Exemptions added by the Sales Tax (No. 1 Amendment) Law, 1941, and the Sales Tax (Amendment No. 2) Law, 1943.

1940

of this Law in respect thereof. Whenever it is inappropriate or impracticable that the stamp be attached to the goods themselves or to the container as in the case where the goods comprise a number of individual items then and in every such case the stamp shall be affixed to an invoice or other memorandum referring to the sale.

It shall be the duty of the vendor to cancel by marking in ink or by some other indelible method with his initials or by some other means every stamp whether adhesive or embossed, when used by him in obedience to the terms of this Law so that such stamp may not be again used by inadvertence or otherwise in respect of some other sale. Where the Sales Tax amounts to One shilling or more the person marking the stamp shall add the date on or across the stamp.

6.—The purchaser of goods in respect of which the Sales Tax is payable shall, when so required by the vendor, pay to the vendor on demand the amount of the appropriate tax leviable in respect of the transaction. A vendor may decline to complete any sale or to effect delivery of the goods comprised in such sale if the purchaser does not furnish him on demand with the amount of the appropriate tax, but if the vendor does not so decline then his duty to affix the appropriate stamp in accordance with Article 5, and the duty of the purchaser to reimburse to the vendor the amount of such tax will nevertheless remain intact.

Amount of tax to be paid by purchaser to vendor.

7.—(a) The Sales Tax shall be one halfpenny for every complete sixpence being the price or forming part of the price of any goods. If the price is not less than sixpence but does not amount to one shilling, then the Sales Tax shall be one halfpenny, and where the price amounts to one shilling but does not amount to one shilling and sixpence, then the Sales Tax shall

Amount of tax, method of payment, etc.

1940

be one penny. The same method of calculation shall apply ad infinitum. Matches are not within the scope of this paragraph.

(b) The Sales Tax on wax, wooden or other lighting matches shall be one halfpenny per box or other container or cover designed to hold fifty matches. Where matches are sold in larger boxes, containers or covers, or loose, the Sales Tax shall be at the rate of one halfpenny per fifty matches, but where the number sold is not a multiple of fifty the fractional part shall bear the tax of one halfpenny. Each box or other container or cover shall be stamped individually.

(c) The Sales Tax shall be paid by means of stamps to be obtained on payment of their face value from the States of Guernsey. With the consent of the Treasurer of the States it shall be permissible to have such stamps printed or embossed in advance of sale on invoices and other memoranda of sale. When such printing or embossing shall not have been so procured in advance or where the face value of the stamp or stamps so printed or embossed falls short of the appropriate tax then an adhesive stamp or adhesive stamps of the appropriate value or of the amount of the deficiency as the case may require, shall be used.

(d) The stamps to be supplied by the States of Guernsey for the purposes of this Law may be printed or they may be embossed from dies made specially for such purpose or they may be embossed from the dies or be adhesive stamps used in connection with Stamp duty and Entertainment Tax with or without any differentiating mark.

(e) The Treasurer of the States shall reimburse the bona fide holder the face value of any stamps returned by him clean and uncanceled provided the Treasurer of the States is satisfied that such stamps were acquired in the reasonable belief that

they would be required. In other cases the Treasurer of the States shall not be bound to make any reimbursement whatsoever.

1940

(f) Subject to the provisos hereunder, a sale for a price not amounting to sixpence shall attract no Sales Tax notwithstanding that such sale or the delivery of the goods comprised in such sale shall take place at the same time as the sale or delivery of other goods by the same vendor to the same purchaser or that such goods are listed with others on one invoice, bill or other memorandum of sale. Each item sold shall be assessable individually for the purposes of the Sales Tax and without reference to any other sale—* provided however (1) with respect to goods sold by weight or measure that all the goods of identical kind ordered, sold or delivered by the same vendor to the same purchaser at any one time shall be regarded as one sale whether such goods be made up in one or more lots, and (2) that Matches are not affected by this paragraph.

(g) In determining the price of any goods for the purposes of this Law account shall be taken of any discount allowed or allowable as well as any other special terms such as the terms of purchase by an employee from his employer so that the Sales Tax shall be payable on the actual price receivable by the vendor †

8.—The Treasurer of the States or any person authorised by him in writing so to do, is empowered to demand either from the vendor or the purchaser, the production of any goods, covering or invoice in order to ascertain that the appropriate Sales Tax stamp has been affixed and cancelled as required by the provisions of this Law, and for such purposes to enter any place of business at any reasonable time.

Production
of goods,
covering or
invoice.

* New proviso substituted by the Sales Tax (No. 1 Amendment) Law, 1941.

† Proviso and new paragraph (h) added by the Sales Tax (No. 1 Amendment) Law, 1941.

1940
Offences and
penalties.

* 9.—(a) Any person who shall have omitted to affix to or to have embossed a stamp or stamps of the appropriate value on any goods, covering or invoice in accordance with this Law may nevertheless thereafter make good such omission on and after paying to the Treasurer of the States three times the face value of the missing stamp or stamps, but nevertheless his liability under the provisions of paragraph (b) hereof shall be unaffected thereby.

(b) Any person who shall have been guilty of such omission as aforesaid, and every person who shall have detached a Sales Tax stamp already used or who shall have removed a box, carton or other container already used and stamped with the intention of using such stamp or such container again or of selling it or offering it for sale, or who shall so use, sell or offer such stamp or container for sale, and any person who shall prevent or attempt to prevent the exercise of the powers conferred by Article 8 of this Law, shall be guilty of an offence and on conviction by the Royal Court in Ordinary Session or by the Magistrate shall be amenable to a fine not exceeding £25 which may be imposed by either of such Courts.

Counterfeit-
ing stamp.

10.—Any person counterfeiting a stamp intended to serve for the purposes of this Law or who shall knowingly use such a counterfeit stamp shall be guilty of forgery and may be indicted and punished for felony in respect thereof.

Offences by
companies.

11.—Where a person convicted of an offence against this Law is a body corporate, every person who at the time of the commission of the offence was a director, manager or other officer of the body corporate shall be deemed to be guilty of that offence unless he proves that the offence was committed without

* New Article 9 substituted by the Sales Tax Amendment Law, 1943.

his knowledge and that he had exercised all due diligence to prevent the commission of such an offence. 1940

12.—This Law shall come into force at midnight on August 20th, 1940. Commencement.

13.—This Law may be cited as “ The Sales Tax Law, 1940 ”. Short Title.

AND the Lieutenant-Governor aforesaid doth hereby direct that this Act of Promulgation be entered upon the Public Records of this Island and that all officials and other persons whomsoever are to take notice thereof and to govern themselves accordingly.

VICTOR G. CAREY,
Lieutenant-Governor.

1941

(Registered on the Records on the 1st February, 1941)

THIS 27th day of January, 1941.

AN ACT OF PROMULGATION OF LAW

BY

VICTOR GOSSELIN CAREY,

British Civil Lieutenant-Governor of the Island of Guernsey.

In exercise of the power conferred on him by an Order of the Commandant of the German Forces in occupation of the Bailiwick of Guernsey, dated the 2nd day of July, 1940.

WHEREAS on the tenth day of December, 1940, the Court adopted a measure which forms the basis of the *Projet de Loi* hereunder appearing, the said measure being designed to protect the rights of persons where they would be otherwise adversely affected Loi relative à la Péremption d'Instance, aux Retraits et à la Prescription.

1941

by reason of the occupation of this Island by German Forces and the consequent inability to carry out the processes of Law in the normal way ;

AND WHEREAS the said measure was duly submitted to the States of Deliberation on the 30th day of December, 1940, and having been amended in certain respects it was duly passed as a *Projet de Loi* ;

AND WHEREAS the said "*Projet de Loi*" having received the sanction of the British Civil Lieutenant-Governor it was submitted to the German *Feldkommandant* who thereupon accorded his approval thereof ;

NOW the Lieutenant-Governor aforesaid promulgates the said *Projet de Loi* to the intent that the same shall have the force of Law within this Island ; of which *Projet* the tenor followeth :—

PROJET DE LOI

INTITULÉ

“ LOI RELATIVE À LA PÉREMPTION D'INSTANCE, AUX RETRAITS ET À LA PRESCRIPTION.

LES ETATS, ouïes les conclusions du Contrôle du Roi, ont approuvé les dispositions suivantes, lesquelles après avoir reçu l'approbation du *Feldkommandant Allemand* et moyennant promulgation par le Lieutenant-Gouverneur Britannique de ce *Bailiage* auront force de *Loi* en cette Ile.

(1) En ce qui concerne la péremption d'instance, le retrait lignager, le retrait foncier et la prescription tant acquisitive que libératoire la période de l'opération de cette *Loi* sera censée dies non juridici.

(2) La période de l'opération de cette Loi sera censée avoir commencé le 1er juillet 1940 et elle cessera à une date qui sera fixée par Ordonnance de la Cour Royale. *

1941

Genehmigt
Feldkommandantur 515
SCHUMACHER
Oberst u. Kommandant
Jersey, den 23.1.1941.

(Registered on the Records on the 1st February, 1941).

THIS 27th day of January, 1941.

AN ACT OF PROMULGATION OF LAW

BY

VICTOR GOSSELIN CAREY,

British Civil Lieutenant-Governor of the Island of Guernsey.

In exercise of the power conferred on him by an Order of the Commandant of the German Forces in occupation of the Bailiwick of Guernsey, dated the 2nd day of July, 1940.

WHEREAS on the tenth day of December, 1940, the Court adopted a measure being the "Projet de Loi" hereunder appearing the said "Projet" being designed to confer on the Court power to declare vacant the office of certain Douzeniers and Deputies who are absent from the Island and who are unable to return and perform their duties owing to the occupation of this Island by the German Forces;

Loi conférant sur la Cour le pouvoir de déclarer vacante la place d'un douzenier ou d'un député absent de l'Île.

* As regards "retrait lignager" and "retrait foncier", the 20th September, 1943, and, as regards "péremption d'instance" and "prescription tant acquisitive que libératoire", the 31st December, 1945.

1941

AND WHEREAS the said measure was duly submitted to the States of Deliberation on the 30th day of December, 1940, and was duly passed as a "Projet de Loi";

AND WHEREAS the said "Projet de Loi" having received the sanction of the British Civil Lieutenant-Governor it was submitted to the German Feldkommandant, who thereupon accorded his approval thereof;

NOW the Lieutenant-Governor aforesaid promulgates the said "Projet de Loi" to the intent that the same shall have the force of Law within this Island; of which "Projet" the tenor followeth:—

PROJET DE LOI

INTITULÉ

* "LOI CONFÉRANT SUR LA COUR LE POUVOIR DE DÉCLARER VACANTE LA PLACE D'UN DOUZENIER OU D'UN DÉPUTÉ ABSENT DE L'ILE."

VU que plusieurs Douzeniers et des Députés quittèrent l'île pendant le mois de juin dernier et qu'ils sont encore absents, et vu que la date de leur retour est incertaine à cause de l'occupation de ce Bailliage par des Forces Allemandes et qu'il est expédient de pourvoir à l'exercice par d'autres personnes des fonctions qui incombaient sur tels absents:

LES ETATS, ouïes les conclusions du Contrôle du Roi, ont approuvé les dispositions suivantes lesquelles, moyennant la Sanction du Feldkommandant Allemand et moyennant promulgation par le Lieutenant-Gouverneur Britannique de ce Bailliage, auront force de Loi en cette Ile :

* Repealed by the German Occupation Laws Repeal Law, 1947.

1941

SUR une Requête à l'effet présentée pendant l'occupation de cette Ile par des Forces Allemandes (a) par les Douzeniers d'une Paroisse ou d'un Canton de Paroisse ou par une majorité des Douzeniers d'une Paroisse ou d'un Canton lors dans cette Ile ou par sept Contribuables à la Taxe Paroissiale résidant dans la même Paroisse ou le même Canton selon le cas priant la Cour Royale de déclarer vacant l'Office d'un Douzenier Paroissial ou Cantonal dans la Paroisse ou Canton des remontrants à cause de l'absence de cette Ile dans les circonstances narrées dans le préambule de cette Loi de la personne qui devait remplir les fonctions de tel office pour telle Paroisse ou tel Canton ou (b) par les Officiers du Roi ou l'un d'eux ou par sept personnes ayant les qualifications d'être électeurs d'un des districts nommés dans l'Article V de la Loi supplémentaire à la Loi relative à la Réforme des Etats de Délibération enregistrée sur les Records de cette Ile le 30 octobre 1920 priant la Cour Royale de déclarer vacant l'office d'un Député pour tel district à cause de l'absence de cette Ile dans les circonstances narrées dans le préambule de cette Loi de la personne qui devait remplir les fonctions de tel office—LA COUR ROYALE (en séance ordinaire) si elle est satisfaite, après avoir entendu du temoignage, que les faits narrés dans une telle Requête sont corrects pourra déclarer tel office être vacant et ordonner qu'on procédera à une nouvelle élection pour le remplacement de l'absent dans tel office.

LA décision de la Cour Royale sur chaque telle Requête sera finale et sans appel.

Genehmigt

Feldkommandantur 515

SCHUMACHER

Oberst u. Kommandant

Jersey, den 23.1.1941.

1941

(Registered on the Records on the 1st February, 1941).

THIS 27th day of January, 1941.

AN ACT OF PROMULGATION OF LAW

BY

VICTOR GOSSELIN CAREY,

British Civil Lieutenant-Governor of the Island of Guernsey.

In exercise of the power conferred on him by an Order of the Commandant of the German Forces in occupation of the Bailiwick of Guernsey, dated the 2nd day of July, 1940.

Loi établissant un contrôle sur le montant de loyers dans certains cas.

WHEREAS on the tenth day of December, 1940, the Court adopted a measure which forms the basis of the "Projet de Loi" hereunder appearing, the said measure being designed to provide some control over the amount of certain rentals ;

AND WHEREAS the said measure was duly submitted to the States of Deliberation on the 30th day of December, 1940, and having been amended in certain respects it was duly passed as a "Projet de Loi" ;

AND WHEREAS the said "Projet de Loi" received the sanction of the British Civil Lieutenant-Governor whereupon it was submitted to the German Feldkommandant who thereupon accorded his approval thereof ;

NOW the Lieutenant-Governor aforesaid promulgates the said "Projet de Loi" to the intent that the same shall have the force of Law within this Island ; of which "Projet" the tenor followeth:—

PROJET DE LOI

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INTITULÉ

“ LOI ÉTABLISSANT UN CONTRÔLE SUR LE
MONTANT DE LOYERS DANS CERTAINS
CAS.”

LES ETATS, sur la recommandation du Comité dit “ THE CONTROLLING COMMITTEE OF THE STATES OF GUERNSEY ” et ouïes les conclusions du Contrôle du Roi ont approuvé les dispositions suivantes, rédigées en anglais, lesquelles après avoir reçu l’approbation du Feldkommandant Allemand et moyennant promulgation par le Lieutenant-Gouverneur Britannique de ce Bailliage, auront force de Loi en cette Ile :—

- I.—The Committee, which expression in this Law means “ The Controlling Committee of the States of Guernsey ”, shall appoint three Boards each consisting of three members at least whose duty it shall be to hear and to consider claims made under the provisions of this Law on the part of tenants wishing to have their rent reduced and to recommend in each case the reduction, if any, that ought to be made in the rate of the rental which is the subject of the claim. The Committee may fill any temporary or other vacancy that may occur in any of such Boards.

Appoint-
ment of
Rental Con-
trol Boards.

The members appointed to any such Board shall take oath before the Royal Court (in ordinary or full session) to fulfil their duties impartially and to the best of their ability and each of them shall take an oath of secrecy in the form set forth in the schedule hereunder. A like oath of secrecy may also be required of any person serving under the Boards or any of them in respect of information coming to their knowledge.

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Duties of
Boards.

- 2.—Claims in respect of premises which are let exclusively or mainly as residential property shall be dealt with by one of such Boards to be called “Dwellings Rental Control”.

Claims in respect of premises which are let exclusively or mainly for the purposes of industry or business (other than agriculture) shall be dealt with by one of such Boards to be called “Commercial Property Rental Control”.

Claims in respect of premises which are let exclusively or mainly for the purposes of agriculture shall be dealt with by one of such Boards to be called “Agricultural Property Rental Control”.

In cases where doubt may have arisen as to which of such Boards is competent to deal with any claim the matter shall be referred to the Committee in writing by any Board or by any interested person and the decision of the Committee on the point of competency shall be final. If the Committee be of opinion that the claim extends beyond the competency of any one Board the Committee shall name a composite Board of three members at least from amongst the members of any two or more of the Boards which in the opinion of the Committee are competent to deal with the question and such composite Board shall have the like powers and duties in respect of the claim referred to it as each of the other Boards has in relation to the claims within its competency. Such composite Board shall be called “The Rentals Control Composite Board”.

If a claim has been addressed by a tenant to any one Board then the Committee shall not entertain any such reference as aforesaid concerning the competency of such Board to

deal with the case if the person making the reference has not, in the opinion of the Committee, made such reference with reasonable diligence but the Board or Boards to whom the claim has been made shall consider the case and make the required recommendation. Three members shall constitute a quorum of any of such Boards for all purposes under this Law. Each Board shall elect its own Chairman for each sitting.

As soon as conveniently may be after the appointment of the three first named Boards such Boards or a majority of the whole of the members thereof shall meet and draw Regulations setting forth the considerations and factors which in their opinion shall be taken into account by the Boards created under this Law to enable the Board or Boards concerned to deal equitably with cases which may be referred to them and such Regulations may declare that the means of a claiming tenant shall be taken into account as well as conditions which may be attached to the continuing validity of any recommendation. All such Regulations shall be submitted to the Royal Court (sitting in Chief Pleas) for approval. The said Regulations may be amplified and varied from time to time subject always to like approval.

If the Royal Court sees fit so to do it may amend and amplify any Regulations which may be submitted to it.

The Regulations for the time being in force shall govern the Boards in exercising their duties under this Law.

- 3.—Anyone wishing to make such a claim as is visualised by this Law shall address and deliver to the competent Board a written state- Making of claims.

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ment giving a short description of the property which is the subject of the tenancy and particulars of the tenancy sufficient to enable the Board to determine the amount of the rental which ought to be paid. Such statement shall be accompanied by the lease, tenancy agreement, rental receipt book and such other documents as the tenant may hold concerning the tenancy.

The Statement must show the grounds on which the claim for reduction is based. The claimant shall supply such further details as the Board or Boards concerned may think necessary for the proper considération of the claim.

Hearing of
claims.

4.—(a) On receiving a claim the Board concerned shall investigate the matter and shall give to the landlord or to his agent or to one or the other of them if either is in the Island the opportunity of being heard or alternatively at his option of replying in writing to the tenant's claim. The Board or Boards concerned shall have the right of entry by their representatives to all premises in respect of which a claim has been made.

(b) The recommendation of the Board shall be set down in writing in a register to be kept for the purpose. Every entry shall be signed by the Chairman of the Board which took part in the investigation. Three copies of each decision shall be made and signed, one of which shall be sent to the claimant, one to the last known postal address in this Island of the landlord or of his agent, and one to the General Secretary of The Controlling Committee of the States of Guernsey for transmission to H.M.'s Greffier to be by him filed in the Public Records.

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(c) If in making his claim the claimant has asked that the Board or Boards, which is to consider such claim shall make its recommendation extend to rent paid or unpaid which has fallen due since the 24th day of June, 1940, it shall be competent to the Board or Boards concerned so to do and to make its recommendation in the case apply to any part of the rent in arrear or to the future only—PROVIDED, however, that the recommendation shall not operate so as to entail a repayment by the landlord to the tenant of rent already paid when the claim is made, but it may be ordered that the amount of rent found to have been paid in excess of the amount which the Board, or Boards as the case may be may think appropriate shall be regarded as a payment in respect of further rental already due or rental which may fall due after the recommendation shall be made. Nevertheless the Court may order a refund of rental which according to any final decision under this Law shall be found to have been paid in excess, if the tenancy shall have been terminated, to the extent which the Court may think equitable.

- 5.—A recommendation given under the foregoing provisions of this Law shall have the effect of a final judicial decision unless within fourteen days after notice thereof shall have been posted or delivered to the landlord or his agent as provided in Article 4 (b) of this Law proceedings by way of appeal against the recommendation or any part thereof shall have been commenced by simple summons served at the instance of the appellant on the adverse party or at his last known place of abode in this Island. The competent Court to hear such appeal shall be the Ordinary Appeals.

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Court and the parties shall be required to appear in person or by Counsel on the tabling of the first cause. The Court may judge the matter and decide the issue *séance tenante* or it may at its discretion give other directions for the hearing. The Court may make any order which the Board or Boards concerned could have done and the decision of the Court shall be final and it shall not be subject to appeal.

The Court shall have power to award costs as between party and party at its discretion and if in making its award the Court taking into consideration all facts and circumstances finds that an appeal has been entered vexatiously or frivolously may also order penal costs to be paid by the appellant up to £3 for the credit of the States of Guernsey.

Removal of
Members.

6.—The Royal Court sitting as a Full Court shall have power to remove any member of any Board appointed hereunder and the Royal Court sitting as a Court of Chief Pleas shall have power by Ordinance to make provisions necessary in its opinion for carrying this Law into effect and to determine when its operation in whole or in part and decisions given hereunder or any of them shall cease to have total or partial effect.

Ordinances.

SCHEDULE.

OATH OF SECRECY.

YOU SWEAR by the Truth and Faith you owe to God that you will perform impartially and to the best of your ability the duties of Member of one or more of the Boards created under the Law intituled " LOI ÉTABLISSANT UN CONTRÔLE SUR LE MONTANT DE LOYERS DANS CERTAINS CAS "

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and that you will not divulge any information of a private nature which may come to your knowledge as a member of any of such Boards concerning the affairs of any person except :—

- 1.—to those persons to whom it may be necessary or expedient to communicate such information in discharging your duty, or
- 2.—as a witness in a Court of Law, or
- 3.—such information as may be available to the public.

SO HELP YOU GOD.

Genehmigt
Feldkommandantur 515.
SCHUMACHER
Oberst u. Kommandant
Jersey, den 23.I.1941.

Registered on the Records on the 1st February, 1941.)

THIS 27th day of January, 1941.

AN ACT OF PROMULGATION OF LAW

BY

VICTOR GOSSELIN CAREY,

British Civil Lieutenant-Governor of the Island of Guernsey.

In exercise of the power conferred on him by an Order of the Commandant of the German Forces in occupation of the Bailiwick of Guernsey, dated the 2nd day of July, 1940.

WHEREAS on the tenth day of December, 1940, the Court adopted a measure which forms the basis of the *Projet de Loi* hereunder appearing, the said measure being designed to give effect to recommendations made by the Controlling Committee of the States of Guernsey for the amendment of the Sales Tax Law 1940 ;

Sales Tax
(No. 1)
(Amendment) Law,
1941.

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AND WHEREAS the said measure was duly submitted to the States of Deliberation on the 30th day of December, 1940, and having been amended in certain respects it was duly passed as a *Projet de Loi* ;

AND WHEREAS the said *Projet de Loi* having received the sanction of the British Civil Lieutenant-Governor was submitted to the German Feldkommandant who thereupon accorded his approval thereof ;

NOW the Lieutenant-Governor aforesaid promulgates the said *Projet de Loi* to the intent that the same shall have the force of Law within this Island ; of which *Projet* the tenor followeth :—

* **PROJET DE LOI SUPPLÉMENTAIRE À LA LOI DITE “ THE SALES TAX LAW, 1940 .”**

LES ETATS—sur les représentations faites par le Comité dit “ The Controlling Committee of the States of Guernsey ” que l’expérience a démontré qu’il est expédient d’ajouter des nouvelles dispositions à la Loi dite “ The Sales Tax Law, 1940 ”—ont approuvé les dispositions suivantes rédigées en anglais, lesquelles, après avoir reçu l’approbation du Feldkommandant Allemand et moyennant promulgation par le Lieutenant-Gouverneur Britannique de ce Bailliage, auront force de Loi en cette Ile :—

THE SALES TAX LAW, 1940, hereinafter called the Basic Law, is hereby amended by the following provisions :—

“ A ”

- Exemptions.** Section (b) of Article 3 of the Basic Law is hereby repealed and replaced by the following :—
- (b) in respect of the labour cost charged to the customer by the repairer.

* Repealed by the Sales Tax Laws (Repeal) Law, 1947.

" B "

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The Sales Tax instituted by the Basic Law shall not be leviable :—

- (e) in respect of repairs to footwear or surgical appliances ;
- (f) in respect of sales to any Government or States Departments ;
- (g) in respect of sales to uniformed members of the German Forces ;
- (h) in respect of any drug, anaesthetic, medicine, surgical appliances or dressing when used or supplied by any medical practitioner, chemist, dentist, or veterinary surgeon in the exercise of the profession which he is licensed to practise in this Island ;

In this Section the word " medicine " includes ointments and liniments, but it does not include proprietary medicines, that is to say, any medicine, saline or preparation whatsoever in liquid or other form which is or is claimed to be a secret preparation or which is or ever has been the subject of a patent or to which the maker or the vendor has or claims to have a right or title to make or sell to the exclusion of other manufacturers or traders in general or which the maker or vendor recommends to the public by way of advertisement as a nostrum of specific for the prevention, cure or relief of any human or animal pain, weakness, ailment or defect and whether such medicine or other preparation is intended for internal or external use. " Medicine " does not include mineral waters or cosmetics of any kind.

- (i) in respect of foods prepared especially for invalids or babies ;
- (j) (V. 1) in respect of cheese ;

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- (k) (X. 1) in respect of Peat sold for use as household fuel ;
- (l) in respect of feeding stuffs for farm live stock, including poultry.

Amount
of tax,
method of
payment, etc.

The proviso forming part of Section (f) of Article 7 of the Basic Law is hereby repealed and it is hereby replaced by the following :—“ provided, however :—

- (1) with respect to goods sold by number, weight or measure, being goods of the same kind (whether of uniform quality or of the same class or not), sold or delivered by, or for the same vendor to the same person (whether for himself alone or otherwise) at any one time such sales shall be regarded as constituting one sale for the purpose of the Sales Tax notwithstanding that such goods be made up in one or more lots.
- (2) it shall be incumbent on any person who gives an order for goods within one hour of another order given by him to the same vendor for goods of the same kind—such orders being received in the same establishment—to declare such fact to the vendor forthwith and if the vendor accepts the order he shall thereupon make a memorandum in writing to identify such transactions which shall be regarded as constituting one sale and the vendor shall be responsible to affix to such memorandum the appropriate Sales Tax Stamp in respect thereof after making allowance for the value of any stamp already borne in respect of such transactions and the purchaser shall pay therefor.

Any person placing such second or other subsequent order and failing to comply with the provisions of the last foregoing paragraph shall be amenable to the penalties mentioned in Article 9 (alinéas (a) and (b) of the Law).

- (3) that Matches are not affected by this paragraph ”.

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“ D ”

The following proviso is added to Section (g) of Article 7 of the Basic Law :—

“ provided, however, that in every case of a credit sale where a discount or other rebate is allowable subject to payment within a limited time then the discount or rebate shall be ignored and the Sales Tax shall be payable on the full price, but the purchaser shall be entitled to have refunded to him by the States the amount of the difference between the Sales Tax on the full price and on the lesser price on satisfying the Treasurer of the States that the lesser price was the price actually paid. The right to such refund shall lapse if it be not claimed within three calendar months of the relative purchase.”

The following paragraph is hereby added to Article 7 of the Basic Law :—

- (h) In cases where the consideration for the transfer of ownership of any goods is not wholly pecuniary then the amount of the Sales Tax payable by the transferee shall be the true value of the consideration received or to be received by the transferor in money or otherwise, to be determined on trade basis.

“ E ”

In cases where without altering the usage of the trade concerned it is impracticable to ascertain the amount of the liability of the customer to the trader and the consequent liability for Sales Tax before delivery of the goods then as soon as the amount in respect of which Sales Tax is payable is ascertained

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the vendor shall affix Sales Tax Stamps of the appropriate amount to a memorandum in writing referring to the transaction and he shall be entitled to recover the amount thereof as a debt due to him from the customer.

“ F ”

Commence-
ment and
Short Title.

This Law shall come into force at a time to be fixed by Ordinance of the Royal Court.

This Law shall be called “ The Sales Tax (No. 1 Amendment) Law, 1941 ” and The Sales Tax Law, 1940, and this Law may be cited together as “ The Sales Tax Laws, 1940-41 ”.

Genehmigt
Feldkommandantur 515
SCHUMACHER
Oberst u. Kommandant
Jersey, den 23.1.1941.

(Registered on the Records on the 25th March, 1941).

THIS 25th day of March, 1941.

AN ACT OF PROMULGATION OF LAW

BY

VICTOR GOSSELIN CAREY,

British Civil Lieutenant-Governor of the Island of Guernsey.

In exercise of the power conferred on him by an Order of the Commandant of the German Forces in occupation of the Bailiwick of Guernsey, dated the 2nd July, 1940.

Compulsory
Civil Duties
Law, 1941.

WHEREAS on the 21st day of March, 1941, the States of Deliberation adopted a measure which forms the basis of the “ *Projet de Loi* ” hereunder appearing, the said measure being designed to confer power on the President of the States of Guernsey to require any male person who shall have attained the age of 18 years

to perform the duties that may be assigned to him by the said President or by any person or persons acting under his authority ;

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AND WHEREAS the said " *Projet de Loi* " having received the sanction of the British Civil Lieutenant-Governor was submitted to the German Feldkommandant who thereupon accorded his approval thereof ;

NOW the Lieutenant-Governor aforesaid promulgates the said " *Projet de Loi* " to the intent that the same shall have the force of Law within this Island, of which " *Projet* " the tenor followeth :—

* LOI RENDANT OBLIGATOIRE
L'EXÉCUTION DE CERTAINS ORDRES DU
PRÉSIDENT DES ÉTATS OU ÉMIS PAR
SON AUTORITÉ.

LES ETATS ont approuvé les dispositions suivantes lesquelles après avoir reçu la sanction du Lieutenant-Gouverneur Britannique et ensuite l'approbation de Monsieur le Feldkommandant Allemand et moyennant promulgation par le dit Lieutenant-Gouverneur auront force de Loi en cette Ile : —

† 1.—Power is hereby conferred on the President of the States of Guernsey and to any person or persons expressly authorised by him for the purpose to require any male person who shall have attained the age of 18 years to present himself at any stated place at any appointed time and to perform the duties that may be thereupon assigned to him by the said President or by any person or persons who may be placed in authority over him for the purpose by the said President.

Powers of
President of
States.

† 2.—The President of the States of Guernsey shall have full authority to appoint any person or persons to exercise any of the powers conferred on him by para-

Delegation
of powers

* Repealed by the German Occupation Laws Repeal Law, 1947.

† Paragraphs 1 and 2 amended by the Compulsory Civil Duties Law, 1941, Amendment Law, 1942.

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graph 1 hereof. Every such appointment shall be made in writing or by a notice in La Gazette Officielle purporting to be issued over the signature of the said President, and requisitions and orders made by the person or persons so appointed shall have the same validity and effect as requisitions and orders which the said President is empowered to make under this Law.

A notice to any person liable to service under the provisions of this Law may be given verbally or otherwise by one of the Constables of his parish or by any Police Officer or by any other person authorised by the President and notice by such means shall be a valid notice hereunder.

Offences.

3.—Any person who without valid excuse shall fail to appear at the time and place appointed for his appearance under the provisions of paragraph 1 hereof shall be guilty of an offence under this Law and any person who without valid excuse shall fail to perform the duties that may be assigned to him under the provisions of paragraph 1 hereof faithfully and to the best of his ability shall likewise be guilty of an offence under this Law and in each case the offender may be apprehended forthwith. Every such offender shall be liable on conviction before the Police Court to a fine not exceeding Ten Pounds and to imprisonment not exceeding one month for a first offence and to a fine not exceeding Fifty Pounds and to imprisonment not exceeding six months for every subsequent offence.

Illness or unfitness as valid excuse.

† 4.—Illness or unfitness of any person called upon to report himself under the provisions of this Law shall be a valid excuse for non-appearance provided that where time allows the person seeking to be excused procures and furnishes to the person from whom he has received notice to appear a medical certificate testifying to the facts and if he should fail to do so his excuse for non-appearance shall not be entertained.

† Amended by the Compulsory Civil Duties Law, 1941, Amendment Law, 1942.

5.—The Royal Court sitting in Chief Pleas is empowered to make provisions by Ordinance as it may deem expedient for the purpose of giving effect to this Law.

1941
Ordinances.

6.—In this Law the title “President of the States of Guernsey” shall include every person who for the time being is fulfilling the duties of the Bailiff.

Definition.

7.—This Law may be cited as “The Compulsory Civil Duties Law, 1941.”

Short Title.

VICTOR G. CAREY,

Lieut.-Governor.

Genehmigt
Feldkommandantur 515
(gez) SCHUMACHER
Oberst u. Kommandant
Jersey, den 24 Maerz 1941.

(Registered on the Records on the 21st April, 1941).

THIS 17th day of April, 1941.

AN ACT OF PROMULGATION OF LAW

BY

VICTOR GOSSELIN CAREY,

British Civil Lieutenant-Governor of the Island of Guernsey.

In exercise of the power conferred on him by an Order of the Commandant of the German Forces in occupation of the Bailiwick of Guernsey, dated the 2nd day of July, 1940.

WHEREAS on the 8th day of February, 1941, the Court adopted a measure which forms the basis of the “Projet de Loi” hereunder appearing, the said measure being designed to confer on the Court power to enact such legislation and take all such steps as may be considered necessary to enable Limited Liability

Loi supplé-
mentaire à
la Loi rela-
tive aux
Sociétés
Anonymes
ou à Respon-
sabilité
Limitée.

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Companies which are unable, owing to the occupation of this Island by German Forces, to comply with the requirements of the "Loi relative aux Sociétés Anonymes ou à Responsabilité Limitée" registered on the 21st day of March, 1908 or with their Articles of Association ;

AND WHEREAS the said measure was duly submitted to the States of Deliberation on the 28th day of February, 1941, and having been amended in certain respects it was duly passed as a "Projet de Loi" ;

AND WHEREAS the said "Projet de Loi" having received the sanction of the British Civil Lieutenant-Governor was submitted to the German Feldkommandant who thereupon accorded his approval thereof ;

NOW the Lieutenant-Governor aforesaid promulgates the said "Projet de Loi" to the intent that the same shall have the force of Law within this Island, of which "Projet" the tenor followeth :—

* LOI SUPPLÉMENTAIRE À LA LOI
RELATIVE AUX SOCIÉTÉS ANONYMES
OU À RESPONSABILITÉ LIMITÉE.

SUR les représentations faites à la Cour Royale que plusieurs des Sociétés anonymes ou à responsabilité limitée établies en cette Ile se trouvent dans l'impossibilité de se conformer à toutes les dispositions de la Loi relative aux Sociétés Anonymes ou à Responsabilité Limitée enregistrée sur les Records de cette Ile le 21 mars 1908 en conséquence principalement de l'absence de cette Ile de certains directeurs ou de certains actionnaires d'icelles—les directeurs et les actionnaires restant en cette Ile ne suffiront pas pour former un quorum pour les assemblées—et l'impossibilité pour les absents de communiquer avec cette Ile à ces sujets :—

* Repealed by the German Occupation Laws Repeal Law, 1947.

LES ÉTATS ont approuvé les dispositions suivantes lesquelles après avoir reçu la sanction du Lieutenant-Gouverneur Britannique et ensuite l'approbation de Monsieur le Feldkommandant Allemand et moyennant promulgation par le dit Lieutenant-Gouverneur auront force de Loi en cette Ile :—

LA COUR ROYALE siégeant en Chef Plaids est autorisée par Ordonnance de prescrire les formalités qui devraient être observées au lieu de celles prescrites par la susdite Loi relative aux Sociétés Anonymes ou à Responsabilité Limitée ou les Statuts d'une Société quelconque établie en cette Ile par rapport à la nomination et qualification de directeurs pour remplacer des directeurs absents de cette Ile d'une Société quelconque établie dans cette Ile et par rapport à la tenu d'assemblées générales de telles Sociétés y compris l'envoi des avis et le quorum nécessaire et quant à la Liste Annuelle, l'audition des Comptes et la Signature Sociale de telles Sociétés dans les cas où les directeurs ou les actionnaires d'une telle société—selon le cas—ne pourront se conformer avec la susdite Loi et les statuts de telle société, en raison de l'absence de cette Ile d'une ou des personnes quelconques ou de l'inaccessibilité du sçeau social ou des livres ou autres pièces de telle société—telle Ordonnance pouvant s'étendre à conférer sur la Cour Royale (siégeant en séance ordinaire) le pouvoir de nommer elle-même des directeurs d'une telle société dans le cas où il paraîtrait à la dite Cour équitable de ce faire et de décider les conditions et la durée de la tenue de tel office par les directeurs nommés par la dite Cour ou autrement sous les dispositions de la dite Ordonnance.

Remplacement de directeurs absents, tenue d'assemblées générales, etc.

VICTOR G. CAREY,
Lieutenant-Gouverneur.

Genehmigt
Feldkommandantur 515
(gez) SCHUMACHER
Oberst u. Kommandant
Jersey, den 3.4.41.

1941

(Registered on the Records on the 28th June, 1941).

THIS 10th day of June, 1941.

AN ACT OF PROMULGATION OF LAW

BY

VICTOR GOSSELIN CAREY,

British Civil Lieutenant-Governor of the Island of Guernsey.

In exercise of the power conferred on him by an Order of the Commandant of the German Forces in occupation of the Bailiwick of Guernsey, dated the 2nd day of July, 1940.

Loi relative à la nomination de personnes autorisées à agir à la place de Fidéli-Commissaires et autres absents de cette Ile.

WHEREAS on the 15th day of February, 1941, the Court adopted a measure which forms the basis of the "Projet de Loi" hereunder appearing, the said measure being designed to confer on the Court power to enact legislation setting out the procedure to be followed for the nomination of persons to act for the Trustees and members of the Council of the Priaulx Library and Trustees of other Trusts who are absent from the Island ;

AND WHEREAS the said measure was duly submitted to the States of Deliberation on the 16th day of May, 1941, when it was passed as a "Projet de Loi";

AND WHEREAS the said "Projet de Loi" having received the sanction of the British Civil Lieutenant-Governor was submitted to the German Feldkommandant who thereupon accorded his approval thereof ;

NOW the Lieutenant-Governor aforesaid promulgates the said "Projet de Loi" to the intent that the same shall have the force of Law within this Island, of which "Projet" the tenor followeth :—

PROJET DE LOI

1941

INTITULÉ

- * “ LOI RELATIVE À LA NOMINATION DE PERSONNES AUTORISÉES À AGIR À LA PLACE DE FIDÉI-COMMISSAIRES ET AUTRES ABSENTS DE CETTE ILE ”.

LES ETATS ont approuvé les dispositions suivantes lesquelles après avoir reçu la sanction du Lieutenant-Gouverneur Britannique et ensuite l'approbation de Monsieur le Feldkommandant Allemand et moyennant promulgation par le dit Lieutenant-Gouverneur auront force de Loi en cette Ile :

LA COUR ROYALE siégeant en Chefs Plaids est autorisée à prescrire par Ordonnance la procédure à observer tant pour la nomination de personnes pour agir à la place des Fidéi-commissaires de la dite Bibliothèque Priaux et des Membres du Conseil de la dite Bibliothèque qui ne sont pas dans cette Ile quand telle nomination est faite que pour la nomination de personnes pour agir à la place des Fidéi-Commissaires d'autres fidéi-commis qui ne sont pas dans l'Ile quand telle nomination est faite. Telle Ordonnance pourra être modifiée de temps à autre.

Toute personne nommée à un office d'après les dispositions de telle Ordonnance tiendra la place d'administrateur alternatif de l'absent qu'il remplace et ce jusqu'à ce que la Cour Royale (en séance ordinaire) ait déclaré la terminaison de la gestion par tel remplaçant—ce que la Cour Royale fera lorsqu'elle sera appelée à ce faire si elle est convaincue que la personne qu'il représentait comme administrateur alternatif se trouve dans l'Ile ou qu'elle est morte ou qu'elle est démissionnaire de son office. Pendant le terme de sa gestion chaque remplaçant aura les mêmes pouvoirs que ceux qu'avait l'administrateur qu'il remplace.

VICTOR G. CAREY,

Einverstanden : Lieutenant-Gouverneur.

Der Feldkommandant

SCHUMACHER

Oberst.

19.6.41.

* Repealed by the German Occupation Laws Repeal Law, 1947.

1941

(Registered on the Records on the 23rd August, 1941).

THIS 18th day of August, 1941.

AN ACT OF PROMULGATION OF LAW

BY

VICTOR GOSSELIN-CAREY,

British Civil Lieutenant-Governor of the Island of Guernsey.

In exercise of the power conferred on him by an Order of the Commandant of the German Forces in occupation of the Bailiwick of Guernsey, dated the 2nd day of July, 1940.

The Income
Tax (Amend-
ment) Law,
1941.

WHEREAS on the 12th day of July, 1941, the Court adopted a measure which forms the basis of the "Projet de Loi" hereunder appearing, the said measure being designed to facilitate the administration of the Income Tax Laws by providing a new basis of assessment to Income Tax for the year of assessment, 1941 and each subsequent year of assessment while the present Law remains in force for the reasons set forth in the preamble of the said "Projet de Loi";

AND WHEREAS the said measure was duly submitted to the States of Deliberation on the 18th day of August, 1941, when it was passed as a "Projet de Loi";

AND WHEREAS the said "Projet de Loi" having received the sanction of the British Civil Lieutenant-Governor was submitted to the German Feldkommandant who thereupon accorded his approval thereof;

NOW the Lieutenant-Governor aforesaid promulgates the said "Projet de Loi" to the intent that the same shall have the force of Law within this Island, of which "Projet" the tenor followeth:—

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* PROJET DE LOI INTITULÉ "LOI PORTANT MODIFICATION À LA LOI DE 1920 AYANT RAPPORT À LA TAXE SUR LE REVENU (1941)."

En vue de l'incertitude existante au sujet du montant du revenu de l'année 1940 des résidents ordinaires, autre que le revenu reçu actuellement et que cette même incertitude peut exister pour d'autres années à venir et qu'en conséquence il est à propos d'établir des règles équitables aussi bien pour les Etats que pour les contribuables par rapport à telles circonstances, les Etats ont approuvé les dispositions suivantes, rédigées en anglais, lesquelles après avoir reçu la sanction du Lieutenant-Gouverneur Britannique et ensuite l'approbation de Monsieur le Feldkommandant Allemand et moyennant promulgation par le dit Lieutenant-Gouverneur auront force de Loi en cette Ile :—

Paragraph 1.—The provisional basis of assessment of ordinary residents for the year of assessment 1941 and each subsequent year of assessment while this Law remains in force in respect of (a) income being all income from sources in or out of Guernsey except profits from businesses and professions carried on in Guernsey by or for the account of the taxpayer either alone or with one or more other persons, (b) salaries and other remuneration for services and (c) income derived from businesses and vocations carried on elsewhere than in Guernsey by or for the account of the taxpayer either alone or with one or more other persons shall be the income accrued and actually received in Guernsey by or on behalf of the taxpayer during the calendar year preceding the year of assessment concerned. All moneys advanced by way of loan by the States of Guernsey or by direction thereof to or for a taxpayer to assist him because of diminution of available income resulting or presumed to result from the occupation of this Island by German Forces, shall, for the purposes of this Paragraph, be regarded notionally

Provisional
basis of
assessment.

* Repealed by the Income Tax (Guernsey) Law, 1950.

1941

but provisionally only as income received by that taxpayer in the year in which such money is advanced to and received by or for him, and consequently the amount of tax paid in respect of such advances shall be taken into account as a payment of tax provisionally made in respect of actual income of that year of such taxpayer, and adjustment and refund if necessary, shall be made accordingly on ascertainment of the actual income received or deemed to be recoverable by him which arose or accrued in that year, so that ultimately the amount of tax (including sur-tax) which the taxpayer shall have borne in respect of any year shall be the amount of the liability imposed on him in respect of such year by "The Income Tax Laws 1920 to 1939".

Deductions
for bad
debts.

Paragraph II.—(a) While this Law remains in force the provisions of Article 3 of the Law styled "Loi ayant rapport à la Taxe sur le Revenu" registered on the Records of this Island on the 10th day of January 1920 hereinafter called "the Basic Law" which stipulates that the profits from trade, business of any description and professions shall be the full and proper profits therefrom arrived at on ordinary commercial principles, but subject to certain provisions therein set forth, shall continue to apply in respect of the year of assessment 1941 and subsequent years but subject to the following provision namely:—In computing the amount of the profits of any business or profession of any year it shall be permissible to the taxpayer on compliance with section (b) of this Paragraph to deduct (1) the amount of any debts which he has written off as irrecoverable because of the known financial position of the debtor and (2) an amount not exceeding fifty per cent. of other debts the recovery of which may be regarded as doubtful by reason of facts known to the creditor respecting the ability or inability of the debtor to discharge his liabilities, or because of the inaccessibility by the creditor to the debtor by reason of the interruption of communication on business matters

1941

with the place where the debt is payable or from which in the normal course of business it would be remitted to Guernsey.

(b) The above mentioned deductions shall be allowable if at the time of making the return concerning the relative accounts of the taxpayer there is furnished to the Administrator of Income Tax a schedule or schedules showing in orderly manner the names of the debtors, the addresses last known to the taxpayer of such debtors and the amounts due from them respectively in respect of which deductions have been made or are claimed and, if so required by the Administrator of Income Tax, the taxpayer shall furnish to him the reasons justifying such deductions.

Paragraph III.—Notwithstanding the foregoing provisions the Administrator of Income Tax may at any time demand from any taxpayer the amount of tax from the payments of which he may have been relieved by reason of the foregoing provisions of this Law and the taxpayer shall be obliged to pay the same within such time as the Administrator of Income Tax shall appoint unless the taxpayer can show that notwithstanding his reasonable diligence the prospects of the receipt by him of any part of the income in respect of which he has had relief under this Law are still unknown to him, in which case his liability to tax shall then be determined provisionally without regard to such want of information but the assessment made in the absence of such information shall be subject to adjustment later.

Subsequent
payment of
tax on deduc-
tions.

Paragraph IV.—All income from investments, pensions, annuities, or from any other source, shall be chargeable to Income Tax in the year of Assessment next succeeding the calendar year in which it arose or shall arise notwithstanding that the taxation thereof may be provisionally affected by this Law. Rights and liabilities under Articles 17 and 18 of the Basic Law are however unaffected by this Paragraph.

Time when
income
chargeable.

1941
Relief under
Article 8 of
Law of 1920.

Paragraph V.—A taxpayer shall not be entitled for the purpose of obtaining relief under Article 8 of the Basic Law to have taken into account the deductions permitted to be made by Section (a) (2) of Paragraph II of this Law.

Paragraph VI.—

Short Title,
etc.

- (1) This Law may be cited as The Income Tax (Amendment) Law 1941.
- (2) This Law together with "The Income Tax Laws, 1920 to 1939" shall be construed together as "The Income Tax Laws 1920 to 1941".

VICTOR G. CAREY,
Lieutenant-Gouverneur.

Genehmigt:
Der Feldkommandant
I. V.
DEMMLER
Major.

21.8.41.

(Registered on the Records on the 19th January, 1942).

THIS 14th day of January, 1942.

AN ACT OF PROMULGATION OF LAW

BY

VICTOR GOSSELIN CAREY,

British Civil Lieutenant-Governor of the Island of Guernsey.

In exercise of the power conferred on him by an Order of the Commandant of the German Forces in occupation of the Bailiwick of Guernsey, dated the 2nd day of July, 1940.

Loi con-
cernant la
Qualifica-
tion requise
pour tenir
certains
Offices.

WHEREAS on the 17th day of December, 1941, the States of Deliberation adopted a measure which forms the basis of the "Projet de Loi" hereunder appearing, the said measure being designed to prevent the disqualification from holding office of various

officials and others by reason of their change of residence since the 1st day of June, 1940;

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AND WHEREAS the said "Prjoet de Loi" having received the sanction of the British Civil Lieutenant-Governor was submitted to the German Feldkommandant who thereupon accorded his approval thereof;

NOW the Lieutenant-Governor aforesaid promulgates the said "Projet de Loi" to the intent that the same shall have the force of Law within this Island, of which "Projet de Loi" the tenor followeth:—

PROJET DE LOI

INTITULÉ

* "LOI CONCERNANT LA QUALIFICATION REQUISE POUR TENIR CERTAINS OFFICES".

The residential qualification required of candidates for and holders of any Parochial or Cantonal office and any residential qualification required as a condition of membership of any States or Parochial Office, Committee, Council or Board shall be satisfied if the person of whom such qualification is required had such qualification on the first day of June 1940, and no one shall be deemed to have been or to be disqualified from any such office or position by change of residence since that date except in those cases where the person who would have been disqualified if this present enactment had not been passed shall have been replaced prior to the coming in force of this Law.†

Residential qualification for holding certain parochial and States offices.

VICTOR G. CAREY,

Lieutenant-Governor.

O.U., den 6 Jan. 1942

Feldkommandantur 515

Genehmigt

Der Feldkommandant

KNACKFUSS

Oberst.

* Repealed by the German Occupation Laws Repeal Law, 1948.

† Proviso added by the "Loi de 1947 portant amendement à la Loi concernant la qualification requise pour tenir certains offices".

1942

(Registered on the Records on the 19th January, 1942).

THIS 14th day of January, 1942.

AN ACT OF PROMULGATION OF LAW

BY

VICTOR GOSSELIN CAREY,

British Civil Lieutenant-Governor of the Island of Guernsey.

In exercise of the power conferred on him by an Order of the Commandant of the German Forces in occupation of the Bailiwick of Guernsey, dated the 2nd day of July, 1940.

Loi supplé-
mentaire à
la Loi rela-
tive à la
Réforme des
Etats de
Délibéra-
tion, 1941.

WHEREAS on the 22nd day of November, 1941, the Court adopted a measure which forms the basis of the "Projet de Loi" hereunder appearing, the said measure being designed to extend indefinitely the term of office of the Peoples Deputies holding Office on the 31st day of December, 1941.

AND WHEREAS the said measure was duly submitted to the States of Deliberation on the 17th day of December, 1941, and having been amended in certain respects it was duly passed as a "Projet de Loi";

AND WHEREAS the said "Projet de Loi" having received the sanction of the British Civil Lieutenant-Governor was submitted to the German Feldkommandant who thereupon accorded his approval thereof:

NOW the Lieutenant-Governor aforesaid promulgates the said "Projet de Loi" to the intent that the same shall have the force of Law within this Island, of which "Projet de Loi" the tenor followeth:—

PROJET DE LOI

1942

INTITULÉ

* “ LOI SUPPLÉMENTAIRE À LA LOI
RELATIVE À LA RÉFORME DES ÉTATS
DE DÉLIBÉRATION, 1941.”

Les Députés du Peuple qui seront en fonction le Députés.
trente-et-un décembre mil neuf cent quarante-et-un
resteront en charge *sine die*.

VICTOR G. CAREY,
Lieutenant-Governor.

O.U., den 6 Jan. 1942
Feldkommandantur 515
Genehmigt
Der Feldkommandant
KNACKFUSS
Oberst.

(Registered on the Records on the 5th October, 1942).

THIS 25th day of September, 1942.

AN ACT OF PROMULGATION OF LAW

BY

VICTOR GOSSELIN CAREY,
Bailiff of the Island of Guernsey.

in exercise of the powers thereunto enabling him.

WHEREAS on the 23rd day of September, 1942, the States of Deliberation adopted a Projet de Loi styled “Loi amendant la Loi dite ‘The Compulsory Civil Duties Law, 1941’”, the said Projet de Loi being designed to confer power to require any person who shall have attained the age of ten years to perform the duties that may be assigned to him by the President of the States of Guernsey or by any person or persons acting under his authority:

Compulsory
Civil Duties
Law, 1941,
Amendment
Law, 1942.

AND WHEREAS the said Projet de Loi has been submitted to the German Feldkommandant who thereupon accorded his approval thereto:

* Repealed by the Reform (Guernsey) Law, 1948.

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AND WHEREAS the Bailiff was desired by the States, subject to such approval, to accord his sanction to the said *Projet de Loi*.

NOW the Bailiff aforesaid hereby accords his SANCTION to the said *Projet de Loi* and promulgates the same to the intent that the same shall have the force of Law within this Island, of which *Projet de Loi* the tenor followeth.

AND the Bailiff aforesaid doth hereby direct that this Act of Promulgation and the said *Projet de Loi* be entered upon the Public Records of this Island and that all officials and other persons whomsoever are to take notice thereof and govern themselves accordingly.

VICTOR G. CAREY,
Bailiff.

* LOI AMENDANT LA LOI DITE
“ THE COMPULSORY CIVIL DUTIES LAW,
1941.”

Amendment
of Law of
1941:

1.—The Compulsory Civil Duties Law, 1941, (hereinafter styled “ the principal Law ”) shall henceforth have effect subject to the following modifications:—

Para. 1.

(a) in Paragraph 1, the words “ any person who shall have attained the age of ten years ” shall be substituted for the words and figures “ any male person who shall have attained the age of 18 years ”:

Para. 2.

(b) In the second sub-paragraph of Paragraph 2, there shall be inserted immediately after the word “ President ” the words “ or authorised by a person appointed by the President under the provisions of this paragraph ”:

(c) The following sub-paragraph shall be inserted immediately after the second sub-paragraph of Paragraph 2:—

* Repealed by the German Occupation Laws Repeal Law, 1947.

1942

“A notice published in a local newspaper and purporting to be issued over the signature of the President or of a person appointed by the President under the provisions of this paragraph or of a person thereunto authorised by a person so appointed addressed to a particular group of persons (whether that group is denoted in the notice by reference to age, sex, occupation, place of residence or otherwise or by a combination of any such denotations) shall be a valid notice hereunder to every person forming part of that group.”

(d) The following sub-paragraph shall be inserted at the end of Paragraph 4 so as to form part of that paragraph:—

Para. 4.

“Where any duty performed by any person under the provisions of this Law conflicts with any duty imposed on that person by any other enactment or with any contractual duty to which that person is liable, the performance of duty in accordance with the provisions of this Law shall be a valid excuse for the non-performance of any other such duty.”

2.—In relation to any female person liable to service under the principal Law as amended by this Law, the words “himself”, “him”, “his” and “he” shall be construed as meaning “herself”, “her”, “her” and “she”.

Females.

3.—This Law may be cited as “The Compulsory Civil Duties Law, 1941, Amendment Law, 1942” and the principal Law and this Law shall be construed as one and may be cited together as “The Compulsory Civil Duties Laws, 1941-42.”

Citation.

Genehmigt (Approved).

Der Feldkommandant

gez. KNACKFUSS

8. 9. 1942.

1943

(Registered on the Records on the 30th January, 1943.)

THIS 29th day of January, 1943.

AN ACT OF PROMULGATION OF LAW

BY

VICTOR GOSSELIN CAREY,

Bailiff of the Island of Guernsey in exercise of the powers thereunto enabling him.

Additional
Powers (The
Bailiff and
the Control-
ling Commit-
tee) Law,
1943.

WHEREAS on the 20th day of January, 1943, the States of Deliberation adopted, subject to certain amendments, a *Projet de Loi* styled " *Loi conférant des Pouvoirs Additionnels à Monsieur le Bailiff et au Comité dit 'The Controlling Committee of the States of Guernsey' "* :

AND WHEREAS the said *Projet de Loi* so amended has been submitted to the German *Feldkommandant* who thereupon accorded his approval thereto :

AND WHEREAS the Bailiff was desired by the States, subject to such approval, to accord his sanction to the said *Projet de Loi* :

NOW THEREFORE the Bailiff aforesaid hereby accords his SANCTION to the said *Projet de Loi* and promulgates the same to the intent that the same shall have the force of Law within this Island, of which *Projet de Loi* the tenor followeth.

AND the Bailiff aforesaid doth hereby direct that this Act of Promulgation and the said *Projet de Loi* be entered upon the Public Records of this Island and that all Officials and other persons whomsoever are to take notice thereof and govern themselves accordingly.

VICTOR G. CAREY,

Bailiff.

PROJET DE LOI

INTITULÉ

* “ LOI CONFÉRANT DES POUVOIRS ADDITIONNELS À MONSIEUR LE BAILLIF ET AU COMITÉ DIT ‘ THE CONTROLLING COMMITTEE OF THE STATES OF GUERNSEY ’ ”.

LES ETATS ont approuvé les dispositions suivantes lesquelles, moyennant la Sanction de, et Promulgation par Monsieur le Baillif et l'Approbation de Monsieur le Feldkommandant Allemand, auront force de Loi dans le Bailliage de l'Ile de Guernesey :—

1.—(1) Whenever

- (a) any order or directions issued by or under the authority of the German Authorities is or are transmitted to the Bailiff of the Island of Guernsey and its Dependencies or to the Controlling Committee of the States of Guernsey (hereinafter styled “ the Committee ”) for execution and it appears to the Bailiff or to the Committee, as the case may be, that, for the due execution thereof, the taking possession of land, or the requisitioning of property other than land, by the Bailiff, or the making of an Order or the giving of any direction by the Committee, is necessary or expedient : or

Requisitions and Orders issued by or under authority of German Authorities.

- (b) it appears to the Bailiff or to the Committee, as the case may be, to be necessary or expedient in the interest of the community in relation to any matter that the Bailiff should take possession of land or should requisition

* Repealed by the German Occupation Laws Repeal Law, 1947.

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property other than land, or that an Order should be made or that any direction should be given by the Committee :

the Bailiff or the Committee, whichever is competent in the matter, notwithstanding that his or their powers under any other enactment do not extend, in the circumstances, to the taking possession, or requisitioning, or the making of the Order or the giving of the direction, in question, shall henceforth have power to take possession of such land or to requisition such property other than land or to make such an Order or to give such direction as the circumstances may require and, in relation to the taking possession of any such land, and the requisitioning of any such property other than land, the Bailiff may delegate his powers and may give such directions as appear to him to be necessary or expedient in connection therewith.

PROVIDED that :—

- (a) in any Requisition by the Bailiff, whether as regards the taking possession of land or as regards property other than land and in any Order made or direction given by the Committee, under the provisions of this Law :
 - (i) if the same is carried out, made or given in consequence of an Order of or directions issued by or under the authority of the German Authorities, there shall appear a reference to the fact that the same is in pursuance of Section 1 (1) (a) of this Law : and
 - (ii) if the same is otherwise carried out, made or given under the provisions of this Law, there shall appear a reference to the fact that the same is in pursuance of Section 1 (1) (b) of this Law : and

- (b) the right of making representations to the German Authorities in relation to any such order or directions issued by them or under their authority shall not be affected or diminished.

1943

(2) In this Law the expression " Land " shall be interpreted in accordance with the provisions of the Defence Regulations (Guernsey), 1939.

2.—If any person shall contravene or fail to comply with any Requisition or Direction or any of the provisions of any Order carried out, given or made under the provisions of this Law, that person shall be guilty of an offence and shall be liable upon conviction—

Offences and Penalties.

- (a) before the Police Court, to a fine not exceeding Fifty pounds or to a term of imprisonment with or without hard labour, not exceeding Three months, or to both such fine and such imprisonment : or
- (b) before the Royal Court, to a fine not exceeding Two hundred and fifty pounds or to a term of imprisonment, with or without hard labour, not exceeding Twelve months, or to both such fine and such imprisonment.

3.—The powers hereinbefore conferred upon the Bailiff and the Committee respectively shall be deemed to have been conferred upon them as on and from the 30th day of June, 1940, and every requisition made by the Bailiff, whether as regards the taking possession of land or as regards property other than land, and every Order made or direction given by the Committee, before the date of the promulgation of this Law shall be, and shall be deemed always to have been, as valid and effectual as if the same had been made or given under the provisions of this Law.

Commencement of powers.

1943
Short Title. 4.—This Law may be cited as “ The Additional Powers (The Bailiff and the Controlling Committee) Law, 1943 ”.

Genehmigt (approved)
Der Feldkommandant
gez. KNACKFUSS,
Oberst.

Jersey, den 14 November, 1942.

No objection to amendments
made by the States.
Dr. BROSCHE, K.V.R.
25.1.43.

(Registered on the Records on the 30th January, 1943.)

THIS 22nd day of January, 1943.

AN ACT OF PROMULGATION OF LAW

BY

VICTOR GOSSELIN CAREY,

Bailiff of the Island of Guernsey in exercise of the powers thereunto enabling him.

Properties
War
Damage Re-
pairs Claims
(by the States
of Guernsey)
Law, 1943.

WHEREAS on the 20th day of January, 1943, the States of Deliberation adopted a Projet de Loi styled “ The Properties War Damage Repairs Claims (by the States of Guernsey) Law, 1943 ”, the said Projet de Loi being designed to provide for the recovery of and for securing moneys disbursed by the States in repairing war damage (as therein defined) to property :

AND WHEREAS the said Projet de Loi has been submitted to the German Feldkommandant who thereupon accorded his approval thereto :

AND WHEREAS the Bailiff was desired by the States, subject to such approval, to accord his Sanction to the said Projet de Loi :

NOW THEREFORE the Bailiff aforesaid hereby accords his SANCTION TO the said Projet de Loi and promulgates the same to the intent that the same shall have the force of Law within this Island, of which Projet de Loi the tenor followeth.

AND the Bailiff aforesaid doth hereby direct that this Act of Promulgation and the said Projet de Loi be entered upon the public Records of this Island and that all officials and other persons whomsoever are to take notice thereof and govern themselves accordingly.

VICTOR G. CAREY,

Bailiff.

PROJET DE LOI DIT "THE PROPERTIES
WAR DAMAGE REPAIRS CLAIMS (BY THE
STATES OF GUERNSEY) LAW, 1943".

1.—In this Law, the following expressions have the meanings hereinunder assigned to them respectively :— Definitions.

“ contributory ” means and “ contributories ” includes any such person as is referred to in clause (a) or clause (b) of subsection (1) of Section 2 of this Law:

“ Treasurer of the States ” includes any person for the time being performing the duties of that office :

“ war damage ” means damage resulting during the continuance of the war in which the Government of His Britannic Majesty is at present engaged, from any bomb or other missile, from gun blast or from blasting, or from any operation whether by the Armed Forces (or the Auxiliaries of such Armed Forces or their employees) of His Britannic Majesty

1943

or of His Allies or of any of the Powers at war, with, or engaged in hostile action against, the Armed Forces or subjects of His Britannic Majesty or of His Allies.

Recovery of
moneys dis-
bursed by
the States.

2.—(1) Where moneys have been disbursed, whether heretofore or hereafter, by the States of Guernsey for the purpose of meeting in whole or in part the cost of repairing war damage to any property, the States may at any time thereafter recover the whole or any part of the amount so disbursed—

- (a) from any person in whom the ownership of that property or any part thereof vests on the date of the disbursement of such moneys ;
- or
- (b) from any person then entitled to any usufructuary interest in that property or part thereof ; or
- (c) from the legal personal representatives of any such person ;

and, subject to the provisions of this Law, a hypothèque in respect of the moneys so disbursed shall be created in favour of the States.

(2) Where moneys disbursed as aforesaid are recovered by the States from any such contributory or from his or her legal personal representatives, that contributory, or his or her legal personal representatives, shall be entitled to recover from any other of such contributories, or from his, her or their legal personal representatives, such proportion of the moneys so recovered by the States as is the fair contribution thereto of such other or others of such contributories, having regard to the values or the estimated values of the respective interests of the contributories in the property.

3.—Where moneys are disbursed as aforesaid and have not been recovered by the States, the Treasurer of the States shall cause a certificate to be prepared in the Form contained in the Schedule to this Law and shall forward such certificate to the Greffier. Every such certificate shall, in the absence of proof to the contrary, be evidence of the matters certified therein.

1943

Claims to be
sent to
Greffier.

4.—(1) The Greffier, upon receiving any such certificate as aforesaid, shall allot a number thereto and cause such number and the date on which the certificate is received to be inserted in the space provided in the right upper corner of the certificate and such date shall be certified by the initials of the Greffier or a Deputy Greffier.

Registration
of Claims.

(2) The Greffier shall, upon the respective dates of the receipt of such certificates, enter the same in numerical sequence in a File to be kept by him and to be styled " Properties War Damage Repairs, Registered Claims of the States of Guernsey " (and hereinafter referred to as " the Register ") and shall prepare an Index to such File showing in alphabetical order the names of the persons described in such certificates as the owners and usufructuaries of the properties referred to therein followed by the number of the relevant certificate. The Index and the Register shall be available for inspection during the ordinary hours in which Greffe business is conducted and extracts thereof may be taken, the whole without fee.

5.—(1) Upon the entry in the Register of any such certificate as aforesaid, a hypothèque for the amount set forth in such certificate shall be created in favour of the States of Guernsey, with effect as on and from the date shown on that certificate as the date of the receipt thereof at the Greffe, and such hypothèque shall attach to the realty of such person or persons referred to in the certificate as is or are the owner or

Creation and
cancellation
of Hypo-
thèque.

1943

owners of the property to which the certificate relates and to the interest in that property of such person or persons referred to in the certificate as is or are the usufructuary or usufructuaries thereof or any part thereof, as though on that date an obligation for the amount aforesaid, not bearing interest, consented jointly and severally in favour of the States by every such owner and every such usufructuary had been registered in the Livre des Obligations.

(2) Upon the written instructions of the Treasurer of the States, the Greffier shall effect the cancellation of any certificate entered in the Register either wholly or as regards the interest of any person affected by the hypothèque resulting from the entry in the Register of that certificate, as the case may require, and such cancellation shall have the same effect in relation to the relevant hypothèque as would the "vacatement" to the like extent of an obligation.

SCHEDULE.

For
completion
at
Greffie.

	NO.
Date of receipt of Claim at Greffe and initials of Greffier or his Deputy.	

PROPERTY WAR DAMAGE REPAIRS CLAIM.

1943

To
The Greffier,
Royal Court,
Guernsey.

I certify that on the.....day
of.....194 , the sum
of..... Pounds
..... shillings
and.....pence was disbursed by the
States of Guernsey in respect of repairing war damage
to a property known as.....
and situate at.....
in the parish of.....
the said property belonging to.....
.....
of.....
and of which property.....
.....
of.....
is/are the usufructuary/ies. Kindly register the
above claim in accordance with the Properties War
Damage Repairs Claims (by the States of Guernsey)
Law, 1943.

Guernsey, this day of 194

.....
Treasurer of the States.

Genehmigt—Approved
Der Feldkommandant :
KNACKFUSS
Oberst.
Jersey, den 23.12.1942.

1943

(Registered on the Records on the 30th January, 1943.)

THIS 22nd day of January, 1943.

AN ACT OF PROMULGATION OF LAW

BY

VICTOR GOSSELIN CAREY,

Bailiff of the Island of Guernsey in exercise of the powers thereunto enabling him.

Non-Contributory Old Age and Blind Persons Pensions Law, 1931, and the Contributory Pensions Law, 1935, (Increase of Pensions and Benefits) Amendment Law, 1943.

WHEREAS on the 20th day of January, 1943, the States of Deliberation adopted a Projet de Loi styled "The Non-Contributory Old Age and Blind Persons Pensions Law, 1931, and the Contributory Pensions Law, 1935, (Increase of Pensions and Benefits) Amendment Law, 1943":

AND WHEREAS the said Projet de Loi has been submitted to the German Feldkommandant who thereupon accorded his approval thereto:

AND WHEREAS the Bailiff was desired by the States, subject to such approval, to accord his Sanction to the said Projet de Loi:

NOW THEREFORE the Bailiff aforesaid hereby accords his SANCTION TO the said Projet de Loi and promulgates the same to the intent that the same shall have the force of Law within this Island, of which Projet de Loi the tenor followeth.

AND the Bailiff aforesaid doth hereby direct that this Act of Promulgation and the said Projet de Loi be entered upon the Public Records of this Island and that all officials and other persons whomsoever are to take notice thereof and govern themselves accordingly.

VICTOR G. CAREY,

Bailiff.

1943

THE NON-CONTRIBUTORY OLD AGE AND
BLIND PERSONS PENSIONS LAW, 1931, AND
THE CONTRIBUTORY PENSIONS LAW, 1935,
(INCREASE OF PENSIONS AND BENEFITS)
AMENDMENT LAW, 1943.

PURSUANT to the Resolution of the States dated the 20th day of January, 1943, approving certain increases in the scale of pensions payable under the Law entitled "Loi ayant rapport aux Pensions pour la Vieillesse et la Cécité, 1931" and in the scale of benefits payable under the "Contributory Pensions Law, 1935", the States have approved the following provisions, which provisions, subject to the Sanction of, and Promulgation by the Bailiff, after that the approval of the German Feldkommandant has been accorded thereto, shall have force of Law in the Islands of Guernsey, Herm and Jethou.

* 1.—The Law entitled "Loi ayant rapport aux Pensions pour la Vieillesse et la Cécité, 1931", may henceforth be referred to for all purposes as "The Non-Contributory Old Age and Blind Persons Pensions Law, 1931" and is hereinafter referred to as "the 1931 Law".

Title of Law
of 1931.

2.—Expressions appearing in this Law and in the Contributory Pensions Law, 1935, shall have the meanings assigned to those expressions in that Law.

Definitions.

3.—During the operation of this Law—

* (a) The rates of pension set forth in the Schedule to the 1931 Law shall be increased by twenty-five per cent :

Benefits and
Pensions
increased by
25 per cent.

* Repealed by the Old Age and Blindness Pensions (Guernsey) Law, 1950.

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† (b) The Accident Benefits (both individual and aggregate) payable under the provisions of Parts I and III of the Second Schedule to the Contributory Pensions Law, 1935, (that Law being hereinafter referred to as "the 1935 Law") shall be increased to a similar extent and those Parts of that Schedule shall be construed accordingly :

† (c) The Benefits in case of Death payable under the provisions of sub-clauses (i), (ii), (iii), (iv) and (v) of Clause (b) of Part I of the Third Schedule to the 1935 Law shall be increased to similar extent and those provisions and the provisions of Part II of that Schedule shall be construed accordingly :

† (d) The weekly amount of Old Age Pension payable under the provisions of the Fourth Schedule to the 1935 Law shall be increased to a similar extent.

Commence-
ment of
increased
rates.

* 4.—The first weekly instalments of Pensions and Benefits payable under the 1931 Law and the 1935 Law at the increased rates sanctioned by the present Law shall accrue due on the Pension Day which shall next occur after the date of the promulgation of this Law.

Payment to
nearest
practicable
amount in
excess of
rate.

* 5.—Where, by reason of the scarcity of notes or coin of small denomination or otherwise, it is impracticable to pay any Pension or Benefits under the 1931 Law or the 1935 Law as increased by this Law at the exact rate applicable thereto the Administrator is

† New Schedules substituted by the Benefits and Pensions (Contributory and Non-Contributory) Amendment Law, 1947.

* Amended by the Old Age and Blindness Pensions (Guernsey) Law, 1950.

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hereby authorised to pay in respect thereof the nearest amount in excess thereof, which in the circumstances, it is reasonably practicable to pay and at his discretion, to waive any right of the Insurance Authority to demand change in respect of such excess.

Genehmigt (Approved)

Jersey, den 14.12.1942

Der Feldkommandant ;

KNACKFUSS

Oberst.

(Registered on the Records on the 14th April, 1943.)

THIS 14th day of April, 1943.

AN ACT OF PROMULGATION OF LAW

BY

VICTOR GOSSELIN CAREY,

Bailiff of the Island of Guernsey in exercise of the powers thereunto enabling him.

WHEREAS on the 20th day of March, 1943, the Court adopted a "Projet de Loi" styled "Loi intitulée 'The Additional Powers (The Bailiff and the Controlling Committee) Law, 1943, Amendment Law, 1943'":

The Additional Powers (The Bailiff and the Controlling Committee) Law, 1943, Amendment Law, 1943.

AND WHEREAS on the 14th day of April, 1943, the said "Projet de Loi" was approved by the States of Deliberation:

AND WHEREAS the Bailiff, in exercise of the powers thereunto enabling him, was desired by the States, subject to the approval of the German Feldkommandant thereto, to accord his Sanction to the said "Projet de Loi":

AND WHEREAS the said "Projet de Loi" has been submitted to the German Feldkommandant who has accorded his approval thereto:

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NOW THEREFORE the Bailiff aforesaid hereby accords his Sanction to the said "Projet de Loi" and promulgates the same to the intent that the same shall have the force of Law within this Island, of which "Projet de Loi" the tenor followeth.

AND the Bailiff aforesaid doth hereby direct that this Act of Promulgation and the said "Projet de Loi" be entered upon the Public Records of this Island and that all officials and other persons whomsoever are to take notice thereof and govern themselves accordingly.

VICTOR G. CAREY,
Bailiff.

"PROJET DE LOI" referred to in the foregoing Act of Promulgation.

LOI INTITULÉE

*"THE ADDITIONAL POWERS (THE BAILIFF AND THE CONTROLLING COMMITTEE) LAW, 1943, AMENDMENT LAW, 1943".

LES ETATS ont approuvé les dispositions suivantes lesquelles, moyennant la Sancion de, et Promulgation par Monsieur le Baillif et l'Approbation de Monsieur le Feldkommandant Allemand, auront force de Loi dans le Bailliage de l'Ile de Guernesey:—

Definition
of Bailiff.

The expressions "Bailiff of the Island of Guernsey and its Dependencies" and "Bailiff" appearing in "The Additional Powers (the Bailiff and the Controlling Committee) Law, 1943" shall be deemed to include the official for the time being lawfully acting in the place of the Bailiff.

Genehmigt (Approved)
Jersey, den 15.3.1943.
Der Feldkommandant
KNACKFUSS
Oberst.

* Repealed by the German Occupation Laws Repeal Law, 1947

*(Registered on the Records on the 14th April, 1943.)*1943

THIS 14th day of April, 1943.

AN ACT OF PROMULGATION OF LAW

BY

VICTOR GOSSELIN CAREY,

Bailiff of the Island of Guernsey in exercise of the powers thereunto enabling him.

WHEREAS on the 20th day of February, 1943, the Court adopted a " *Projet de Loi* " styled " *Loi intitulée ' The Sales Tax Amendment Law, 1943 ' : Sales Tax Amendment Law, 1943.*

AND WHEREAS on the 14th day of April, 1943, the said " *Projet de Loi* " was approved by the States of Deliberation :

AND WHEREAS the Bailiff, in exercise of the powers thereunto enabling him, was desired by the States, subject to the approval of the German Feldkommandant thereto, to accord his Sanction to the said " *Projet de Loi* " :

AND WHEREAS the said " *Projet de Loi* " has been submitted to the German Feldkommandant who has accorded his approval thereto :

NOW THEREFORE the Bailiff aforesaid hereby accords his Sanction to the said " *Projet de Loi* " and promulgates the same to the intent that the same shall have the force of Law within this Island, of which " *Projet de Loi* " the tenor followeth.

AND the Bailiff aforesaid doth hereby direct that this Act of Promulgation and the said " *Projet de Loi* " by entered upon the Public Records of this Island and that all officials and other persons whomsoever are to take notice thereof and govern themselves accordingly.

VICTOR G. CAREY,
Bailiff.

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“ PROJET DE LOI ” referred to in the foregoing Act of Promulgation.

* LOI INTITULÉE

“ THE SALES TAX AMENDMENT LAW, 1943 ”.

LES ETATS ont approuvé les dispositions suivantes lesquelles, moyennant la Sanction de, et Promulgation par, Monsieur le Baillif et l'approbation de Monsieur le Feldkommandant Allemand, auront force de Loi dans l'Ile de Guernesey.

Offences and Penalties.

1. Article 9 of the Sales Tax Law, 1940, (hereinafter styled “ the principal Law ”) is hereby repealed and the following Article 9 shall be substituted therefor and be deemed henceforth to form part of the principal Law :—

“9—(a) Without prejudice to his liability to a fine under the provisions of paragraph (b) of this Article, any person omitting to affix to or to have embossed on any goods, covering, or invoice a stamp or stamps of the appropriate value in accordance with this Law, may nevertheless thereafter rectify such omission by paying to the Treasurer of the States the face value of the missing stamp or stamps together with a penalty amounting to three times the face value thereof.

(b) Any person who

- (i) omits to affix or to have embossed on any goods, covering or invoice a Sales Tax stamp or Sales Tax stamps of the appropriate value in accordance with the provisions of this Law ; or
- (ii) detaches a Sales Tax stamp already used or removes a box, carton or other container stamped with a Sales Tax stamp and already used, with the intention

* Repealed by the Sales Tax Laws (Repeal) Law, 1947.

of again using such stamp or of selling
or offering it for sale ; or

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(iii) who uses, sells, or offers for sale any such stamp as is mentioned in clause (ii) hereof ; or

(iv) who prevents or attempts to prevent the exercise of the powers conferred by Article 8 of this Law ;

shall be guilty of an offence and shall be liable upon conviction before the Police Court to a fine not exceeding £25.

(c) If the offence of which a person is convicted is an offence to which clause (i), (ii) or (iii) of paragraph (b) of this Article applies, then, unless rectification has been made in accordance with paragraph (a) of this Article, the Court shall, in addition to any fine imposed, order that that person shall pay to the Treasurer of the States the amount of the face value of the Sales Tax stamp or stamps omitted to be affixed or embossed or to which the offence otherwise relates and that, in default of payment of such amount, shall undergo imprisonment, without hard labour, for such term, not exceeding one day in respect of every five shillings comprised in such amount, as the Court shall direct.

(d) In this Article, the expression " used " means used in connection with a sale to which this Law applies and the expressions " using " and " uses " shall be construed accordingly".

2. The Sales Tax Laws 1940-41 and this Law may be cited together as the Sales Tax Laws 1940-1943. Citation.

Genehmigt (Approved)
Jersey, den 2 Maerz 1943
Der Feldkommandant
KNACKFUSS
Oberst.

1943

(Registered on the Records on the 14th April, 1943.)

THIS 14th day of April, 1943.

AN ACT OF PROMULGATION OF LAW

BY

VICTOR GOSSELIN CAREY,

Bailiff of the Island of Guernsey in exercise of the powers thereunto enabling him.

Properties
Damage
(other than
War Dam-
age) Repairs
Claims (by
the States of
Guernsey),
Law, 1943.

WHEREAS on the 6th day of February, 1943, the Court adopted a " *Projet de Loi* " styled " *Loi dite ' The Properties Damage (other than War Damage) Repairs Claims (by the States of Guernsey) Law, 1943* ' " :

AND WHEREAS on the 14th day of April, 1943, the said " *Projet de Loi* " was approved by the States of Deliberation :

AND WHEREAS the Bailiff, in exercise of the powers thereunto enabling him, was desired by the States, subject to the approval of the German Feldkommandant thereto, to accord his Sanction to the said " *Projet de Loi* " :

AND WHEREAS the said " *Projet de Loi* " has been submitted to the German Feldkommandant who has accorded his approval thereto :

NOW THEREFORE the Bailiff aforesaid hereby accords his Sanction to the said " *Projet de Loi* " and promulgates the same to the intent that the same shall have the force of Law within this Island, of which " *Projet de Loi* " the tenor followeth.

AND the Bailiff aforesaid doth hereby direct that this Act of Promulgation and the said " *Projet de Loi* " be entered upon the Public Records of this Island and that all officials and other persons whomsoever are to take notice thereof and govern themselves accordingly.

VICTOR G. CAREY,

Bailiff.

**" *Projet de Loi* " referred to in the foregoing
Act of Promulgation.**

LOI DITE " THE PROPERTIES DAMAGE
(OTHER THAN WAR DAMAGE) REPAIRS
CLAIMS (BY THE STATES OF GUERNSEY)
LAW, 1943 ".

LES ETATS ont approuvé les dispositions suivantes lesquelles, moyennant la Sanction de, et Promulgation par, Monsieur le Baillif et l'Approbation de Monsieur le Feldkommandant Allemand, auront force de Loi dans l'Ile de Guernesey.

1.—In this Law, the following expressions have the meanings hereinunder assigned to them respectively :— Definitions.

" contributory " means and " contributories " includes any such person as is referred to in clause (a) or clause (b) of subsection (1) of Section 2 of this Law :

" Treasurer of the States " includes any person for the time being performing the duties of that office :

" damage " means any damage other than war damage as defined in the Properties War Damage Repairs Claims (by the States of Guernsey) Law, 1943.

2.—(1) Where moneys have been disbursed, whether heretofore or hereafter, by the States of Guernsey for the purpose of meeting in whole or in part the cost of repairing damage to any property, the States may at any time thereafter recover the whole or any part of the amount so disbursed—

Recovery of
moneys dis-
bursed by
the States.

XII.—H.

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- (a) from any person in whom the ownership of that property or any part thereof vests on the date of the disbursement of such moneys;
- or
- (b) from any person then entitled to any usufructuary interest in that property or part thereof ; or
- (c) from the legal personal representatives of any such person ;

and, subject to the provisions of this Law, a hypothèque in respect of the moneys so disbursed shall be created in favour of the States.

(2) Where moneys disbursed as aforesaid are recovered by the States from any such contributory or from his or her legal personal representatives, that contributory, or his or her legal personal representatives, shall be entitled to recover from any other of such contributories, or from his, her or their legal personal representatives, such proportion of the moneys so recovered by the States as is the fair contribution thereto of such other or others of such contributories, having regard to the values or the estimated values of the respective interests of the contributories in the property.

Claims to be
sent to
Greffier.

3.—Where moneys are disbursed as aforesaid and have not been recovered by the States, the Treasurer of the States shall cause a certificate to be prepared in the form contained in the Schedule to this Law and shall forward such certificate to the Greffier. Every such certificate shall, in the absence of proof to the contrary, be evidence of the matters certified therein.

4.—(1) The Greffier, upon receiving any such certificate as aforesaid, shall allot a number thereto and cause such number and the date on which the certificate is received to be inserted in the space provided in the right upper corner of the certificate and such date shall be certified by the initials of the Greffier or a Deputy Greffier.

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Registration
of Claims.

(2) The Greffier shall, upon the respective dates of the receipt of such certificates, enter the same in numerical sequence in a File to be kept by him and to be styled "Properties Damage (other than War Damage) Repairs, Registered Claims of the States of Guernsey" (and hereinafter referred to as "the Register") and shall prepare an index to such File showing in alphabetical order the names of the persons described in such certificates as the owners and usufructuaries of the properties referred to therein followed by the number of the relevant certificate. The Index and the Register shall be available for inspection during the ordinary hours in which the Greffe business is conducted and extracts thereof may be taken, the whole without fee.

5.—(1) Upon the entry in the Register of any such certificate as aforesaid, a hypothèque for the amount set forth in such certificate shall be created in favour of the States of Guernsey, with effect as on and from the date shown on that certificate as the date of the receipt thereof at the Greffe, and such hypothèque shall attach to the realty of such person or persons referred to in the certificate as is or are the owner or owners of the property to which the certificate relates and to the interest in that property of such person or persons referred to in the certificate as is or are the usufructuary or usufructuaries thereof or any part thereof, as though on that date an obligation for the amount aforesaid, not bearing interest, consented

Creation and
cancellation
of Hypo-
thèque.

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jointly and severally in favour of the States by every such owner and every such usufructuary had been registered in the Livre des Obligations.

(2) Upon the written instructions of the Treasurer of the States, the Greffier shall effect the cancellation of any certificate entered in the Register either wholly or as regards the interest of any person affected by the hypothèque resulting from the entry in the Register of that certificate, as the case may require, and such cancellation shall have the same effect in relation to the relevant hypothèque as would the "vacatement" to the like extent of an obligation.

SCHEDULE.

For completion at Greffe.

	NO.
Date of receipt of Claim at Greffe and initials of Greffier or his Deputy.	

PROPERTY DAMAGE (OTHER THAN WAR
DAMAGE) REPAIRS CLAIM.

1943

To
The Greffier,
Royal Court,
Guernsey.

I certify that on the.....day
of.....194 , the sum
of..... Pounds
..... shillings
and.....pence was disbursed by the
States of Guernsey in respect of repairing damage
(other than war damage) to a property known as
.....
and situate at.....
in the parish of.....
the said property belonging to.....
.....
of.....
and of which property.....
.....
of.....
is/are the usufructuary/ies. Kindly register the
above claim in accordance with the Properties
Damage (other than war damage) Repairs Claims (by
the States of Guernsey) Law, 1943.

Guernsey, this day of 194

.....
Treasurer of the States.

Genehmigt—Approved
Jersey, den 22 Febr., 1943.
Der Feldkommandant :
KNACKFUSS
Oberst.

1943

(Registered on the Records on the 15th May, 1943.)

THIS 15th day of May, 1943.

AN ACT OF PROMULGATION OF LAW

BY

VICTOR GOSSELIN CAREY,

*Bailiff of the Island of Guernsey in exercise of the powers thereunto enabling him.*Income Tax
(Amend-
ment) Law,
1943.

WHEREAS on the 14th day of April, 1943, the States of Deliberation adopted a Projet de Loi styled "Loi portant modification aux Lois dites 'The Income Tax Laws, 1920 to 1941'":

AND WHEREAS the Bailiff, in exercise of the powers thereunto enabling him, was desired by the States, subject to the approval of the German Feldkommandant thereto, to accord his Sanction to the said Projet de Loi :

AND WHEREAS the said Projet de Loi has been submitted to the German Feldkommandant who has accorded his approval thereto :

NOW THEREFORE the Bailiff aforesaid hereby accords his Sanction to the said Projet de Loi and promulgates the same to the intent that the same shall have the force of Law within this Island, of which Projet de Loi the tenor followeth.

AND the Bailiff aforesaid doth hereby direct that this Act of Promulgation and the said Projet de Loi be entered upon the Public Records of this Island and that all officials and other persons whomsoever are to take notice and govern themselves accordingly

VICTOR G. CAREY,

Bailiff.

**“Projet de Loi” referred to in the foregoing
Act of Promulgation.**

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*** LOI PORTANT MODIFICATION AUX
LOIS DITES “THE INCOME TAX LAWS,
1920 TO 1941”.**

VU les représentations faites par le Comité des Finances :

LES ETATS ont approuvé les dispositions suivantes lesquelles, moyennant la Sanction de, et Promulgation par Monsieur le Baillif et l’Approbation de Monsieur le Feldkommandant Allemand, auront force de Loi en cette Ile.

1. Article 20 of the Law entitled “Loi ayant rapport à la Taxe sur le Revenu” registered on the Records of this Island on the 10th day of January, 1920 (The said Law hereinafter called “the principal Law”), as modified by The Income Tax (Amendment) Law, 1939, is hereby repealed and the following Article designated “Article 20” shall be substituted therefor and shall henceforth form part of the principal Law :—

Amendment
of Article 20
of Law of
1920 (Allow-
ances).

ARTICLE 20.

“The allowances prescribed under the provisions of Article 14 shall only be allowed if claimed by the taxpayer when making his return of profits or income in accordance with Article 26 of this Law provided that should the conditions warranting an allowance arise subsequently to a taxpayer making the aforesaid return then such allowance shall be allowed on the taxpayer making a claim in respect thereof by the 31st day of December of the year next following the year of assessment to which such allowance refers.”

* Repealed by the Income Tax (Guernsey) Law, 1950.

1943
 Short Title,
 etc.

2.—(1) This Law may be cited as “ The Income Tax (Amendment) Law, 1943 ”.

(2) This Law shall be construed as one with “ The Income Tax Laws, 1920 to 1941 ” and “ The Income Tax Laws, 1920 to 1941 ” and this Law may be cited together as “ The Income Tax Laws, 1920 to 1943 ”.

Genehmigt (approved)

St. Helier, den 10.5.43.

Fuer den Feldkommandanten :

DR. CASPER,
 O.K.V.R.

(Registered on the Records on the 18th September, 1943.)

THIS 18th day of September, 1943.

AN ACT OF PROMULGATION OF LAW

BY

VICTOR GOSSELIN CAREY,

Bailiff of the Island of Guernsey in exercise of the powers thereunto enabling him.

Children's
 Allowances
 Law, 1943.

WHEREAS on the 4th day of September, 1943, the Court adopted a *Projet de Loi* styled “ *Loi ayant rapport aux Allocations pour les Enfants* ” :

AND WHEREAS on the 15th day of September, 1943, the said *Projet de Loi*, after having been amended in certain respects was approved by the States of Deliberation :

AND WHEREAS the Bailiff, in exercise of the powers thereunto enabling him, was desired by the States, subject to the approval of the German Feldkommandant thereto, to accord his Sanction to the said *Projet de Loi* :

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AND WHEREAS the said Projet de Loi has been submitted to the German Feldkommandant who has accorded his approval thereto :

NOW THEREFORE the Bailiff aforesaid hereby accords his Sanction to the said Projet de Loi and promulgates the same to the intent that the same shall have the force of Law within this Island and the Islands of Herm and Jethou, of which Projet de Loi the tenor followeth.

AND the Bailiff aforesaid doth hereby direct that this Act of Promulgation and the said Projet de Loi be entered upon the Public Records of this Island and that all officials and other persons whomsoever are to take notice thereof and govern themselves accordingly.

VICTOR G. CAREY,
Bailiff.

**“Projet de Loi ” referred to in the foregoing
Act of Promulgation.**

*** LOI AYANT RAPPORT AUX ALLOCATIONS
POUR LES ENFANTS.**

VU la délibération des Etats en date du 9 août 1943 adoptant le principe d'allocations pour les enfants, et la délibération des dits Etats en date du 15 septembre 1943 :

LES ETATS, pour donner effet aux dites délibérations, ont approuvé les dispositions suivantes rédigées en anglais lesquelles, moyennant l'approbation de Monsieur le Feldkommandant Allemand et la Sanction de, et Promulgation par, Monsieur le Bailiff aux qualités qu'il se porte, auront force de Loi en cette Ile et dans les Iles d'Herm et de Jethou :—

* Repealed by the Family Allowances Law, 1947.

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ARTICLE I.

DEFINITIONS.

In this Law—

1.—“ Administrator ” means the Administrator or the person for the time being fulfilling the duties of Administrator under the provisions of the Contributory Pensions Law, 1935.

2.—“ Administrator of Income Tax ” means the Administrator or the person for the time being fulfilling the duties of Administrator of Income Tax under the provisions of the “ Loi ayant rapport à la Taxe sur le Revenu ” registered on the Public Records on the 10th day of January, 1920.

3.—“ Allowance day ” means the Saturday of each week.

4.—“ Allowances ” means the benefits payable to a Compulsory Contributor under this Law.

5.—“ Claimant ” means a person by whom a claim for an allowance is made.

6.—“ Children ” means children residing in the Island of Guernsey who are under school leaving age and are not at work for payment or reward and who are dependent upon the earnings of a compulsory contributor as defined in this Law.

7.—“ Compulsory Contributor ” means a person entitled to benefit under the Contributory Pensions Law, 1935, and includes an unpaid apprentice and a widow in receipt of a pension payable under the Contributory Pensions Law, 1935.

8.—“ Earnings ” and “ Usual Earnings ” mean the earnings before deduction of workers' contributions payable under the Contributory Pensions Law, 1935, of a compulsory contributor and, if he is

married, of his wife, if they are living together, and include (a) benefits payable under the Contributory Pensions Law, 1935, (b) pensions and service allowances and (c) allowances (other than allowances payable under this Law) payable to the Compulsory Contributor in respect of the child dependent on him but exclude earnings by way of overtime and whether paid by an employer or by some other person and whether paid by time or piece work or partly by time and partly by piece work or otherwise. Board and lodging when reckoned as part of earnings shall be computed as follows :—

- (1) Board and lodging for a man or woman at not more than Fifteen shillings per week, and for a man and wife at not more than Thirty shillings per week.
- (2) For Board only for a man or woman at not more than Ten shillings per week and for a man and wife at not more than Twenty shillings per week.
- (3) For lodging only for a man or woman at not more than Five shillings per week and for a man and wife at not more than Ten shillings per week.

PROVIDED ALWAYS that in determining and assessing the amount of the usual earnings of any person not employed in domestic service the Insurance Authority or the Administrator of Income Tax as the case may be shall disregard earnings in respect of which any of the following paragraphs applies, that is to say, earnings during :—

- (a) time worked in any week on days or parts of days commonly regarded by the trade or industry or branch thereof in which the person is engaged as days or part days of rest or as holidays :

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- (b) time worked on a working day in excess of the time commonly regarded by the trade or industry or branch thereof in which the person is engaged as working time on that working day :
- (c) time worked in excess of five and a half working days in any trade or industry or branch thereof in which a working week is commonly regarded as consisting of five and a half working days :
- (d) time worked in any week in excess of the time commonly regarded by the trade or industry or branch thereof in which the person is engaged as the aggregate time represented by six days' work in that trade or industry or branch thereof :
- (e) time worked by the person and paid for at a rate in excess of the rate paid for work of the same nature performed by the same person for the same employer in the same week :
- (f) time worked in any week in excess of fifty-four hours :

PROVIDED ALSO that where a husband is separated or living apart from his wife any sum payable by him to her shall be deducted when assessing his earnings but shall be taken into account when assessing the wife's earnings.

9.—“ Employer ” includes—

(1) Any body of persons corporate or not corporate and in the case of any body of persons not corporate each of those persons shall be jointly and severally liable in respect of the duties, obligations and liabilities imposed upon an employer by this Law and in respect of every penalty for an infringement by an employer of the provisions of this Law :

(2) The legal personal representative of a deceased employer :

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(3) The person or body of persons with whom a worker has entered into a contract of service or apprenticeship and by whom the services of such worker are temporarily lent or let on hire to another person or body of persons. Such former person or body of persons shall, for the purposes of this Law, be deemed to continue to be the employer of the worker whilst he is working for that other person or body of persons : and

(4) The representative or agent in this Island of an employer not residing therein.

10.—“ Insurance Authority ” means the States Insurance Authority constituted under Article 2 of the Contributory Pensions Law, 1935.

11.—“ Island of Guernsey ” and “ this Island ” includes the Islands of Herm and Jethou.

12.—“ Table of Allowances ” means the scale of allowances fixed from time to time by the States of Deliberation.

13.—“ Week ” means the period between midnight on Saturday night and midnight on the succeeding Saturday night.

14.—The masculine shall include the feminine and the singular shall include the plural and *vice versa* unless the context requires otherwise.

ARTICLE 2.

ELIGIBILITY TO RECEIVE ALLOWANCE.

1.—Every Compulsory Contributor who has a child dependent upon his earnings shall be eligible to receive an allowance in respect of such child provided that such earnings do not exceed the maximum laid down in the Table of Allowances applicable to his case. The Insurance Authority shall have power to continue paying the allowance after a child has attained school leaving age if the Insurance Authority deems that it is in the interest of the child to do so.

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2.—When making a claim for an allowance the Compulsory Contributor shall supply the Administrator with such written and other information with regard to his claim as the Administrator shall require. Should a Compulsory Contributor be employed part of his time for an employer and part of his time on his own account for profit, his earnings shall be assessed by the Administrator or, if so required by the latter, then by the Administrator of Income Tax on the basis of his previous year's earnings, and the Administrator of Income Tax shall issue a certificate to the Administrator as to the earnings of such claimant for the 52 weeks up to the 31st day of December previous to the date of the claim. Where it appears to be equitable the Administrator, when assessing the earnings of a Compulsory Contributor who is employed part of his time for an employer and part of his time on his own account for profit, may assess the earnings of such Compulsory Contributor in respect of the time spent on his own account for profit on the same basis as his earnings for the time during which he works for an employer.

3.—The Administrator or the Administrator of Income Tax as the case may be shall be entitled to demand information in writing with regard to earnings from a claimant's employer.

ARTICLE 3.

FINANCIAL PROVISIONS.

1.—The allowances shall be at the rate decided upon from time to time by the States of Deliberation and until altered shall be in accordance with the Table of Allowances appearing in the Schedule to this Law.

2.—The sums required for the payment of allowances shall be paid out of moneys provided by the States.

ARTICLE 4.

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ADMINISTRATION

1.—The control and administration of allowances shall vest in the Insurance Authority.

2.—The Administrator shall keep all necessary books of account, statistics and records and shall investigate all claims.

ARTICLE 5.

PAYMENT OF ALLOWANCES.

1.—Allowances shall be paid weekly in arrear in such manner and subject to such conditions as to identification or otherwise as the Insurance Authority shall direct.

2.—Payment of allowances shall be made at such places and during such hours on such week days preceding the Saturday next following the Allowance Day on which such allowance accrued as may be determined by the Administrator.

3.—Where in the discretion of the Insurance Authority or of the Administrator it appears that it is in the interest of the recipient of an allowance or of the child in respect of whom the allowance is paid that some person other than the Compulsory Contributor should be authorised to receive the allowance on behalf of such recipient then the Administrator shall be entitled to appoint such person as he shall think proper to receive it for and on behalf of such recipient. The Administrator shall have power to revoke or to vary such appointment at any time.

4.—The Insurance Authority shall be entitled to refuse payment of more than four weeks of arrears of an allowance.

5.—In no case shall more than one allowance be paid in respect of the same child.

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6.—When by reason of the scarcity of notes or coin of small denomination or otherwise it is impracticable to pay allowances at the exact rate applicable thereto the Administrator may pay the nearest amount in excess thereof, which in the circumstances, it is reasonably practicable to pay and, at his discretion, to waive any right to demand change in respect of such excess.

ARTICLE 6.

INALIENABILITY OF ALLOWANCE.

Allowances shall not be capable of being assigned, charged or attached and shall not pass to any other person by operation of Law nor shall any claim be set-off against the same.

ARTICLE 7.

CLAIMS FOR ALLOWANCES AND APPEALS.

1.—Claims for allowances shall be made to the Administrator in writing in such form as the Insurance Authority shall prescribe.

2.—The Administrator, after allowing the claim in whole or in part, or after disallowing the claim, shall forthwith report the same to the Insurance Authority.

3.—If the Insurance Authority disallows the claim in whole or in part, notice thereof shall immediately be sent by the Administrator to the claimant stating the grounds upon which the claim has been disallowed or partly disallowed and informing him that he is entitled within fifteen days after the receipt of such notice to appeal to the Royal Court against such decision.

4.—Appeals shall be heard by the Royal Court sitting as an Ordinary Court whose decision shall be final and conclusive.

ARTICLE 8.

1943

PENALTY FOR FALSE STATEMENT.
REPAYMENT OF ALLOWANCE TO WHICH
A COMPULSORY CONTRIBUTOR IS NOT
ENTITLED.

1.—If for the purpose of obtaining or continuing an allowance, either for himself or for any other person, or for the purpose of obtaining or continuing an allowance for himself or for any other person at a higher rate than that appropriate to the case, a person knowingly makes any false statement or false representation, or if an employer refuses or neglects within the time specified by the Administrator or the Administrator of Income Tax as the case may be to give, in writing, such information as may be required of him with regard to the earnings of an employee claiming an allowance or if such employer knowingly gives wrong information, then such person who makes a false statement or a false representation or such employer shall be liable on summary conviction in the Police Court to a fine not exceeding £100 and to imprisonment for a term not exceeding six months, with or without hard labour or to either of such penalties.

2.—If it is found at any time that a person has been in receipt of allowances for any period during which he was not entitled thereto, or has been in receipt of allowances at a higher rate than that appropriate to the case, then he, or, in the case of his death, his personal representative, shall be liable to repay to the Insurance Authority, at the discretion of the Insurance Authority any sums paid to him in respect of the allowances during the period aforesaid, or, as the case may be, a sum representing the difference between allowances at the rate actually paid and allowances at the rate appropriate to the case.

1943

3.—Any sum due to the Insurance Authority under this Article may be recovered as a civil debt and proceedings for the recovery thereof may be brought at any time within twelve months from the time when the matter complained of arose, or, where the complaint is in respect of a consecutive series of payments of allowances, within twelve months from the date on which the last payment was made.

4.—Where a person is liable under this Article to repay to the Insurance Authority any sum received by way of allowances that sum may be recovered without prejudice to any other remedy, by means of deductions from allowances to which that person may thereafter be entitled.

5.—The provisions of this Article shall apply with the necessary modifications in the case of a person to whom allowances are paid for the benefit of any other person.

ARTICLE 9.

ORDINANCES.

The Royal Court is authorised to pass such Ordinances as may be deemed necessary to give effect to this Law.

ARTICLE 10.

COMMENCEMENT.

This Law shall come into force on the first Saturday following the day on which it shall have been registered on the records of this Island.

ARTICLE 11.

SHORT TITLE.

This Law may be cited as “ The Children’s Allowances Law, 1943 ”.

SCHEDULE.

TABLE OF ALLOWANCES.

I. MALE COMPULSORY CONTRIBUTORS.

Rate of Allowance.

The allowance in the case of one child shall be the sum obtained, up to a maximum of 4/- per week, by deducting the amount of the earnings calculated on a weekly basis from the sum of £2 12s. od.

The allowances in the case of two or more children shall be at the same rate of 4/- per week per child but the amount of £2 12s. od. shall be increased by 4/- in respect of each child in excess of one.

2. FEMALE COMPULSORY CONTRIBUTORS AND WIDOWS IN RECEIPT OF PENSIONS UNDER THE CONTRIBUTORY PENSIONS LAW, 1935.

Rate of Allowance.

The allowance in the case of one child shall be the sum obtained up to a maximum of 4/- per week by deducting the amount of the earnings calculated on a weekly basis from the sum of £1 17s. od.

The allowances in the case of two or more children shall be at the same rate of 4/- per week per child but the amount of £1 17s. od. shall be increased by 4/- in respect of each child in excess of one.

Genehmigt—Approved
Jersey, den 17.9.1943

Der Feldkommandant :
KNACKFUSS
Oberst.

1943

(Registered on the Records on the 27th October, 1943.)

THIS 19th day of October, 1943.

AN ACT OF PROMULGATION OF LAW

BY

VICTOR GOSSELIN CAREY,

Bailiff of the Island of Guernsey,

in exercise of the powers thereunto enabling him.

Income Tax
(Amend-
ment No. 2)
Law, 1943.

WHEREAS on the 15th day of September, 1943, the States of Deliberation adopted a *Projet de Loi* styled " *Loi portant modification aux Lois dites ' The Income Tax Laws, 1920 to 1943 '* ":

AND WHEREAS the Bailiff, in exercise of the powers thereunto enabling him, was desired by the States, subject to the approval of the German Feldkommandant thereto, to accord his Sanction to the said *Projet de Loi* :

AND WHEREAS the said *Projet de Loi* has been submitted to the German Feldkommandant who has accorded his approval thereto :

NOW THEREFORE the Bailiff aforesaid hereby accords his Sanction to the said *Projet de Loi* and promulgates the same to the intent that the same shall have the force of Law within this Island, of which *Projet de Loi* the tenor followeth.

AND the Bailiff aforesaid doth hereby direct that this Act of Promulgation and the said *Projet de Loi* be entered upon the Public Records of this Island and that all officials and other persons whomsoever are to take notice thereof and govern themselves accordingly.

VICTOR G. CAREY,

Bailiff.

* LOI PORTANT MODIFICATION AUX
LOIS DITES "THE INCOME TAX LAWS,
1920 TO 1943".

1943

VU les représentations faites par le Comité des Finances :

LES ETATS ont approuvé les dispositions suivantes lesquelles, moyennant l'approbation de Monsieur le Feldkommandant Allemand et la Sanction de, et Promulgation par Monsieur le Baillif aux qualités qu'il se porte, auront force de Loi en cette Ile.

1.—While this Law is in force there shall be substituted for the words "three years" appearing in Article 34 of the Law entitled "Loi ayant rapport à la Taxe sur le Revenu" registered on the Records of this Island on the 10th day of January, 1920, the words "ten years".

Amend-
ment of
Article 34 of
Law of 1920.

2.—(1) This Law shall be deemed to have come into force on the 1st day of July, 1940, and shall remain in force until it is repealed by an Ordinance of the Royal Court enacted in pursuance of a resolution of the States of Deliberation and may be cited as "The Income Tax (Amendment No. 2) Law, 1943".

Commence-
ment, Short
Title, etc.

(2) This Law shall be construed as one with "The Income Tax Laws, 1920 to 1943" and "The Income Tax Laws, 1920 to 1943" and this Law may be cited together as "The Income Tax Laws, 1920 to 1943".

"Genehmigt"

Jersey, den 1.10.1943.

Der Feldkommandant :

KNACKFUSS

Oberst.

* Repealed by the Income Tax (Guernsey) Law, 1950.

1943

(Registered on the Records on the 27th October, 1943.)

THIS 27th day of October, 1943.

AN ACT

BY

VICTOR GOSSELIN CAREY,

Bailiff of the Island of Guernsey,

in exercise of the powers thereunto enabling him.

*Impôt on
locally
grown
tobacco.

WHEREAS on the 27th day of October, 1943, the States of Deliberation did resolve, in order to increase the revenues required for the general wants of the States, to impose a duty or impôt on all tobacco grown in the Bailiwick of the Island of Guernsey and manufactured in the said Island of Guernsey, the said duty or impôt to be subject to such drawback as the Royal Court shall by Ordinance provide in respect of tobacco grown in the Islands of the Bailiwick other than the said Island of Guernsey, and entering the said Island of Guernsey for the purpose of manufacture, when such tobacco is re-exported :

AND WHEREAS it was further resolved that the said duty or impôt should be at the rate of ten shillings and eightpence per pound on the weight of all such tobacco immediately it shall have been cut up :

AND WHEREAS it was also resolved that the said duty or impôt shall be leviable only on tobacco which shall henceforth be cut up and not on tobacco which has been cut up previous to the said resolution of the States and which is held in stock by Merchants and traders or which is held in bulk storage for subsequent consumption in the Island of Guernsey :

* Repealed by the German Occupation Laws Repeal Law, 1948.

AND WHEREAS the German Feldkommandant has approved of the said duty or impôt :

1943

AND WHEREAS the Bailiff was desired by the States, subject to such approval, to accord his Sanction to the imposition of the said duty or impôt

NOW THEREFORE the Bailiff aforesaid accords his Sanction to the imposition of the said duty or impôt of ten shillings and eightpence per pound on the weight immediately when cut up of all tobacco grown in the Bailiwick of the Island of Guernsey and manufactured in the said Island of Guernsey to the intent that this Act shall have force of law within the said Island.

AND the Bailiff aforesaid doth hereby direct that this Act be entered upon the Public Records of this Island and that all officials and other persons whomsoever whom it may concern are to take notice and govern themselves accordingly.

VICTOR G. CAREY,
Bailiff.

Feldkommandantur 515
den 21.10.1943.
Genehmigt (Approved)
Der Feldkommandant
KNACKFUSS
Oberst.

1943

(Registered on the Records on the 20th November, 1943.)

THIS 19th day of November, 1943.

AN ACT OF PROMULGATION OF LAW

BY

VICTOR GOSSELIN CAREY,
Bailiff of the Island of Guernsey,

in exercise of the powers thereunto enabling him.

Sales Tax
(Amend-
ment No. 2)
Law, 1943.WHEREAS on the 4th day of October, 1943, the Court adopted a *Projet de Loi* styled "Loi intitulée 'The Sales Tax (Amendment No. 2) Law, 1943'":AND WHEREAS on the 27th day of October, 1943, the said *Projet de Loi* was approved by the States of Deliberation :AND WHEREAS the Bailiff, in exercise of the powers thereunto enabling him, was desired by the States, subject to the approval of the German Feldkommandant thereto, to accord his Sanction to the said *Projet de Loi* :AND WHEREAS the said *Projet de Loi* has been submitted to the German Feldkommandant who has accorded his approval thereto :NOW THEREFORE the Bailiff aforesaid hereby accords his Sanction to the said *Projet de Loi* and promulgates the same to the intent that the same shall have the force of Law within this Island, of which *Projet de Loi* the tenor followeth.AND the Bailiff aforesaid doth hereby direct that this Act of Promulgation and the said *Projet de Loi* be entered upon the Public Records of this Island and that all officials and other persons whomsoever are to take notice thereof and govern themselves accordingly.VICTOR G. CAREY,
Bailiff.

“ PROJET DE LOI ” referred to in the foregoing Act of Promulgation.

1943

* LOI INTITULÉE “ THE SALES TAX (AMENDMENT No. 2) LAW, 1943 ”.

LES ETATS, pour donner effet à leur délibération en date du 15 septembre 1943, ont approuvé les dispositions suivantes rédigées en anglais lesquelles, moyennant l’approbation de Monsieur le Feldkommandant Allemand et la Sanction de, et Promulgation par, Monsieur le Baillif aux qualités qu’il se porte, auront force de Loi en cette Ile.

1.—The Sales Tax Laws 1940—1943 are hereby amended by the following provisions:— Exemptions.

The Sales Tax instituted by the Sales Tax Law, 1940, shall not be leviable in respect of—

- (a) seeds, plants, trees and bushes which are normally sold for the purpose of producing food for human beings, animals or poultry;
- (b) manures, fertilisers, fumigants, fungicides and insecticides, seedling boxes, twines, and fuel used for horticultural or agricultural purposes;
- (c) hay and straw;
- (d) all articles of clothing, lengths of material for the manufacture of the same and footwear which are new and are from time to time subject to rationing;
- (e) knitting wool;
- (f) coke used by bakers for the purpose of their business;
- (g) coffins; and
- (h) Bi-carbonate of Soda and Cream of tartar.

2.—The Sales Tax Laws 1940—1943 together with this Law may be cited as “ The Sales Tax Laws 1940—1943. ” Short Title.

Feldkommandantur 515

—Mil. Verw. Gr.—O.U., den 9.11.1943.

Genehmigt (Approved)

Der Feldkommandant :

KNACKFUSS

Oberst.

* Repealed by the Sales Tax Laws (Repeal) Law, 1947.

1944

(Registered on the Records on the 8th January, 1944.)

THIS 8th day of January, 1944.

AN ACT OF PROMULGATION OF LAW

BY

VICTOR GOSSELIN CAREY,

Bailiff of the Island of Guernsey,

in exercise of the powers thereunto enabling him.

Loi autori-
sant le re-
haussement
des impôts
présente-
ment
percevables.

WHEREAS on the 5th day of January, 1944, the States of Deliberation adopted a *Projet de Loi* styled "Loi autorisant le rehaussement des impôts présentement percevables":

AND WHEREAS the Bailiff, in exercise of the powers thereunto enabling him, was desired by the States, subject to the approval of the German Feldkommandant thereto, to accord his Sanction to the said *Projet de Loi*:

AND WHEREAS the said *Projet de Loi* has been submitted to the German Feldkommandant who has accorded his approval thereto:

NOW THEREFORE the Bailiff aforesaid hereby accords his Sanction to the said *Projet de Loi* and promulgates the same to the intent that the same shall have the force of Law within this Island, of which *Projet de Loi* the tenor followeth.

AND the Bailiff aforesaid doth hereby direct that this Act of Promulgation and the said *Projet de Loi* be entered upon the Public Records of this Island and that all officials and other persons whomsoever are to take notice thereof and govern themselves accordingly.

VICTOR G. CAREY,

Bailiff.

“ PROJET DE LOI ” referred to in the foregoing
Act of Promulgation.

1944

LOI AUTORISANT LE REHAUSSEMENT DES
IMPÔTS PRÉSENTEMENT PERCEVABLES.

LES ETATS ont approuvé les dispositions suivantes
lesquelles, moyennant l'approbation de Monsieur le
Feldkommandant Allemand et la Sanction de, et Pro-
mulgation par, Monsieur le Baillif aux qualités qu'il
se porte, auront force de Loi en cette Ile.

1.—The States may, by resolution, declare that
Cigars imported into this Island shall be subject to the
same duty as imported Cigarettes. Duty on
Cigars.

2.—The States may, by resolution, increase up to
250% the rate at which all or any of the Duties and
Impôts are at present leviable. Increase of
Duties and
Impôts.

Genehmigt (Approved)
Guernsey, den 26.12.43.
Nebenstelle Guernsey
Der Feldkommandantur 515
DR. KRATZER
Major.

(Registered on the Records on the 15th January, 1944.)

THIS 15th day of January, 1944.

AN ACT OF PROMULGATION OF LAW

BY

VICTOR GOSSELIN CAREY,
Bailiff of the Island of Guernsey,

in exercise of the powers thereunto enabling him.

WHEREAS on the 5th day of January, 1944, the
States of Deliberation adopted a Projet de Loi styled
“ Loi étendant les allocations pour les enfants aux
enfants autres que ceux y ayant droit en vertu de la loi
dite ‘Loi ayant rapport aux Allocations pour les
Enfants’ ”: Allowances
to Children
(other than
Children of
Compulsory
Contribu-
tors) LAW,
1944.

AND WHEREAS the Bailiff, in exercise of the
powers thereunto enabling him, was desired by the
States, subject to the approval of the German Feld-

1944

kommandant thereto, to accord his Sanction to the said Projet de Loi :

AND WHEREAS the said Projet de Loi has been submitted to the German Feldkommandant who has accorded his approval thereto :

NOW THEREFORE the Bailiff aforesaid hereby accords his Sanction to the said Projet de Loi and promulgates the same to the intent that the same shall have the force of Law within this Island and the Islands of Herm and Jethou, of which Projet de Loi the tenor followeth.

AND the Bailiff aforesaid doth hereby direct that this Act of Promulgation and the said Projet de Loi be entered upon the Public Records of this Island and that all officials and other persons whomsoever are to take notice thereof and govern themselves accordingly.

VICTOR G. CAREY,
Bailiff.

“ PROJET DE LOI ” referred to in the foregoing Act of Promulgation.

* LOI ÉTENDANT LES ALLOCATIONS POUR LES ENFANTS AUX ENFANTS AUTRES QUE CEUX Y AYANT DROIT EN VERTU DE LA LOI DITE “ LOI AYANT RAPPORT AUX ALLOCATIONS POUR LES ENFANTS ”.

VU leur délibération en date du 5 janvier 1944.

LES ETATS pour donner effet à la dite délibération ont approuvé les dispositions suivantes rédigées en anglais lesquelles moyennant l’approbation de Monsieur le Feldkommandant Allemand et la Sanction de, et Promulgation par, Monsieur le Baillif aux qualités qu’il se porte, auront force de Loi en cette Ile et dans les Iles d’Herm et de Jethou.

ARTICLE 1.

Definitions.

In this Law:—

1.—“ Children ” means children residing in the

* Repealed by the Family Allowances Law, 1947.

Islands of Guernsey, Herm or Jethou who are under school leaving age, who are not at work for payment or reward and who are not dependent on the earnings of a person entitled to benefit under the Compulsory Pensions Law, 1935, of an unpaid apprentice or of a widow in receipt of a pension under the Contributory Pensions Law, 1935.

2.—Words and expressions used in this Law shall have the meanings respectively assigned to them in The Children's Allowances Law, 1943, except that the expression "earnings" shall include income from property and investments belonging to the claimant and to his wife if she is living with him and to the child in respect of whom the claim is made, as calculated for the purpose of Income Tax and that moneys belonging to the claimant and to his wife if she is living with him and to the said child shall be aggregated and shall be deemed to yield income at the following rates whether such monies actually yield income or not:—

The first £100 thereof	Nil.
The next £400 thereof	4% per annum.
All monies in excess of £500	10% per annum.

ARTICLE 2.

Eligibility to Receive Allowances.

Every person other than a Compulsory Contributor who has a child dependent on his earnings shall be eligible to receive an allowance in respect of such child provided that such earnings do not exceed the maximum applicable to his case as laid down in the Table of Allowances.

ARTICLE 3.

Assessment of Earnings.

Assessments of earnings shall be made by the Administrator who shall be entitled at any time to demand the production of a claimant's bank pass-books and of such other evidence as he may reasonably

1944

require. Should a claimant refuse or neglect to comply with such a demand then such refusal or neglect shall be reported without delay to the Insurance Authority who may disallow the claim or cease paying an allowance.

ARTICLE 4.

General.

The provisions of "The Children's Allowances Law, 1943", in so far as they are not affected by this Law, shall apply *mutatis mutandis* to this Law.

ARTICLE 5.

Ordinances.

The Royal Court is authorised to pass such Ordinances as may be deemed necessary to give effect to this Law.

ARTICLE 6.

Commencement.

This Law shall come into force on the first Saturday following the day on which it shall have been registered on the records of this Island.

ARTICLE 7.

Short Title.

1.—This Law may be cited as "The Allowances to Children (other than Children of Compulsory Contributors) Law, 1944".

2.—This Law and The Children's Allowances Law, 1943, shall be construed as one and may be cited together as "The Children's Allowances Law, 1943 and 1944".

Genehmigt (Approved)
Jersey, den 10 Jan. 1944.
Der Feldkommandant

KNACKFUSS

Oberst. A

(Registered on the Records on the 8th March, 1944.)

1944

THIS 7th day of March, 1944.

AN ACT OF PROMULGATION OF LAW

BY

VICTOR GOSSELIN CAREY,

Bailiff of the Island of Guernsey,

in exercise of the powers thereunto enabling him.

WHEREAS on the 16th day of February, 1944, the States of Deliberation adopted a *Projet de Loi* styled "Loi portant modification aux Lois dites 'The Income Tax Laws, 1920 to 1943'":

Income Tax
(Amend-
ment) Law,
1944.

AND WHEREAS the Bailiff, in exercise of the powers thereunto enabling him, was desired by the States, subject to the approval of the German Feldkommandant hereto, to accord his Sanction to the said *Projet de Loi*:

AND WHEREAS the said *Projet de Loi* has been submitted to the German Feldkommandant who has accorded his approval thereto:

NOW THEREFORE the Bailiff aforesaid hereby accords his Sanction to the said *Projet de Loi* and promulgates the same to the intent that the same shall have the force of Law within this Island, of which *Projet de Loi* the tenor followeth.

AND the Bailiff aforesaid doth hereby direct that this Act of Promulgation and the said *Projet de Loi* be entered upon the Public Records of this Island and that all officials and other persons whomsoever are to take notice thereof and govern themselves accordingly.

VICTOR G. CAREY,

Bailiff.

1944

* LOI PORTANT MODIFICATION AUX LOIS
DITES "THE INCOME TAX LAWS, 1920 TO
1943".

VU les représentations faites par le Comité des
Finances :

LES ETATS ont approuvé les dispositions suivantes
lesquelles moyennant l'approbation de Monsieur le
Feldkommandant Allemand et la Sanction de, et
Promulgation par, Monsieur le Baillif aux qualités
qu'il se porte, auront force de Loi en cette Ile.

Amend-
ment of
Article 3 of
the Law of
1920.

1.—Section (*h*) of Article 3 of the Law intituled
"Loi ayant rapport à la Taxe sur le Revenu" regis-
tered on the Records of this Island on the 10th day of
January, 1920, shall have effect as if for the words
"remaining in such Fund" there were substituted the
words "during the six years".

Commence-
ment.

2.—This Law shall be deemed to have had effect as
from the 30th day of April, 1943.

Short Title,
etc.

3.—(1) This Law may be cited as the Income Tax
(Amendment) Law, 1944.

(2) This Law shall be construed as one with the
Income Tax Laws, 1920 to 1943, and the Income Tax
Laws, 1920 to 1943, and this Law may be cited together
as the Income Tax Laws, 1920 to 1944.

Genehmigt (Approved)
Jersey, den. 28. Febr. 1944.
Der Feldkommandant :

KNACKFUSS
Oberst.

* Repealed by the Income Tax (Guernsey) Law, 1950.

(Registered on the Records on the 9th December, 1944.)

1944

THIS 9th day of December, 1944.

AN ACT OF PROMULGATION OF LAW

BY

VICTOR GOSSELIN CAREY,

Bailiff of the Island of Guernsey,

in exercise of the powers thereunto enabling him.

WHEREAS on the 3rd day of June, 1944, the Court adopted a *Projet de Loi* styled "Loi intitulée 'The Wills (Temporary Provisions) Law, 1944'":

Wills (Temporary Provisions) Law, 1944.

AND WHEREAS on the 1st day of November, 1944, the said *Projet de Loi* was approved by the States of Deliberation:

AND WHEREAS the Bailiff, in exercise of the powers thereunto enabling him, was desired by the States, subject to the approval of the German Platzkommandant, thereto, to accord his Sanction to the said *Projet de Loi*:

AND WHEREAS the said *Projet de Loi* has been submitted to the German Platzkommandant who has accorded his approval thereto:

NOW THEREFORE the Bailiff aforesaid hereby accords his Sanction to the said *Projet de Loi* and promulgates the same to the intent that the same shall have the force of Law within this Island, of which *Projet de Loi* the tenor followeth.

AND the Bailiff aforesaid doth hereby direct that this Act of Promulgation and the said *Projet de Loi* be entered upon the Public Records of this Island and that all officials and other persons whomsoever are to take notice thereof and govern themselves accordingly.

VICTOR G. CAREY,

Bailiff.

1944

“PROJET DE LOI” referred to in the foregoing Act of Promulgation.

LOI INTITULÉE “THE WILLS
(TEMPORARY PROVISIONS) LAW, 1944”.

LES ETATS ont approuvé les dispositions suivantes lesquelles, moyennant la Sanction de, et Promulgation par Monsieur le Baillif et l'Approbation de Monsieur le Platzkommandant Allemand, auront force de Loi en cette Ile.

Definition of
“Will”.

1.—In this Law the expression “will” means a will of realty or a will of both realty and personalty and extends to Codicils.

Validity of
will executed
outside the
Bailliwick.

2.—The validity of a will executed outside the Bailiwick of the Island of Guernsey between the third day of September, 1939, and the day when peace shall be declared in the war which is now being waged between His Majesty's Government and the German Government and its Allies shall not be questioned—

(a) on the ground of faulty attestation if it has been attested in conformity with the requirements regarding the attestation of wills of personalty of the Law relating to “Testaments de Meubles” registered on the public records of this Island on the thirty-first day of July, 1847;

(b) on the ground that realty and personalty are disposed of by the same Will.

Realty and
personalty
in same will.

3.—Should the testator have disposed of realty as well as personalty by the same will, the Royal Court may grant permission to register a copy of the said will, duly authenticated by the Court which has granted probate thereof, on the public records and such copy when registered shall have the same force, virtue and effect as if the will itself had been registered

on the public records. The said copy shall be and remain deposited at the Greffe in the same manner as an original will.

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4.—A legacy made in a will to a person who is an attesting witness or to a person who at the time of the execution of the will is the husband or wife of an attesting witness shall be null and void.

Legacy to witness, etc.

5.—This Law may be cited as the Wills (Temporary Provisions) Law, 1944.

Short Title.

Genehmigt (Approved)
Jersey, den 21.11.1944
Der Platzkommandant
HEIDER
Major.

(Registered on the Records on the 11th May, 1945.)

1945

AT THE COURT AT BUCKINGHAM PALACE,

The 15th day of August, 1941.

PRESENT,

THE KING'S MOST EXCELLENT MAJESTY IN COUNCIL.

WHEREAS in exercise of the powers conferred on Him by subsection (1) of section four of the Emergency Powers (Defence) Act, 1939, His Majesty was pleased by Orders in Council dated the twenty-fifth day of August, nineteen hundred and thirty-nine and named respectively the Emergency Powers (Jersey Defence) Order in Council 1939 (a) and the Emergency Powers (Guernsey Defence) Order in Council 1939 (b) to extend certain of the provisions of the said Act to the Island of Jersey and to the Bailiwick of Guernsey subject to the adaptations and modifications contained in the Schedules to those Orders respectively :

*The Emergency Powers (Channel Islands) Order in Council, 1941.

2 & 3 Geo. 6
c. 62.

* Revoked by the Emergency Powers (Channel Islands) Order in Council, 1944.

1945

AND WHEREAS it is expedient to revoke the said orders and to make further provision for the extension of the said Act to the Channel Islands :

NOW, THEREFORE, His Majesty, in exercise of the powers conferred on Him by the said subsection (1) and by subsection (3) of section eight of the said Act, and of all other powers enabling Him in that behalf, is pleased, by and with the advice of His Privy Council, to order, and it is hereby ordered as follows :

Citation.

1.—This Order may be cited as the Emergency Powers (Channel Islands) Order in Council 1941.

Definitions and revocation.

2.—(1) In this Order unless the context otherwise requires the expression "Island of Jersey" includes the territorial waters adjacent thereto and any dependency thereof and the territorial waters adjacent to any such dependency, and the expression "Bailiwick of Guernsey" includes the territorial waters adjacent to every part of that Bailiwick.

(2) The Interpretation Act 1889 shall apply to the interpretation of this Order as it applies to the interpretation of an Act of Parliament.

52 & 53 Vict.
c. 63

(3) The Emergency Powers (Jersey Defence) Order in Council 1939 (*a*) and the Emergency Powers (Guernsey Defence) Order in Council (*b*) are hereby revoked.

Extension to Jersey and Guernsey of the Emergency Powers (Defence) Act, 1939.

3.—The provisions of the Emergency Powers (Defence) Act 1939 other than section four thereof, except sections five, six and eleven, shall extend to the Island of Jersey subject to the adaptations and modifications contained in Part I of the Schedule to this Order, and shall extend to the Bailiwick of Guernsey subject to the adaptations and modifications contained in Part II of that Schedule.

(*a*) S.R. & O. 1939 No. 970.

(*b*) S.R. & O. 1939 No. 971.

RUPERT B. HOWORTH.

SCHEDULE.1945

PART I.

1.—In subsection (4) of section one the words “other than this Act”, in both places where they occur, shall be omitted. Adaptations
and modifi-
cations—
Jersey.

2.—In subsection (6) of section one for the words “includes any enactment of the Parliament of Northern Ireland” there shall be substituted the words “includes any Act of Parliament in its application to the Island of Jersey other than the Emergency Powers (Defence) Act 1939, any Order of His Majesty in Council in its application to the Island of Jersey other than an Order in Council made under the Emergency Powers (Defence) Act 1939, and any Bye-Law (Règlement) or other law in force in the Island of Jersey”.

3.—In subsection (1) of section three for the words “the United Kingdom”, wherever those words occur, there shall be substituted the words “the Island of Jersey”; in paragraph (b) of that subsection before the words “a Dominion” there shall be inserted the words “the United Kingdom and”; and in the proviso to that subsection the words “any part of” shall be omitted.

PART II.

1.—In subsection (4) of section one the words “other than this Act” in both places where they occur, shall be omitted. Guernsey.

2.—In subsection (6) of section one for the words “includes any enactment of the Parliament of Northern Ireland” there shall be substituted the words “includes any Act of Parliament in its application to the Bailiwick of Guernsey other than the Emergency Powers (Defence) Act 1939, any Order of His

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Majesty in Council in its application to the Bailiwick of Guernsey other than an Order in Council made under the Emergency Powers (Defence) Act 1939, and any Ordinance or other law in force in the Bailiwick of Guernsey or some part thereof."

3.—In subsection (1) of section three for the words "the United Kingdom", wherever those words occur, there shall be substituted the words "the Bailiwick of Guernsey"; and in paragraph (b) of that sub-section before the words "a Dominion" there shall be inserted the words "the United Kingdom and".

(Registered on the Records on the 11th May, 1945.)

AT THE COURT AT BUCKINGHAM PALACE,

This 18th day of May, 1944.

PRESENT,

THE KING'S MOST EXCELLENT MAJESTY.

LORD PRESIDENT,

CAPTAIN CROOKSHANK,

LORD WOOLTON,

MAJOR LLOYD GEORGE.

*Emergency Powers (Channel Islands) Order in Council, 1944.

WHEREAS in exercise of the powers conferred on Him by subsection (1) of section four of the Emergency Powers (Defence) Act, 1939, His Majesty was pleased by the Emergency Powers (Channel Islands) Order in Council, 1941, to extend certain of the provisions of the said Act to the Channel Islands subject to the adaptations and modifications contained in the Schedule to that Order :

AND WHEREAS it is expedient to revoke the said Order and to make further provision for the extension of the said Act to the Channel Islands :

* Revoked, as respects the Bailiwick of Guernsey, by the Emergency Powers (Guernsey) Order in Council, 1945.

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NOW, THEREFORE, His Majesty, in pursuance of the said subsection (1) and of all other powers enabling Him in that behalf, is pleased, by and with the advice of His Privy Council, to order, and it is hereby ordered, as follows:—

1.—(1) This Order may be cited as the Emergency Powers (Channel Islands) Order in Council, 1944.

Citation,
definitions
and revoca-
tion.

(2) In this Order, the expression “Island of Jersey” includes the territorial waters adjacent thereto and any dependency thereof and the territorial waters adjacent to any such dependency; the expression “Bailiwick of Guernsey” includes the territorial waters adjacent to every part of that Bailiwick, except where the context otherwise requires, the expression “States” means the States of Jersey; the expression “Royal Court” means the Royal Court of Guernsey; and references to the Emergency Powers (Defence) Act, 1939, shall be construed as references to that Act as amended by the Emergency Powers (Defence) Act, 1940.

(3) The Emergency Powers (Channel Islands) Order in Council, 1941, is hereby revoked.

Provided that the revocation of that Order shall not affect the extension to the Channel Islands of Regulation five of the Defence (Companies) Regulations, 1940.

2.—The provisions of the Emergency Powers (Defence) Act, 1939, other than section four thereof, except subsections (3) and (4) of section two and sections five, eight, nine and eleven, shall extend to the Channel Islands subject to the adaptations and modifications contained in the Schedule to this Order.

Extension to
the Channel
Islands of
the Emer-
gency
Powers (De-
fence) Act,
1939.

3.—The powers conferred on the States and the Royal Court by virtue of this Order shall be in addition to, and not in derogation of, any other powers possessed by the States and the Royal Court respectively.

Powers of
States and
Royal Court.

1945
 Lodging au
 Greffe of
 Regulations.

4.—The provisions of the Order of His Majesty in Council of the twenty-eighth day of March, seventeen hundred and seventy-one, with regard to the lodging au Greffe for fourteen days of anything which is proposed to the Assembly of the States shall be dispensed with in the case of Regulations made by the States under this Order.

Currency of
 Regulations.

5.—No Regulation made by the Royal Court under this Order shall lapse by effluxion of time unless the Ordinance whereby such Regulation is made expressly so provides.

E. C. E. LEADBITTER.

SCHEDULE.

Authority
 empowered
 to make De-
 fence Regu-
 lations.

1.—(1) The authority empowered to make Defence Regulations shall be the officer for the time being in command of the armed forces in the Channel Islands :

Provided that Regulations applying only to the Island of Jersey may also be made by the States, and Regulations applying only to the Bailiwick of Guernsey, excluding Alderney, may also be made by the Royal Court, but in either case with the approval of the said officer and subject to the like power of variation and revocation as if the Regulations had been made by him.

(2) In accordance with the provisions of the preceding sub-paragraph, in subsection (1) of section one for the words " His Majesty may by Order in Council " there shall be substituted the words " the authority empowered under this Act to make Regulations for the Channel Islands or any of them may " and for the words " to him " there shall be substituted the words " to that authority ", and references in sub-sections (2) and (3) of the said section one to His Majesty in Council shall be construed accordingly.

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Adaptations
and modifi-
cations.

2.—In paragraph (a) of subsection (2) of section one for the words “ the Secretary of State ” there shall be substituted the words “ such authority or person as may be specified in the Regulations ”.

3.—In sub-paragraphs (i) and (ii) of paragraph (b) of subsection (2) of section one the references to His Majesty shall be construed as including :—

- (a) in relation to property or an undertaking in the Island of Jersey, the States ;
- (b) in relation to property or an undertaking in the Islands of Guernsey, Herm or Jethou, the States of Guernsey ;
- (c) in relation to property or an undertaking in the Island of Sark, the Chief Pleas of Sark.

4.—The provisions of paragraph (d) of subsection 2, and of subsection (4), of section one shall apply to any Bye-Law (Règlement), Ordinance or other law in force in any of the Channel Islands or any part thereof, whenever made, as those provisions apply to an enactment passed or made before the passing of the Emergency Powers (Defence) Act, 1940.

5.—In subsection (4) of section one the reference to the Emergency Powers (Defence) Act, 1939, shall include a reference to that Act in its application to any of the Channel Islands.

6.—In subsection (6) of section one for the words “ includes any enactemnt of the Parliament of Northern Ireland ” there shall be substituted the words “ includes :—

- (a) any Act of Parliament in its application to any of the Channel Islands ;
and
- (b) any Order of His Majesty in Council in its application to any of the Channel Islands other than an Order in Council made under the Emergency Powers (Defence) Act, 1939 ”.

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Provisions
as respects
Jersey.

7.—(1) The following provisions of this paragraph shall have effect as respect the Island of Jersey.

(2) In subsections (1) and (2) of section two for references to the Treasury and to the Exchequer of the United Kingdom there shall be substituted references to the States and to the General Revenues of the States.

(3) In subsection (5) of the said section two the words “with the approval of the Treasury” shall be omitted, and for the words from “and all sums received” to the end of the subsection there shall be substituted the words “and all sums received by way of such fees or charges as aforesaid shall be paid into the General Revenues of the States of Jersey or, if the States so direct, be paid into such public fund or account as the States may determine.”

Provisions
as respects
Guernsey.

8.—(1) The following provisions of this paragraph shall have effect as respects the Bailiwick of Guernsey.

(2) In subsection (1) of section two for the references to the Treasury and to an order there shall be substituted references to the Royal Court and to an Ordinance.

(3) For subsection (2) of the said section two there shall be substituted the following subsection :—

“(2) Any charges recovered by virtue of such an Ordinance as aforesaid shall be paid into a special account to be kept by the Treasurer of the States of Guernsey and there shall be payable thereout the expenses of such a scheme of control certified by him as properly so payable and the balance shall be payable without further deductions into the General Revenue of the Islands of Guernsey, Alderney and Sark in such proportions as may be agreed or may be directed by Ordinance”.

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(4) In subsection (5) of the said section two, the words " with the approval of the Treasury " shall be omitted, and for the words from " and all sums received " to the end of the subsection there shall be substituted the words " and all sums received by way of such fees or charges as aforesaid shall be paid into a special account to be kept by the Treasurer of the States of Guernsey and there shall be payable thereout the expenses in respect of the grant or issue of any such licence, permit, certificate or other document as are certified by him to be properly so payable, and the balance shall be payable without further deductions into the General Revenue of the Islands of Guernsey, Alderney and Sark in such proportions as may be agreed or may be directed by Ordinance ".

9.—In subsection (1) of section three for the references to the United Kingdom there shall be substituted references to the Channel Islands or, in relation to Defence Regulations not applying to the entirety of those Islands, references to the Island or Islands to which the Regulations apply ; and for subparagraph (i) of paragraph (b) of that subsection there shall be substituted :—

Further adaptations and modifications.

" (i) the United Kingdom and a Dominion ".

10.—In subsection (1) of section six for the reference to the commencement of the Emergency Powers (Defence) Act, 1939, there shall be substituted a reference to the coming into operation of this Order.

11.—In subsection (2) of section six for the words from " on summary conviction " to " on conviction on indictment " there shall be substituted the words " on conviction ".

12.—In subsection (3) of section six after the words " the Official Secrets Act, 1920 " there shall be inserted the words " and of any adaptation thereof

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for the time being in force in any of the Channel Islands ", and at the end of that subsection for the words " this Act " there shall be substituted a reference to this Order.

(Registered on the Records on the 11th May, 1945.)

Defence
Regulations.

Monsieur le Baillif ayant ce jour communiqué à la Cour les règlements pour la Défense des Iles de la Manche suivants faits le 9 mai 1945 par l'Officier Commandant les Forces Armées dans les dites Iles en vertu des pouvoirs à lui conférés par l'Acte du Parlement dit " Emergency Powers (Defence) Act, 1939 " le dit Acte du Parlement rendu applicable aux dites Iles par l'Ordre en Conseil dit " Emergency Powers (Channel Islands) Order-in-Council, 1944," savoir :—

1. The Defence (Channel Islands) Regulations 1944—Volume 1.

2. Le règlement No. 504 intitulé en marge " Billeting of Armed Forces ".

3. Le règlement No. 551 intitulé en marge " Finance ".

La Cour, ouïes les conclusions du Procureur Délégué du Roi, a ordonné :—

1. Que les dits règlements seront enregistrés sur les records de cette Ile par être logés au Greffe.

2. Qu'un extrait de ce présent Acte avec un exemplaire de chacun des dits règlements seront expédiés par le Greffier du Roi à Monsieur le Greffier de l'Ile de Sercq afin d'être enregistrés sur les records de la dite Ile.

(Registered on the Records on the 19th May, 1945.)

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Monsieur le Baillif ayant ce jour communiqué à la Cour un Ordre de Sa Majesté en Conseil en date du vingt-quatre janvier mil neuf cent quarante-cinq transmettant des exemplaires des Actes de Parlement suivants :—

The Army and Air Force (Annual) Act, 1944.

The Expiring Laws Continuance Act, 1944.

The Army and Air Force (Annual) Act, 1944, (7 & 8 Geo. 6. c. 18).

The Expiring Laws Continuance Act, 1944, (8 & 9 Geo. 6. c. 2).

La Cour, après avoir eu lecture du dit ordre, ouïes les conclusions du Procureur Délégué du Roi, a ordonné :

1. Que le dit Ordre en Conseil sera enregistré sur les records de cette Ile.

2. Qu'un des exemplaires de chacun des dits Actes de Parlement sera enregistré sur les dits records par être logé au Greffe.

3. Qu'un extrait des registres de ce présent Acte avec un exemplaire du dit Ordre en Conseil et de chacun des dits Actes de Parlement sera expédié par le Greffier du Roi à Monsieur le Sénéchal Délégué de Sérécq afin d'être enregistrés sur les records de la dite Ile.

(Registered on the Records on the 19th May, 1945.)

Monsieur le Baillif ayant ce jour communiqué à la Cour un Ordre de Sa Majesté en Conseil en date du vingt-quatre janvier mil neuf cent quarante-cinq transmettant des exemplaires de l'Acte de Parlement suivant :—

The Telegraph Act, 1943.

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The Telegraph Act, 1943, (6 & 7 Geo. 6. c. 26)

La Cour, après avoir eu lecture du dit Ordre, ouïes les conclusions du Procureur Délégué du Roi, a ordonné :—

1. Que le dit Ordre en Conseil sera enregistré sur les records de cette Ile.

2. Qu'un des exemplaires du dit Acte de Parlement sera enregistré sur les dits records par être logé au Greffe.

3. Qu'un extrait des registres de ce présent Acte avec un exemplaire du dit Ordre en Conseil et du dit Acte de Parlement sera expédié par le Greffier du Roi à Monsieur le Sénéchal Délégué de Sercq afin d'être enregistrés sur les Records de la dite Ile.

(Registered on the Records on the 19th May, 1945.)

Message
from His
Majesty.

Monsieur le Baillif ayant ce jour communiqué à la Cour un Message de Sa Majesté le Roi adressé à Ses sujets dans les Iles de la Manche,—la Cour, ouïes les conclusions du Procureur Délégué du Roi, a ordonné que le dit message sera enregistré sur les records de cette Ile et qu'un extrait des registres contenant ce présent Acte avec copie du dit message seront expédiés par le Greffier du Roi à Monsieur le Sénéchal Délégué de Sercq afin d'être enregistrés sur les records de la dite Ile, duquel message la teneur suit :—

BUCKINGHAM PALACE.

To my most loyal people in the Channel Islands, I send my heartfelt greetings.

Ever since my armed forces had to be withdrawn, you have, I know, looked forward with the same confidence as I have to the time of deliverance We

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have never been divided in spirit. Our hopes and fears, anxieties and determinations have been the same, and we have been bound together by an unshakeable conviction that the day would come when the Islands, the oldest possession of the Crown, would be liberated from enemy occupation. That day has now come and, with all my Peoples, I cordially welcome you on your restoration to freedom and to your rightful place with the free nations of the world.

Channel Islanders in their thousands are fighting in my service for the cause of civilisation with their traditional loyalty, courage and devotion. Their task is not yet ended ; but for you a new task begins at once—to rebuild the fortunes of your beautiful Islands in anticipation of reunion with relatives, friends and neighbours who have been parted from you by the circumstances of war. In this task you can count on the fullest support of my Government.

It is my desire that your ancient privileges and institutions should be maintained and that you should resume as soon as possible your accustomed system of government. Meantime, the immediate situation requires that responsibility for the safety of the Islands and the well-being of the inhabitants should rest upon the Commander of the Armed Forces stationed in the Islands. I feel confident that the Civil Authorities, who have carried so heavy a burden during the past years, will gladly co-operate with him in maintaining good government and securing the distribution of the supplies which he is bringing with him.

It is my earnest hope that the Islands, reinstated in their ancestral relationship to the Crown, will soon regain their former happiness and prosperity.

GEORGE R.I.

May 10th, 1945.

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(Registered on the Records on the 26th May, 1945.)

The Army
and Air
Force (Annual)
Act,
1945.

Monsieur le Baillif ayant ce jour communiqué à la Cour un Ordre de Sa Majesté en Conseil en date du neuf mai mil neuf cent quarante-cinq transmettant des exemplaires de l'Acte de Parlement suivant:—

“ The Army and Air Force (Annual) Act, 1945, (8 and 9 Geo. 6. c. 22) ”

La Cour, après avoir eu lecture du dit ordre, ouïes les conclusions du Procureur Délégué du Roi, a ordonné :—

1. Que le dit Ordre en Conseil sera enregistré sur les records de cette Ile.

2. Qu'un des exemplaires du dit Acte de Parlement sera enregistré sur les dits records par être logé au Greffe.

3. Qu'un extrait des registres de ce présent Acte avec un exemplaire du dit Ordre en Conseil et du dit Acte de Parlement, sera expédié par le Greffier du Roi à Monsieur le Sénéchal Délégué de Sercq afin d'être enregistrés sur les records de la dite Ile.

(Registered on the Records on the 2nd June, 1945.)

Defence
Regulations
—Advance
of time.

Monsieur le Baillif ayant ce jour communiqué à la Cour le règlement suivant fait le 9 mai 1945 par l'officier commandant les Forces Armées dans les Iles de la Manche en vertu des pouvoirs à lui conférés par l'Acte du Parlement dit “ Emergency Powers (Defence) Act, 1939 ”, le dit Acte du Parlement rendu applicable aux dites Iles par l'Ordre en Conseil dit “ Emergency Powers (Channel Islands) Order-in-Council, 1944 ”, savoir :—

“ The Defence (Channel Islands) Regulations, 1944 ” intitulé en marge “ Advance of time ”.

La Cour, ouïes les conclusions du Procureur Délégué du Roi, a ordonné :

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1. Que le dit règlement sera enregistré sur les records de cette Ile par être logé au Greffe.

2. Qu'un extrait des Registres de ce présent Acte avec un exemplaire du dit règlement seront expédiés par le Greffier du Roi à Monsieur le Sénéchal Délégué de l'Ile de Sercq afin d'être enregistrés sur les records de la dite Ile.

(Registered on the Records on the 23rd June, 1945.)

Monsieur le Baillif ayant ce jour communiqué à la Cour des règlements faits par le Directeur Général des Postes de Sa Majesté en date du 22 mai 1945, intitulés "The Telegraph (Inland Written Telegrams) Amendment (No. 3) Regulations, 1945"—la Cour ouïes les conclusions du Procureur Délégué du Roi, a ordonné :—

The Telegraph (Inland Written Telegrams) Amendment (No. 3) Regulations, 1945.

1. Que les dits règlements seront enregistrés sur les records de cette Ile par être logés au Greffe.

2. Qu'un extrait de ce présent Acte avec un exemplaire des dits règlements seront expédiés par le Greffier du Roi à Monsieur le Sénéchal Délégué de l'Ile de Sercq afin d'être enregistrés sur les records de la dite Ile.

(Registered on the Records on the 23rd June, 1945.)

Monsieur le Baillif ayant ce jour communiqué à la Cour le règlement suivant fait le 13 juin 1945 par l'Officier commandant les Forces Armées dans les Iles de la Manche en vertu des pouvoirs à lui conférés par l'Acte du Parlement dit "Emergency Powers (Defence) Act, 1939" le dit Acte du Parlement rendu applicable aux dites Iles par l'Ordre en Conseil dit "Emergency Powers (Channel Islands) Order-in-Council, 1944" savoir :—

Defence Regulations—Re-enactment of Orders

XII.—L.

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“ The Defence (Channel Islands) Regulations 1944 ” intitulé en marge “ Re-enactment of Orders ”.

La Cour, ouïes les conclusions du Procureur Délégué du Roi, a ordonné :

1. Que le dit règlement sera enregistré sur les records de cette Ile par être logé au Greffe.

2. Qu'un extrait de ce présent Acte avec un exemplaire du dit règlement seront expédiés, par le Greffier du Roi à Monsieur le Sénéchal Délégué de l'Ile de Sercq afin d'être enregistrés sur les records de la dite Ile.

(Registered on the Records on the 23rd June, 1945.)

AT THE COURT AT BUCKINGHAM PALACE,

The 26th day of June, 1940.

PRESENT,

THE KING'S MOST EXCELLENT MAJESTY.

LORD PRESIDENT.

LORD RUSHCLIFFE.

LORD THANKERTON.

MR. SECRETARY BROWN.

National
Service
(Armed
Forces)
(Bailiwick
of Guernsey)
Law, 1940.

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 24th day of June, 1940, in the words following, viz. :—

“ YOUR MAJESTY having been pleased, by Your General Order of Reference of the 18th day of December, 1936, to refer unto this Committee the humble Petition of the States of the Island of Guernsey, setting forth :—

‘ 1. That for the reasons set forth in the preamble thereto, the Royal Court on the 16th day of May, 1940, adopted a Bill or “ Projet de Loi ” intitulé “ Loi dite ‘ National Service (Armed

1945

Forces) (Bailiwick of Guernsey), Law, 1940',” and requested the Bailiff to submit the same to the States of Deliberation for approval : 2. That on the 29th day of May, 1940, the said Bill or “*Projet de Loi*” was duly considered by the States, when a resolution was passed approving the same and authorizing the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction thereto : 3. That on the 3rd day of June, 1940, the States of the Island of Alderney passed a resolution concurring in the terms of the said Bill or “*Projet de Loi*” : 4. That the said Bill or “*Projet de Loi*” is in the words and figures set forth in the Schedule hereunto annexed. And most humbly praying that Your Majesty may be graciously pleased to grant Your Royal Sanction to the Bill or “*Projet de Loi*” intituled “*Loi dite ' National Service (Armed Forces) (Bailiwick of Guernsey) Law, 1940',*” and to order and direct that the same shall have the force of Law within the Bailiwick of the Island of Guernsey.’

“THE LORDS OF THE COMMITTEE, in obedience to Your Majesty’s said Order of Reference, have taken the said Petition and the said *Projet de Loi* into consideration, and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition and to approve of and ratify the said *Projet de Loi*.”

HIS MAJESTY having taken the said Report into consideration is pleased, by and with the advice of His Privy Council, to approve of and ratify the said *Projet de Loi*, and to order, as it is hereby ordered, that the same shall have the force of Law within the Bailiwick of Guernsey.

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AND HIS MAJESTY doth hereby further direct that this Order, and the said Projet de Loi (a copy whereof is hereunto annexed) be entered upon the Register of the Island of Guernsey and observed accordingly.

AND the Lieutenant Governor or Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats and all other His Majesty's Officers, for the time being, in the said Island, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

RUPERT B. HOWORTH.

(The National Service (Armed Forces) (Bailiwick of Guernsey) Law, 1940, is not reproduced in that it is likely to be repealed and replaced in the near future.)

(Registered on the Records on the 14th July, 1945.)

Presentation
of album of
stamps, etc.
to His
Majesty.

Monsieur le Lieutenant-Baillif ayant ce jour communiqué à la Cour une lettre de Monsieur le Baillif en date du 19 juin 1945 adressée au Secrétaire personnel de Sa Majesté le Roi priant Sa Majesté d'accepter de la part du Peuple du Bailliage de Guernesey un album contenant une collection de timbres postes émis en cette Ile par le Bureau des Postes pendant l'occupation de l'Ile par les Forces Allemandes, ainsi que des timbres postes Anglais de deux pennis bifurqués et usités comme timbres d'un penni, comme aussi une brochure intitulée "The Story of Guernsey Postage Stamps 1940—41", et une lettre de A. Lascelles, écuyer, en date du 25 juin 1945 adressée à Monsieur le Baillif le remerciant de la part de Sa Majesté pour la dite collection et la dite brochure,—la Cour, ouïes les conclusions du Procureur Délégué du Roi, a ordonné que les dites lettres seront logées au Greffe.

(Registered on the Records on the 21st July, 1945.)

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Monsieur le Baillif ayant ce jour communiqué à la Cour le règlement suivant fait par l'Officier commandant les Forces Armées dans les Iles de la Manche en vertu des pouvoirs à lui conférés par l'Acte du Parlement dit " Emergency Powers (Defence) Act, 1939 " le dit Acte du Parlement rendu applicable aux dites Iles par l'Ordre en Conseil dit " Emergency Powers (Channel Islands) Order-in-Council, 1944 " savoir :—

Defence
Regulations
—Change of
time.

" The Defence (Channel Islands) Regulations, 1944 " intitulé en marge " Change of time ".

La Cour, ouïes les conclusions du Procureur du Roi, a ordonné :—

1. Que le dit règlement sera enregistré sur les records de cette Ile par être logé au Greffe.

2. Qu'un extrait de ce présent Acte avec un exemplaire du dit règlement seront expédiés par le Greffier du Roi à Monsieur le Sénéchal Délégué de l'Ile de Sercq afin d'être enregistrés sur les records de la dite Ile.

(Registered on the Records on the 24th August, 1945.)

AT THE COURT AT BUCKINGHAM PALACE,

The 14th day of August, 1945.

PRESENT,

THE KING'S MOST EXCELLENT MAJESTY.

LORD PRESIDENT.

MISS WILKINSON.

LORD MACMILLAN.

MR. THOMSON.

MR. TOM WILLIAMS.

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 9th day of August, 1945, in the words following, viz. :—

Confirmation
of Laws
(Guernsey)
Law, 1945.

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“ YOUR MAJESTY having been pleased, by Your General Order of Reference of the 18th day of December, 1936, to refer unto this Committee the humble Petition of the States of the Island of Guernsey, setting forth :—

‘ 1. That for the reasons set forth in the preamble thereto, the Royal Court, at a sitting held on the 18th day of July, 1945, adopted a Bill or “ *Projet de Loi* ” intituled “ Confirmation of Laws (Guernsey) Law, 1945,” and requested the Bailiff to submit the same to the States of Deliberation for approval. 2. That on the 25th day of July, 1945, the said Bill or “ *Projet de Loi* ” was duly considered by the States, when a resolution was passed approving the same and authorising the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction thereto. And most humbly praying that Your Majesty would be graciously pleased to grant Your Royal Sanction to the Bill or “ *Projet de Loi* ” of the States of Guernsey intituled “ Confirmation of Laws (Guernsey) Law, 1945,” and to order and direct that the same shall have the force of Law within the Bailiwick of the Island of Guernsey.’

“ THE LORDS OF THE COMMITTEE, in obedience to Your Majesty’s said Order of Reference, have taken the said Petition and the said *Projet de Loi* into consideration and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition and to approve of and ratify the said *Projet de Loi*.”

HIS MAJESTY having taken the said Report into consideration is pleased, by and with the advice of His Privy Council, to approve of and ratify the said *Projet de Loi*, and to order, as it is hereby ordered,

that the same shall have the force of Law within the Bailiwick of the Island of Guernsey.

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AND HIS MAJESTY doth hereby further direct that this Order, and the said Projet de Loi (a copy whereof is hereunto annexed) be entered upon the Register of the Island of Guernsey and observed accordingly.

AND the Lieutenant-Governor or Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other His Majesty's Officers, for the time being, in the said Island, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

E. C. E. LEADBITTER.

PROJET DE LOI referred to in the foregoing
Order in Council.

PROJET DE LOI.

INTITULÉ

“CONFIRMATION OF LAWS (GUERNSEY)
LAW, 1945.”

WHEREAS the “ Projets de Loi ” and the “ Acte ” (hereinafter referred to as “ the Acts ”) specified in the first column of the Schedule to this Law, having been passed by the States of Guernsey, were registered on the dates respectively specified in relation thereto in the second column of that Schedule :

AND WHEREAS the assent of His Majesty in Council has not hitherto been signified to the said Acts :

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AND WHEREAS it is expedient that the said Acts should have effect as if such assent had been so signified :

NOW THEREFORE the States have approved the following provisions which, subject to the assent of His Majesty in Council, shall have force of law within the Bailiwick of the Island of Guernsey,

Acts having effect as if assent of His Majesty had been signified thereto.

1.—The Acts specified in the Schedule to this Act shall have effect, and shall be deemed always to have had effect, as if the assent of His Majesty had been signified thereto, and shall be deemed to have been duly registered accordingly on the dates respectively specified in relation thereto in the second column of that Schedule.

SCHEDULE.

FIRST COLUMN.	SECOND COLUMN.
Loi autorisant dans certains cas une réduction jusqu'à 2½% sur la Taxe sur le Revenu	13 août 1940
Loi relative à la Réforme des États (1940)	13 août 1940
Loi provisoire supplémentaire à la Loi relative à la Réforme des États (No. 2, 1940)	13 août 1940
Loi relative à l'Inéligibilité du Personnel Salarié des Etats aux Charges Paroissiales et à celle de Député du Peuple (1940)	13 août 1940
The Sales Tax Law, 1940	19 août 1940
Loi relative à la Péremption d'Instance, aux Retraits et à la Prescription	1er février 1941

FIRST COLUMN.	SECOND COLUMN.	<u>1945</u>
Loi conférant sur la Cour le pouvoir de déclarer vacante la place d'un Douzenier ou d'un Député absent de l'Ile	1er février 1941	
Loi établissant un contrôle sur le montant de loyers dans certains cas	1er février 1941	
The Sales Tax (No. 1 Amendment) Law, 1941	1er février 1941	
The Compulsory Civil Duties Law, 1941	25 mars 1941	
Loi supplémentaire à la Loi relative aux Sociétés Anonymes ou à Responsabilité Limitée	21 avril 1941	
Loi relative à la nomination de personnes autorisées à agir à la place de Fidéi-Commissaires et autres absents de cette Ile	28 juin 1941	
The Income Tax (Amendment) Law, 1941	23 août 1941	
Loi concernant la Qualification requise pour tenir certains offices	19 janvier 1942	
Loi supplémentaire à la Loi relative à la Réforme des États de Délibération 1941.....	19 janvier 1942	
The Compulsory Civil Duties Law, 1941, Amendment Law, 1942	5 octobre 1942	
The Additional Powers (The Bailiff and the Controlling Committee) Law, 1943	30 janvier 1943	
The Properties War Damage Repairs Claims (by the States of Guernsey) Law, 1943	30 janvier 1943	
The Non-Contributory Old Age and Blind Persons Pensions		

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FIRST COLUMN.

SECOND COLUMN.

Law, 1931, and the Contributory Pensions Law, 1935, (Increase of Pensions and Benefits) Amendment Law, 1943	30 janvier 1943
The Sales Tax Amendment Law, 1943	14 avril 1943
The Additional Powers (The Bailiff and the Controlling Committee) Law, 1943, Amendment Law, 1943	14 avril 1943
The Properties Damage (other than War Damage) Repairs Claims (by the States of Guernsey) Law, 1943	14 avril 1943
The Income Tax (Amendment) Law, 1943	15 mai 1943
The Children's Allowances Law, 1943	18 septembre 1943
The Income Tax (Amendment No. 2) Law, 1943	27 octobre 1943
Acte approuvant un Impôt sur tout Tabac crû dans le Bailiage de l'Île de Guernesey et manufacturé dans la dite Île	27 octobre 1943
The Sales Tax (Amendment No. 2) Law, 1943	20 novembre 1943
Loi autorisant le rehaussement des impôts présentement percevables	8 janvier 1944
The Allowances to Children (other than Children of Compulsory Contributors) Law, 1944	15 janvier 1944
The Income Tax (Amendment) Law, 1944	8 mars 1944
The Wills (Temporary Provisions) Law, 1944	9 décembre 1944

(Registered on the Records on the 24th August, 1945.)

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AT THE COURT AT BUCKINGHAM PALACE,

The 14th day of August, 1945.

PRESENT,

THE KING'S MOST EXCELLENT MAJESTY.

LORD PRESIDENT.

MISS WILKINSON.

LORD MACMILLAN.

MR. THOMSON.

MR. TOM WILLIAMS.

WHEREAS in exercise of the powers conferred on Him by subsection (1) of section four of the Emergency Powers (Defence) Act, 1939 (a), His Majesty was pleased by the Emergency Powers (Channel Islands) Order in Council, 1944 (b), to extend certain of the provisions of the said Act to the Channel Islands subject to the adaptations and modifications contained in the Schedule to that Order :

Emergency Powers (Guernsey) Order in Council, 1945.

AND WHEREAS it is expedient to make fresh provision with respect to the extension of the said Act to the Bailiwick of Guernsey :

NOW, THEREFORE, His Majesty, in pursuance of the said subsection (1) and of subsection (3) of section eight of the said Act, and of all powers enabling Him in that behalf, is pleased, by and with the advice of His Privy Council, to order, and it is hereby ordered, as follows :—

1.—(1) This Order may be cited as the Emergency Powers (Guernsey) Order in Council, 1945.

(2) In this Order, the expression " Bailiwick of Guernsey " includes the territorial waters adjacent to every part of that Bailiwick, the expression " Island of Alderney " includes the dependencies of that Island and the territorial waters adjacent to that Island and those dependencies, and the expression " Royal Court " means the Royal Court of Guernsey; and references in this Order to the Emergency Powers

Citation, Interpretation, etc.

(a) 2 & 3 Geo. 6. c. 62.

(b) S. R. & O. 1944 No. 1483.

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(Defence) Act, 1939, shall be construed as references to that Act as amended by the Emergency Powers (Defence) Act, 1940 (a).

(3) The Interpretation Act, 1889 (b), shall apply to the interpretation of this Order, as it applies to the interpretation of an Act of Parliament, and for the purposes of section thirty-eight of that Act (which relates to the effect of repeals) this Order and the Emergency Powers (Channel Islands) Order in Council, 1944, shall be deemed to be Acts of Parliament.

(4) The Emergency Powers (Channel Islands) Order in Council, 1944, shall cease to have effect, so far as it applies to the Bailiwick of Guernsey, on the twenty-fifth day of August, nineteen hundred and forty-five.

(5) Nothing in this Order shall affect the extension to the Bailiwick of Guernsey of Regulation five of the Defence (Companies) Regulations, 1940 (c).

Extension to the Bailiwick of the Emergency Powers (Defence) Act, 1939.

2.—(1) On and after the twenty-fifth day of August, nineteen hundred and forty-five, the provisions of the Emergency Powers (Defence) Act, 1939, other than section four thereof shall, with the exception of subsections (3) and (4) of section two and sections five, eight, nine and eleven, extend to the Bailiwick of Guernsey, subject to the adaptations and modifications specified in the Schedule to this Order.

Defence Regulations.

(2) Defence Regulations may be made at any time before the said twenty-fifth day of August under the said Act as extended to the Bailiwick of Guernsey by virtue of this Order for the purpose of continuing

(a) 3 & 4 Geo. 6. c. 20

(b) 52 & 53 Vict. c. 63.

(c) See S.R. & O. 1941 (No. 1210) II, p. 156 and 1942 (Nos. 505 and 803) II, pp. 133-4.

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in force, whether with or without modifications, any Defence Regulation for the time being in force in relation to the Bailiwick of Guernsey under the said Act as extended to the Channel Islands by the Emergency Powers (Channel Islands) Order in Council, 1944, but no Defence Regulation made by virtue of this paragraph shall come into operation until the said date.

3.—The powers conferred on the Royal Court by virtue of this Order shall be in addition to, and not in derogation of, any other powers possessed by the Royal Court. Powers of Royal Court.

4.—No Regulation made by the Royal Court under this Order shall lapse by effluxion of time unless the Ordinance whereby the Regulation is made expressly so provides. Currency of Regulations.

*5.—Any power conferred by this Order to make Regulations shall be construed as including power to vary or revoke such Regulations. Power to vary or revoke Regulations.

E. C. E. LEADBITTER.

SCHEDULE.

ADAPTATIONS AND MODIFICATIONS OF THE EMERGENCY POWERS (DEFENCE) ACT, 1939, AS EXTENDED TO THE BAILIWICK OF GUERNSEY.

†1.—The authority empowered to make Defence Regulations shall be—

- (a) as respects the Bailiwick of Guernsey excluding the Island of Alderney, the Royal Court ;

* See also the Supplies and Services (Transitional Powers) (Guernsey) Order in Council, 1946.

† New paragraph substituted by the Emergency Powers (Guernsey) (No. 2) Order in Council, 1945.

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(b) as respects the Island of Alderney, the Lieutenant-Governor ;

and accordingly in subsection (1) of section one, for the words " His Majesty may by Order in Council " there shall be substituted the words " the Royal Court may, as respects the Bailiwick of Guernsey excluding the Island of Alderney, and the Lieutenant Governor may, as respects the Island of Alderney " and for the words " to him " there shall be substituted the words " to them or him " ; and references in subsections (2) and (3) of that section to His Majesty in Council shall be construed as references to the Royal Court or to the Lieutenant Governor, as the case may be.

2.—In paragraph (a) of subsection (2) of section one, for the words " the Secretary of State " there shall be substituted the words " such authority or person as may be specified in the Regulations ".

3.—In sub-paragraphs (i) and (ii) of paragraph (b) of subsection (2) of section one, the references to His Majesty shall be construed—

(a) in relation to property or an undertaking in the Islands of Guernsey, Herm or Jethou, as including references to the States of Guernsey ;

(b) in relation to property or an undertaking in the Island of Alderney, as including references to the States of Alderney ;

(c) in relation to property or an undertaking in the Island of Sark, as including references to the Chief Pleas of Sark.

4.—The provisions of paragraph (d) of subsection (2) of section one and of subsection (4) of that section shall apply to any Ordinance or other law in force in

the Bailiwick of Guernsey or any part thereof, whenever made, as those provisions apply to any enactment passed or made before the passing of the Emergency Powers (Defence) Act, 1940.

5.—The reference in subsection (4) of section one to the Emergency Powers (Defence) Act, 1939, shall be construed as including a reference to that Act as extended to the Bailiwick of Guernsey.

6.—In subsection (6) of section one for the words “ includes any enactment of the Parliament of Northern Ireland ” there shall be substituted the words “ includes—

- (a) any Act of Parliament in its application to the Bailiwick of Guernsey ;
- (b) any Order of His Majesty in Council in its application to the Bailiwick of Guernsey, not being an Order in Council made under the Emergency Powers (Defence) Act, 1939”.

7.—In subsection (1) of section two, for references to the Treasury and to an order there shall be substituted references to the Royal Court and to an Ordinance, and for subsection (2) of that section there shall be substituted the following subsection:—

“ (2) Any charges recovered by virtue of such an Ordinance as aforesaid shall be paid into a special account to be kept by the Treasurer of the States of Guernsey, and there shall be payable thereout the expenses of such a scheme of control certified by him as properly so payable, and the balance shall be payable without further deductions into the General Revenue of the Islands of Guernsey, Alderney and Sark in such proportions as may be agreed or may be directed by Ordinance”.

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8.—In subsection (5) of section two, the words “ with the approval of the Treasury ” shall be omitted, and for the words from “ and all sums received ” to the end of the subsection there shall be substituted the words “ and all sums received by way of such fees or charges as aforesaid shall be paid into a special account to be kept by the Treasurer of the States of Guernsey, and there shall be payable thereout the expenses in respect of the grant or issue of any such licence, permit, certificate or other document as are certified by him to be properly so payable, and the balance shall be payable without further deductions into the General Revenue of the Islands of Guernsey, Alderney and Sark in such proportion as may be agreed or may be directed by Ordinance ”.

9.—In subsection (1) of section three, for the references to the United Kingdom there shall be substituted references to the Bailiwick of Guernsey or, in relation to a Defence Regulation applying to part only of that Bailiwick, references to the part to which the Regulation applies ; and for sub-paragraph (i) of paragraph (b) of that subsection there shall be substituted the following paragraph :—

“ (i) the United Kingdom and a Dominion ”.

10.—In subsection (1) of section six, for the reference to the commencement of the Emergency Powers (Defence) Act, 1939, there shall be substituted a reference to the twenty-fifth day of August, nineteen hundred and forty-five.

11.—In subsection (2) of section six, for the words from “ on summary conviction ” to “ on conviction on indictment ” there shall be substituted the words “ on conviction ”.

12.—In subsection (3) of section six, after the words “ the Official Secrets Act, 1920,” there shall

be inserted the words " and of any adaptation thereof for the time being in force in the Bailiwick of Guernsey ", and for the reference in that subsection to the Emergency Powers (Defence) Act, 1939, there shall be substituted a reference to this Order.

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(Registered on the Records on the 25th August, 1945.)

Le Major-Général Philip Neame, V.C., C.B., D.S.O. ayant ce jour présenté à la Cour une commission de Sa Majesté qui le nomme et constitue Lieutenant Gouverneur de cette Ile et dépendances ; après lecture et publication d'icelle commission il a été ordonné qu'elle sera enregistrée sur les records de cette Ile, de laquelle commission la teneur suit :—

Lieutenant
Governor
sworn.

GEORGE R.I.

GEORGE THE SIXTH, by the Grace of God of Great Britain, Ireland and the British Dominions beyond the Seas King, Defender of the Faith, to our Trusty and well-beloved PHILIP NEAME, Esquire, upon whom has been conferred the Decoration of the Victoria Cross, Companion of Our Most Honourable Order of the Bath, Companion of Our Distinguished Service Order, Major-General of Our Forces,

GREETING !

WE reposing great trust and confidence in your loyalty, experience and good conduct do by these Presents appoint you to be as from the twenty-fifth day of August instant Our Lieutenant-Governor of Our Island of Guernsey and other Islands, Forts and Appurtenances thereto belonging : to have hold and enjoy the said Place with all the Powers, Authorities, Rights, Profits and Advantages thereunto belonging, for and during Our Pleasure and to exercise and perform all Powers and Authorities appertaining to the said Office :

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And you are to observe and follow such Orders and Directions from time to time as you shall receive from Us through One of Our Principal Secretaries of State : and all and singular Our Officers Ministers and loving subjects whom it may concern within Our said Island are to take due notice of Our Pleasure herein signified and to give due obedience thereto accordingly :

And We do further by these Presents reserve to Us, Our Heirs and Successors, all Ecclesiastical Patronage of any Living belonging to the Crown in Our said Islands to be exercised by Our Secretary of State for the Home Department on Our behalf :

And for the government of Our said Island of Guernsey during your absence from time to time, or whenever from any cause whatsoever the duties appertaining to the Office of Lieutenant-Governor of our said Island must of necessity be performed by Deputy, We do hereby ordain that Our Bailiff, or in the event of his inability to act, the Senior Jurat of the Royal Court shall, after taking the usual oaths, discharge the duties of Lieutenant-Governor on being notified by you that owing to your absence from the Island or any other cause you are unable to discharge the duties of your office until such time as you shall resume your duties, or Until We signify Our further pleasure in that behalf.

Given at Our Court at Saint James's
the twenty-second day of August, 1945.

In the Ninth year of Our Reign

By His Majesty's Command

(signé) J. CHUTER EDE.

Major-General Philip Neame, V.C., C.B., D.S.O.,
To be Lieutenant-Governor
of Guernsey.

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Ensuite de quoi le Major-Général Philip Neame, V.C., C.B., D.S.O., a été sermenté à la dite charge de Lieutenant-Gouverneur de cette Ile et dépendances suivant à l'ancienne forme accoutumée et usitée en cette Ile.

(Registered on the Records on the 25th August, 1945.)

Monsieur le Baillif ayant ce jour communiqué à la Cour deux lettres qu'il a reçu du sous-secrétaire d'État de Sa Majesté au sujet du grade militaire de Son Excellence le Major-Général Philip Neame, V.C., C.B., D.S.O., pendant son ministère de Lieutenant-Gouverneur de cette Ile—la Cour, ouïes les conclusions du Procureur du Roi, a ordonné que les dites lettres seront enregistrées sur les records de cette Ile, desquelles lettres la teneur suit :—

Military
Rank of
Lieutenant
Governor.

Home Office,
Whitehall.

22nd August, 1945.

SIR,

I am directed by the Secretary of State to transmit to you herewith copy of a letter received from the War Office stating that the local rank of Lieutenant-General has been approved for Major-General P. Neame, V.C., C.B., D.S.O., during his tenure of the Lieutenant-Governorship of Guernsey.

I am, Sir,

Your obedient Servant,

C. G. MARKBREITER.

The Bailiff of Guernsey,

Bailiff's Chambers,

Guernsey,

Channel Islands.

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The War Office,
London, S.W.I.
20th August, 1945.

SIR,

I am directed to inform you that the local rank of Lieutenant-General has been approved for Major-General P. Neame, V.C., C.B., D.S.O., during his tenure of the Lieutenant-Governorship of Guernsey.

I am, Sir,

Your obedient servant,

H. C. B. WEMYSS.

Lieutenant-General,
Military Secretary.

The Under Secretary of State,
Home Office,
Whitehall, S.W.I.

(Registered on the Records on the 17th October, 1945.)

Competent
Authority
(Alderney).

Monsieur le Baillif ayant ce jour communiqué à la Cour un Ordre de Son Excellence le Lieutenant-Gouverneur intitulé " Order No. 1. designating a Competent Authority pursuant to the Defence (Alderney) Regulations, 1945,"—la Cour, ouïes les conclusions du Procureur du Roi, a ordonné que le dit Ordre sera enregistré sur les Records de cette Ile par être logé au Greffe.

(Registered on the Records on the 17th October, 1945.)

The Control
of Wireless
Transmitters
and certain
other Electrical
Apparatus
Order,
(Alderney)
1945.

Monsieur le Baillif ayant ce jour communiqué à la Cour un Ordre de Son Excellence le Lieutenant-Gouverneur intitulé " The Control of Wireless Transmitters and certain other Electrical Apparatus Order, (Alderney) 1945,"—la Cour, ouïes les conclusions du Procureur du Roi, a ordonné que le dit Ordre sera enregistré sur les Records de cette Ile par être logé au Greffe.

(Registered on the Records on the 17th October, 1945.)

1945

AT THE COURT AT BUCKINGHAM PALACE,

The 6th day of October, 1945.

PRESENT,

THE KING'S MOST EXCELLENT MAJESTY.

LORD PRESIDENT.

MR. T. WILLIAMS.

VISCOUNT STANSGATE.

MR. TOMLINSON.

LORD AMMON.

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 4th day of October, 1945, in the words following, viz.:—

The States
(Election of
People's
Deputies)
(Special Pro-
visions) Law,
1945.

“ YOUR MAJESTY having been pleased, by Your General Order of Reference of the 18th day of December, 1936, to refer unto this Committee the humble Petition of the States of the Island of Guernsey, setting forth :—

‘ 1. That on the 15th day of September, 1945, the Royal Court adopted a Bill or “ *Projet de Loi* ” intituled “ The States (Election of People’s Deputies) (Special Provisions) Law, 1945,” and requested the Bailiff to submit the same to the States of Deliberation for approval. 2. That on the 21st day of September, 1945, the States duly considered the said Bill or “ *Projet de Loi* ” and passed a resolution approving the same and authorizing the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction thereto. 3. That the said Bill or “ *Projet de Loi* ” is in the words and figures set forth in the Schedule hereunto annexed. And most humbly praying that Your Majesty would be graciously pleased to grant Your Royal Sanction to the Bill or “ *Projet de Loi* ” of the States of Guernsey intituled “ The

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States (Election of People's Deputies) (Special Provisions) Law, 1945," and to order and direct that the same shall have the force of Law in the Island of Guernsey."

"THE LORDS OF THE COMMITTEE, in obedience to Your Majesty's said Order of Reference, have taken the said Petition and the said Projet de Loi into consideration and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition and to approve of and ratify the said Projet de Loi."

HIS MAJESTY having taken the said Report into consideration is pleased, by and with the advice of His Privy Council, to approve of and ratify the said Projet de Loi, and to order, as it is hereby ordered, that the same shall have the force of Law within the Island of Guernsey.

AND HIS MAJESTY doth hereby further direct that this Order, and the said Projet de Loi (a copy whereof is hereunto annexed) be entered upon the Register of the Island of Guernsey and observed accordingly.

AND the Lieutenant Governor or Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats and all other His Majesty's Officers, for the time being, in the said Island, and all other persons whom it may concern are to take notice and govern themselves accordingly.

E. C. E. LEADBITTER.

PROJET DE LOI referred to in the foregoing Order in
Council.

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PROJET DE LOI

INTITULÉ

* " THE STATES (ELECTION OF PEOPLE'S
DEPUTIES) (SPECIAL PROVISIONS) LAW,
1945 ".

Les États ont approuvé les dispositions suivantes
lesquelles, moyennant la Sanction de Sa Très Excel-
lente Majesté en Conseil, auront force de loi dans l'Ile
de Guernesey :—

1.—The period of office of the People's Deputies
in office on the thirty-first day of December, 1941,
and still in office at the commencement of this Law
shall terminate at the end of the thirty-first day of
December, 1945, and an election of eighteen Deputies
to hold office after the last mentioned date shall be
held before the expiration of the calendar year 1945
in accordance with directions given in that behalf
by Ordinance of the Royal Court passed whether
before or after the commencement of this Law and
such election is hereinafter referred to as " the 1945
Election ".

Period of
office of
Deputies.

2.—The 1945 election shall be deemed to be an
" élection triennale " for the purposes of the Law
entitled " Loi supplémentaire à la Loi relative à la
Réforme des États de Délibération " registered on
the Records of this Island on the 30th day of
October, 1920 as subsequently amended (hereinafter
called " the Law of 1920 ").

1945
Election.

3.—Such qualification with regard to residence in
this Island as is required by the Law of 1920 in the
case of—

Qualification
with regard
to residence.

* Repealed by the Reform (Guernsey) Law, 1948.

1945

- (a) a person, other than a person who is a taxpayer (“ cantribuuable à la Taxe sur les Occupants d’une paroisse en cette Ile ”) claiming to have his name entered in a Parish Electoral Register ; or
- (b) a person who is a candidate for election as a People’s Deputy ;

shall, if not fulfilled in the case of that person, for the purposes of the 1945 Election and of any Election of a People’s Deputy or People’s Deputies held in the calendar years 1946, 1947 and 1948, but not further or otherwise, be deemed to be fulfilled in the case of that person if that person at some time between the 30th day of June 1939, and the 30th day of June 1940, had his usual place of abode (“ lieu ordinaire d’habitation ”) in this Island and, on the date of his claim to have his name entered as aforesaid or on the date of his nomination as a candidate for the aforesaid office, as the case may be—

- (i) has his usual place of abode in this Island ; or
- (ii) intends to return to this Island at the earliest reasonable opportunity for the purpose of there resuming residence.

Form of
Application
for entry in
Electoral
Roll.

4.—The Form of Application for entry in a Parish Electoral Roll contained in the Schedule to the Law of 1920, as amended, shall be modified by the substitution of the words “ In pursuance of the laws governing elections of People’s Deputies ” for the words “ In conformity with the requirements of the ‘ Loi supplémentaire relative à la Réforme des États (No. 2) 1938 ’ ” and, for the purposes of any such election as is referred to in Section 3 of this Law, for paragraph 6 of that Form of Application there shall be substituted the paragraph contained in the Schedule to this Law and the instructions also contained in

the latter Schedule shall be inserted as is appropriate in the instructions at the foot of that Form of Application.

SCHEDULE.

- (gg) 6.—(a) My usual place of abode throughout the past twelve months has been in Guernsey and my absences therefrom during that period do not exceed 180 days.
- (b) My usual place of abode at some time between the 30th June, 1939, and the 30th June, 1940, was and now is, in Guernsey.
- (c) My usual place of abode at some time between the 30th June, 1939, and the 30th June, 1940, was in Guernsey and I intend to return to Guernsey at the earliest reasonable opportunity for the purpose of there resuming residence.
- (gg) Strike out those of the sub-paragraphs (a), (b) and (c) which are not applicable.

(Registered on the Records on the 27th October, 1945.)

Monsieur le Baillif ayant ce jour communiqué à la Cour un ordre de Son Excellence le Lieutenant-Gouverneur en date du vingt-deux octobre mil neuf cent quarante-cinq intitulé "Order designating a Competent Authority pursuant to the Defence Regulations (Guernsey) 1945,"—la Cour, ouïes les conclusions du Procureur du Roi, a ordonné que le dit ordre sera enregistré sur les records de cette Ile par être logé au Greffe.

Competent
Authority
(Guernsey).

1945

(Registered on the Records on the 6th November, 1945.)

H.M. Ser-
geant
sworn.

Monsieur ALFRED SEBIRE a été sermenté Sergent du Roi en cette Ile de Guernesey comme à telle charge et office appartient, suivant à sa commission qu'il a présenté en date du quatre novembre mil neuf cent quarante-cinq, de laquelle commission la teneur suit :—

By His Excellency Lieutenant General Philip Neame, upon whom has been conferred the Victoria Cross, Companion of the Most Honourable Order of the Bath, Companion of the Distinguished Service Order, Keeper and Lieutenant Governor of His Majesty's Island of Guernsey and its Dependencies.

To MR. ALFRED SEBIRE, late Deputy Sergeant of Guernsey, reposing trust and confidence in your ability care and diligence and being by the Right Honourable the Secretary of State invested with the requisite authority I do hereby constitute you the said Mr. Alfred Sebire, Sergeant of the Royal Court of the said Island of Guernsey in the room of Mr. Frederick de P. Bienvenu, deceased, hereby giving and granting unto you the said Mr. Sebire, the said Office of Sergeant of the Royal Court with all the fees, profits, salaries, emoluments, perquisites and advantages thereunto anciently and of right belonging, and hereby granting you also the power and liberty to substitute and appoint one or two Deputies and at pleasure to revoke such appointments.

GIVEN under my hand and seal at Guernsey, this Fourth day of November, one thousand nine hundred and forth-five.

P. NEAME,

Lieutenant General.

Lieutenant Governor, Guernsey.

*(Registered on the Records on the 24th November, 1945.)*1945

AT THE COURT AT BUCKINGHAM PALACE,

The 16th day of November, 1945.

PRESENT,

THE KING'S MOST EXCELLENT MAJESTY.

LORD PRESIDENT.

SIR ALAN LASCELLES.

LORD CHAMBERLAIN.

MR. VAN ZYL.

VISCOUNT ADDISON.

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 3rd day of November, 1945, in the words following, viz :—

National
Registration
(Guernsey)
Law, 1945.

“ YOUR MAJESTY having been pleased, by Your General Order of Reference of the 18th day of December, 1936, to refer unto this Committee the humble Petition of the States of the Island of Guernsey, setting forth :—

‘ 1. That on the 17th day of October, 1945, the Royal Court adopted a Bill or “ *Projet de Loi* ” intituled “ National Registration (Guernsey) Law, 1945,” and requested the Bailiff to submit the same to the States of Deliberation for approval. 2. That on the 24th day of October, 1945, the said Bill or “ *Projet de Loi* ” was duly considered by the States, when a resolution was passed approving the same and authorizing the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction thereto. 3. That the said Bill or “ *Projet de Loi* ” is in the words and figures set forth in the Schedule hereunto annexed. And most humbly praying that Your Majesty would be graciously pleased to grant Your Royal Sanction to the Bill or “ *Projet de Loi* ” of the

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States of Guernsey intituled "National Registration (Guernsey) Law, 1945," and to order and direct that the same shall have the force of Law within the Bailiwick of the Island of Guernsey.'

"THE LORDS OF THE COMMITTEE, in obedience to Your Majesty's said Order of Reference, have taken the said Petition and the said Projet de Loi into consideration and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition and to approve of and ratify the said Projet de Loi."

HIS MAJESTY having taken the said Report into consideration is pleased, by and with the advice of His Privy Council, to approve of and ratify the said Projet de Loi, and to order, as it is hereby ordered, that the same shall have the force of Law within the Bailiwick of the Island of Guernsey.

AND HIS MAJESTY doth hereby further direct that this Order, and the said Projet de Loi (a copy whereof is hereunto annexed) be entered upon the Register of the Island of Guernsey and observed accordingly.

AND the Lieutenant-Governor or Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other His Majesty's Officers, for the time being, in the said Island, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

E. C. E. LEADBITTER.

PROJET DE LOI referred to in the foregoing Order
in Council.

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PROJET DE LOI

INTITULÉ

“ NATIONAL REGISTRATION (GUERNSEY)
LAW, 1945 ”.

THE STATES have adopted the following Law which, subject to the Sanction of His Most Excellent Majesty in Council, shall have effect throughout the Bailiwick of the Island of Guernsey :—

ARTICLE I.

Establishment of National Register.

(1) Subject to the provisions of this Law, there shall be a register of all persons in the Bailiwick of the Island of Guernsey at the appointed time, and of all persons entering or born in that Bailiwick after that time, and there shall be recorded in the register in relation to those persons such particulars with respect to the matters specified in the Schedule to this Law as may be prescribed by regulations made by the Royal Court.

(2) The said Register shall be called the National Register and is hereafter in this Law referred to as “ the Register ”.

ARTICLE 2.

Duties of States Board of Administration.

It shall be the duty of the States Board of Administration, hereafter in this Law referred to as “ the Board ”, to make such arrangements and do such things as are necessary for the initiation and maintenance of the Register in accordance with the provisions of this Law and of any regulations made

1945 thereunder, and for that purpose to make arrangements for the preparation and issue of the necessary forms and instructions and for the collection or reception of the forms when filled in.

ARTICLE 3.

Initiation of Register.

For the purpose of initiating the Register, the Royal Court may make regulations providing for such matters as may be necessary or expedient and, in particular, but without prejudice to the generality of the foregoing words of this Article—

- (a) providing, in connection with the collection, reception and recording of the information required in relation to persons in the Bailiwick at the appointed time, for the division of the Bailiwick into districts and for the grouping of any such districts into areas, and for the employment of persons to act in the several districts and areas ;
- (b) requiring persons employed under the regulations to make an affidavit with respect to the performance of their duties ;
- (c) prescribing the persons or classes of persons by whom returns are to be made (whether as respects themselves or as respects other persons), the persons to whom returns are to be made and the form of the returns, and providing for the collection or delivery of the returns ;
- (d) requiring the information necessary for the making of a return with respect to any person to be given either by that person, or by such other person as may be prescribed, to the person by whom the return is to be made.

ARTICLE 4.

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Maintenance of Register.

For the purpose of maintaining the Register, the Royal Court may make regulations providing for such matters as may be necessary or expedient and, in particular, but without prejudice to the generality of the foregoing words of this Article, providing—

- (a) for the making of returns, in respect of any registered person, containing particulars of any change of circumstances affecting the accuracy of such of the particulars recorded in the Register in relation to that person as may be prescribed ;
- (b) for the making of returns, in respect of persons entering or born in the Bailiwick after the appointed time, containing such particulars with respect to such of the matters specified in the Schedule to this Law as may be prescribed ;
- (c) for the collection of such particulars with respect to registered persons dying or leaving the Bailiwick as may be prescribed ;
- (d) for the recording of particulars obtained under this Law in such manner, at such places and by such persons as may be prescribed.

ARTICLE 5.

Vouching of Information.

The Board, or any person authorised by the Board for the purpose of this Article, may require a person who has given any information in pursuance of this Law or regulations made thereunder to furnish such documentary or other evidence of the truth of that information as it is within the power of that person to furnish.

ARTICLE 6.

Identity Cards.

(1) It shall be the duty of the Board to cause a card containing the prescribed particulars (hereafter in this Law referred to as an "identity card") to be issued with respect to every registered person in accordance with regulations made under this Article.

(2) The Royal Court shall by regulations—

- (a) prescribe the form of identity cards and require to be entered therein such particulars with respect to such of the matters specified in the Schedule to this Law as may be prescribed ;
- (b) provide for the issue of an identity card, either directly or otherwise, to the person to whom it relates, or to such other person as is deemed under the regulations to be in charge of the person to whom it relates ;
- (c) provide for the transfer of an identity card from time to time to the person who for the time being is responsible under the regulations for the custody of the card ;
- (d) provide for the issue to such persons or classes of persons, and in such circumstances, as may be prescribed, of identity cards valid for a limited period only ;
- (e) provide for the issue, subject to the payment of such fee and compliance with such conditions as may be prescribed by the regulations, of fresh identity cards in place of cards which have been lost, destroyed or defaced ;

- (f) provide for the surrender of identity cards by such persons or classes of persons, and in such circumstances, as may be prescribed, and, except where the person to whom the card relates has died or is outside the Bailiwick, for the issue of a fresh identity card in place of the surrendered card or (in the case of a card valid for a limited period only) for the endorsement of the card for a further period ;

and the regulations may provide for the payment of rewards to persons finding and delivering to the prescribed person an identity card which has been lost.

(3) All fees received under the regulations shall be paid into the General Revenues of the States.

(4) An officer of police or any person authorised for the purpose under the said regulations, may require a person who under the regulations is for the time being responsible for the custody of an identity card forthwith to produce the card to him ;

Provided that if, within the prescribed period after the requirement was made, the person so required produces the card in person at such place and to such person as may be prescribed, he shall not be convicted of an offence under this Law by reason of his failure to produce the card at the time when the requirement was made.

(5) Where a person fails to produce an identity card when required to do so under the last foregoing paragraph, the person who required its production may, without prejudice to the taking of proceedings in respect of the failure, require him to furnish orally or in writing particulars with respect to any of the matters specified in the Schedule to this Law.

ARTICLE 7.

Application of Law to Special Classes of Persons.

The Royal Court may by regulations provide—

- (a) that the foregoing provisions of this Law and any regulations made thereunder shall not apply, or shall apply subject to such exceptions and modifications as may be prescribed, to any such person or class of person as may be prescribed ;
- (b) for the registration or removal from the Register of any person on his ceasing to be or becoming a person who by virtue of the regulations made under this Article is not required to be registered under this Law ; and
- (c) for the surrender of an identity card relating to any person on his becoming a person who is not required to be registered as aforesaid.

ARTICLE 8.

Offences and Penalties.

(1) If any person—

- (a) in giving any information for the purposes of this Law, knowingly or recklessly makes any statement which is false in a material particular ; or
- (b) with intent to deceive—
 - (i) makes a false representation that he or any other person is the person to whom an identity card relates ; or
 - (ii) allows any other person to have possession of an identity card for the custody of which he is responsible under regulations made under this Law ; or

- (iii) forges an identity card, or makes or has in his possession any document so closely resembling an identity card as to be calculated to deceive ;

he shall be guilty of an offence under this Law.

(2) If any person—

- (a) being a person employed for the purposes of this Law, publishes or communicates to any person, otherwise than in the ordinary course of such employment, any information acquired by him in the course of the employment ; or
- (b) having possession of any information which to his knowledge has been disclosed in contravention of this Law, publishes or communicates that information to any other person ;

he shall be guilty of an offence under this Law.

Provided that nothing in this paragraph shall apply to any publication or communication of information made—

- (i) for the purpose of any criminal proceedings ; or
- (ii) to any person authorised by the Board.

(3) If any person fails to comply with any requirements duly made under this Law or contravenes or fails to comply with any regulations made under this Law, he shall be guilty of an offence under this Law.

(4) Every person who is guilty of an offence under this Law shall be liable—

- (i) in the case of an offence under paragraph (3) of this Article, to imprisonment, with or without hard labour, for a term

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not exceeding one month or to a fine not exceeding five pounds, or to both such imprisonment and such fine ; and

- (ii) in the case of any other offence, to imprisonment, with or without hard labour, for a term not exceeding two years or to a fine not exceeding one hundred pounds, or to both such imprisonment and such fine.

ARTICLE 9.

Expenses.

Any expenses incurred for the purposes of this Law shall be defrayed out of the General Revenues of the States.

ARTICLE 10.

Provisions as to Regulations.

Regulations made by the Royal Court under any provision of this Law may be amended by subsequent regulations and shall remain in force until repealed.

ARTICLE 11.

Interpretation.

In this Law the following expressions have the meanings hereby respectively assigned to them :—

“ appointed time ” means such time as the Royal Court may by regulations appoint ;

“ identity card ” means an identity card issued for the purposes of this Law ;

“ officer of police ” means any member of the police, whether honorary or paid, acting within the territorial limits to which his authority extends ;

“ prescribed ”, in relation to any regulations, means prescribed by those regulations ;

“ registered person ” means a person for the time being registered in the Register.

ARTICLE 12.

Short Title and Duration.

(1) This Law may be cited as the National Registration (Guernsey) Law, 1945.

(2) This Law shall continue in force until such date as the Royal Court may by Ordinance determine, and shall then expire except as respects things previously done or omitted to be done.

SCHEDULE.

ARTICLES 1, 4, 6.

MATTERS WITH RESPECT TO WHICH PARTICULARS ARE TO BE ENTERED IN REGISTER.

1. Names.
2. Sex.
3. Age.
4. Nationality.
5. Residence.
6. Condition as to marriage.
7. Membership of Naval, Military or Air Force Reserves or of Merchant Navy.

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(Registered on the Records on the 8th December, 1945.)

Defence
(Companies)
(Alderney)
Regulations,
1945.

Monsieur le Baillif ayant ce jour communiqué à la Cour des Règlements intitulés " Defence (Alderney Regulations, 1945. The Defence (Companies) (Alderney) Regulations, 1945 " émis par Son Excellence le Lieutenant-Général Philip Neame, V.C., C.B., D.S.O., Lieutenant-Gouverneur de l'Ile de Guernesey et ses Dépendances, en vertu des pouvoirs à lui conférés par l'Ordre en Conseil dit " Emergency Powers (Guernsey) Order in Council, 1945," les dits Règlements en date du 3 décembre 1945. La Cour, ouïes les conclusions du Procureur du Roi, a ordonné que les dits Règlements seront enregistrés sur les records de cette Ile par être logés au Greffe.

(Registered on the Records on the 15th December, 1945.)

Defence
(Finance)
(Alderney)
Regulations,
1945.

Monsieur le Baillif ayant ce jour communiqué à la Cour des Règlements intitulés " The Defence (Finance) (Alderney) Regulations, 1945 " émis par Son Excellence le Lieutenant-Général Philip Neame, V.C., C.B., D.S.O., Lieutenant-Gouverneur de l'Ile de Guernesey et ses Dépendances, en vertu des pouvoirs à lui conférés par l'Ordre en Conseil dit " Emergency Powers (Guernsey) Order in Council, 1945," les dits Règlements en date du 13 décembre 1945. La Cour, ouïes les conclusions du Procureur du Roi, a ordonné que les dits Règlements seront enregistrés sur les records de cette Ile par être logés au Greffe.

*(Registered on the Records on the 15th December, 1945.)*1945

PROVISIONAL RULES AND ORDERS, 1945.

AIR NAVIGATION.

THE AIR NAVIGATION (AMENDMENT) (MINISTRY OF
CIVIL AVIATION) (PROVISIONAL) ORDER, 1945.

AT THE COURT AT BUCKINGHAM PALACE,

The 30th day of October, 1945.

PRESENT,

THE KING'S MOST EXCELLENT MAJESTY IN COUNCIL.

WHEREAS in pursuance of the powers conferred upon Him by the Air Navigation Acts, 1920 and 1936 (*a*), His Majesty in Council was pleased to make the Orders mentioned in the first column of the Schedule to this Order :

Air Navigation (Amendment) (Ministry of Civil Aviation) (Provisional) Order, 1945.

AND WHEREAS it is expedient that consequent upon the enactment of the Ministry of Civil Aviation Act, 1945, the said Orders should be amended in manner hereinafter appearing :

NOW, THEREFORE, His Majesty is pleased, by and with the advice of His Privy Council, to make the following Order, and to certify pursuant to Section 2 of the Rules Publication Act, 1893 (*b*), that on account of urgency the Order should come into immediate operation :—

1. The Orders mentioned in the first column of the Schedule hereto shall have effect subject to the amendments shown in the second column of that schedule.

2. This Order shall be deemed to have effect as from the date of the passing of the Ministry of Civil Aviation Act, 1945 :

(*a*) 10 & 11 Geo. 5. c. 80 and 26 Geo. 5 & 1 Edw. 8. c. 44.

(*b*) 52 & 53 Vict. c. 63.

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Provided that anything done since that date by the Secretary of State or any person authorised by him for any purpose of any of the Orders amended by this Order otherwise than in accordance with such Order as so amended shall be deemed to have been done by the Minister of Civil Aviation and to have effect accordingly.

3.—(1) This Order may be cited as the Air Navigation (Amendment) (Ministry of Civil Aviation) (Provisional) Order, 1945.

(2) This Order shall come into operation forthwith.

E. C. E. LEADBITTER.

Order.

Amendments.

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The Air Navigation (Guernsey) Order, 1926 (*a*), and the Air Navigation (Jersey) Order, 1928 (*b*), as amended by subsequent Orders.

(1) The following paragraph shall be substituted for paragraph (5) of Article 7 of the Appendix to each of the Orders:—

“(5) Paragraphs (1), (2) and (4) of this Article shall not apply to Royal Air Force aerodromes or aerodromes under the control of the Minister of Civil Aviation, the use of which has been authorised by the Secretary of State or by the Minister of Civil Aviation, as the case may be, but any directions

(*a*) S.R. & O. 1926 (No. 1583) p. 27 amended by 1929 (No. 1019) p. 64 and 1936 (No. 300) I, p. 69.

(*b*) S.R. & O. 1928 (No. 91) p. 36 amended by 1929 (No. 1020) p. 74 and 1936 (No. 301) I, p. 70.

*Order.**Amendments*1945

The Air Navigation (Guernsey) Order, 1926, and the Air Navigation (Jersey) Order, 1928, as amended by subsequent Orders—
continued.

issued by the Secretary of State as to the use of Royal Air Force aerodromes or by the Minister of Civil Aviation as to the use of aerodromes under the control of the Minister of Civil Aviation shall be complied with."

(2) In paragraph (1) of Article 30 of the Appendix to each of the Orders in the definition of "Secretary of State" for the words "'Secretary of State' includes" there shall be substituted the words "'Secretary of State' and 'Minister of Civil Aviation' respectively include", and after the words "Secretary of State" where those words subsequently occur there shall be inserted the words "or the Minister of Civil Aviation".

(3) Elsewhere in the Appendix to each of the Orders, including the Schedules thereto, for the words "Secretary of State" wherever those words occur there shall be substituted the words "Minister of Civil Aviation" except in Articles 26 and 29 and in paragraph 53 of Schedule II where after the words "Secretary of State" there shall be inserted the words "or the Minister of Civil Aviation".

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*Order.**Amendments.*

The Air Navigation Acts (Extension to the Channel Islands) Order, 1939 (a).

The Schedule to the Order shall be amended as follows :—
In Part II.B.—

(1) After the fourth paragraph the following paragraph shall be inserted :—

“ In section 12A for the words ‘ or the Secretary of State ’ there shall be substituted the words ‘ or the Secretary of State or Minister of Civil Aviation ’.”

(2) The following paragraph shall be added :—

“ In section 17 the references to the Secretary of State shall be construed as including references to the Minister of Civil Aviation.”

In Part III.C.—

(1) Before the first paragraph the following two paragraphs shall be inserted :—

“ In section 2 for references to the Secretary of State there shall be substituted references to the Minister of Civil Aviation.

In subsection one of section 3 for the words ‘ the Secretary of State ’ in the two places where those words occur there shall be substituted the words ‘ the Secretary of State and the Minister of Civil Aviation ’.”

(a) S.R. & O. 1939 (No. 708) I, p. 93.

*Order.**Amendments.*1945

The Air Navigation Acts (Extension to the Channel Islands) Order, 1939—
continued.

(2) After the sixth paragraph the following paragraph shall be inserted :—

“ In subsection one of section 18 for the reference to the Secretary of State there shall be substituted a reference to the Minister of Civil Aviation.”

(3) After the tenth paragraph the following paragraph shall be inserted :—

“ In paragraph 2 of the Second Schedule for the reference to the Secretary of State there shall be substituted a reference to the Minister of Civil Aviation.”

(4) After the eleventh paragraph the following paragraph shall be inserted :—

“ In sub-paragraph two of paragraph 2 of the Third Schedule for the references to the Secretary of State there shall be substituted references to the Minister of Civil Aviation, and for the words ‘ the Secretary of the Air Ministry, London ’, there shall be substituted the words ‘ the Secretary of the Ministry of Civil Aviation, London ’.”

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*Order.**Amendment.*

The Air Navigation Acts (Extension to the Channel Islands) Order, 1939—
continued.

(5) After the last paragraph the following paragraph shall be inserted :—

“ In sub-paragraphs one and two of paragraph 8 of the Third Schedule for the references to the Secretary of State there shall be substituted references to the Minister of Civil Aviation.

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(Amendments other than amendments to Orders applicable to the Channel Islands have been excluded.)

(Registered on the Records on the 24th December, 1945.)

Protected Area (Alderney) Order revoked.

Monsieur le Baillif ayant ce jour communiqué à la Cour un Ordre intitulé “ Order revoking the Protected Area (Alderney) Order dated 16th May, 1945,” émis par Son Excellence le Lieutenant-Général Philip Neame, V.C., C.B., D.S.O., Lieutenant Gouverneur de l’Ile de Guernesey et ses Dépendances en vertu des pouvoirs à lui conférés par les Règlements dits “ Defence (Alderney) Regulations, 1945 ”. La Cour, ouïes les conclusions du Procureur du Roi, a ordonné que le dit Ordre sera enregistré sur les records de cette Ile par être logé au Greffe.

(Registered on the Records on the 9th January, 1946.)

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STATUTORY RULES AND ORDERS

1945 No. 1632

EMERGENCY POWERS (DEFENCE)

Guernsey

THE EMERGENCY POWERS (GUERNSEY) (No. 2)
ORDER IN COUNCIL, 1945.

AT THE COURT AT BUCKINGHAM PALACE,

The 20th day of December, 1945.

PRESENT,
THE KING'S MOST EXCELLENT MAJESTY.

WHEREAS in exercise of the powers conferred on Him by subsection (1) of section four of the Emergency Powers (Defence) Act, 1939(a), His Majesty was pleased by the Emergency Powers (Guernsey) Order in Council 1945(b), to extend certain of the provisions of the said Act to the Bailiwick of Guernsey subject to the adaptations and modifications contained in the Schedule to that Order :

The Emer-
gency Powers
(Guernsey)
(No. 2)
Order in
Council,
1945.

AND WHEREAS it is expedient to make fresh provision with respect to the extension of the said Act to the said Bailiwick of Guernsey :

NOW, THEREFORE, His Majesty, in pursuance of the said subsection (1) and of subsection (3) of section eight of the said Act, and of all other powers enabling Him in that behalf, is pleased, by and with the advice of His Privy Council, to order, and it is hereby ordered as follows :—

1.—(1) This Order may be cited as the Emergency Powers (Guernsey) (No. 2) Order in Council, 1945.

Citation, etc.

(a) 2 & 3 Geo. 6. c. 62

(b) S.R. & O. 1945 No. 1003.

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(2) In this Order references to the Emergency Powers (Defence) Act, 1939, shall be construed as references to that Act as amended by the Emergency Powers (Defence) Act, 1940(a).

(3) The Interpretation Act, 1889(b), shall apply to the interpretation of this Order as it applies to the interpretation of an Act of Parliament, and for the purposes of section thirty-eight of that Act (which relates to the effect of repeals) this Order shall be deemed to be an Act of Parliament.

Defence
Regulations.

2.—(1) On and after the tenth day of January, nineteen hundred and forty-six, the authority empowered to make Defence Regulations by virtue of the Emergency Powers (Defence) Act, 1939, as extended by the Emergency Powers (Guernsey) Order in Council, 1945, to the Bailiwick of Guernsey shall, as respects the Island of Alderney as well as the remainder of the Bailiwick of Guernsey, be the Royal Court of Guernsey, and accordingly for paragraph 1 of the Schedule to the said Order there shall be substituted the following paragraph :—

“ 1. The authority empowered to make Defence Regulations shall be the Royal Court ; and accordingly in subsection (1) of section one for the words ‘ His Majesty may by Order in Council ’ there shall be substituted the words ‘ the Royal Court may ’, and for the words ‘ to him ’ there shall be substituted the words ‘ to the Royal Court ’; and references in subsection (2) and (3) of that section to ‘ His Majesty in Council ’ shall be construed as references to the Royal Court.”

(2) Defence Regulations may at any time before the said tenth day of January be made as respects the Island of Alderney by virtue of this

(a) 3 & 4 Geo. 6. c. 20.

(b) 52 & 53 Vict. c. 63.

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Order by the Royal Court for the purpose of continuing in force, whether with or without modifications, any Defence Regulation for the time being in force as respects the Island of Alderney, but no Defence Regulation made by virtue of this paragraph shall come into operation until the said date.

E. C. E. LEADBITTER.

(Registered on the Records on the 12th January, 1946.)

AT THE COURT AT BUCKINGHAM PALACE,

The 20th day of December, 1945.

PRESENT,

THE KING'S MOST EXCELLENT MAJESTY.

LORD PRESIDENT,
SIR STAFFORD CRIPPS,
MISS WILKINSON.
MR. GRIFFITHS.
SIR ALFRED BUCKNILL.

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 17th day of December, 1945, in the words following, viz :—

Alderney—
The Resettle-
ment Law,
1945.

“ YOUR MAJESTY having been pleased, by Your General Order of Reference of the 18th day of December, 1936, to refer unto this Committee a humble Petition of Frederick George French, Judge and President of the States of the Island of Alderney setting forth :—

‘That at a Meeting of the States of Alderney holden before Your petitioner in Room 101, Home Office, Whitehall, S.W.1, on Wednesday, the 28th day of November, 1945, the States were of the opinion to take into consideration and to approve the Projet de Loi, entitled “ The Resettlement Law, 1945,” a copy whereof is

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hereunto annexed : That the States authorised Your petitioner to present in the name of the States a most humble petition to Your Majesty praying Your Majesty to be graciously pleased to ratify the same. And most humbly praying Your Majesty to ratify the same and to order that the said Projet de Loi shall have force of law in Your Majesty's said Island of Alderney from the date of the registration of Your Majesty's Order in Council ratifying the same on the records of the said Island.'

“ THE LORDS OF THE COMMITTEE in obedience to Your Majesty's said Order of Reference, having taken the said Petition, and the Projet de Loi annexed thereto, into consideration, and do this day agree humbly to report, as their opinion, to Your Majesty that it may be advisable for Your Majesty to comply with the prayer of the said Petition and to approve of and ratify the said Projet de Loi .”

HIS MAJESTY, having taken the said Report into consideration, is pleased, by and with the advice of His Privy Council, to approve of and ratify the said Projet de Loi, and to order, as it is hereby ordered, that the same shall have the force of law within the Island of Alderney.

AND HIS MAJESTY doth hereby further direct that this Order and the said Projet de Loi (a copy whereof is hereunto annexed) be entered upon the Registers of the Islands of Guernsey and Alderney and observed accordingly.

AND the Lieutenant-Governor or Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other His Majesty's Officers, for the time being, of the said Island of Guernsey, and also

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the Judge and Jurats of the said Island of Alderney, and all persons whom it may concern, are to take notice and govern themselves accordingly.

E. C. E. LEADBITTER.

Projet de Loi entitled

“THE RESETTLEMENT LAW, 1945.”

1.—(1) The States, if it appears to them to be necessary or expedient so to do for the purpose of bringing the land under cultivation or of continuing the cultivation of land under cultivation or for purposes connected therewith, may take possession of any land other than dwelling-houses and gardens occupied together with dwelling-houses. Cultivation of land.

(2) No payment in respect of any land shall be made to any person having an estate or interest in the land while it is in the possession of the States under the powers conferred by this Article.

2.—(1) The States, if it appears to them to be necessary or expedient so to do for the purpose of providing temporary accommodation for persons returning to the Island or of providing accommodation for persons whose homes or shops have been destroyed or rendered unfit for use and occupation, may take possession of any land. Provision of accommodation.

(2) Where possession has been taken of any land under the powers conferred by this Article, payment shall, so long as possession of the land continues, be made to the owner by the States at a rate not exceeding the rent at which the premises were let or, in the opinion of the Douzaine, might reasonably have been let on the thirty-first day of March, 1939.

(3) The States, if it appears to them to be necessary or expedient so to do for any of the pur-

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poses specified in paragraph (1) of this Article, may require the person occupying any dwelling-house to let such portion thereof to such person or persons and on such conditions, if any, as the States may specify at such rent, as in the opinion of the Douzaine may be considered reasonable, and any person who fails to comply with any such requirement shall be liable on conviction to a fine not exceeding ten pounds.

Powers of States.

3. Where possession has been taken of any land under the powers conferred by this law, the States may do or authorise any person to do in relation to the land anything which any person having an estate or interest in the land would be entitled to do by virtue of that estate or interest.

Exercise of powers.

4. The powers conferred by the foregoing provisions of this law upon the States may be exercised by the President of the States in the name of the States.

Definitions.

5. In this law the following expressions have the meanings hereby respectively assigned to them, that is to say:—

“cultivation” includes horticulture and the use of land for any purpose of husbandry, the keeping and breeding of livestock and poultry and the growth of fruit and vegetables ;

“land” includes buildings ;

“owner” means the person who for the time being would be entitled to occupy the land but for the fact that possession thereof is retained in exercise of the powers conferred by this law.

Citation, commencement, etc.

6.—(1) This law may be cited as the Resettlement Law, 1945.

(2) This law shall come into force from the date of the registration of His Majesty's Order in Council ratifying the same and remain in force until the thirty-first day of December, 1947.

(Registered on the Records on the 12th January, 1946.)

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AT THE COURT AT BUCKINGHAM PALACE,

The 20th day of December, 1945.

PRESENT,

THE KING'S MOST EXCELLENT MAJESTY.

LORD PRESIDENT.
SIR STAFFORD CRIPPS.
MISS WILKINSON
MR. GRIFFITHS.
SIR ALFRED BUCKNILL.

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 17th day of December, 1945, in the words following, viz :—

Alderney—
Impôts, 1946.

“ YOUR MAJESTY having been pleased, by Your General Order of Reference on the 18th day of December, 1936, to refer unto this Committee a humble Petition of Frederick George French, Judge and President of the States of the Island of Alderney, setting forth :—

‘ That at a Meeting of the States of Alderney holden before Your Petitioner in Room 101, Home Office, Whitehall, S.W.1., on Wednesday, the 28th day of November, 1945, the States were of the opinion to petition Your Majesty for power to levy Impôt duties on certain commodities imported and consumed in the Island of Alderney, commencing from the date of the registration of Your Majesty’s Order in Council on the records of the said Island and ending on the 31st day of December, 1946.

That at the said Meeting of the States the States were of the opinion to increase the duties on spirits, cordials, wines, beer, cider, tobacco, cigars, cigarettes and tea. The said duties set forth as follows :—

1946	Impôt on Spirits	32s.	per gallon.
	Cordials	24s.	,, ,,
	Wines-Clarets and burgundies		
	in cask	3s. 6d.	,, ,,
	in bottles.....	4s. 6d.	,, ,,
	Wines—other still in cask.....	6s. od.	,, ,,
	in bottles	7s. od.	,, ,,
	Wines—sparkling—in bottles	11s. od.	,, ,,
	Empire wines	At half rate.	
	Beer	1s. 6d. per gallon	
	Cider	6d.	,, ,,
	Tobacco with stalk	7s. 6d.	per lb.
	without stalk	7s. 10d.	,, ,,
	manufactured and cavendish	10s. 2d.	,, ,,
	Cigars	11s. 6d.	,, ,,
	Cigarettes }		
	Tea	4d.	,, ,,

The said duties to be measured on the said commodities respectively which are consumed on the Island, such levy to be made at the time of the importation therein of such thereof as are imported and under the conditions already sanctioned by Your Majesty. That at the said Meeting Your Petitioner was authorised to present in the name of the States a most humble petition to Your Majesty in Council, praying Your Majesty to be graciously pleased to grant the States power to levy the said duties for the said period. And most humbly praying Your Majesty to be graciously pleased to grant the States of Alderney power to levy the said duties during the said period for and under the aforesaid purposes and conditions.'

“THE LORDS OF THE COMMITTEE, in obedience to Your Majesty's said Order of Reference, have taken the said Petition into consideration, and

do this day agree humbly to report, as their opinion, to your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition."

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HIS MAJESTY, having taken the said Report into consideration, is pleased, by and with the advice of His Privy Council, to approve thereof and to order, as it is hereby ordered, that the States of the Island of Alderney be authorised to levy the duties specified in the said Petition for the period, and for and under the purposes and conditions referred to in the said Petition.

AND HIS MAJESTY doth hereby further direct that this Order be entered upon the Registers of the Islands of Guernsey and Alderney and observed accordingly.

AND the Lieutenant-Governor or Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other His Majesty's Officers for the time being, of the said Island of Guernsey, and also the Judge and Jurats of the said Island of Alderney, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

E. C. E. LEADBITTER.

(Registered on the Records on the 2nd February, 1946.)

Monsieur le Procureur Délégué du Roi ayant présenté à la Cour des exemplaires de l'Acte du Parlement intitulé "Supplies and Services (Transitional Powers) Act, 1945,"

Supplies and
Services
(Transitional
Powers) Act,
1945.

La Cour, ouïes les conclusions du Procureur Délégué du Roi, a ordonné qu'un des dits exemplaires sera enregistré sur les records de cette île par être logé au Greffe, et qu'un des dits exemplaires sera envoyé à Monsieur le Juge d'Auregny et à Monsieur le Sénéchal de Sercq, afin d'être enregistré sur les records des dites Iles.

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(Registered on the Records on the 2nd February, 1946.)

STATUTORY RULES AND ORDERS

1946 No. 32

SUPPLIES AND SERVICES (TRANSITIONAL
POWERS) Guernsey.THE SUPPLIES AND SERVICES (TRANSITIONAL POWERS)
(GUERNSEY) ORDER IN COUNCIL, 1946.

AT THE COURT AT BUCKINGHAM PALACE,

The 10th day of January, 1946.

PRESENT,

THE KING'S MOST EXCELLENT MAJESTY IN COUNCIL.

The Supplies
and Services
(Transitional
Powers)
(Guernsey)
Order in
Council,
1946.

WHEREAS by subsection (1) of section four of the Emergency Powers (Defence) Act, 1939(a), it is provided that His Majesty may by Order in Council direct that the provisions of that Act other than that section shall extend, with such exceptions, adaptations and modifications, if any, as may be specified in the Order, to any of the Channel Islands, and, in particular, that any such authority as may be so specified shall be substituted for His Majesty in Council as the authority empowered to make Defence Regulations for any of the said Channel Islands :

AND WHEREAS by subsection (4) of section five of the Supplies and Services (Transitional Powers) Act, 1945(b) (hereinafter referred to as " the Act of 1945 "), it is provided that the said section four of the Emergency Powers (Defence) Act, 1939, shall have effect as if the reference to the provisions of that Act included a reference to sections one to four and subsections (1) to (3) of section five of the Act of 1945, and as if the reference to the authority

(a) 2 & 3 Geo. 6. c. 62.

(b) 9 Geo. 6. c. 10

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empowered to make Defence Regulations included a reference to the authority empowered to exercise the powers of His Majesty in Council, under the last mentioned sections of the Act of 1945 :

NOW THEREFORE His Majesty, in pursuance of subsection (1) of section four of the Emergency Powers (Defence) Act, 1939, as extended by subsection (4) of section five of the Act of 1945, and of all other powers enabling Him in that behalf, is pleased, by and with the advice of His Privy Council to order, and it is hereby ordered, as follows :—

1.—(1) This Order may be cited as the Supplies and Services (Transitional Powers) (Guernsey) Order in Council, 1946. Citation, definitions, etc.

(2) In this Order the expression “ Bailiwick of Guernsey ” includes the territorial waters adjacent to every part of that Bailiwick and the expression “ Royal Court ” means the Royal Court of Guernsey; and references in this Order to the Emergency Powers (Guernsey) Order in Council, 1945(c), shall be construed as references to that Order as amended by the Emergency Powers (Guernsey) (No.2) Order in Council, 1945(d).

(3) The Interpretation Act, 1889(e), shall apply to the interpretation of this Order as it applies to the interpretation of an Act of Parliament, and for the purposes of section thirty-eight of that Act (which relates to the effect of repeals) this Order shall be deemed an Act of Parliament.

2.—The provisions of section one, subsections (1) and (3) of section two, subsection (1) of section three and subsections (1) and (2) of section five of the Act of 1945 shall, subject to the exceptions, adaptations and modifications contained in the Schedule to this Order, extend to the Bailiwick of Guernsey. Extension of Act to the Bailiwick.

(c) S.R. & O. 1945 No. 1003. (d) S.R. & O. 1945 No. 1632.
(e) 52 & 53 Vict. c. 63.

1946
Regulations
under 1945
Act.

3.—Article 5 of the Emergency Powers (Guernsey) Order in Council, 1945, shall not apply to Regulations which have effect by virtue of the Act of 1945 as extended by this Order.

Currency of
Regulations

4.—No Regulation made by the Royal Court under this Order shall lapse by effluxion of time unless the Ordinance whereby the Regulation is made expressly so provides.

E. C. E. LEADBITTER.

SCHEDULE.

1.—The authority empowered to exercise the powers of His Majesty in Council shall be the Royal Court ; and accordingly in section one, with the exception of paragraph (*d*) of subsection (1) thereof, and in sections two and three for the words “ His Majesty ”, “ he ” and “ him ” there shall be substituted the words “ the Royal Court ”, and for the words “ Order in Council ” there shall be substituted the word “ Ordinance ”.

2.—(1) The expression “ Defence Regulation ” shall be construed as meaning a Regulation made under the Emergency Powers (Defence) Act, 1939, as extended by the Emergency Powers (Guernsey) Order in Council, 1945, and includes any such Regulation made by virtue of the Emergency Powers (Defence) Act, 1940, as so extended, or (except where the context otherwise requires) by virtue of section two of the Act of 1945 as extended by this Order.

(2) References to the Act of 1945 shall be construed as references to that Act as extended by this Order.

(3) References to the Emergency Powers (Defence) Act, 1939, shall be construed as references to that Act as extended by the Emergency Powers (Guernsey) Order in Council, 1945.

(4) References to " the principal Acts " shall be construed as references to the Emergency Powers (Defence) Act, 1939, and the Emergency Powers (Defence) Act, 1940, as extended by the Emergency Powers (Guernsey) Order in Council, 1945.

3.—In subsection (4) of section one, for the words " the Defence (General) Regulations, 1939, at the date of the passing of this Act " there shall be substituted the words " the Defence (General) (Guernsey) Regulations, 1945, at the date of this Order ", and for the words " the Order " there shall be substituted the words " the Ordinance ".

4.—In Subsection (1) of section five, for the words " the last two foregoing sections " there shall be substituted the words " section three ".

5.—In the First Schedule—

- (a) the entries relating to the Defence (Bodies Corporate and Trade Unions) Regulations, 1940, the Defence (Encouragement of Exports) Regulations, 1940, the Defence (Local Government) (Scotland) Regulations, 1939, the Defence (Recovery of Fines) Regulations, 1942, and the Defence (Recovery of Fines) (Scotland) Regulations, 1942, shall be omitted ;
- (b) the references to the Defence (Finance) Regulations, 1939, and the Defence (General) Regulations, 1939, shall be construed as references to the Defence (Finance) (Guernsey) Regulations, 1945, and the Defence (General) (Guernsey) Regulations, 1945, respectively ; and
- (c) in the second column for the words " at the said date " there shall be substituted the words " at the date of this Order ".

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6.—In the Second Schedule—

- (a) for the words “ Emergency Powers (Defence) Acts, 1939 and 1940 ” there shall be substituted the words “ Emergency Powers (Defence) Act, 1939, and the Emergency Powers (Defence) Act, 1940, as extended by the Emergency Powers (Guernsey) Order in Council, 1945 ”.
- (b) the entry relating to the Emergency Powers (Defence) (No. 2) Act, 1940, shall be omitted; and
- (c) in the second column for the first paragraph opposite the entry relating to the Emergency Powers (Defence) Act, 1939, there shall be substituted the following paragraph :—

“ Paragraph (a) of subsection (2) of section one so far as it confers power to provide for the detention of persons whose detention appears to be expedient in the interests of the public safety or the defence of the realm.”

(Registered on the Records on the 9th February, 1946.)

Emergency Powers (Defence) Acts, 1939, 1940 and 1945.

Monsieur le Procureur Délégué du Roi ayant présenté à la Cour des exemplaires de l'Acte du Parlement intitulé “ Emergency Powers (Defence) Act, 1939 ” et de l'Acte de Parlement intitulé “ Emergency Powers (Defence) Act, 1940,” comme aussi des exemplaires des pièces suivantes ; savoir :—

Statutory Rules and Orders
1941 No. 1086
Emergency Powers (Defence)

Order in Council continuing in force the Emergency

Powers (Defence) Act, 1939, as amended by subsequent Enactments.

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Statutory Rules and Orders
1942 No. 1542
Emergency Powers (Defence)

Order in Council continuing in force the Emergency Powers (Defence) Act, 1939, as amended by subsequent Enactments.

Statutory Rules and Orders
1943 No. 1036
Emergency Powers (Defence)

Order in Council continuing in force the Emergency Powers (Defence) Act, 1939, as amended by subsequent Enactments.

Statutory Rules and Orders
1944 No. 931
Emergency Powers (Defence)

Order in Council continuing in force the Emergency Powers (Defence) Act, 1939, as amended by subsequent enactments.

et un exemplaire de l'Acte du Parlement intitulé " The Emergency Powers (Defence) Act, 1945 ".

La Cour, ouïes les conclusions du Procureur Délégué du Roi, a ordonné qu'un de chacun des dits exemplaires seront logés au Greffe.

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(Registered on the Records on the 20th February, 1946.)

STATUTORY RULES AND ORDERS

1946 No. 253

EMERGENCY LAWS (TRANSITIONAL PROVISIONS) Guernsey.

THE EMERGENCY LAWS (TRANSITIONAL PROVISIONS)
(GUERNSEY) ORDER IN COUNCIL, 1946.

AT THE COURT AT BUCKINGHAM PALACE,

The 19th day of February, 1946.

PRESENT,

THE KING'S MOST EXCELLENT MAJESTY IN COUNCIL.

The Emer-
gency Laws
(Transitional
Provisions)
(Guernsey)
Order in
Council,
1946.

WHEREAS subsection (1) of section eighteen of the Emergency Laws (Transitional Provisions) Act, 1946(a), enables His Majesty by Order in Council to empower such authority as may be specified in the Order to provide for the continuation in force of certain Defence Regulations having effect in the Bailiwick of Guernsey, being a territory specified in section four of the Emergency Powers (Defence) Act, 1939(b), and for certain matters ancillary thereto :

AND WHEREAS it is expedient that such provision as aforesaid shall be made :

NOW THEREFORE His Majesty, in pursuance of the said subsection (1) of section eighteen of the Emergency Laws (Transitional Provisions) Act, 1946, and of all other powers enabling Him in that behalf, is pleased, by and with the advice of His Privy Council, to order, and it is hereby ordered, as follows :—

(a) 9 Geo. 6. c. 26.

(b) 2 & 3 Geo. 6. c. 62.

1.—(1) This Order may be cited as the Emergency Laws (Transitional Provisions) (Guernsey) Order in Council, 1946.

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 Citation,
 definitions,
 etc.

(2) In this Order the expression " Bailiwick of Guernsey " includes the territorial waters adjacent to every part of that Bailiwick, and the expression " Royal Court " means the Royal Court of Guernsey; and references in this Order to the Emergency Powers (Guernsey) Order in Council, 1945(c), shall be construed as references to that Order as amended by the Emergency Powers (Guernsey) (No. 2) Order in Council, 1945(d).

(3) The Interpretation Act, 1889(e), shall apply to the interpretation of this Order as it applies to the interpretation of an Act of Parliament, and for the purposes of section thirty-eight of that Act (which relates to the effect of repeals) this Order shall be deemed an Act of Parliament.

2. The Royal Court shall be empowered to provide—

Powers of
 Royal Court
 as regards
 Defence
 Regulations.

- (a) for the continuation in force, notwithstanding the expiry of the Emergency Powers (Defence) Act, 1939(b), and the Emergency Powers (Defence) Act, 1940(f), as extended by the Emergency Powers (Guernsey) Order in Council, 1945, until the thirty-first day of December, nineteen hundred and forty-seven, of any Defence Regulations having effect in the Bailiwick of Guernsey, being Defence Regulations which appear to the Royal Court to be required for purposes similar to those for which the Defence Regulations specified in the First Schedule to the Emergency Laws (Transitional Pro-

(c) S.R. & O. 1945 No. 1003.

(e) 52 & 53 Vict. c. 63.

(d) S.R. & O. 1945 No. 1632.

(f) 3 & 4 Geo. 6. c. 20.

(g) 9 Geo. 6. c. 26.

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visions) Act, 1946(g), are required or for purposes similar to the purposes of any Act of the Parliament of the United Kingdom passed on or after the first day of September, nineteen hundred and thirty-nine, and in force at the date of the passing of the said Emergency Laws (Transitional Provisions) Act, 1946 ;

- (b) that any Defence Regulation so continued in force shall have effect, subject to such exceptions, limitations and modifications as the Royal Court thinks necessary or expedient ;
- (c) for the revocation in whole or in part of any Regulation so continued and for the making of any saving provisions which the Royal Court think necessary or expedient to take effect on the revocation or expiry of any such Regulation ;
- (d) for the application, in relation to Regulations so continued in force, of sections nineteen and twenty of the Emergency Laws (Transitional Provisions) Act, 1946, subject to such exceptions, adaptations and modifications as the Royal Court thinks necessary or expedient.

Currency of Ordinances.

3. No Ordinance made by the Royal Court under this Order shall lapse by effluxion of time unless the Ordinance expressly so provides.

E. C. E. LEADBITTER.

(Registered on the Records on the 1st March, 1946.)

Bailiff sworn.

AMBROSE JAMES SHERWILL, écuyer, ayant ce jour produit une Patente Royale scellée du Grand Sceau du Royaume Uni du don et octroi à lui fait par Sa Majesté de la charge de Baillif de cette Ile

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devenue vacante par la démission de Messire Victor Gosselin Carey, Chevalier, et après lecture d'icelle et l'enregistrement ordonné, a le dit Ambrose James Sherwill été sermenté à la dite charge de Baillif de cette Ile selon la forme accoutumée, de laquelle Patente la teneur suit mot à mot :—

GEORGE THE SIXTH BY THE GRACE OF GOD
OF GREAT BRITAIN IRELAND AND THE
BRITISH DOMINIONS BEYOND THE SEAS
KING DEFENDER OF THE FAITH.

To all to whom these Presents shall come Greeting Know Ye that We for divers good causes and considerations Us hereunto moving of Our especial grace certain knowledge and mere motion Have given and granted and by these Presents Do give and grant unto Our trusty and well beloved AMBROSE JAMES SHERWILL Esquire Commander of Our Most Excellent Order of the British Empire upon whom has been conferred the Decoration of the Military Cross Our Procureur in the Royal Court of Our Island of Guernsey the Office or Place of Bailiff of Our said Island of Guernsey And him the said Ambrose James Sherwill Bailiff of Our said Island of Guernsey We do make ordain and constitute by these Presents To have Hold exercise and enjoy the said Office or place by himself or his sufficient Deputy or Deputies for and during Our pleasure together with all wages fees profits and advantages thereunto belonging in as full and ample manner as Sir Victor Gosselin Carey Knight or any other former Bailiff or Bailiffs there had or enjoyed or of right ought to have had or enjoyed Provided Always that the said Office of Bailiff of Our said Island of Guernsey shall be held by the said Ambrose James Sherwill subject to any such alterations with respect to any of the duties or privileges now performed discharged or

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enjoyed or hereafter to be performed discharged or enjoyed by the said Ambrose James Sherwill in respect of the said office as to which We reserve to Ourselves full power to regulate the present duties and privileges or to assign other and new duties or privileges as We may from time to time be advised subject also to any alterations with respect to the wages fees profits and advantages of the said office which We may from time to time be advised to make Provided likewise and Our will and pleasure is and We do hereby direct and appoint that the said Ambrose James Sherwill do and shall reside upon Our said Island and not be absent from thence without Our licence in that behalf first had and obtained And Further we do by these Presents require and charge the Governor of Our said Island for the time being and also the Jurats and all other Officers and Inhabitants of the same and all others whom it may concern that they and every of them respectively do not only permit and suffer the said Ambrose James Sherwill or his deputy or deputies for the time being quietly to possess execute and enjoy the said office or place of Bailiff aforesaid but be aiding and assisting to him or them in the execution thereof according to Our express will and pleasure hereinbefore declared In Witness whereof We have caused these Our Letters to be made Patent Witness Ourself at Westminster the twenty seventh day of February in the tenth year of Our Reign.

BY WARRANT UNDER THE KING'S SIGN
MANUAL



Napier.

(Registered on the Records on the 1st March, 1946.)

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WILLIAM HENRY ARNOLD, écuyer, Procureur Délégué du Roi, a été sermenté Procureur du Roi en cette Cour Royale et Ile de Guernesey, comme à telle charge et office appartient, vertu d'une Commission ou Ordre de Sa Majesté en date du vingt-sept février mil neuf cent quarante-six, de laquelle Commission la teneur suit :—

H.M. Procureur sworn.



GEORGE R. I.

GEORGE THE SIXTH by the Grace of God, of Great Britain, Ireland and the British Dominions beyond the Seas KING, Defender of the Faith, To Our Trusty and well beloved the Lieutenant-Governor, to Our Trusty and Well beloved the Bailiff or his Lieutenant, and to the Jurats and other Officers of the Royal Court of Our Isle of Guernsey, and to all others whom it may concern,

GREETING !

WE taking into Our Royal Consideration the loyalty and abilities of Our Trusty and Well beloved William Henry Arnold, Esquire, Advocate of the Royal Court of Our Isle of Guernsey have thought fit to appoint him to be Procureur in the Royal Court of Our said Isle, in succession to Our Trusty and Well beloved Ambrose James Sherwill, Esquire, Commander of Our Most Excellent Order of the British Empire, upon whom has been conferred the decoration of the Military Cross.

AND WE do accordingly by these Presents give and grant unto him the said William Henry Arnold the Office or Place of Procureur in the said Royal Court of Guernsey with all Fees Rewards Profits Advantages Rights and Emoluments whatsoever to

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the same belonging, to have hold and enjoy the said Office or Place unto him the said William Henry Arnold during Our Pleasure :

PROVIDED that he, the said William Henry Arnold shall render such legal services in matters arising in the Bailiwick of Guernsey as may from time to time be required of him by Our Lieutenant-Governor or any Government Department without additional remuneration :

AND WE do hereby Will and require you the Lieutenant Governor and the Bailiff or his Lieutenant of Our said Isle that you admit and receive the said William Henry Arnold to the exercise and execution of the said Place and Office and administer to him the accustomed oaths in that behalf for the faithful discharge of the same.

Given at Our Court at Saint James's ;
the twenty-seventh day of February, 1946 ;
In the Tenth Year of Our Reign.

By His Majesty's Command

J. CHUTER EDE.

(Registered on the Records on the 9th March, 1946.)

Emergency
Laws (Transi-
tional Pro-
visions) Act,
1946.

Monsieur le Baillif ayant ce jour communiqué à la Cour un Acte du Parlement intitulé " Emergency Laws (Transitional Provisions) Act, 1946, 9 and 10 Geo. 6. Ch.26 " : La Cour, ouïes les conclusions du Procureur du Roi, à ordonné que le dit Acte du Parlement sera enregistré sur les Records de cette Ile par être logé au Greffe, et qu'un extrait des Registres de ce présent Acte avec un exemplaire du dit Acte du Parlement sera expédié par le Greffier du Roi à Monsieur le Juge d'Auregny et à Monsieur le Sénéchal de Sercq afin d'être enregistrés par être logés sur les Records des dites Iles.

(Registered on the Records on the 14th March, 1946.)

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WILLIAM PATERSON DOYLE, écuyer, à été sermenté Contrôleur du Roi en cette Cour Royale et Ile de Guernesey, comme à telle charge et office appartient, vertu d'une Commission ou Ordre de Sa Majesté en date du vingt-sept février mil neuf cent quarante-six, de laquelle Commission la teneur suit :—

H.M. Comptroller sworn.

William Paterson Doyle, Esquire, to be Comptroller in the Royal Court of Guernsey.

GEORGE R. I.

GEORGE THE SIXTH, by the Grace of God, of Great Britain, Ireland and the British Dominions beyond the Seas KING, Defender of the Faith, To Our Trusty and Well beloved the Lieutenant-Governor, to Our Trusty and Well beloved the Bailiff or his Lieutenant, and to the Jurats and other Officers of the Royal Court of Our Isle of Guernsey, and to all others whom it may concern,

GREETING !

We taking into Our Royal Consideration the loyalty and abilities of Our Trusty and Well beloved William Paterson Doyle, Esquire, Barrister-at-Law, have thought fit to appoint him to be Comptroller in the Royal Court of Our Isle of Guernsey, in succession to George John Proctor Ridgway, deceased :

AND WE do accordingly by these Presents give and grant unto him the said William Paterson Doyle the Office or Place of Comptroller in the said Royal Court of Guernsey with all Fees Rewards Profits Advantages Rights and Emoluments whatsoever to the same belonging, to have hold and enjoy the said Office or Place unto him the said William Paterson Doyle during Our Pleasure.

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AND WE do hereby Will and require you the Lieutenant-Governor and the Bailiff or his Lieutenant of Our said Isle that you admit and receive the said William Paterson Doyle to the exercise and execution of the said Place and Office and administer to him the accustomed oaths in that behalf for the faithful discharge of the same.

Given at Our Court at Saint James's
the twenty-seventh day of February, 1946 ;
In the Tenth Year of Our Reign.

By His Majesty's Command.

J. CHUTER EDE.

(Registered on the Records on the 23rd March, 1946.)

Patents, etc.
(Luxemburg)
Order, 1946.

Monsieur le Baillif ayant ce jour communiqué à la Cour un Ordre de Sa Majesté en Conseil en date du dix-neuf février mil neuf cent quarante-six intitulé " The Patents Etc. (Luxemburg) Order, 1946 " : La Cour, après avoir eu lecture du dit Ordre, ouïes les conclusions des Officiers du Roi, a ordonné que le dit Ordre sera enregistré sur les records de cette Ile par être logé au Greffe.

(Registered on the Records on the 6th April, 1946.)

Expiring
Laws Con-
tinuance
Act, 1945.

Monsieur le Baillif ayant ce jour communiqué à la Cour un Ordre de Sa Majesté en Conseil en date du vingt mars mil neuf cent quarante-six transmettant des exemplaires de l'Acte du Parlement suivant :—

9 George 6, Chapter 9, " The Expiring
Laws Continuance Act, 1945 ".

La Cour, après avoir eu lecture du dit Ordre, ouïes les conclusions des Officiers du Roi, a ordonné :

1. Que le dit Ordre en Conseil sera enregistré sur les Records de cette Ile ;
2. Qu'un des exemplaires du dit Acte du Parlement sera enregistré sur les dits Records par être logé au Greffe ;
3. Qu'un extrait des Registres de ce présent Acte avec un exemplaire du dit Acte du Parlement sera expédié par le Greffier du Roi à Monsieur le Juge d'Auregny et à Monsieur le Sénéchal de Sercq afin d'être enregistré sur les Records des dites Iles.

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(Registered on the Records on the 13th April, 1946.)

AT THE COURT AT BUCKINGHAM PALACE,

The 20th day of March, 1946.

PRESENT,

THE KING'S MOST EXCELLENT MAJESTY.

LORD CHANCELLOR.

SIR CYRIL ASQUITH.

LORD PRESIDENT.

MR. WHITELEY.

LORD AMMON.

SIR LIONEL COHEN.

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 27th day of February, 1946, in the words following, viz. :—

Loi amendant la Loi relative à la Vente de Tabac (1945)

“ YOUR MAJESTY having been pleased, by Your General Order of Reference of the 18th day of December, 1936, to refer unto this Committee the humble Petition of the States of the Island of Guernsey, setting forth :—

‘ 1. That on the 13th day of October, 1945, the Royal Court adopted a Bill or “ *Projet de Loi* ” intituled “ *Loi amendant la Loi relative à la Vente de Tabac (1945)*,” and requested the

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Bailiff to submit the same to the States of Deliberation for approval. 2. That on the 19th day of December, 1945, the said Bill or "Projet de Loi" was duly considered by the States, when a resolution was passed approving the same with certain modifications and authorizing the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction thereto. 3. That the said Bill or "Projet de Loi" is in the words and figures set forth in the Schedule hereunto annexed. And most humbly praying that Your Majesty might be graciously pleased to grant Your Royal Sanction to the Bill or "Projet de Loi" of the States of Guernsey intituled "Loi amendant la Loi relative à la Vente de Tabac (1945)," and to order and direct that the same shall have the force of Law within the Island of Guernsey.'

"THE LORDS OF THE COMMITTEE, in obedience to Your Majesty's said Order of Reference, have taken the said Petition and the said Projet de Loi into consideration, and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition and to approve of and ratify the said Projet de Loi."

HIS MAJESTY having taken the said Report into consideration is pleased, by and with the advice of His Privy Council, to approve of and ratify the said Projet de Loi, and to order, as it is hereby ordered, that the same shall have the force of Law within the Island of Guernsey.

AND HIS MAJESTY doth hereby further direct that this Order, and the said Projet de Loi (a copy whereof is hereunto annexed) be entered upon the Register of the Island of Guernsey and observed accordingly.

AND the Lieutenant-Governor or Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other His Majesty's Officers, for the time being, in the said Island, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

E. C. E. LEADBITTER.

PROJET DE LOI Referred to in the Foregoing
ORDER IN COUNCIL.

PROJET DE LOI

INTITULÉ

“ LOI AMENDANT LA LOI RELATIVE À LA
VENTE DE TABAC (1945) ”.

LES ETATS ont approuvé les dispositions suivantes lesquelles, moyennant la Sanction de Sa Très Excellente Majesté en Conseil, auront force de Loi en cette Ile.

1.—Les Articles numérotés 2 et 3 de la Loi relative à la Vente de Tabac sanctionnée par Ordre en Conseil enregistré sur les Records de cette Ile le 26 novembre 1904 seront rappelés et les Articles numérotés 2 et 3 qui ensuivent y seront substitués :—

“ 2. Les licences pour la vente de Tabac seront de deux classes, savoir :—

1^{ère} Classe—Les licences de marchands de tabac en détail.

3^{ème} Classe—Les licences de marchands de tabac en gros et en détail.

3. Il sera payé au Superviseur des Etats pour chaque licence en ce qui concerne l'année calendrière 1946 et chaque année ensuivante, comme suit :—

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Pour une licence de 1^{ère} Classe, £2 10s. od.
sterling par an.

Pour une licence de 3^{ème} Classe, £25 os. od.
sterling par an.

Lors de l'octroi autrement que par voie de renouvellement d'une licence de l'une ou de l'autre des dites classes, le montant payable pour l'octroi de telle licence sera un douzième du montant annuel par chaque mois calendrier non-expiré de l'année calendrière alors courant."

2.—Les mots " Le Superviseur des Etats " seront substitués aux mots " Le Superviseur de la Chaussée" dans l'Article 4 de la dite Loi.

TRANSLATION.

LAW AMENDING THE LAW RELATING TO THE SALE OF TOBACCO (1945).

THE STATES have approved of the following provisions, which, on receiving the Sanction of His Most Excellent Majesty in Council, shall have force of Law in this Island.

1.—The Articles numbered 2 and 3 of the Law relating to the Sale of Tobacco sanctioned by Order in Council registered on the Records of this Island on the 26th November, 1904, shall be repealed and the Articles numbered 2 and 3 shall be substituted therefor :—

" 2. Licences for the sale of Tobacco shall be of two classes, namely :—

1st. Class—Retail Tobacco Dealers' Licences.

3rd Class—Wholesale and Retail Tobacco Dealers' Licences.

3. The following Licence fees shall be paid to the States Supervisor as respects the calendar year 1946 and each succeeding year : —

For a 1st Class licence, £2 10s. od. per annum.

For a 3rd Class licence, £25 os. od. per annum.

Upon the issue, otherwise than by way of renewal of one or other of the said licences, the amount payable for the issue of such a licence shall be one-twelfth of the annual amount as respects each calendar month unexpired in the current calendar year."

2.—The words " Le Supérieur des Etats " shall be substituted for the words " Le Supérieur de la Chaussée " in Article 4 of the said Law.

(Registered on the Records on the 13th April, 1946.)

AT THE COURT AT BUCKINGHAM PALACE,

The 20th day of March, 1946.

PRESENT,

THE KING'S MOST EXCELLENT MAJESTY.

LORD CHANCELLOR.

SIR CYRIL ASQUITH.

LORD PRESIDENT.

MR. WHITELEY.

LORD AMMON.

SIR LIONEL COHEN.

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 27th day of February, 1946, in the words following, viz.:—

The Con-
tributory
Pensions
Law, 1935,
Amendment
Law, 1945.

" YOUR MAJESTY having been pleased, by Your General Order of Reference of the 18th day of December, 1936, to refer unto this Committee the humble Petition of the States of the Island of Guernsey, setting forth :—

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' 1. That on the 20th day of October, 1945 the Royal Court adopted a Bill or "Projet de Loi" intituled "The Contributory Pensions Law, 1935, Amendment Law, 1945," and requested the Bailiff to submit the same to the States of Deliberation for approval: 2. That on the 19th day of December, 1945, the said Bill or "Projet de Loi" was duly considered by the States when a resolution was passed approving the same and authorizing the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction thereto: 3. That the said Bill or "Projet de Loi" is in the words and figures set forth in the Schedule hereunto annexed. And most humbly praying that Your Majesty might be graciously pleased to grant Your Royal Sanction to the Bill or "Projet de Loi" of the States of Guernsey intituled "The Contributory Pensions Law, 1935, Amendment Law, 1945," and to order and direct that the same shall have the force of Law within the Island of Guernsey.'

"THE LORDS OF THE COMMITTEE, in obedience to Your Majesty's said Order of Reference, have taken the said Petition and the said Projet de Loi into consideration, and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition and to approve of and ratify the said Projet de Loi".

HIS MAJESTY having taken the said Report into consideration is pleased, by and with the advice of His Privy Council, to approve of and ratify the said Projet de Loi, and to order, as it is hereby ordered, that the same shall have the force of Law within the Island of Guernsey.

AND HIS MAJESTY doth hereby further direct that this Order, and the said *Projet de Loi* (a copy whereof is hereunto annexed) be entered upon the Register of the Island of Guernsey and observed accordingly.

AND the Lieutenant-Governor or Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other His Majesty's Officers, for the time being, in the said Island, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

E. C. E. LEADBITTER.

PROJET DE LOI referred to in the foregoing Order in Council.

PROJET DE LOI

INTITULÉ

“THE CONTRIBUTORY PENSIONS LAW,
1935, AMENDMENT LAW, 1945”.

The States have approved the following provisions which, subject to the Sanction of His Most Excellent Majesty in Council, shall have force of law in the Islands of Guernsey, Herm and Jethou.

The Contributory Pensions Law, 1935 (hereinafter referred to as “the principal Law”), shall have effect henceforth subject to the following modifications:—

(1) The figures “£4”* shall be substituted for the figures “£3” in the definition of the expression “Worker” contained in Article I of the principal Law.

(2) The figures “£4”* shall be substituted for the figures “£3” in Article VII and Article VIII of the principal Law.

(3) The proviso to Section I of Article XXV of the principal Law is hereby repealed.

* “£6” substituted for “£4” by the Contributory Pensions Law, 1935, Amendment Law, 1947.

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(Registered on the Records on the 17th April, 1946.)

AT THE COURT AT BUCKINGHAM PALACE,

The 16th day of November, 1945.

PRESENT,

THE KING'S MOST EXCELLENT MAJESTY.

LORD PRESIDENT.

LORD CHAMBERLAIN.

VISCOUNT ADDISON.

SIR ALAN LASCELLES.

MR. VAN ZYL.

Court and
States of
Alderney.

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 14th day of November, 1945, in the words following, viz.:—

“ YOUR MAJESTY having been pleased, by Your General Order of Reference of the 18th day of December, 1936, to refer unto this Committee the humble Petition of Frederick George French, Judge and President of the States of the Island of Alderney at the time of the evacuation of the Island in June, 1940, and of jurats and other members of the States and of members of the Douzaine of the said Island at the said time, setting forth:—

‘ 1. That by reason of divers circumstances arising out of the war the offices of certain jurats, douzeniers and people’s deputies in the said Island of Alderney have been vacated and elections to the said offices have not been held. 2. That by reason of the occupation by the enemy of the said Island the inhabitants thereof have been unable to reside in the said Island and are still absent therefrom. 3. That by reason of the aforesaid matters the States of the said Island have ceased to be duly constituted. And most humbly praying that Your Majesty would be graciously pleased to make

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temporary provision for continuing in office the said jurats, douzeniers and people's deputies, for enabling vacancies in the said offices to be filled and for the Court and the States to be convened and for the purposes of the discharge of their legislative functions to be held elsewhere than in the Island.'

"THE LORDS OF THE COMMITTEE, in obedience to Your Majesty's said Order of Reference, have taken the said Petition into consideration, and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition and to make provision in the terms of the Draft submitted herewith."

HIS MAJESTY having taken the said Report and the said draft into consideration is pleased, by and with the advice of His Privy Council, to approve thereof, and to order, as is hereby ordered, as follows :—

1.—(1) Any person who held office as a jurat, douzenier or people's deputy in the Island of Alderney on the twenty-ninth day of June, 1940, shall be deemed not to have vacated, or to vacate, that office by reason of effluxion of time, absence from the Island or attainment of the age of seventy years, and shall continue in office while this Order is in force :

Jurats,
douzeniers
and people's
deputies.

Provided that the foregoing provision shall not prevent the vacation of the office of a jurat, douzenier or people's deputy otherwise than by effluxion of time, absence from the Island or attainment of such age as aforesaid.

(2) In the event of any such office as aforesaid being vacant while this Order is in force a person

Vacancies

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to fill the vacancy may be elected by the States so whoever that no person shall :—

- (i) be so elected if he has attained the said age, or
- (ii) subject as aforesaid, be disqualified from being so elected if on the said twenty-ninth day of June, 1940, he possessed the qualifications which, by virtue of any law or custom, are necessary for holding the office in which the vacancy has occurred and was not then subject to any disqualification for holding that office,

and the provisions of the foregoing paragraph of this Article shall apply to a person so elected as they apply to a person who held office on the said twenty-ninth day of June, 1940.

Sittings of
Court and
States.

2.—(1) The Court and the States may be held elsewhere than in the Island of Alderney and all the proceedings and acts of the Court or of the States whilst sitting elsewhere than in the said Island shall be as valid and effective as if they had been transacted and done by the Court or the States, as the case may be, sitting in that Island :

Provided that the Court when sitting elsewhere than in the said Island shall not exercise any judicial functions.

Contribu-
ables.

(2) A member of the States shall not be disqualified from sitting and acting as such a member by reason of his having ceased to be a taxpayer (contribuable).

Members of
douzaine.

(3) Each of the members of the douzaine who were elected in January, 1940, by the taxpayers (contribuables) to be members of the States shall

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be deemed not to have vacated, or to vacate, by reason of effluxion of time, his office as a member of the States, and shall, while this Order is in force and he holds office as a douzenier, continue in office as a member of the States ; and in the event of any of the said douzeniers ceasing or having ceased to hold office as a douzenier another douzenier may be elected in his place by the States to be a member of the States while this Order is in force.

3. This Order shall remain in force until the thirtieth day of September, 1946. Currency
of Order.

AND HIS MAJESTY doth hereby further direct that this Order be entered upon the Register of the Island of Alderney and observed accordingly.

AND the Lieutenant Governor or Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other His Majesty's Officers, for the time being, of the said Island of Guernsey, and also the Judge and Jurats of the said Island of Alderney, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

E. C. E. LEADBITTER.

(Registered on the Records on the 8th May, 1946.)

HUBERT CAREY BROCK, Ecuyer, a été sermenté Receveur-Général du Roi en cette Ile de Guernesey et Bailliage d'icelle, comme à telle charge et office appartient suivant à un anglicé " Warrant " de Sa Majesté en date du vingt-cinq avril mil neuf cent quarante-six duquel la teneur suit :—

Receiver
General
sworn.

GEORGE R.I.

WHEREAS it is Our Will and Pleasure to nominate constitute and appoint, and We do hereby nominate constitute and appoint you Hubert Carey

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Brock to be Our Receiver General during Our Pleasure, in, of and for the Island of Guernsey and Bailiwick thereof authorising you the said Hubert Carey Brock to act for Us and in Our name, and for Our use and behoof, to ask, demand and receive of all and every person or persons whom it doth or may concern All rents, chief rents, quit rents, and all roture rents or free socage now due or that may become due to Us either in money or in kind as also all fermes, tithes, champarts, escheats, treiziemes, anchorage, custom duties, wrecks or gravages and casualties and generally and other Revenues and dues, either annual, fixed or casual, and all penalties, fines, forfeitures, and amercements, that may be now due, or become due unto Us in the said Island and its Dependencies, hereby authorising you the said Hubert Carey Brock to let all such houses, mills, lands, tenements, poulages, tithes and champarts belonging or that may at any other time hereafter belong unto us and to demand and receive all the rents and profits thereof And further to pay all rents as may be due on any property that may now or at any time hereafter belong to Us in the said Island ; And, under the directions of the Right Honourable the Lords of Our Treasury, to enter into any negotiations for, and to carry out and effect, the sale, exchange, commutation or alienation in any manner of any rents, tithes, champarts, rights or dues and of any houses, mills, buildings, lands, tenements and hereditaments belonging or which shall or may belong to Us in the said Island And, under such directions as aforesaid, to redeem, purchase and acquire any Rents, lands and real estate whatsoever for Us and in Our Name in the said Island for Our benefit and service ;

And generally to do and to act in the premises and execute such receipts and things as shall by you be deemed needful and requisite for the due execution of the Office of Our Receiver General in the said

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Island and the Bailiwick thereof, and all judicial proceedings and matters of law now commenced or to be commenced hereafter, the same to be prosecuted, sued for and defended by you the said Receiver General and in case of sickness or absence from the said Island to be invested with the power and authority of nominating and appointing a person to act in your stead and collect and take care of Our Revenue as above during such sickness or absence from the said Island.

And for so doing this shall be your Warrant.

JOSEPH HENDERSON

W. J. TAYLOR

Given at our Court at Buckingham Palace
this twenty-fifth day of April
One thousand nine hundred and forty-six.

(Registered on the Records on the 1st June, 1946.)

Monsieur le Baillif ayant ce jour communiqué à la Cour un Ordre de Sa Majesté en Conseil en date du quinze mai mil neuf cent quarante-six transmettant des exemplaires de l'Acte du Parlement suivant :—

Army and
Air Force
(Annual)
Act, 1946.

“ The Army and Air Force (Annual) Act, 1946,
(9 & 10 Geo. 6. Ch.47) ”

La Cour, après avoir eu lecture du dit Ordre, ouïes les conclusions du Procureur du Roi, a ordonné :—

1. Que le dit Ordre en Conseil sera enregistré sur les records de cette Ile.
2. Qu'un des exemplaires du dit Acte du Parlement sera enregistré sur les dits records par être logé au Greffe.

XII.—Q

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3. Qu'un extrait des Registres de ce présent Acte avec un exemplaire du dit Ordre en Conseil et du dit Acte du Parlement sera expédié par le Greffier du Roi à Monsieur le Juge d'Auregny et à Monsieur le Sénéchal de Sercq afin d'être enregistrés sur les records des dites Iles.

(Registered on the Records on the 1st June, 1946.)

AT THE COURT AT BUCKINGHAM PALACE,

The 15th day of May, 1946.

PRESENT,

THE KING'S MOST EXCELLENT MAJESTY.

LORD PRIVY SEAL.

SIR ALAN LASCELLES.

MR. SECRETARY HALL.

MR. SILKIN.

States Water
Supply Law,
1946.

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 22nd day of May, 1946, in the words following, viz:—

“ YOUR MAJESTY having been pleased, by Your General Order of Reference of the 18th day of December, 1936, to refer unto this Committee the humble Petition of the States of the Island of Guernsey, setting forth:—

‘ 1. That on the 9th day of January, 1946, the Royal Court adopted a Bill or “ *Projet de Loi* ” intituled “ *Loi de 1946 amendant la Loi ayant rapport à la Fourniture d'Eau par les Etats de cette Ile aux Habitants de la dite Ile,* ” and requested the Bailiff to submit the same to the States of Deliberation for approval. 2. That on the 8th day of February, 1946, the said Bill or “ *Projet de Loi* ” was considered by the States, when a resolution was passed approving the same and authorizing the Bailiff to present a most humble Petition to Your Majesty in

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Council praying for Your Royal Sanction thereto. 3. That the said Bill or "Projet de Loi" is in the words and figures set forth in the Schedule hereunto annexed. And most humbly praying that Your Majesty might be graciously pleased to grant Your Royal Sanction to the Bill or "Projet de Loi" of the States of Guernsey intituled "Loi de 1946 amendant la Loi ayant rapport à la Fourniture d'Eau par les Etats de cette Ile aux Habitants de la dite Ile," and to order and direct that the same should have the force of Law in the Island of Guernsey.'

"THE LORDS OF THE COMMITTEE, in obedience to Your Majesty's said Order of Reference have taken the said Petition and the said Projet de Loi into consideration, and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition and to approve of and ratify the said Projet de Loi."

HIS MAJESTY having taken the said Report into consideration is pleased, by and with the advice of His Privy Council, to approve of and ratify the said Projet de Loi, and to order, as it is hereby ordered, that the same shall have the force of Law within the Island of Guernsey.

AND HIS MAJESTY doth hereby further direct that this Order, and the said Projet de Loi (a copy whereof is hereunto annexed) be entered upon the Register of the Island of Guernsey and observed accordingly.

AND the Lieutenant Governor or Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other His Majesty's Officers, for the time being, in the said Island, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

E. C. E. LEADBITTER.

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PROJET DE LOI referred to in the foregoing Order
in Council.

PROJET DE LOI

INTITULÉ

“ LOI DE 1946 AMENDANT LA LOI AYANT
RAPPORT À LA FOURNITURE D’EAU PAR
LES ÉTATS DE CETTE ILE AUX HABITANTS
DE LA DITE ILE ”.

VU la délibération des Etats en date du 19
décembre 1945 :

LES ETATS ont approuvé les dispositions suivantes
lesquelles, moyennant la Sanction de Sa Très Excel-
lente Majesté en Conseil auront force de Loi en cette
Ile.

Water Rate
for domestic
purposes.

1.—The second paragraph of Article 14 (which
prescribes the water rate for domestic purposes) of the
Law entitled “ Loi ayant rapport à la Fourniture d’Eau
par les Etats de cette Ile aux Habitants de la dite Ile ”
sanctioned by Order of His Majesty in Council
registered on the Records of this Island on the 7th day
of May, 1927, (hereinafter referred to as “ the Law of
1927 ”) is hereby repealed and the following para-
graph is hereby substituted therefor :—

“ At a rate per centum per annum not exceed-
ing £12 10s. od. on the letting* value, according
to the General Cadastre of the Island, of the
premises supplied. In addition to the foregoing
charge the Board shall make a charge in respect
of each ordinary bath fixed in those premises of an
amount not exceeding thirteen shillings and
fourpence per annum.”

* “ rateable ” substituted for “ letting ” by the States Water Supply
Laws, 1927 to 1946, (Amendment) Law, 1947.

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(Registered on the Records on the 29th June, 1946.)

AT THE COURT AT BUCKINGHAM PALACE,

The 4th day of June, 1946.

PRESENT,
THE KING'S MOST EXCELLENT MAJESTYLORD PRESIDENT.
LORD SIMONDS.
MR. SECRETARY WESTWOOD
MR. TOMLINSON.
MR. STRACHEY.States and
Judicial Re-
form—
Privy Coun-
cil Com-
mittee.

WHEREAS by an Act dated the 14th March, 1946, the States of Jersey charged their President to transmit to the Lieutenant-Governor an Act and Report of the States relating to reform of the States of Jersey in order that the pleasure of His Majesty might be ascertained on the reforms therein envisaged :

AND WHEREAS the States of Guernsey, by Resolutions dated 23rd January, 1946, adopted proposals relating to the reform of the States of Guernsey which Resolutions have been transmitted in order that the pleasure of His Majesty might be ascertained on the reforms therein envisaged :

AND WHEREAS proposals in relation to Judicial Reform have been under review by the Royal Court and the States both in Jersey and in Guernsey :

AND WHEREAS His Majesty has deemed it expedient that a Committee of His Privy Council should forthwith inquire into the proposed reforms in the constitution and procedure of the States of Jersey and of Guernsey, and into the proposed judicial reform, and advise thereon :

NOW, therefore, His Majesty, by and with the advice of His Privy Council, is pleased to order, and it is hereby ordered, as follows :—

1. The Viscount Samuel, G.C.B., G.B.E., The Lord Ammon, The Right Honourable James Chuter Ede (Chairman), The Right Honourable Richard Austen Butler, and The Right Honourable Sir John Beaumont are authorized and appointed to be a Committee of the Privy Council for the purposes of the said inquiry.

2. The Committee, or any two members of the Committee, shall have full powers to call before them such persons as they shall judge likely to afford them any information upon the subject of the inquiry; to call for information in writing; and also to call for, have access to, and examine all such books, documents, registers and records and to use all other such lawful ways and means whatsoever as may afford them the fullest information on the subject of the inquiry.

3. The Committee, or any two members of the Committee, shall have full powers, when it appears necessary or expedient, to administer an Oath or Oaths to any person or persons whomsoever to be examined before them for the purposes of the inquiry.

4. The Committee, or any member or members thereof, are authorized and empowered to visit and inspect personally such places as they or he deem it expedient so to visit and inspect for the more effectual carrying out of the purposes aforesaid.

5. The Committee shall, with as little delay as possible, report upon the matters referred to them by this Order and may report their proceedings from time to time if they shall judge it expedient so to do.

AND HIS MAJESTY doth hereby direct that this Order be entered upon the Registers of the Islands of Jersey and Guernsey and observed accordingly, and that the Lieutenant-Governors, the Bailiffs and Jurats, and all other persons whom it may concern, take notice and govern themselves accordingly.

E. C. E. LEADBITTER.

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(Registered on the Records on the 20th July, 1946.)

AT THE COURT AT BUCKINGHAM PALACE,

The 26th day of June, 1946.

PRESENT,

THE KING'S MOST EXCELLENT MAJESTY.

LORD PRESIDENT.

VISCOUNT MERSEY.

MR. SECRETARY HALL.

MAJOR MILNER.

MR. WILMOT.

Naval and
Military War
Pensions—
Alderney.

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 31st day of May, 1946, in the words following, viz. :—

“YOUR MAJESTY having been pleased, by your General Order of Reference of the 18th day of December, 1936, to refer unto this Committee the humble Petition of Frederick George French, Judge and President of the States of the Island of Alderney setting forth :—

‘ 1. That by an Order of Your Majesty in Council dated the 11th day of October, 1921, Your Majesty was graciously pleased to comply with the prayer of a petition of the late Robert Mellish, Esquire, the then Judge and President of the States of Alderney, and to sanction the business of the Naval and Military War Pensions in the Island of Alderney being transacted by the Guernsey Naval and Military War Pensions Committee with the concurrence of the States of Guernsey and the appointment by His Excellency the Lieutenant Governor of a Member to represent the Island of Alderney on the said Guernsey Committee. 2. That it having been represented to the States of the Island of Alderney that it is intended that the War Pensions Act, 1921, shall be applied in the Bailiwick of the Island of Guern-

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sey, that the Ministry of Pensions shall take over the administration of War Pensions in that Bailiwick as from the first day of January, 1946, and that existing legislation in relation to the administration in that Bailiwick of such War Pensions shall be repealed, the Guernsey Naval and Military War Pensions Committee set up under that legislation being replaced by a War Pensions Committee to be appointed by the Ministry of Pensions having advisory powers on matters referred to that Committee by the Ministry, the States authorised Your Petitioner to present to Your Majesty in Council a Humble Petition praying that Your Majesty may be pleased to revoke Your Majesty's said Order in Council dated the 11th day of October, 1921, referred to in paragraph 1 of this Petition and that such revocation shall be deemed to have had effect as from the first day of January, 1946. And most humbly praying that Your Majesty would be pleased to revoke Your Majesty's said Order in Council dated the 11th day of October, 1921, with retrospective effect as aforesaid.'

“THE LORDS OF THE COMMITTEE, in obedience to Your Majesty's said Order of Reference, have taken the said Petition into consideration, and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition.”

HIS MAJESTY having taken the said report into consideration is pleased by and with the advice of His Privy Council, to approve thereof, and doth hereby revoke the said Order in Council dated the 11th day of October, 1921, and doth order, as it is hereby ordered, that such revocation shall be deemed to have had effect as from the 1st day of January, 1946.

AND HIS MAJESTY doth hereby further direct that this Order be entered upon the Register of the Island of Alderney and observed accordingly.

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AND the Lieutenant Governor or Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other His Majesty's Officers, for the time being, of the said Island of Guernsey, and also the Judge and Jurats of the said Island of Alderney, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

E. C. E. LEADBITTER.

(Registered on the Records on the 20th July, 1946.)

AT THE COURT AT BUCKINGHAM PALACE,

The 26th day of June, 1946.

PRESENT,

THE KING'S MOST EXCELLENT MAJESTY

LORD PRESIDENT.

VISCOUNT MERSEY.

MR. SECRETARY HALL.

MAJOR MILNER.

MR. WILMOT.

The War Pensions Laws, 1918 and 1921, (Guernsey) Repeal Law, 1946.

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 31st day of May, 1946, in the words following, viz :—

“ YOUR MAJESTY having been pleased, by Your General Order of Reference of the 18th day of December, 1936, to refer unto this Committee the humble Petition of the States of the Island of Guernsey, setting forth :—

‘ 1. That on the 2nd day of February, 1946, the Royal Court adopted a Bill or “ *Projet de Loi* ” intituled “ The War Pensions Laws, 1918 and 1921 (Guernsey) Repeal Law, 1946 ”, and requested the Bailiff to submit the same to the States of Deliberation for approval. 2. That

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on the 20th day of March, 1946, the said Bill or "Projet de Loi" was duly considered by the States when a resolution was passed approving the same and authorising the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction thereto. 3. That the said Bill or "Projet de Loi" is in the words and figures set forth in the Schedule hereunto annexed. And most humbly praying that Your Majesty would be graciously pleased to grant Your Royal Sanction to the Bill or "Projet de Loi" of the States of Guernsey intituled "The War Pensions Laws, 1918 and 1921 (Guernsey) Repeal Law, 1946", and to order and direct that the same shall have the force of Law in the Bailiwick of the Island of Guernsey'.

"THE LORDS OF THE COMMITTEE, in obedience to Your Majesty's said Order of Reference, have taken the said Petition and the said Projet de Loi into consideration, and do this day agree humbly to report, as their opinion, to Your Majesty that it may be advisable for Your Majesty to comply with the prayer of the said Petition and to approve of and ratify the said Projet de Loi".

HIS MAJESTY having taken the said Report into consideration is pleased, by and with the advice of His Privy Council, to approve of and ratify the said Projet de Loi and to order, as it is hereby ordered that the same shall have the force of Law within the Bailiwick of Guernsey.

AND HIS MAJESTY doth hereby further direct that this Order, and the said Projet de Loi (a copy whereof is hereunto annexed) be entered upon the Register of the Island of Guernsey and observed accordingly.

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AND the Lieutenant-Governor or Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other His Majesty's Officers, for the time being, in the said Island, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

E. C. E. LEADBITTER.

PROJET DE LOI referred to in the foregoing Order in Council.

PROJET DE LOI

INTITULED

“ THE WAR PENSIONS LAWS, 1918 AND 1921
(GUERNSEY) REPEAL LAW, 1946.”

THE STATES have approved the following provision which, subject to the Sanction of His Most Excellent Majesty in Council, shall have force of Law in the Islands of Guernsey, Sark, Herm and Jethou:—

The Laws referred to in the Schedule to this Law are hereby repealed and such repeal shall be deemed to have had effect as from the first day of January, 1946, inclusively.

SCHEDULE.

“ Loi relative aux Pensions et Allocations Navales et Militaires ” sanctioned by Order of His Majesty in Council dated the 23rd day of October, 1918, and registered on the Records of the Island of Guernsey on the 9th day of November, 1918.

“ Loi rendant applicables aux Iles de Guernesey, de Sercq, de Herm et de Jethou certaines dis-

positions des Actes du Parlement dits ' War Pensions (Administrative Provisions) Act, 1918' et ' War Pensions (Administrative Provisions) Act, 1919 ' " sanctioned by Order of His Majesty in Council dated the 11th day of October, 1921, and registered on the Records of the Island of Guernsey on the 29th day of October, 1921.

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(Registered on the Records on the 10th August, 1946.)

PETER JAMES MAUGER a été sermenté Greffier du Roi à la Cour Royale de cette Ile de Guernesey comme à telle charge et office appartient, après y avoir été nommé par Sa Majesté vertu de Sa Commission en date du premier août mil neuf cent quarante-six, de laquelle Commission la teneur suit :—

H.M. Greffier
sworn.

GEORGE R. I.

GEORGE THE SIXTH, by the Grace of God, of Great Britian Ireland and the British Dominions beyond the Seas KING, Defender of the Faith, to our Trusty and Well beloved the Lieutenant-Governor, Our Bailiff or his Lieutenant, and the Jurats and other Officers of the Royal Court of Our Isle of Guernsey, and to all others whom it may concern,

GREETING !

WHEREAS the Office of Clerk or Greffier of Our Royal Court of Guernsey is now vacant by the death of Our Trusty and Well-beloved Alfred John Roussel, Esquire, and We being satisfied of the Loyalty and Abilities of Our Trusty and Well-beloved Peter James Mauger, Esquire, Deputy Greffier of Our Royal Court aforesaid, do hereby grant unto him

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the Office of Clerk or Greffier in Our Royal Court of Guernsey, with all Fees Rewards Profits Advantages, Rights and Emoluments whatsoever to the said Office in any way belonging or appertaining: To have and to hold the same unto him the said Peter James Mauger, by himself or his sufficient Deputy or Deputies during Our Pleasure.

Provided Always that it is Our Will and Pleasure that if during your tenure of the said Office of Clerk or Greffier in Our Royal Court of Guernsey you the said Peter James Mauger shall attain the age of sixty-five years you shall then cease to hold the said Office.

And We Do hereby Will and require you the Lieutenant-Governor, the Bailiff or his Lieutenant and the Jurats of Our said Isle, or either of you, to admit and receive the said Peter James Mauger and such his Deputy or Deputies to the exercise and execution of the said Office, and to administer unto him or them the oath accustomed in that behalf to be taken by the Clerk or Greffier of Our Royal Court aforesaid for the faithful discharge of the said Office.

Given at Our Court at St. James's
the First day of August, 1946,
in the Tenth year of Our Reign.

By His Majesty's Command,

J. CHUTER EDE.

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(Registered on the Records on the 31st August, 1946.)

AT THE COURT AT BUCKINGHAM PALACE,

The 2nd day of August, 1946.

PRESENT,

THE KING'S MOST EXCELLENT MAJESTY.

LORD PRESIDENT.
LORD MACMILLAN.
MR. SECRETARY EDE.
MR. BARNES.

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 10th day of July, 1946, in the words following, viz.:—

Sark—Tax on Passengers, Harbour Dues and Taxes on Cycles, Dogs and Horses. etc.

“ YOUR MAJESTY having been pleased, by Your General Order of Reference of the 18th day of December, 1936, to refer unto this Committee the humble Petition of Robert W. Hathaway, Seigneur, William Baker, Sénéchal, and Philip Guille, Prévôt, of the Island of Sark, setting forth :—

‘ 1. That by Order of Your Majesty in Council dated the 8th day of June, 1937, (1) the construction of a jetty in “ La Baie de la Maseline,” Sark, and of a roadway leading thereto, in accordance with a scheme set forth in the First Schedule to the Petition referred to in the said Order in Council, was sanctioned ; (2) the Resolutions of a Meeting of the Chief Pleas of Sark held on the 31st day of March, 1937, with reference to the said scheme and the financial arrangements in connection therewith, which Resolutions were set out in the Second Schedule to that Petition, were approved of and ratified ; and (3) the continuation of the levy of a Tax of One shilling per head on passengers (other than the inhabitants of Sark) landing in the Island of Sark (which Tax was previously authorised,

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by an Order of Your Majesty in Council dated the 2nd day of February, 1937, to be levied until the 31st day of December, 1937), was authorised until the complete redemption of the loan referred to in the said Resolutions.

2. That in view of the increased cost of supplies and services, it now becomes necessary to increase the taxation leviable in the Island of Sark for the purpose of meeting General Expenditure in that Island and expenditure for the purposes of the Douzaine of that Island.

3. That at an Extraordinary Meeting of the Chief Pleas of Sark held on the 21st day of November, 1945, it was resolved, subject to the Sanction of Your Majesty in Council, that:—

(a) The Tax on passengers (other than the inhabitants of Sark) landing in the Island of Sark should be increased from One shilling per head to One shilling and sixpence per head :

(b) That Harbour Dues be levied on vessels trading with Sark :

(c) That the revenue derived from the above increase in the Tax on passengers and from the levy of Harbour Dues be applied towards General Expenditure in the Island of Sark :

(d) That Taxes be levied on Cycles, Dogs and Horses and that the revenue derived therefrom be utilised towards expenditure for the purposes of the Douzaine.

4. That at an Extraordinary Meeting of the Chief Pleas of Sark held on the 31st day of January, 1946, the Chief Pleas again considered the foregoing matters and authorised Your Petitioners to address a Humble Petition to Your Majesty in Council praying that Your

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Majesty may be pleased to sanction (a) the increase of the said Tax on Passengers (other than the inhabitants of Sark) landing in Sark from One Shilling per head to One shilling and sixpence per head ; (b) the levy of Harbour Dues on vessels trading with Sark in accordance with the provisions contained in the First Schedule to this Petition ; (c) that such increase and such levy shall continue until the complete redemption of the loan referred to in paragraph 1 of this Petition and that the proceeds thereof be applied towards General Expenditure in the Island of Sark in accordance with Estimates to be prepared annually and submitted to His Excellency the Lieutenant Governor for approval as heretofore ; and (d) the levy of a Cycle Tax, a Dog Tax and a Horse Tax in accordance with the provisions contained in the Second Schedule to this Petition, the proceeds thereof to be applied towards expenditure for the purposes of the Douzaine ; and to authorise the Chief Pleas of Sark to pass such Ordinances as may be found necessary or expedient for the purpose of regulating the collection of the said Cycle Tax, Dog Tax and Horse Tax. And most humbly praying that Your Majesty would be pleased to sanction the proposed increase of the said Tax on Passengers and the proposed levy of Harbour Dues during the period aforesaid, the proceeds thereof to be applied towards General Expenditure in the Island of Sark ; and to sanction the proposed levy of a Cycle Tax, a Dog Tax and a Horse Tax, the proceeds thereof to be applied towards expenditure for the purposes of the Douzaine ; and to authorise the Chief Pleas of Sark to pass such Ordinances as may be found necessary or expedient for the purpose of regulating the collection of the said Cycle Tax, Dog Tax and Horse Tax.

' FIRST SCHEDULE

' SARK HARBOUR DUES

' The Harbour Dues to be levied in accordance with the following provisions :—

' 1. All vessels with the exception of the following, viz. :—

- (a) Vessels belonging to any Department of His Majesty's Government ;
- (b) Vessels, not engaged in commerce, belonging to any Foreign Government ;
- (c) Yachts ;
- (d) Fishing vessels not carrying passengers or merchandise other than fish caught by such vessels ;

which come alongside any part of Le Creux Harbour or the Jetty in La Baie de la Maseline or which perform an act of trade with the Island of Sark shall be liable to pay Harbour Dues.

' 2. A vessel which embarks passengers or loads cargo from the Island of Sark or from which passengers are disembarked or cargo is landed on the Island of Sark shall be deemed to perform an act of trade with the Island of Sark.

' 3. A vessel coming alongside any part of Le Creux Harbour or the Jetty in La Baie de la Maseline, whether that vessel performs an act of trade with Sark or not, shall (subject to the provisions of paragraph 6 hereof) be liable for Harbour Dues at the full rate.

' 4. A vessel not coming alongside as aforesaid but performing an act of trade with Sark, (whether passengers or cargo are embarked or disembarked

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or loaded or unloaded from or at the Harbour or Jetty aforesaid or elsewhere on the coast of Sark), shall (subject to the provisions of paragraph 6 hereof) be liable for Harbour Dues at half rate.

‘ 5. A vessel moving from Le Creux Harbour to the Jetty in La Baie de la Maseline or from that Jetty to that Harbour during that vessel’s stay in Sark shall only be liable to pay one set of Harbour Dues.

‘ 6. A vessel visiting Sark on more than one occasion on the same day shall be liable for Harbour Dues at the following rates :—

‘ First Visit.

If the vessel comes alongside as aforesaid :

Full Rate.

If the vessel does not come alongside as aforesaid but performs an act of trade :

Half Rate.

‘ Second Visit.

If the vessel comes alongside as aforesaid :

Half Rate.

If the vessel does not come alongside as aforesaid but performs an act of trade :

Quarter Rate.

‘ Third Visit.

No charge.

‘ 7. The full rate of Harbour Dues chargeable shall be as follows :—

On vessels of a net registered tonnage not exceeding 150 tons : Two pence per ton net registered tonnage.

On vessels of a net registered tonnage exceeding 150 tons : Three pence per ton net registered tonnage.

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' SECOND SCHEDULE

' Cycle Tax, Dog Tax and Horse Tax

' Cycle Tax.

At the rate of two shillings and sixpence per annum on every cycle ridden in the Island of Sark, the said tax payable by the owner thereof, as respects the calendar year 1946, before the thirtieth day after the date on which the Order in Council sanctioning the tax is registered in the Island of Sark, or before the day on which the cycle is first ridden in that calendar year, whichever of those days shall be the later and, as respects each succeeding calendar year, before the 1st day of February in that year or before the day on which that cycle is first ridden in that calendar year, whichever of those days shall be the later.

' Dog Tax.

At the rate of two shillings and sixpence per annum on every dog aged six months or over, payable by the owner thereof, as respects the calendar year 1946, before the thirtieth day after the date on which the Order in Council sanctioning the Tax is registered in the Island of Sark or before the thirtieth day after the date on which the dog is acquired or attains the age of six months whichever of those days shall be the later and, as respects each succeeding calendar year, before the 1st day of February in that year or before the thirtieth day after the date on which the dog is acquired or attains the age of six months, whichever of those days shall be the later.

' Horse Tax.

At the rate of five shillings per annum on every horse, pony or mule aged two years or over, payable by the owner thereof, as respects

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the calendar year 1946, before the thirtieth day after the date on which the Order in Council sanctioning the Tax is registered in the Island of Sark or before the thirtieth day after the date on which the horse, pony or mule attains the age of two years or is first imported into the Island of Sark, whichever of those dates shall be the later, and as respects each succeeding calendar year, before the 1st day of February in that year or before the thirtieth day after the date on which the horse, pony or mule attains the age of two years or is first so imported whichever of those dates shall be the later :

Provided that where the tax is payable in respect of an animal attaining the age of two years, or imported, after the 30th day of June in any calendar year, the tax payable in respect thereof as respects that year shall be reduced by one half :

Provided also that if a horse, pony or mule is imported in any calendar year to replace a horse, pony or mule which has died or has been exported and on which the tax has been paid as respects that calendar year, no tax shall be payable in that calendar year as respects the horse, pony or mule so imported.'

“ THE LORDS OF THE COMMITTEE, in obedience to Your Majesty's said Order of Reference, have taken the said Petition into consideration, and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition.”

HIS MAJESTY having taken the said Report into consideration is pleased, by and with the advice of His Privy Council, to approve thereof and :—

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- (1) to sanction the proposed increase of the said Tax on Passengers and the proposed levy of Harbour Dues during the period aforesaid, the proceeds to be applied towards General Expenditure in the Island of Sark.
- (2) to sanction the proposed levy of a Cycle Tax, a Dog Tax and a Horse Tax, the proceeds thereof to be applied towards expenditure for the purposes of the Douzaine : and
- (3) to authorise the Chief Pleas of Sark to pass such Ordinances as may be found necessary or expedient for the purpose of regulating the collection of the said Cycle Tax, Dog Tax and Horse Tax.

AND HIS MAJESTY doth hereby further direct that this Order be entered upon the Registers of the Islands of Guernsey and Sark and observed accordingly.

AND the Lieutenant Governor or Commander-in-Chief of the Bailiwick of Guernsey, the Bailiff and Jurats, and all other His Majesty's Officers, for the time being, in the said Bailiwick, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

(Registered on the Records on the 31st August, 1946.)

AT THE COURT AT BUCKINGHAM PALACE,

The 2nd day of August, 1946.

PRESENT,
 THE KING'S MOST EXCELLENT MAJESTY.
 LORD PRESIDENT.
 LORD MACMILLAN.
 MR. SECRETARY EDE.
 MR. BARNES.

Law giving the Court increased power to stay execution in actions for eviction.

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 31st day of July, 1946, in the words following, viz :—

“ YOUR MAJESTY having been pleased, by Your General Order of Reference of the 18th day of December, 1936, to refer unto this Committee the humble Petition of the States of the Island of Guernsey, setting forth :—

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‘ 1. That on the 30th day of March, 1946, the Royal Court adopted a Bill or “ *Projet de Loi* ” entitled “ *Law giving the Court increased power to stay execution in Actions for Eviction,* ” and requested the Bailiff to submit the same to the States of Deliberation for approval. 2. That on the 17th day of April, 1946, the said Bill or “ *Projet de Loi* ” was duly considered by the States when a resolution was passed approving the same and authorizing the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction thereto. 3. That the said Bill or “ *Projet de Loi* ” is in the words and figures set forth in the Schedule hereunto annexed. And most humbly praying that Your Majesty would be graciously pleased to grant Your Royal Sanction to the Bill or “ *Projet de Loi* ” of the States of Guernsey entitled “ *Law giving the Court increased power to stay execution in Actions for Eviction,* ” and to order and direct that the same shall have force of Law in the Island of Guernsey.’

“ THE LORDS OF THE COMMITTEE, in obedience to Your Majesty’s said Order of Reference, have taken the said Petition and the said *Projet de Loi* into consideration, and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition and to approve of and ratify the said *Projet de Loi*.”

HIS MAJESTY having taken the said Report into consideration is pleased, by and with the advice of

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His Privy Council, to approve of and ratify the said Projet de Loi, and to order, as it is hereby ordered, that the same shall have the force of Law within the Island of Guernsey.

AND HIS MAJESTY doth hereby further direct that this Order, and the said Projet de Loi (a copy whereof is hereunto annexed) be entered upon the Register of the Island of Guernsey and observed accordingly.

AND the Lieutenant Governor or Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other His Majesty's Officers, for the time being, in the said Island, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

E. C. E. LEADBITTER.

PROJET DE LOI referred to in the foregoing Order in Council

PROJET DE LOI

ENTITLED

“LAW GIVING THE COURT INCREASED POWER TO STAY EXECUTION IN ACTIONS FOR EVICTION.”

Repeal.

1. The “Loi ayant rapport aux pouvoirs de la Cour de remettre dans certains cas l'exécution d'un Acte de Cour” which was registered on the records on the fourth day of May in the year One thousand Nine Hundred and Eighteen is hereby repealed.

Powers of Court.

2. When the tenant or sub-tenant of a dwelling house or other premises is proceeded against for eviction from any dwelling house or premises, the Court

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may, having taken into consideration the position of the parties and all the circumstances of the case, make an order that execution of any order for eviction from the said premises be suspended during such time and upon such conditions as the Court may consider reasonable.

3. In considering the position of the parties and the circumstances of the case, with a view to deciding whether the Court should suspend execution of an eviction order, and if so, during what times and upon what terms such execution should be delayed, the Court shall take into account the following matters, inter alia :—

Matters to be taken into account.

- (a) Whether any rent lawfully due from the tenant or sub-tenant has not been paid, or any other obligation of the tenancy has been broken or not performed.
- (b) Whether there is suitable alternative accommodation available for the tenant or sub-tenant, or whether such accommodation be available when the judgment or order takes effect.
- (c) Whether the tenant or sub-tenant or any person residing or lodging with him, or being his sub-tenant, has been guilty of conduct which is a nuisance or annoyance to adjoining occupiers.
- (d) Whether the condition of the premises has in the opinion of the Court deteriorated owing to the act, neglect or default of the tenant or sub-tenant or of any such person, and where such person is himself a lodger or sub-tenant of such tenant or sub-tenant, whether the Court is satisfied that such tenant or sub-tenant has not, before the making or giving of the order or judgment, taken such steps as he ought reasonably to take for the removal of such person.

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- (e) Whether the tenant or sub-tenant has been convicted of using the premises or allowing the premises to be used for an immoral or illegal purpose.
- (f) Whether the tenant or sub-tenant has given notice to quit, and in consequence the landlord has contracted to sell or let the house, or has taken other steps as a result of which he would, in the opinion of the Court, be seriously prejudiced if he could not obtain possession.
- (g) Whether the premises consist of or include premises licensed for the sale of intoxicating liquor and the tenant or sub-tenant has committed an offence as holder of the licence, or has not conducted the premises to the satisfaction of the Court.
- (h) Whether the dwelling-house is so overcrowded as to be dangerous or injurious to the health of the inmates, and the Court is satisfied that the overcrowding could have been abated by the removal of any lodger or sub-tenant whom it would in all the circumstances of the case, including the question whether alternative accommodation is available for him, have been reasonable to remove, and the tenant or sub-tenant has not taken such steps as he ought reasonably to have taken for his removal.

Variation of order.

4. When the Court shall have made an order for delay of execution by virtue of the provisions of section 2 of this law, any person in respect of which the order was made, shall be at liberty to apply to the Court, on showing a change of circumstances arising since the making of such order, to vary such order, and thereupon the Court may vary such order as to the Court may seem reasonable.

(Registered on the Records on the 31st August, 1946.)

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AT THE COURT AT BUCKINGHAM PALACE,

The 2nd day of August, 1946.

PRESENT,
THE KING'S MOST EXCELLENT MAJESTY.

LORD PRESIDENT,
LORD MACMILLAN,
MR. SECRETARY EDE,
MR. BARNES.

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 1st day of August, 1946, in the words following, viz :—

Loi étendant
la Juridiction
du Magistrat
en Police
Correction-
nelle et pour
le Recouvre-
ment de
Menues
Dettes (1946).

“ YOUR MAJESTY having been pleased, by Your General Order of Reference of the 18th day of December, 1936, to refer unto this Committee the humble Petition of the States of the Island of Guernsey, setting forth :—

‘ 1. That on the 6th day of April, 1946, the Royal Court adopted a Bill or “ *Projet de Loi* ” entitled “ *Loi étendant la juridiction du Magistrat en Police Correctionnelle et pour le Recouvrement de Menues Dettes (1946)*,” and requested the Bailiff to submit the same to the States of Deliberation for approval. 2. That on the 3rd day of May, 1946, the said Bill or “ *Projet de Loi* ” was considered by the States when a resolution was passed approving the same and authorizing the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction thereto. 3. That on the 22nd day of June, 1946, the Royal Court, as the result of further consideration of the matter, adopted certain amendments to the said Bill or “ *Projet de Loi* ” and requested the Bailiff to submit the same to the States of Deliberation for approval. 4. That on the 10th

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day of July, 1946, the said amendments were considered by the States, when a resolution was passed approving the same and authorizing the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction to the said Bill or "Projet de Loi" as amended. 5. That the said Bill or "Projet de Loi" as amended is in the words and figures set forth in the Schedule hereunto annexed. And most humbly praying that Your Majesty would be graciously pleased to grant Your Royal Sanction to the Bill or "Projet de Loi" of the States of Guernsey entitled "Loi étendant la juridiction du Magistrat en Police Correctionnelle et pour le Recouvrement de Menues Dettes (1946)," and to order and direct that the same shall have force of Law in the Island of Guernsey.'

"THE LORDS OF THE COMMITTEE, in obedience to Your Majesty's said Order of Reference, have taken the said Petition and the said Projet de Loi into consideration, and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition and to approve of and ratify the said Projet de Loi."

HIS MAJESTY having taken the said Report into consideration is pleased, by and with the advice of His Privy Council, to approve of and ratify the said Projet de Loi, and to order, as it is hereby ordered, that the same shall have the force of Law within the Island of Guernsey.

AND HIS MAJESTY doth hereby further direct that this Order, and the said Projet de Loi (a copy whereof is hereunto annexed) be entered upon the Register of the Island of Guernsey and observed accordingly.

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AND the Lieutenant Governor or Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other His Majesty's Officers, for the time being, in the said Island, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

E. C. E. LEADBITTER.

PROJET DE LOI referred to in the foregoing Order in Council.

PROJET DE LOI

INTITULÉ

“ LOI ÉTENDANT LA JURIDICTION DU MAGISTRAT EN POLICE CORRECTIONNELLE ET POUR LE RECOUVREMENT DE MENUES DETTES (1946) ”.

LES ETATS ont approuvé les dispositions suivantes lesquelles, moyennant la Sanction de Sa Très Excellente Majesté en Conseil, auront force de Loi en cette Ile.

1. La Loi ayant rapport à l'Institution d'un Magistrat en Police Correctionnelle et pour le Recouvrement de Menues Dettes sanctionnée par Ordre en Conseil enregistré sur les Records de cette Ile le 28 mars 1925 et ci-après désignée “ la dite Loi ” aura effet désormais sujet aux modifications suivantes :—

Amendements à la Loi de 1925.

(1) L'Article suivant sera substitué à l'Article 7 de la dite Loi :—

“ ARTICLE 7.

Dès que le Magistrat sera assermenté il ne pourra pendant sa gestion d'office exercer aucune autre fonction publique sauf—

Exercice d'autres fonctions publiques.

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- (a) celles s'attachant à l'exercice d'un autre office auquel il pourra être nommé par la Cour Royale ou par les Etats ; ou
- (b) celle d'Avocat dans les limites prescrites par l'Article 2 de cette Loi.

La charge de Juré-Justicier est incompatible avec celle de Magistrat sauf comme remplaçant aux fins de l'Article 6 de cette Loi."

(2) L'Article suivant sera substitué à l'Article 11 de la dite Loi :—

“ ARTICLE 11.

Pouvoirs
et devoirs
du Magis-
trat.

(1) Le Magistrat siègera aux enquêtes sur les causes en cas de mort.

(2) Seront de la compétence, en matières criminelles et quasi-criminelles, du Magistrat siégeant en Cour de Police Correctionnelle—

- (i) les offenses susceptibles de juridiction sommaire et portant punition par emprisonnement n'excédant pas six mois avec ou sans travail forcé ou par amende n'excédant pas Cent livres sterling ou par tels emprisonnement et amende cumulativement n'excédant pas les dites limites :

POURVU que l'agrégat des punitions par lui imposables à la même occasion contre une même personne trouvée coupable de plusieurs offenses ne dépassera pas douze mois d'emprisonnement avec ou sans travail forcé ou deux cents livres sterling d'amendes ou tels emprisonnement et amendes cumulativement :

- (ii) les offenses portant punition d'au-delà des limites précitées qui sont ou qui seront autorisées par disposition de la Loi d'être jugées sommairement par devant le Magistrat :
- (iii) les matières criminelles autres que Trahison, Homicide, Rapt, Incendie Pré-méditée, Vol avec violence, Piraterie, Faux et Parjure, et les matières quasi-criminelles lorsqu'il aura constaté sur les faits établis que, à cause du peu de gravité de l'offense alléguée, la culpabilité de l'accusé si elle est prouvée ne mériterait pas plus de six mois d'emprisonnement au travail forcé ou cent livres sterling d'amende ou emprisonnement et amende à la fois jusqu'à telles limites. Minute de cette constatation sera faite dans la sentence rendue.

POURVU—

- (a) qu'une personne accusée devant le Magistrat d'une offense spécifiée dans les sous-sections (i), (ii) et (iii) de cette section, n'étant pas un assaut, la rendant passible d'être emprisonnée par le Magistrat pour un terme excédant trois mois, pourra, lors de sa comparution devant la Cour et avant qu'on fasse enquête sur l'accusation, mais pas après, demander d'être jugée par la Cour Royale ;
- (b) que le Magistrat, avant de faire enquête sur l'accusation au sujet d'une offense visée par le paragraphe (a) de cette condition, s'adressera à l'accusé dans le sens suivant :—

' You are charged with an offence in respect of the commission of which you are entitled, if you desire it, instead of being

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tried by me, to be tried by the Royal Court ; do you desire to be tried by the Royal Court?'

avec une exposition, si le Magistrat croit que telle exposition est désirable pour l'information de la personne à laquelle la question est adressée, de la signification et de l'effet d'être jugé par devant la Cour Royale.

(3) Le Magistrat, lorsqu'un accusé aura demandé d'être jugé par devant la Cour Royale aux fins de la section (2) de cet Article, ou lors qu'il sera d'opinion après l'examen des faits que l'offense soumise à son jugement est en dehors de sa compétence ou qu'elle mérite une punition d'au-delà de ce qu'il est compétent d'infliger,—

(a) dans le cas d'une matière criminelle, prendra les dépositions des témoins par écrit conformément à la procédure prescrite par Ordonnance et constituera l'accusé comme prisonnier pour que son procès ait lieu devant la Cour Royale ;

(b) en cas d'une matière quasi-criminelle, remettra la cause aux Officiers du Roi, qui poursuivront l'accusé par devant la Cour Royale comme de raison.

(4) Le Magistrat pourra en toute matière criminelle à sa discrétion admettre l'accusé à donner caution de sa comparution en justice, et fixer le montant de la caution à fournir, laquelle si elle est fournie, sera déposée entre les mains du Greffier du Roi.

(5) Dans toutes Lois et Ordonnances prés entement en force les expressions ' Cour de Police Correctionnelle ' et ' Cour Ordinaire siégeant en Cour de Police Correctionnelle ' seront censées s'étendre à la Cour présidée par le Magistrat."

2. Pour les besions de cette Loi, toute contravention d'une Ordonnance de la Cour Royale et toute offense punissable en vertu d'aucun des Règlements dits " The Defence (General) (Guernsey) Regulations, 1945 " ou d'aucun autre règlement présentement ou ci-après en vigueur sera censée être une matière quasi-criminelle sujette d'être jugée sommairement.

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Matière
quasi-
criminelle.

3. Dans l'alinéa ajouté à l'Article 13 de la dite Loi aux fins de la Loi portant amendement à la Loi ayant rapport à l'Institution d'un Magistrat en Police Correctionnelle et pour le Recouvrement de Menues Dettes sanctionnée par Ordre en Conseil enregistré sur les Records de cette Ile le 20 août 1932 les mots " Vingt-cinq livres sterling " seront substitués aux mots " Dix livres sterling ".

Menues
dettes--
Limitation.

4. L'alinéa (b) de l'Article 1 de la Loi précisant les pouvoirs de la Cour des Chefs Plaids de décerner la Peine d'Emprisonnement et d'autoriser la Visite de Prémisses sanctionnée par Ordre en Conseil enregistré sur les Records de cette Ile le 23 mai 1936 et les Articles 2 et 3 de telle Loi sont et demeurent rappelés.

Rappel.

TRANSLATION.

PROJET DE LOI

ENTITLED

LAW EXTENDING THE JURISDICTION OF THE POLICE COURT AND PETTY DEBTS COURT MAGISTRATE (1946).

THE STATES have approved the following provisions which, on receiving the sanction of His Most Excellent Majesty in Council, shall have force of Law in this Island.

1. The Law with reference to the Appointment of a Magistrate with Police Court jurisdiction and for the Recovery of Petty Debts sanctioned by Order

Amend-
ments to
Law
of 1925.

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in Council registered on the Records of this Island on the 28th day of March, 1925, and hereinafter referred to as "the said Law", shall have effect hereafter subject to the following modifications:—

(1) The following Article shall be substituted for Article 7 of the said Law:—

“ ARTICLE 7.

Performance
by
Magistrate
of other
public
functions.

From the time that the Magistrate is sworn in he shall not during his tenure of office perform any other public function except—

- (a) those connected with the performance of another public office to which he may be appointed by the Royal Court or by the States ;
or
- (b) that of Advocate within the limits prescribed by Article 2 of this Law.

The office of Jurat is incompatible with that of Magistrate except as substitute Magistrate in accordance with the provisions of Article 6 of this Law.”

(2) The following Article shall be substituted for Article 11 of the said Law:—

“ ARTICLE 11.

Powers and
duties of
Magistrate.

(1) The Magistrate shall hold inquests into the causes of deaths.

(2) The Magistrate sitting with Police Court jurisdiction shall be competent to deal with the following criminal and quasi-criminal matters:—

- (i) offences liable to be dealt with summarily and punishable by imprisonment not exceeding six months with or without

hard labour or by fine not exceeding one hundred pounds sterling or by both such imprisonment and fine not exceeding the said limits :

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PROVIDED that the aggregate of the punishments which may be inflicted by him on the same occasion on one and the same person found guilty of several offences shall not exceed twelve months imprisonment with or without hard labour or the sum of two hundred pounds sterling in fines or both such imprisonment and such fines :

- (ii) offences punishable beyond the aforesaid limits which are or which may be directed by the provisions of the law to be dealt with summarily by the Magistrate :
- (iii) criminal matters other than Treason, Homicide, Rape, Arson, Robbery with Violence, Piracy, Forgery and Perjury, and quasi-criminal matters when he has ascertained on the facts established that, by reason of the lack of gravity of the alleged offence, the guilt of the accused, if proved, would not merit more than six months imprisonment with hard labour or a fine of one hundred pounds sterling or both such imprisonment and such fine up to such limits. This fact shall be recorded in the sentence passed.

PROVIDED—

- (a) that a person charged before the Magistrate with an offence specified in subsections (i), (ii) and (iii) of this section, not being an assault, rendering him liable to be imprisoned by the Magistrate for a term exceeding three months, may, on appearing before the Court

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and before the charge is gone into, but not afterwards, claim to be tried by the Royal Court ;

- (b) that the Magistrate, before going into the charge in respect of an offence referred to in paragraph (a) of this proviso, shall address the accused to the following effect :—

‘ You are charged with an offence in respect of the commission of which you have the right, if you desire it, instead of being tried by me, to be tried by the Royal Court ; do you desire to be tried by the Royal Court ? ’

with a statement, if the Magistrate thinks such statement desirable, for the information of the person to whom the question is addressed, of the meaning and effect of being tried by the Magistrate and of being tried by the Royal Court.

- (3) If an accused person has claimed the right of trial before the Royal Court under section (2) of this Article or if the Magistrate is of opinion after considering the facts that he is not competent to try the offence before him or that it merits a punishment exceeding that which he is competent to inflict, he shall—

- (a) in the case of a criminal matter, take the evidence of the witnesses in writing in accordance with the procedure prescribed by Ordinance and shall commit the accused for trial before the Royal Court ;

- (b) in the case of a quasi-criminal matter, remit the matter to the Law Officers of the Crown, who shall prosecute the accused before the Royal Court accordingly.

- (4) The Magistrate may in any criminal matter in his discretion admit the accused to bail, and

fix the amount of such bail, which, if given, shall be deposited in the hands of His Majesty's Greffier.

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(5) In all Laws and Ordinances at present in force the expressions ' Cour de Police Correctionnelle ' and ' Cour Ordinaire siégeant en Cour de Police Correctionnelle ' shall be deemed to extend to the Court presided over by the Magistrate."

2. For the purposes of this Law, any contravention of an Ordinance of the Royal Court and any offence punishable by virtue of any of the Regulations entitled " The Defence (General) (Guernsey) Regulations, 1945 " or of any other regulation now or hereafter in force shall be deemed to be a quasi-criminal matter liable to be dealt with summarily.

Quasi-criminal matters.

3. In the paragraph added to Article 13 of the said Law under the provisions of the Law amending the Law with reference to the Appointment of a Magistrate with Police Court jurisdiction and for the Recovery of Petty Debts sanctioned by Order in Council registered on the Records of this Island on the 20th day of August, 1932, the words " Vingt-cinq livres sterling " shall be substituted for the words " Dix livres sterling ".

Petty Debts—Limitation.

4. Paragraph (b) of Article 1 of the Law defining the powers of the Court of Chief Pleas to impose the Penalty of Imprisonment and to authorise the Search of Premises sanctioned by Order in Council registered on the Records of this Island on the 23rd day of May, 1936, and Articles 2 and 3 of that Law are and remain repealed.

Repeal.

1946

(Registered on the Records on the 31st August, 1946.)

AT THE COURT AT BUCKINGHAM PALACE

The 2nd day of August, 1946.

PRESENT,

THE KING'S MOST EXCELLENT MAJESTY.

LORD PRESIDENT.

LORD MACMILLAN.

MR. SECRETARY EDE.

MR. BARNES.

The Matrimonial Causes Law (Guernsey) 1939, Amendment Law, 1946.

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 31st day of July, 1946, in the words following, viz :—

“ YOUR MAJESTY having been pleased, by Your General Order of Reference of the 18th day of December, 1936, to refer unto this Committee the humble Petition of the States of the Island of Guernsey, setting forth :—

‘ 1. That on the 6th day of April, 1946, the Royal Court adopted a Bill or “ *Projet de Loi* ” entitled “ The Matrimonial Causes Law (Guernsey) 1939, Amendment Law, 1946, and requested the Bailiff to submit the same to the States of Deliberation for approval. 2. That on the 3rd day of May, 1946, the said Bill or “ *Projet de Loi* ” was considered by the States, when a resolution was passed approving the same and authorising the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction thereto. 3. That the said Bill or “ *Projet de Loi* ” is in the words and figures set forth in the Schedule hereunto annexed. And most humbly praying that Your Majesty would be graciously pleased to grant Your Royal Sanction to the Bill or “ *Projet de Loi* ” of the States of Guernsey entitled “ The

Matrimonial 'Causes Law (Guernsey), 1939, Amendment Law, 1946," and to order and direct that the same shall have force of Law in the Bailiwick of the Island of Guernsey.'

" THE LORDS OF THE COMMITTEE, in obedience to Your Majesty's said Order of Reference, have taken the said Petition and the said Projet de Loi into consideration, and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition and to approve of and ratify the said Projet de Loi."

HIS MAJESTY having taken the said Report into consideration is pleased, by and with the advice of His Privy Council, to approve of and ratify the said Projet de Loi, and to order, as it is hereby ordered, that the same shall have the force of Law within the Bailiwick of Guernsey.

AND HIS MAJESTY doth hereby further direct that this Order, and the said Projet de Loi (a copy whereof is hereunto annexed) be entered upon the Register of the Island of Guernsey and observed accordingly.

AND the Lieutenant Governor or Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other His Majesty's Officers, for the time being, in the said Island, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

E. C. E. LEADBITTER.

1946

‘ PROJET DE LOI ’ referred to in the foregoing Order
in Council

PROJET DE LOI

ENTITLED

“ THE MATRIMONIAL CAUSES LAW (GUERNSEY), 1939, AMENDMENT LAW, 1946 ”.

The States have approved the following provisions which, subject to the Sanction of His Most Excellent Majesty in Council, shall have force of law in the Bailiwick of the Island of Guernsey.

Appeals.

1. Section (1) of Article 3 of the Matrimonial Causes Law (Guernsey) 1939, hereinafter referred to as “ the principal law ” shall be deleted, and the following two sections substituted, which said sections shall henceforth form part of that Article :—

“ (1) An appeal shall lie to the Appeal Court from any award, decree, judgment or order of the Judge in Matrimonial Causes.

(1a) Save as is set out in sub-section (1) of this Article, no appeal shall lie from any finding of fact unmixed with law by the Court for Matrimonial Causes other than the assessment of damages.”

2. Section (2) of Article 3 of the principal law shall be amended by the substitution in line 1 of the words “ on any question of law, mixed fact and law ” for the words “ on any question of law ”.

3. The following proviso shall be inserted at the end of Article 4 of the principal law and shall henceforth form part of that Article :—

“ Provided that the Royal Court may from time to time appoint a member of the English Bar or an Advocate of the Royal Court of Guernsey of at

Judge in
Matrimonial
Causes.

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least ten years standing in either case as a Commissioner of the Royal Court with power to exercise concurrently with the Court for Matrimonial Causes the functions and jurisdiction of the latter Court throughout the period for which the appointment is made. A Commissioner so appointed shall be styled 'The Judge in Matrimonial Causes' and the expressions 'The Matrimonial Causes Division of the Royal Court of Guernsey', 'The Court for Matrimonial Causes' and 'The Court' contained in this law and the expression 'The Matrimonial Causes Division' contained in the Royal Court (Seal) Law (Guernsey), 1939, shall extend so as to apply in all respects to the Judge in Matrimonial Causes. The salary of the Judge in Matrimonial Causes shall be payable by the States and shall be of such amount as the States shall determine."

4. Ordinances passed by the Royal Court in pursuance of the principal Law shall not expire by effluxion of time but shall continue in force, subject to such variations and modifications thereof as may be made from time to time, until repealed by the Royal Court.

Currency of
Ordinances.

(Registered on the Records on the 4th September, 1946.)

AT THE COURT AT BUCKINGHAM PALACE

The 2nd day of August, 1946.

PRESENT,

THE KING'S MOST EXCELLENT MAJESTY.

LORD PRESIDENT.

LORD MACMILLAN.

MR. SECRETARY EDE.

MR. BARNES.

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 31st day of July, 1946, in the words following, viz :—

War Profits
Levy (Guern-
sey) Law,
1946.

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“ YOUR MAJESTY having been pleased, by Your General Order of Reference of the 18th day of December, 1936, to refer unto this Committee the humble Petition of the States of the Island of Guernsey setting forth :—

‘ 1. That in accordance with a resolution of the States of Deliberation of the 26th day of September, 1945, the Royal Court on the 1st day of June, 1946, adopted a Bill or “ *Projet de Loi* ” entitled “ War Profits Levy (Guernsey) Law, 1946,” and requested the Bailiff to submit the same to the States for approval. 2. That on the 26th day of June, 1946, the said Bill or “ *Projet de Loi* ” was considered by the States, when a resolution was passed approving the same with certain modifications and authorizing the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction thereto. 3. That the said Bill or “ *Projet de Loi* ” is in the words and figures set forth in the Schedule hereunto annexed. And most humbly praying that Your Majesty would be graciously pleased to grant Your Royal Sanction to the Bill or “ *Projet de Loi* ” of the States of Guernsey entitled “ War Profits Levy (Guernsey) Law, 1946,” and to order and direct that the same shall have force of Law in the Island of Guernsey.’

“ THE LORDS OF THE COMMITTEE, in obedience to Your Majesty’s said Order of Reference, have taken the said Petition and the said *Projet de Loi* into consideration, and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition and to approve of and ratify the said *Projet de Loi*.”

HIS MAJESTY having taken the said Report into consideration is pleased, by and with the advice of

His Privy Council, to approve of and ratify the said Projet de Loi, and to order, as it is hereby ordered, that the same shall have the force of Law within the Island of Guernsey.

AND HIS MAJESTY doth hereby further direct that this Order, and the said Projet de Loi (a copy whereof is hereunto annexed) be entered upon the Register of the Island of Guernsey and observed accordingly.

AND the Lieutenant Governor or Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other His Majesty's Officers, for the time being, in the said Island, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

E. C. E. LEADBITTER.

PROJET DE LOI referred to in the foregoing Order in Council.

PROJET DE LOI

INTITULÉ

**“WAR PROFITS LEVY (GUERNSEY) LAW,
1946.”**

ARRANGEMENT OF ARTICLES.

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2. Raising and disposal of levy.
3. Businesses subject to levy.
4. Transactions subject to the levy.
5. Persons chargeable to the levy.
6. Amount of levy on business profits.
7. Standard profits.
8. Provisions as to computation of profits and capital.

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9. Succession and amalgamation.
10. Relief in respect of double excess profits tax.
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49. Administrator of War Profits Levy.
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52. Audit.
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FIRST SCHEDULE.**COMPUTATION OF BUSINESS PROFITS AND CAPITAL.**

PART 1. Adaptations of income tax provisions as to computation of business profits.

PART 2. Provisions for computing capital.

SECOND SCHEDULE.**COMPUTATION OF PROFITS ON TRANSACTIONS.**

PART 1.

GENERAL PROVISIONS.

ARTICLE 1.

INTERPRETATION.

(1). In this Law, unless the context otherwise requires :—

“ Administrator ” means the Administrator of the War Profits Levy ;

“ business ” has the meaning assigned to it by Article 3 ;

“ chargeable accounting period ” means the period beginning on the first day of July, one thousand nine hundred and forty and ending on the thirtieth day of June, one thousand nine hundred and forty five, both days inclusive ;

“ chargeable profits ” means that portion of the profits of a business chargeable to the levy.

“ company ” means any body of persons, corporate or unincorporate, not being a partnership ;

“ director ” in relation to a company, includes any person who :—

- (i) is a manager of the company or otherwise concerned in the management of the business ; and
- (ii) is remunerated out of the funds of the business ; and
- (iii) is the beneficial owner of not less than twenty per centum of the ordinary share capital of the company ;

“ fixed rate ”, in relation to share capital other than ordinary share capital, includes a rate fluctuating in accordance with the standard rate of income tax ;

“ income tax ” means tax leviable and chargeable in accordance with the provision of the Income Tax Law ;

“ Income Tax Authority ” has the meaning assigned to it by Article 10 of the Income Tax Law.

“ Income Tax Law ” means the Income Tax Laws, 1920 to 1944, as amended by any subsequent enactment.

“ Legal personal representative ” and “ personal representative ” shall include any person to whom or into whose hands has passed any legal or beneficial interest in the personal or real Estate of a deceased person.

“ levy ” means the war profits levy ;

“ ordinary share capital ”, in relation to a company, means all the issued share capital (by whatever name called) of the company, other than capital the holders whereof have a right to a dividend at a fixed rate, but have no other right to share in the profits of the company ;

“ Partnership ” means the relation which subsists between persons carrying on a business in common with a view of profit but the relation between members of a Company shall not be regarded as a partnership for the purposes of this Law.

Provided that :—

- (a) Joint tenancy, tenancy in common, joint property, common property or part owner-

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ship shall not of itself create a partnership as to anything so held or owned, whether the tenants or the owners do or do not share any profits therefrom.

- (b) The sharing of gross returns shall not of itself create a partnership, whether the persons sharing such returns have or have not a joint or common right or interest in any property from which or from the use of which the returns are derived.
- (c) The receipt by a person of a share of the profits of a business is prima facie evidence that he is a partner in the business, but the receipt of such a share, or of a payment contingent on or varying with the profits of a business, shall not of itself make him a partner in the business, and in particular
 - (i) The receipt by a person of a debt or other ascertained amount by instalments or otherwise out of the accruing profits of a business shall not of itself make him a partner in the business.
 - (ii) A contract for the remuneration of a servant or agent of a person engaged in a business by a share of the profits of the business shall not of itself make him a partner in the business.
 - (iii) A person being the widow or child of a deceased partner, and receiving by way of annuity a portion of the profits made in the business in which the deceased person was a partner, shall not be by reason only of such receipts a partner in the business.
 - (iv) The advance of money by way of loan to a person engaged or about to engage in any business on a contract with that person that the lender shall receive a rate of interest varying with the profits, or shall receive a share of the profits

arising from carrying on the business, shall not of itself make the lender a partner with the person or persons carrying on the business.

- (v) A person receiving by way of annuity or otherwise a portion of the profits of a business in consideration of the sale by him of the goodwill of the business shall not be by reason only of such receipt a partner in the business.

“ standard period ” has the meaning assigned to it by Article 7 ;

“ standard profits ” has the meaning assigned to it by Article 7 ;

“ standard rate ” in relation to income tax has the meaning assigned to it by Article 2 of the Income Tax Law.

“ statutory percentage ” means :—

(i) in relation to a business carried on by a company, eight per centum ;

(ii) in relation to a trade or business not so carried on, ten per centum ;

Provided that in relation to any decrease of capital the statutory percentage shall in all cases be six per centum ;

“ trade ” includes any manufacture, adventure or concern in the nature of trade ;

“ transaction ” has the meaning assigned to it by Article 4 ;

Words importing the masculine gender shall include females ;

Words in the singular shall include the plural and words in the plural shall include the singular.

(2). For the purpose of this Law, the accounting periods of a business shall be determined as follows:—

- (a) in a case where the accounts of the business are made up for successive periods of twelve months each of those periods shall be an accounting period ;

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- (b) in a case where the accounts of the business have been made up as aforesaid but have ceased to be so made up, the accounting periods from the end of the last period of twelve months for which they were so made up shall be such periods not exceeding twelve months as the Administrator may determine ;
- (c) in any other case the accounting period of a business shall be such periods not exceeding twelve months as the Administrator may determine.

ARTICLE 2

RAISING AND DISPOSAL OF LEVY.

(1) There shall be raised, in accordance with the provisions of this Law, a levy (to be called the war profits levy) on the profits arising in the chargeable accounting period from all businesses and transactions to which this Law applies, such profits being assessed and computed as provided by this Law.

(2) The proceeds of the levy shall belong to the States and shall be held and applied for such purposes as the States may from time to time determine.

(3) All expenses incurred by the States under or for the purposes of this Law shall be paid out of the proceeds of the levy.

ARTICLE 3.

BUSINESSES SUBJECT TO THE LEVY.

(1) The businesses to which this Law applies are all businesses, trades and professions of any description carried on in Guernsey.

(2) Without prejudice to the generality of paragraph (1) of this Article, the following shall be deemed to be businesses to which this Law applies :—

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- (a) the holding of investments or other property by a company or society incorporated by or under any enactment, the functions of which consist wholly or mainly in the holding of investments or other property ;
- (b) the exercise of husbandry and the cultivation or exploitation of the soil in any manner whatever ;
- (c) any scheme of profit-making whatever in the nature of a business, trade or profession, whether or not subject to income tax.

ARTICLE 4.

TRANSACTIONS SUBJECT TO THE LEVY.

(1) The transactions to which this Law applies are all transactions for value (excluding any operation subject to the levy as a business) effected in Guernsey or effected in enemy or enemy-occupied territory, whether personally or through an agent, by persons ordinarily resident in Guernsey.

(2) Without prejudice to the generality of paragraph (1) of this Article, the following shall be deemed to be transactions to which this Law applies:—

- (a) the exchange of currency ;
- (b) the realisation of assets, whether real or personal, of any kind, by sale, barter or otherwise ;
- (c) any scheme of profit-making whatever, including isolated transactions, not in the nature of a business and not subject to income tax.

ARTICLE 5.

PERSONS CHARGEABLE TO THE LEVY.

(1) Subject as hereafter provided, the person chargeable to the levy on the profits arising from a business shall be the person carrying on the business.

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(2) Subject as hereafter provided, the person chargeable to the levy on the profits arising from a transaction shall be the person to whom such profits directly accrue.

(3) In the case of a business carried on, or transaction effected by, two or more persons such persons shall be chargeable jointly.

(4) The parent or guardian or the curator or other person having the direction, control or management of the property or concern of any infant or person, may be charged to the levy and to the like amount as that infant or person.

Provided that nothing in this paragraph shall affect the liability of any infant or person to be charged in his own name.

(5) Where by virtue of the provisions of this law, a person would, but for his death either before or after the date of the commencement of this law, be a person chargeable to the levy then any person to whom any legal or beneficial interest in any part of the personal or real Estates of such deceased person has passed, shall be chargeable.

PROVIDED that a person so chargeable shall not be liable beyond the value of his legal or beneficial interest in such Estates :

PROVIDED ALSO that a person so chargeable who has paid an amount in settlement or part settlement of the levy shall be entitled to recover from any other person chargeable to the levy in respect of his interest in the estates of the deceased rateably according to the value of such interest a sum not exceeding an amount which bears to the amount so paid the same proportion as the amount of such interest bears to the value of the whole of those estates, and may so recover the same from those persons by due process of law.

(6) Where the person chargeable to the levy is a company the provisions of this law shall apply to any liquidator of the said company.

(7) Where a person chargeable under the foregoing provisions of this Article is not resident in Guernsey, then any attorney, administrator, agent, manager or factor, resident in Guernsey through whom the business was carried on or through whom the transaction was effected, may be charged to the levy and to the like amount as that person ;

Provided that nothing in this paragraph shall affect the liability of any such person to be charged in his own name.

(8) Any person who has been duly assessed to the levy in respect of any business carried on, or transaction effected, by or on behalf of any other person, or who has lawfully paid an amount of the levy on behalf of any other person, may raise and retain out of property from time to time coming into his hands on behalf of that other person such sum as is sufficient to pay the amount of the levy, and shall be acquitted and discharged of so much as is equal to any amount so paid, and, if and so far as such property is insufficient, shall be entitled to be indemnified for any amount so paid.

ARTICLE 6.

AMOUNT OF LEVY ON BUSINESS PROFITS.

(1) The levy on the profits arising from a business shall be eighty per centum of the amount by which the profits arising from the business in the chargeable accounting period exceed five times the standard profits of the business ; provided that where that amount exceeds ten thousand pounds sterling the levy on such part thereof as exceeds the latter sum shall be one hundred per centum thereof ;

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Provided that in the case of a business which was begun or has ceased in the chargeable accounting period, the standard profits of the business shall be proportionately reduced so as to correspond to the length of the period during which the business was carried on in the chargeable accounting period.

ARTICLE 7.

STANDARD PROFITS.

(1) For the purposes and subject to the provisions of this Law the standard profits of a business shall be taken to be five hundred pounds sterling, or, in the case of a business carried on by a partnership at the beginning of the chargeable accounting period, or, where the business was begun in the chargeable accounting period, from the date on which the business was begun, five hundred pounds sterling multiplied by the number of partners.

(2) The standard profits of a business shall, where the person carrying on the business so elects, be ascertained by reference to the standard period as hereinafter defined and, subject as hereinafter provided, shall be, where the standard period is one year the amount of those profits and, where the standard period is two years, one half of the amount of those profits ;

Provided that if the average amount of the capital employed in the business in the chargeable accounting period is greater or less than the average amount of the capital employed therein in the standard period, the standard profits shall be increased, or, as the case may be, decreased, by the statutory percentage of the increase or decrease in the average amount of the capital employed in the business.

(3) The standard period shall, at the option of the person carrying on the business, be

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- (a) Where the business was begun on or before the first day of January, 1936, the year 1936 or the year 1937, or the years 1936 and 1938, or the years 1937 and 1938.
- (b) Where the business was begun after the first day of January, 1936, but on or before the first day of January, 1937, the year 1937 or the years 1937 and 1938.
- (c) Where the business was begun after the first day of January, 1937, but on or before the first day of January, 1938, the year 1938.

(4) If, in the case of a business carried on by a company, the Administrator or on an appeal the Income Tax Authority, is satisfied, on the application of the person carrying on the business :—

- (a) that there were no profits in the standard period ; or
- (b) that the profits of that period were so low that it would not be just to ascertain the standard profits of the business by reference to the actual profits of the standard period ;

the standard profits shall be ascertained as if the profits of the standard period were of such amount or greater amount as the Administrator or the Authority, as the case may be, thinks just ;

Provided that the said amount shall not exceed an amount equal to interest for the standard period at six per centum of the average amount of the capital employed in the business in that period computed in accordance with the provisions of Part II of the First Schedule to this Law.

(5) The provisions of paragraph (4) of this Article shall, with the necessary modifications, apply in relation to a business carried on by any person in partnership, or by a single individual as they apply in relation to a business carried on by a company

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provided that for any reference to six per centum there shall be substituted a reference to eight per centum.

(6) Where the business was begun after the first day of January, 1938, the standard profits of a business shall, where the person carrying on the business so elects, be taken to be an amount equal to the statutory percentage of the average amount of capital employed in the business in the chargeable accounting period ;

Provided that when a business was begun after the first day of January, 1938, and the Administrator, or on appeal, the Income Tax Authority, is satisfied that it would be unjust to ascertain the standard profits by reference to the statutory percentage of the average amount of capital employed in the business in the chargeable accounting period by virtue of the fact that the profits are dependent wholly or mainly on the personal and professional qualifications of the person carrying on the business the standard profits may be increased to an amount not exceeding one thousand pounds sterling.

ARTICLE 8.

PROVISIONS AS TO COMPUTATION OF PROFITS AND CAPITAL.

*(1) For the purposes of Articles 6 and 7, the profits arising from a business in the standard period or the chargeable accounting period shall be separately computed and shall be so computed on income tax principles as adapted in accordance with the provisions of Part I of the First Schedule to this Law ;

Provided that where the standard period or the chargeable accounting period is not an accounting period, the profits or losses of the business for any

* New paragraph substituted by the War Profits Levy (Guernsey) (Amendment) Law, 1947.

accounting period wholly or partly included within the standard period or the chargeable accounting period shall be so computed as aforesaid, and such division and apportionment of those profits or losses and such aggregation of those profits or losses, or any apportioned part thereof, shall be made as appears necessary to arrive at the profits arising in the standard period or chargeable accounting period; and any such apportionment shall be made in proportion to the number of months or fractions of months in the respective periods, unless the Administrator, having regard to any special circumstances, otherwise directs.

For the purpose of this paragraph "income tax principles", in relation to a business, means the principles on which the profits arising from the business are computed for the purposes of income tax.

(2) The average amount of the capital employed in a business in the standard period or the chargeable accounting period shall be computed in accordance with the provisions of Part II of the First Schedule to this Law.

(3) In computing the profits of a business for the chargeable accounting period, no deduction shall be allowed in respect of expenses in excess of the amount which the Administrator or on an appeal the Income Tax Authority, considers reasonable and necessary, having regard to the requirements of the business, and, in the case of directors' fees or other payments for services, to the actual services rendered by the person concerned.

(4) All businesses carried on by the same person shall be treated as one business for the purposes of this Law.

(5) Losses shall be computed for the purposes of this Article as, under this Article, profits are to be computed for those purposes.

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ARTICLE 9.

SUCCESSION AND AMALGAMATION.

As from the date of any change in the persons carrying on a business, the business shall be deemed for the purposes of this Law to have been discontinued and a new business to have begun ;

Provided that the Administrator, or on an appeal the Income Tax Authority, may, on the application of the person carrying on the business after the transference, treat that person for the purposes of the provisions of this Law relating to the computation of standard profits as if he had carried on the transferred business or part of the business as from the date on which the business was begun, subject, however, to such modifications (including modifications as respects the computation of capital) as may be just.

ARTICLE 10.

RELIEF IN RESPECT OF DOUBLE EXCESS PROFITS TAX.

(1) For the purposes of this Article, the levy on the profits arising from a business shall be deemed to be an excess profits tax on those profits.

(2) If any profits in respect of which excess profits tax is payable under this Law are profits in respect of which excess profits tax is payable also in the United Kingdom or would be so payable if there were no national defence contribution in the United Kingdom, or are profits in respect of which excess profits tax is payable also under the Law in force in any part of His Majesty's dominions outside the United Kingdom other than this Island, the States may make arrangements with the Government of the United Kingdom or of that other part of His Majesty's dominions, as the case may be, providing

for the giving of relief from double taxation in respect of such profits in accordance with the following principles :—

- (a) that there shall be computed the amount of excess profits tax which would be payable in each territory if excess profits tax in the other territory and, where the arrangement is made with the Government of the United Kingdom, national defence contribution in the United Kingdom, were disregarded except in computing capital ;
- (b) that such amount of relief from tax shall be given in each territory as bears to the lower of the two amounts so computed the same proportion as the amount so computed for that territory bears to the sum of the two amounts so computed ; and
- (c) that where the amount so computed for either territory is found to have been incorrect the amount so computed shall be recalculated and the relief in both territories varied accordingly.

(3) Where any such arrangements are made and the Administrator is satisfied that any case is one which falls within the arrangements, he shall make such adjustment of the excess profits tax payable in this Island as may be necessary to give effect to the arrangements, and allow any necessary relief accordingly by repayment or otherwise.

(4) Where it appears to the Administrator that any relief provided for by any such arrangements falls to be recalculated, any adjustment made under paragraph (3) of this Article shall be varied accordingly and any necessary further relief given by repayment or otherwise, and where the effect of the recalculation is to show that too much relief has been given, any necessary additional assessments shall be made.

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(5) The obligation as to secrecy imposed by Article 51 of this Law shall not prohibit the disclosure to any authorised officer of a Government with which arrangements have been made under this Article of such facts as may be necessary to enable effect to be given to the arrangements.

(6) This Article shall apply in relation to :—

(a) any British Protectorate or protected state ;
and

(b) any territory in respect of which a mandate on behalf of the League of Nations has been accepted by His Majesty and is being exercised by His Majesty's Government in the United Kingdom or the Government of any Dominion ;

as it applies to a part of His Majesty's dominions outside the United Kingdom.

ARTICLE 11.

RELATION OF LEVY TO INCOME TAX.

The amount of the levy shall not be allowed to be deducted in the computation of profits or gains for the purposes of liability to income tax.

ARTICLE 12.

AMOUNT OF LEVY ON TRANSACTIONS.

The levy on the profits arising from transactions shall be eighty per centum of the amount by which the aggregate of the profits, as reduced by the aggregate of the losses, computed in accordance with the provisions of the Second Schedule to this law, arising from all the transactions effected by the person chargeable in the chargeable accounting period exceeds fifty pounds sterling ; provided that where the aggregate of the said profits exceeds the aggregate of the said losses by an amount in excess of ten thousand pounds sterling the levy on such excess shall be one hundred per centum thereof.

ARTICLE 13.

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**POWER TO REDUCE AMOUNT OF LEVY ON
TRANSACTIONS.**

Where the Administrator, or on an appeal the Income Tax Authority, is satisfied that any person has entered into a transaction solely with a view to obtaining essential means of subsistence in the chargeable accounting period, the Administrator or the Income Tax Authority, as the case may be, may reduce the liability of that person to the levy to such an amount as he or it considers just, having regard to all the circumstances of the case.

PART II.

ASSESSMENT AND CHARGE.

ARTICLE 14.

NOTICE OF LIABILITY TO BE GIVEN.

It shall be the duty of every person who is chargeable to the levy, and of every person who in whatever capacity has in the chargeable accounting period been in receipt of, or entitled to receive, any income or other assets belonging to a person chargeable to the levy, to give to the Administrator, within two months from the date of the promulgation of this Law, notice that he or that person, as the case may be, is so chargeable.

ARTICLE 15.

STATEMENTS TO BE DELIVERED.

It shall be the duty of every person to whom a notice for that purpose is given, whether or not he is liable to the levy, to deliver to the Administrator, within the time limited by the notice, a true and correct statement in writing signed by him containing the particulars required by the notice for the

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assessment of the levy, and there shall be appended to the said statement a declaration that such information comprises all the profits liable to the levy after deduction only of such sums as are allowed.

ARTICLE 16.

STATEMENTS ON BEHALF OF COMPANIES.

Where the person required to deliver a statement under this Part of this Law is a company, the secretary or other officer performing the duties of secretary (by whatever name called) shall be responsible for delivering the statement.

ARTICLE 17.

ADMINISTRATOR TO ASSESS AND CHARGE LEVY.

The Administrator shall assess and charge the levy in accordance with and subject to the provisions of this Law.

ARTICLE 18.

POWER TO OBTAIN INFORMATION.

(1) The Administrator may give to any person directions requiring him, within such time and in such manner as may be specified in the directions, to furnish to him or to any person designated in the directions as a person authorised to require it, any information in his possession or control which the Administrator or the person so authorised, as the case may be, may require for the purpose of securing compliance with or detecting evasion of this Law.

(2) 1. A person required by any such directions as aforesaid to furnish information shall produce such books, accounts or other documents (hereinafter collectively referred to as "documents") in his possession or control as may be required by the Administrator or by the person authorised to require the information, as the case may be.

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2. For the purpose of inspecting any such documents any person authorised as aforesaid, or any person authorised to act on behalf of the Administrator under this Article, provided that such person is thereunto authorised by warrant signed by the Bailiff of Guernsey, may enter any premises and may take possession of any of the documents or take in relation thereto any other steps which appear to him necessary for preserving them or preventing interference therewith.

(3) Any information given by a person in compliance with this Article may be given in evidence against him notwithstanding that it may tend to incriminate him.

(4) The provisions of this Article shall be without prejudice to any other provisions of this Law relating to the giving of information, and the provisions of paragraph (3) of this Article shall be without prejudice to any question as to the admissibility as evidence of information obtained under statutory powers in the absence of any such express provision.

(5) The Administrator may, to such extent and subject to such restrictions as he thinks proper, delegate his powers under this Article to any person or class or description of persons approved by him.

ARTICLE 19.

POWER TO ASSESS LEVY WHERE NO STATEMENT DELIVERED.

Where a person required to deliver a statement by a notice given in pursuance of Article 15 fails to deliver such a statement within the time limited for the purpose, the Administrator shall, to the best of his information and judgment, assess the amount at which he considers that such person ought to be assessed under this Law, and shall charge him accordingly.

ORDERS IN COUNCIL

ARTICLE 20.

NOTICE OF ASSESSMENT.

The Administrator shall deliver to each person assessed to the levy a notice informing him of the amount of the assessment, the amount of relief due under the provisions of Article 33 of this Law, the date for payment of the levy, his right to claim relief, his right of appeal, the time limit for claiming relief and the time limit for giving notice of appeal.

ARTICLE 21.

ADDITIONAL ASSESSMENTS.

If the Administrator discovers that a person chargeable to the levy has been under-assessed, or has not been assessed to the levy he may at any time within six years after the end of the year in which this Law is promulgated make an assessment to the levy and all the provisions of this Law shall apply to assessments under this Article.

ARTICLE 22.

RIGHT OF APPEAL.

(1) Any person aggrieved by an assessment to the levy made upon him by the Administrator shall be entitled to appeal to the Income Tax Authority in manner provided by Part III of this Law on giving to the Administrator notice in writing (specifying the grounds of appeal) within twenty-one days after the date of the notice given under Article 20.

(2) The Administrator or the Income Tax Authority, if satisfied that, owing to absence, sickness or other reasonable cause, a person entitled to give any notice of appeal under this Article is or has been prevented from giving the notice within the time limited, may extend the time for giving the notice or may allow the notice to be given by an agent.

PART III.

PROCEDURE ON APPEALS.

ARTICLE 23.

GENERAL.

Subject to the provisions of this Part of this Law, the provisions of the Income Tax Law governing the practice and procedure of the Board of Income Tax Commissioners appointed under and for the purposes of that Law shall apply.

ARTICLE 24.

APPEAL MEETINGS.

(1) The Income Tax Authority shall meet together from time to time for the hearing of appeals and shall cause notice of any such meeting to be given to the Administrator.

(2) The Income Tax Authority shall cause reasonable notice to be given to each appellant of the day for hearing his appeal.

ARTICLE 25.

HEARING OF APPEALS.

(1) The Administrator shall be entitled to be present during all the time of the hearing of an appeal, to give reasons in support of the assessment and to be present when the determination of the Income Tax Authority is announced.

(2) The appellant and the Administrator shall be entitled at the hearing of any appeal to appear by

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an advocate, or by an accountant, being a member of an incorporated society of accountants.

(3) If the Income Tax Authority is satisfied that the appellant has been prevented by absence, sickness or other reasonable cause from attending on the day fixed for hearing the appeal, it may postpone the hearing for such time as it may think necessary.

(4) Where, in the hearing of an appeal, the appellant desires to put forward any ground of appeal which was not specified in the notice of appeal, the Income Tax Authority, if in its opinion the omission of that ground from the notice was not wilful or unreasonable, may allow the appellant to put forward that ground and may take it into consideration.

(5) The appellant and the Administrator shall be entitled to adduce evidence, but the Income Tax Authority shall not be bound to receive any evidence which it does not consider necessary for the determination of the appeal.

(6) The Income Tax Authority may, through His Majesty's Sergeant, summon any person, (other than the appellant) whom it thinks able to give relevant evidence, to appear before it to be examined.

(7) Any witness before the Income Tax Authority may be examined on oath, but where the witness is the appellant or any agent or servant of the appellant or any other person confidentially employed in his affairs, the witness shall not be compelled to give evidence on oath or to answer any question to which he objects.

(8) The Income Tax Authority may adjourn any appeal from time to time.

ARTICLE 26.

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ONUS OF PROOF IN APPEALS.

In any appeal under this Law, it shall be for the person assessed to the levy to adduce sufficient evidence to prove that the levy as assessed is erroneous.

ARTICLE 27.

POWER TO REQUIRE PARTICULARS.

The Income Tax Authority may, either before or in the course of hearing an appeal, from time to time issue precepts to the appellant requiring him, within the time limited by the precept, to deliver to the Authority a statement containing such particulars as it may require respecting the matters arising in the appeal ; and it shall be the duty of the appellant on whom such a precept has been served to carry out the directions of the precept within the time so limited.

ARTICLE 28.

POWER TO OBTAIN EXPERT ADVICE.

Where, in connexion with any appeal, the Income Tax Authority considers it necessary to obtain expert advice, it shall have power, with the consent of the President of the Finance Committee and at the cost of the States, to obtain such advice.

ARTICLE 29.

DETERMINATION OF APPEALS.

(1) If the Income Tax Authority is satisfied that the assessment of the levy which is the subject of appeal ought to be set aside or reduced or increased, it shall set aside, reduce or increase the assessment accordingly.

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(2) The determination of any appeal by the Income Tax Authority shall, subject to the provisions of Article 30, be final and conclusive.

ARTICLE 30.

CASE FOR OPINION OF ROYAL COURT.

(1) Upon the determination of an appeal the appellant or the Administrator, if dissatisfied with the determination as being erroneous in point of law, may require the Income Tax Authority to state and sign a case for the opinion of the Royal Court thereon.

(2) Such requirement shall be made by delivering, at any time within twenty-one days after the determination of the appeal, a notice in writing to the clerk of the Income Tax Authority.

(3) The case shall set forth the facts and the determination of the Income Tax Authority.

(4) The case when stated and signed shall be delivered by the clerk to the party who required it.

(5) The party to whom the case has been delivered shall, within twenty-one days after he has received it, transmit the case to His Majesty's Greffier and send to the other party a copy of the case, together with notice in writing that he has so transmitted it.

(6) The Royal Court sitting as an Ordinary Court shall hear and determine any question of law arising on the case, and may reverse, affirm, or amend the determination of the Income Tax Authority, remit the matter to the Authority with the opinion of the Court thereon, or make such other order as the Court may think fit.

(7) The Ordinary Court may cause the case to be sent back for amplification or clarification, and

thereupon the case shall be amplified or clarified accordingly and returned to the Court, and paragraph (6) of this Article shall apply.

(8) All proceedings under this Article may be heard and determined either in term or in vacation.

(9) In all proceedings, whether oral or written, under this Article, any member of any court and any party or person engaged or concerned in such proceedings or giving evidence therein may use the English language.

(10) Where the amount of the assessment is to be altered in consequence of the judgment of the Court, the Administrator shall alter the assessment and charge accordingly.

(11) An appeal shall lie from a decision of the Ordinary Court to the Appeal Court (Cour des Juge-ments) and thence (with the leave of the latter Court) to His Majesty in Council.

(12) Any rules of law governing the initiation and prosecution of appeals to His Majesty in Council shall apply in matters under this Law.

PART IV.

COLLECTION AND RECOVERY.

ARTICLE 31.

DUE DATE FOR PAYMENT OF LEVY.

The amount of the levy shall be payable within the twenty-one days next following the date of the notification of assessment ;

Provided that where an appeal against the assessment is pending, then—

- (a) pending the appeal, such part of the levy charged in consequence of the assessment as
- ..

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is not in dispute shall be payable in all respects as if no appeal were pending in respect of the assessment ; and

- (b) on the determination of the appeal, any balance of the levy chargeable in accordance with the determination shall become payable, and any amount overpaid shall be repaid, as the case may require.

ARTICLE 32.

COLLECTION OF THE LEVY AND REFUNDS.

(1) The levy shall be collected by the Administrator and shall forthwith be paid by him to the Treasurer of the States.

(2) All refunds of the levy under this Law shall be made by the Administrator, by cheque, but no such refund shall be made unless the levy in respect of which the refund is claimed has been paid.

* (3) Except as provided in Article 33 of this Law a refund of the levy may be claimed at any time not later than one year after the date of the notice of assessment thereof or the determination of an appeal against the same.

ARTICLE 33.

RELIEF IN RESPECT OF INCOME TAX.

(1) There shall be computed on the chargeable profits of a business, which have been assessed to Income Tax, a sum equal to the Income Tax at the standard rate for the year of assessment in which the profits are assessable in accordance with the provisions of the Income Tax Law and the sum so computed shall be regarded as a sum applied in part payment of the levy.

* See also Article 4 of the War Profits Levy (Guernsey) (Amendment) Law, 1947.

(2) 1. Where a person chargeable to the levy is

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- (a) an individual who has been assessed to sur-tax on the chargeable profits of a business, or,
- (b) a company or the liquidator of a company on which a notice of charge to sur-tax has been served under the provisions of Article 15 of the Income Tax Law in respect of the chargeable profits of a business and which has paid the sur-tax and has not recovered it from the member on whom the tax was assessed in the name of the company,

a sum equal to the sur-tax assessed on the chargeable profits of the business shall be regarded as a sum applied in part payment of the levy. For the purpose of this sub-paragraph the chargeable profits shall be deemed to be included in that portion of the profits chargeable to sur-tax which has borne sur-tax at the lowest appropriate rate or rates prescribed by the States of Deliberation for the year of assessment in which the profit is chargeable to sur-tax and the amount of sur-tax to be regarded as a sum applied in part payment of the levy shall be computed accordingly.

2. Where a company chargeable to the levy has been given relief in respect of sur-tax under the provisions of sub-paragraph 1 of paragraph (2) of this Article the member of the Company on whom the sur-tax was assessed in the name of the company shall be informed of the amount of relief which has been given to the company and thereafter the company shall not be entitled to recover from the member that portion of the sur-tax assessed on the member in the name of the company which has been regarded as a sum applied in part payment of the levy.

(3) Where the person chargeable to the levy has not been assessed for Income Tax on any part of

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the chargeable profits of a business before the date of issue of a notice of assessment to the levy under this Law the amount of the levy specified in the notice of assessment shall be payable on the due date, subject to the provisions of Article 31 of this Law, and the said person shall be entitled to repayment of a sum equivalent to any Income Tax, computed in accordance with the provisions of this Article, which may afterwards be assessed on the chargeable profits provided that a claim for relief is submitted to the Administrator within 21 days after the date of issue of a notice of assessment to Income Tax. The claim shall be in writing, in such form as the Administrator may prescribe and shall be accompanied by a declaration that the claimant has not given and will not give notice of appeal to have his assessment to Income Tax on the chargeable profits determined by the Income Tax Authority in accordance with Article 25 of the Income Tax Law.

(4) Where a taxpayer being a member of a company chargeable to the levy can show to the satisfaction of the Administrator, or on appeal the Income Tax Authority, that in any year of assessment he has received from a company chargeable to the levy, out of the chargeable profits, a payment of dividend and, or, a distribution of profit amounting to more than one thousand pounds sterling and that he has been assessed to sur-tax on the amount by which the payment of dividend or distribution of profit is greater than one thousand pounds sterling the Administrator shall repay to the taxpayer a sum equivalent to the sur-tax assessed on the said dividends or profit provided that a claim for relief is submitted to the Administrator within 21 days after the date of the annual general meeting of the said company immediately following the end of the usual trading year in which the company has paid the levy, or within 21 days of the date on which the

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taxpayer has been assessed to sur-tax, whichever is the later. The claim for relief shall be in writing, in such form as the Administrator may prescribe and shall be accompanied by a declaration that the claimant has not given and will not give notice of appeal to have his assessment to Income Tax on the chargeable profits determined by the Income Tax Authority in accordance with Article 25 of the Income Tax Law.

(5) For the purposes of paragraph (4) of this Article the sur-tax shall be computed at the rate or rates prescribed by the States of Deliberation for the year of assessment in which the income derived from a payment of dividend or a distribution of profit, by a company chargeable to the levy, out of the chargeable profit, was assessed to sur-tax and as if the said income was the taxpayers only income chargeable to sur-tax.

(6) For the purposes of this Article the Administrator, or on appeal the Income Tax Authority, shall apportion the profits of the chargeable accounting period to such year or years of assessment as he or it considers just, having regard to the facts and to such information as may be available with regard to the period when the profits were earned or accrued.

(7) The provisions of paragraph (2) of Article 22 of this law shall apply to a person entitled to claim relief as if the right to claim relief were a right to give notice of appeal.

ARTICLE 34.

LIABILITY OF HUSBANDS.

(1) Where under the provisions of the Income Tax Law, the profits and income of a married woman are deemed to be the profits and income of

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the husband then the profits of a married woman chargeable to the levy on the profits arising from a business or transaction shall be deemed to be the profits of the husband and shall be assessed and charged in his name and the levy payable thereon shall be payable by him ;

Provided that nothing in this paragraph shall affect the liability of the wife to be charged in her own name in respect of any part of the levy unpaid by the husband.

(2) Where an application for separate assessment to income tax has been properly made under the terms of Article 19 of the Income Tax Law before the date on which this Law is promulgated, by a husband or wife living with his wife or her husband and who and whose wife or husband is not a non-resident the levy shall be assessed, charged and recovered and all the provisions and penalties of this law shall apply as if they were not married ;

Provided that nothing in this Article shall allow a husband and wife to be charged to the levy as if they were partners.

(3) In any other case subject to the provisions of Article 5 of this Law the profits of a married woman chargeable to the levy on the profits arising from a business or transaction shall be assessed and charged in her name as if she were not married and the levy payable thereon shall be payable by her.

ARTICLE 35.

INDIVIDUAL LIABILITY FOR JOINT ASSESSMENTS.

Where two or more persons have been assessed jointly to the levy, the amount of the levy may be recovered from all or any one or more of them.

ARTICLE 36.

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PROCEEDINGS FOR RECOVERY.

(1) Proceedings for the recovery of the levy may be instituted by the Administrator, either in term or in vacation, at any time after payment thereof has become due and a certificate under the hand of the Administrator stating that the person named therein is in default as regards payment of the levy shall be sufficient evidence that the amount of the levy mentioned therein has been duly charged and is in arrear and unpaid.

(2) Where any gift inter-vivos has been made after the first day of July 1940 by a person chargeable to the levy the Court may order that the recipient of the gift shall pay to the Administrator such sum, not exceeding the value of the gift, as the Court may consider just, as may be necessary to discharge any part of the levy unpaid by the person chargeable to the levy.

Provided that the Court shall not make an order under this Article where such gift

- (a) does not exceed in value one hundred pounds sterling to any one person, or
- (b) was made in consideration of marriage, or
- (c) was made for charitable or public objects, or was part of the normal expenditure and consistently reasonable with the circumstances of the person chargeable to the levy,

unless the Court is of the opinion that the gift was made with the object of defeating the provisions of this law.

(3) Where any gift mortis causa has been made after the first day of July, 1940, by a person chargeable to the levy the Court may order that the recipient of the gift shall pay to the Administrator

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such sum, not exceeding the value of the gift, as the Court may consider just, as may be necessary to discharge any part of the levy unpaid by the person chargeable to the levy or by his legal personal representative.

(4) Where any conveyance or assignment of property has been made after the 1st day of July, 1940, by a person chargeable to the levy, other than a conveyance or assignment of property made in good faith and for adequate consideration the Court may order that the person to whom the property was conveyed or assigned shall pay to the Administrator such sum, not exceeding the value of the property conveyed or assigned, as the Court may consider just, as may be necessary to discharge any part of the levy unpaid by the person chargeable to the levy.

(5) Where the person chargeable to the levy is a company and that company has distributed amongst its members the whole or any part of the chargeable profits of the company, that company for the purpose of meeting its liability in respect of the levy shall be entitled to recover from every such member, rateably according to the amount of profits received by each member, a sum not exceeding an amount which bears to the chargeable profits received by such member the same proportion as the amount of the levy, after the deduction therefrom of all the reliefs to which the company may be entitled under the provisions of Article 33 of this Law, bears to the chargeable profits of the company, and may so recover the same from that member or his legal personal representative by due process of law or may recover the same by the retention thereof out of any future profits to be distributed by that company to which the member or his legal personal representative may be entitled.

Provided that where the whole or any part of the levy payable by a company is unpaid and the Company has not recovered from any one or more of its

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members, or their legal personal representatives, any such amount as the company is entitled to recover therefrom under the provisions of the last foregoing paragraph the Administrator shall be entitled to recover from any such member such sum, not exceeding an amount computed in accordance with the provisions of the last foregoing paragraph as the company is entitled to recover from that member under the provisions of that paragraph, as the Court may consider just and as may be necessary to discharge any part of the levy unpaid by the company and the amount which the company shall be entitled to recover from the member under the provisions of the last foregoing paragraph shall be reduced accordingly.

(6) Where under the provisions of this Article an order for the payment of any part of the levy is made against a person not being a person chargeable to the levy the provisions of this law with regard to the recovery of the levy shall apply as if the person against whom the order is made is a person chargeable to the levy.

PART V.

PENALTIES.

ARTICLE 37.

PENALTY FOR FAILURE TO GIVE NOTICE OF LIABILITY.

Any person who fails to give such a notice of his liability to be charged to the levy as he is required to give by Article 14 shall be liable to a fine not exceeding one hundred pounds sterling, and, after judgment has been given for that penalty, to a further fine not exceeding two pounds sterling for every day during which the failure continues.

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ARTICLE 38.

PENALTY FOR FAILURE TO DELIVER
STATEMENT OR TO FURNISH
INFORMATION.

Any person who—

- (a) being required to deliver a statement by a notice or precept given in pursuance of Article 15 or Article 27, fails to deliver such a statement within the time limited for the purpose ; or
- (b) being required to furnish information or to produce books, accounts or other documents in pursuance of Article 18, fails to furnish such information or to produce such books, accounts or other documents ;

shall be liable to a fine not exceeding fifty pounds sterling, and, after judgment has been given for that penalty, to a further fine not exceeding two pounds sterling for every day during which the failure continues ;

Provided that, in the case of a statement required by a notice given in pursuance of Article 15, if the person who has so failed to deliver the statement required proves that he is not chargeable to the levy, the fine shall not exceed ten pounds sterling.

ARTICLE 39.

PENALTY FOR NEGLIGENCE.

Any person who—

- (a) being required to deliver a statement by a notice or precept given in pursuance of Article 15 or Article 27 ; or
- (b) being required to furnish information in pursuance of Article 18 ;

delivers a statement or furnishes information which is incorrect or incomplete in any material particular, shall, if he acted negligently, be liable to a fine not exceeding a sum equal to three times the difference between—

- (i) the amount of the levy which would have been chargeable if a correct and complete statement had been delivered or correct and complete information had been furnished ; and
- (ii) the amount of the levy which would have been chargeable on the assumption that the statement actually delivered or the information actually furnished was correct and complete.

ARTICLE 40.

PENALTY FOR FRAUD.

Any person who—

- (a) being required to deliver a statement by a notice or precept given in pursuance of Article 15 or Article 27 ; or
- (b) being required to furnish information in pursuance of Article 18 ;

delivers a statement or furnishes information which is incorrect or incomplete in any material particular, shall, if he acted fraudulently, be liable to a fine not exceeding a sum equal to three times the amount of the levy to which he is liable or to imprisonment, with or without hard labour, for a term not exceeding six months, or to both such fine and imprisonment.

ARTICLE 41.

LIABILITY OF COMPANIES FOR PENALTIES.

Where the person responsible for delivering the statement is, by virtue of Article 16, the secretary or other officer of a company, the company as well

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as the secretary or other officer shall be liable for any pecuniary penalty entailed by any failure, negligence or fraud on the part of the secretary or other officer in connexion with the statement, and proceedings may be taken against either or both of them accordingly.

ARTICLE 42.

PENALTY FOR FRAUDULENT PRACTICES.

Any person who—

- (a) in order not to be charged to the levy or to be charged in a less amount than that in which he ought to be charged, is guilty of any fraud whatsoever, or
 - (b) for the purpose of obtaining any relief from, or repayment of, the levy, knowingly makes any false statement or false representation ;
- shall be liable to the penalty prescribed by Article 40.

ARTICLE 43.

PENALTY FOR DESTROYING DOCUMENTS, ETC.

Any person who, with intent to evade the provisions of this Law, destroys, mutilates, defaces, secretes or removes any books, accounts or other documents, shall be liable to a fine not exceeding one hundred pounds sterling.

ARTICLE 44.

PENALTY FOR AIDING AND ABETTING.

Any person who wilfully aids or abets any other person in committing any offence under any of the foregoing provisions of this Part of this Law shall, if the offence involves fraud, be liable to a fine not exceeding one hundred pounds sterling.

ARTICLE 45.

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PENALTY FOR OBSTRUCTION OF OFFICERS.

Any person who obstructs, molests or hinders—

- (a) any officer or other person in the execution of his duty under this Law ; or
- (b) any person acting in aid of any such officer or other person ;

shall be liable to a fine not exceeding one hundred pounds sterling.

ARTICLE 46.

PENALTIES ON WITNESSES AT APPEALS.

Any person who, having been duly summoned under Article 25 to give evidence before the Income Tax Authority—

- (a) refuses, or fails without reasonable cause, to appear before the Authority at the time and place appointed ; or
- (b) appears, but refuses to be sworn or to make a solemn affirmation ; or
- (c) refuses to answer any lawful question touching the matter under consideration ;

shall be liable to a fine not exceeding twenty pounds sterling :

Provided that the penalty under sub-paragraph (b) or sub-paragraph (c) of this Article shall not apply to the appellant or to such an agent, servant or other person confidentially employed as is described in paragraph (7) of Article 25.

ARTICLE 47.

RECOVERY OF PENALTIES.

Proceedings for the recovery of any penalty under this Law shall be taken in the Royal Court, either

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in term or in vacation, by action at the suit of His Majesty's Law Officers of the Crown, or one of them, and all penalties so recovered shall belong to the General Revenues of the States.

ARTICLE 48.

PENALTIES TO BE ADDITIONAL TO LEVY.

The liability to any penalty under this Part of this Law shall be in addition to, and not in substitution for, any liability to the levy.

PART VI.

ADMINISTRATION.

ARTICLE 49.

ADMINISTRATOR OF WAR PROFITS LEVY.

The Administrator of Income Tax under the title of The Administrator of the War Profits Levy shall be entrusted with the administration of this Law and he may do all such acts as he may deem necessary or expedient for raising, collecting, receiving and accounting for the levy.

ARTICLE 50.

STAFF.

(1) The Income Tax Authority shall appoint such persons as may be necessary to assist the Administrator in the exercise of his functions under this Law and shall have power to appoint a clerk to the Income Tax Authority.

(2) The Income Tax Authority shall place at the disposal of the Administrator and his staff such premises as may be necessary for the purpose of carrying this Law into effect.

ARTICLE 51.

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SECRECY.

(1) The provisions of Article 11 of the Income Tax Law which relates to secrecy shall apply in relation to the levy as they apply to Income Tax and any person who has taken the oath of secrecy under the provisions of that Article shall be deemed to have taken the oath of secrecy for the purposes of this Law. The form of oath prescribed by Article 11 of the Income Tax Law shall apply for the purposes of this Law with such adaptations as may be necessary.

(2) Notwithstanding the provisions of Article 11 of the Income Tax Law and subject to the provisions of paragraph (1) of this Article, any information obtained directly or indirectly for the purposes of Income Tax may be used for the purposes of the levy.

PART VII.

MISCELLANEOUS PROVISIONS.

ARTICLE 52.

AUDIT.

For the purposes of audit, the Administrator is authorised to place at the disposal of the States' Auditor all books and information that he may require.

ARTICLE 53.

ADMINISTRATION OF OATHS AND SOLEMN AFFIRMATIONS.

(1) Any member of the Income Tax Authority shall have power to administer oaths for the purposes of this Law but shall not be entitled to make any charge for so doing.

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(2) The provisions of Article 19 of the Law intituled "Loi relative aux Preuves" registered on the 8th day of July, 1865, shall apply to all proceedings under this Law.

(3) If any person to whom an oath has been administered, or who has made a solemn affirmation, under this Article, in relation to any proceeding under this law, shall make a statement material in that proceeding which he knows to be false or does not believe to be true, that person shall be liable to prosecution for perjury and to be punished accordingly.

ARTICLE 54.

SERVICE OF NOTICES, ETC.

(1) Any notice or other document required or authorised to be sent or served under or for the purposes of this Law may be sent or served either—

- (a) by delivering it to the person to or on whom it is to be sent or served ;
- (b) by leaving it at the usual or last known place of abode of that person or, in the case of a company, at its registered office or its principal place of business ;
- (c) by forwarding it by post addressed to that person at his usual or last known place of abode or, in the case of a company, at its registered office or its principal place of business ;
- (d) without prejudice to the foregoing provisions of this paragraph, if the document relates to any business carried on, or transaction effected, at any place by the person to or on whom it is to be sent or served, by leaving it at or forwarding it by post addressed to that person at the said place.

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(2) Where any notice or other document is to be sent to or served on two or more personal representatives, the notice or other document shall be deemed to be duly sent to, or served on, the personal representatives if sent to, or served on, any one of them, but nothing in this provision shall render a personal representative personally liable for anything done by him in good faith and in ignorance of the fact that such notice or other document had been so sent or served.

ARTICLE 55.

ROYAL COURT TO PASS ORDINANCES.

The Royal Court is authorised to pass all such Ordinances as it may deem necessary for the carrying out of this Law.

ARTICLE 56.

PROFITS OF THE STATES OF GUERNSEY.

No charge under this Law shall be raised in respect of any profits accruing to any Department of the States of the Island of Guernsey.

ARTICLE 57.

SHORT TITLE.

This Law may be cited as the War Profits Levy (Guernsey) Law, 1946.

FIRST SCHEDULE

COMPUTATION OF BUSINESS PROFITS AND CAPITAL.

PART I.

ADAPTATIONS OF INCOME TAX PROVISIONS AS TO COMPUTATION OF BUSINESS PROFITS.

(ARTICLE 8.)

(1) The profits shall be taken to be the actual profits arising in the standard period or the chargeable accounting period as the case may be.

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(2) The principles of the Income Tax Law under which deductions are not allowed in certain cases for any interest or royalty or rente or similar payment made to a non-resident shall not be followed and no allowance shall be made in respect of any payment of dividend or distribution of profits.

(3) 1. Income received from investments or arising from the ownership of lands or buildings shall be included in the profits in the cases and to the extent provided in sub-paragraph 2 of this paragraph and not otherwise.

2. In the case of a banking business, assurance business, business consisting wholly or mainly in the dealing in or holding of investments or business consisting wholly or mainly in the dealing in or ownership of lands or buildings, the profits shall include all income received from investments or from the ownership of lands or buildings, being income to which the persons carrying on the business are beneficially entitled.

3. Where the person carrying on a business is the beneficial owner of any investments or lands or buildings, the income from which is by virtue of the provisions of this paragraph not to be taken into account in computing the profits of the business, and a deduction would apart from the provisions of this paragraph fall to be made in respect of interest on borrowed money, the deduction (if any) to be made in respect of that interest shall be computed as if the principal of the borrowed money were reduced by the value of those investments, land or buildings.

Provided that, where the person carrying on the business is not a company, no such reduction shall be treated as made in the principal of any borrowed money in respect of any investments, lands or buildings unless the investments, lands or buildings are mortgaged, charged or pledged as security for the repayment of that money and interest thereon.

(4) Subject to the provisions of the last foregoing paragraph the profits shall include all such income arising from the business as is chargeable to Income Tax under the provisions of the Income Tax Law.

(5) In computing the profits arising in the standard period there shall be deducted any sum allowed in the standard period in respect of depreciation of machinery, plant or buildings by the Administrator of Income Tax, or, in default of agreement by the taxpayer with the Administrator of Income Tax, by the Income Tax Authority, for the purposes of the Income Tax Law, always provided that where the income arising from the ownership of buildings has been excluded from the profits in accordance with paragraph (3) of this Schedule no deduction shall be allowed in respect of depreciation of the buildings from the ownership of which the said income has arisen.

(6) In computing the profits arising in the chargeable accounting period there may be deducted either the amount or amounts in respect of the cost of renewal of any plant, machinery or buildings renewed in the chargeable accounting period allowed, or which may be allowed, as a deduction by the Administrator of Income Tax for the purposes of the Income Tax Law, except the cost of renewal of any buildings the income from the ownership of which has been excluded from the profits in accordance with paragraph (3) of this Schedule, or a sum in respect of depreciation of plant, machinery or buildings ascertained on a like basis to any sums deducted or which could be deducted for depreciation in the standard period in accordance with paragraph (5) of this Schedule.

(7) No deduction shall be made in respect of any transaction or operation of any nature if and so far as it appears that the transaction or operation has artificially reduced or would artificially reduce the profits.

PART II.

PROVISIONS FOR COMPUTING CAPITAL.

(ARTICLE 8.)

(1) 1. Subject to the provisions of this Part of this Schedule, the amount of the capital employed in a business (so far as it does not consist of money) shall be taken to be—

- (a) so far as it consists of assets acquired by purchase on or after the commencement of the business, the price at which those assets were acquired, subject to the deductions hereafter specified ;
- (b) so far as it consists of assets being debts due to the person carrying on the business, the nominal amount of those debts, subject to the said deductions ;
- (c) so far as it consists of any other assets which have been acquired otherwise than by purchase as aforesaid, the value of the assets when they became assets of the business, subject to the said deductions.

2. The price or value of any assets other than a debt shall be subject to any such deductions for wear and tear or for depreciation as are authorised by the Income Tax Law or by paragraph (5) or paragraph (6) of Part I of this Schedule, and, in the case of a debt, the nominal amount of the debt shall be subject to any reduction which has been allowed in respect thereof for Income Tax purposes.

3. Where the price of any asset has been satisfied otherwise than in cash, the then value of the consideration actually given for the asset shall be treated as the price at which the asset was acquired.

4. For the purposes of this paragraph, the value of the assets of a business shall in no case be taken into account at a figure in excess of the value

thereof on the first day of January, nineteen hundred and forty.

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(2) Any borrowed money and debts shall be deducted, and in particular any debt for Income Tax in respect of the business shall be deducted ;

Provided that any such debt for Income Tax shall, for the purposes of this Part of this Schedule, be deemed to have become due on the thirtieth day of September in the year of assessment for which the tax is assessable, notwithstanding that the Income Tax may not have been assessed until after that date.

(3) Any investments or land or buildings the income from which, by virtue of paragraph (3) of Part I of this Schedule, is not to be taken into account in computing the profits of the business, and any money not required for the purposes of the business shall be left out of account, but where any investments or lands or buildings in the beneficial ownership of the person carrying on the business are so left out of account, the sum (if any) to be deducted under the last preceding paragraph in respect of borrowed money shall be computed as if the principal of borrowed money were reduced by the value of those investments, lands or buildings ; provided that where the person carrying on the business is not a company, no reduction shall be treated as made in the principal of any borrowed money in respect of any investments, lands or buildings, unless the investments, lands or buildings are mortgaged, charged or pledged as security for the repayment of that money and interest thereon.

(4) For the purpose of ascertaining the average amount of capital employed in a business during any accounting period the losses made in that period shall, except so far as the contrary is shown be deemed to have accrued at an even rate throughout the period and to have resulted as they accrued in a

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corresponding decrease in the capital employed in the business.

(5) For the purpose of ascertaining the average amount of capital employed in a business during any accounting period which falls wholly or partly within the standard period the profits made in that period shall, except so far as the contrary be shewn, be deemed to have accrued at an even rate throughout the period and to have resulted as they accrued in a corresponding increase in the capital employed in the business.

(6) For the purpose of ascertaining the average amount of capital employed in a business during any accounting period which falls wholly or partly within the chargeable accounting period the profits shall, except so far as the contrary is shewn, be deemed to have accrued at an even rate throughout the period, and to have resulted as they accrued, in a corresponding increase in the capital employed in the business ;

Provided that

- (a) In the case of a business begun on or before the first day of January 1938 any amount by which the said profits exceed five hundred pounds sterling or, in the case of a partnership five hundred pounds sterling multiplied by the number of partners, or where the standard profits are to be ascertained by reference to the standard period the profits of the standard period, or where the standard period is two years, half of those profits, and which in the opinion of the Administrator, or on appeal the Income Tax Authority, is not directly attributable to the introduction of additional capital into the business other than capital derived from profits not withdrawn from the business, shall be left out of account.

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- (b) In the case of a business begun after the first day of January 1938 any amount by which the said profits exceed five hundred pounds sterling or, in the case of partnership five hundred pounds sterling multiplied by the number of partners, or where the standard profits are to be ascertained by reference to the statutory percentage of the average amount of capital employed in the business during the chargeable accounting period, the statutory percentage of the capital employed in the business at the date on which the business was begun, and which, in the opinion of the Administrator, or on appeal the Income Tax Authority, is not directly attributable to the introduction of additional capital into the business, other than capital derived from profits not withdrawn from the business shall be left out of account.

SECOND SCHEDULE.

COMPUTATION OF PROFITS ON TRANSACTIONS.

(ARTICLE 12.)

(1) Subject as hereafter provided, the profits arising from a transaction shall be computed by deducting from the incomings receivable, and the losses arising from a transaction shall be computed by deducting the incomings receivable from—

- (a) the cost of the subject matter of the transaction ; and
- (b) any sum incurred for the direct purpose of the transaction and necessary in order to arrive at the profits under ordinary commercial principles.

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(2) For the purpose of the foregoing paragraph the cost of the subject matter of a transaction shall be taken to be—

(a) Where the subject matter was purchased or otherwise acquired by the person chargeable on or before the 1st day of January, 1939, the price which it might reasonably have been expected to realise on the 1st day of January, 1939 ;

(b) Where the subject matter was purchased after the 1st day of January, 1939, the price at which it was acquired by the person chargeable, or, where it was acquired by him by way of inheritance or gift inter-vivos or otherwise free of consideration the price which it might reasonably have been expected to realise at the time of acquisition.

(3) Where it is impossible satisfactorily to establish the cost of the subject matter of a transaction, it shall be taken to be such amount as the Administrator, or on an appeal the Income Tax Authority, after due consideration of all the circumstances of the case, deems reasonable.

(4) No deductions shall be made which would artificially reduce the profits.

(Registered on the Records on the 4th September, 1946.)

AT THE COURT AT BUCKINGHAM PALACE

The 2nd day of August, 1946.

PRESENT,

THE KING'S MOST EXCELLENT MAJESTY.

LORD PRESIDENT.

LORD MACMILLAN.

MR. SECRETARY EDE.

MR. BARNES.

Import and
Export
(Control)
(Guernsey)
Law, 1946.

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 31st day of July, 1946, in the words following, viz :—

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“ YOUR MAJESTY having been pleased, by Your General Order of Reference of the 18th day of December, 1936, to refer unto this Committee the humble Petition of the States of the Island of Guernsey, setting forth :—

‘ 1. That on the 18th day of May, 1946, the Royal Court adopted a Bill or “ *Projet de Loi* ” entitled “ *Import and Export (Control) (Guernsey) Law, 1946,* ” and requested the Bailiff to submit the same to the States of Deliberation for approval. 2. That on the 5th day of June, 1946, the said Bill or “ *Projet de Loi* ” was considered by the States when a resolution was passed approving the same and authorizing the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction thereto. 3. That the said Bill or “ *Projet de Loi* ” is in the words and figures set forth in the Schedule hereunto annexed. And most humbly praying that Your Majesty would be graciously pleased to grant Your Royal Sanction to the Bill or “ *Projet de Loi* ” of the States of Guernsey entitled “ *Import and Export (Control) (Guernsey) Law, 1946,* ” and to order and direct that the same shall have the force of Law in the Island of Guernsey.’

“ THE LORDS OF THE COMMITTEE, in obedience to Your Majesty’s said Order of Reference, have taken the said Petition and the said *Projet de Loi* into consideration, and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition and to approve of and ratify the said *Projet de Loi*.”

HIS MAJESTY having taken the said Report into consideration is pleased, by and with the advice of His Privy Council, to approve of and ratify the said *Projet de Loi*, and to order, as it is hereby

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ordered, that the same shall have the force of Law within the Island of Guernsey.

AND HIS MAJESTY doth hereby further direct that this Order, and the said Projet de Loi (a copy whereof is hereunto annexed) be entered upon the Register of the Island of Guernsey and observed accordingly.

AND the Lieutenant Governor or Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other His Majesty's Officers, for the time being, in the said Island, and all other persons whom it may concern are to take notice and govern themselves accordingly.

E. C. E. LEADBITTER.

“PROJET DE LOI” referred to in the foregoing Order in Council.

PROJET DE LOI

INTITULÉ

“IMPORT AND EXPORT (CONTROL)
(GUERNSEY) LAW, 1946”.

THE STATES have approved the following provisions which, subject to the Sanction of His Most Excellent Majesty in Council, shall have force of law in this Island.

ARTICLE I.

Control of importation and exportation,

(1) The Board of Administration may by order make such provisions as the Board think expedient for prohibiting or regulating, in all cases or any specified classes of cases, and subject to such exceptions, if any, as may be made by or under the order, the importation into, or exportation from, the Island

or the shipment as ships' stores of all goods or goods of any specified description.

(2) An Order made under this Article may contain such provisions as appear to the Board of Administration to be necessary for securing the due operation and enforcement of the order.

(3) If, for the purposes of obtaining any licence, authority or permission for the importation, exportation, or shipment as ships' stores of any goods which, without such licence, authority or permission, are prohibited to be imported, exported or shipped as ships' stores by an order made under this Article, any person makes any statement or furnishes any document or information which to his knowledge is false in a material particular, or recklessly makes any statement which is false in a material particular, he shall be liable to a fine not exceeding one hundred pounds sterling, or to imprisonment with or without hard labour, for a term not exceeding six months, or to both such fine and imprisonment.

(4) For the avoidance of doubt it is hereby declared that, without prejudice to the provisions of the enactments relating to customs (impôts) with respect to ships and aircraft, the taking into or out of the Island of ships or aircraft may be prohibited or regulated by an order made under this Article as an importation or exportation of goods, notwithstanding that the ships or aircraft are conveying goods or passengers, and whether or not they are moving under their own power.

(5) Every order made by the Board of Administration under this Article—

- (a) shall come into force on the date prescribed thereby ;
- (b) may be amended or revoked by a subsequent order ; and

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(c) shall remain in force until revoked.

(6) The President of the Board of Administration shall, immediately on the making thereof, cause every order made under this Article to be published in La Gazette Officielle.

ARTICLE 2.

Duties of travellers.

(1) Any person who, on any occasion, arrives in or is about to leave the Island (which person is hereinafter in this Article referred to as "the traveller") shall, if on that occasion he is required so to do by a customs Officer of the States of Guernsey—

(a) declare whether or not he has with him any goods prohibited to be imported or exported under this Law ; and

(b) produce any such goods as aforesaid which he has with him ;

and such officer, and any person acting under his directions, may search the traveller and examine and search his luggage for the purpose of ascertaining whether he has with him any such goods as aforesaid ;

Provided that no female shall be searched in pursuance of this paragraph except by a female.

(2) If any person refuses to make a declaration or fails to produce any goods or refuses to allow himself or his luggage to be searched in accordance with the provisions of paragraph (1) of this Article, or makes a statement which is false in a material particular, he shall be liable to a fine not exceeding one hundred pounds sterling, or to imprisonment, with or without hard labour, for a term not exceeding six months, or to both such fine and such imprisonment.

ARTICLE 3.

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Penalty for illegal importation or exportation of goods.

(1) If any goods—

- (a) are imported, exported or shipped as ships' stores in contravention of an order made under this Law ; or
- (b) are brought to any quay or other place, or waterborne, for the purpose of being exported or of being so shipped in contravention of such an order,

the goods shall be forfeited and the importer, or the exporter or intending exporter, or the shipper or intending shipper, as the case may be, of the goods, or the agent of any of them, shall be liable to a fine not exceeding one hundred pounds sterling.

(2) If any goods are imported, exported or shipped as ships' stores, or are brought to any quay or other place, or waterborne, for the purpose of being exported or of being so shipped, a customs officer of the States of Guernsey may require any person possessing or having control of the goods to furnish proof that the importation or exportation of the goods, or the shipment of the goods as ships' stores, as the case may be, is not unlawful by virtue of an order made under this Law ; and, if such proof is not furnished to the satisfaction of the Board of Administration, then, unless the contrary be proved, the goods shall be deemed to be goods whereof the importation, exportation or shipment as ships' stores, as the case may be, is prohibited and shall be forfeited.

In any proceedings taken by virtue of this paragraph, a statement signed by the States Supervisor or the acting States Supervisor that such proof as aforesaid has not been furnished to the satisfaction of the Board of Administration shall, unless the

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contrary be proved, be sufficient evidence that no such proof has been furnished to the satisfaction of that Board.

(3) Goods forfeited under any of the provisions of this Article shall—

- (a) if the goods are found in a place within the territorial waters of the Islands of Guernsey, Herm or Jethou, become the property of the States ; or
- (b) if the goods are found outside the Bailiwick of Guernsey, become the property of His Majesty.

ARTICLE 4.

Notice of seizure to be given.

Where any seizure of goods as forfeited goods is made under this Law otherwise than out of the possession or in the presence of the owner of the goods or his agent, the seizing officer shall give notice in writing of such seizure and of the grounds thereof to the owner of the goods seized or to his agent, if known, either by delivering the notice to him personally or by letter addressed to him and transmitted by post to his last known place of abode or business.

ARTICLE 5.

Power to require entry and clearance.

The Board of Administration may require due entry and clearance, in such manner as that Board may direct, on importation or before shipment, as the case may be, of all imported goods and of all goods intended for exportation or for shipment as ships' stores.

ARTICLE 6.

Short Title.

This Law may be cited as the Import and Export (Control) (Guernsey) Law, 1946.

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(Registered on the Records on the 7th September, 1946.)

AT THE COURT AT BUCKINGHAM PALACE

The 2nd day of August, 1946.

PRESENT,

THE KING'S MOST EXCELLENT MAJESTY.

LORD PRESIDENT.

LORD MACMILLAN.

MR. SECRETARY EDE.

MR. BARNES.

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 31st day of July, 1946, in the words following, viz :—

The Rent
Control Law
(Guernsey),
1946.

“ YOUR MAJESTY having been pleased, by Your General Order of Reference of the 18th day of December, 1936, to refer unto this Committee the humble Petition of the States of the Island of Guernsey, setting forth :—

1. That on the 30th day of March, 1946, the Royal Court, in order to give effect to a resolution of the States of Deliberation of the 26th day of September, 1945, adopted a Bill or “ *Projet de Loi* ” entitled “ The Rent Control Law (Guernsey), 1946,” and requested the Bailiff to submit the same to the States for approval.
2. That on the 17th day of April, 1946, the said Bill or “ *Projet de Loi* ” was duly considered by the States when a resolution was passed approving the same and authorizing the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction thereto.
3. That the said Bill or “ *Projet de Loi* ” is in the words and figures set forth in the Schedule hereunto annexed. And most humbly praying that Your Majesty would be

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graciously pleased to grant Your Royal Sanction to the Bill or "Projet de Loi" of the States of Guernsey entitled "The Rent Control Law (Guernsey), 1946," and to order and direct that the same shall have force of Law in the Island of Guernsey.'

"THE LORDS OF THE COMMITTEE, in obedience to Your Majesty's said Order of Reference, have taken the said Petition and the said Projet de Loi into consideration, and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition and to approve of and ratify the said Projet de Loi."

HIS MAJESTY having taken the said Report into consideration is pleased, by and with the advice of His Privy Council, to approve of and ratify the said Projet de Loi, and to order, as it is hereby ordered, that the same shall have the force of Law within the Island of Guernsey.

AND HIS MAJESTY doth hereby further direct that this Order, and the said Projet de Loi (a copy whereof is hereunto annexed) be entered upon the Register of the Island of Guernsey and observed accordingly.

AND the Lieutenant Governor or Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other His Majesty's Officers, for the time being, in the said Island, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

E. C. E. LEADBITTER.

“PROJET DE LOI” referred to in the foregoing
Order in Council.

PROJET DE LOI

ENTITLED

“THE RENT CONTROL LAW
(GUERNSEY), 1946”.

DIVISION OF SECTIONS.

- | | | |
|---------|----------|-----------------------------------------------------------------------------------------------------------------------------------|
| Section | 1 (1) | Definitions. |
| „ | 1 (2) | Exclusion of houses let at a rent including board. |
| Section | 2 | Premises to which the Law applies. |
| Section | 3 (1) | Maximum Recoverable Rent. |
| „ | 3 (1)(c) | Additions for provision of services. |
| „ | 3 (2) | Apportionment of Recoverable Rent. |
| Section | 4 (1) | Registered Rent and Provisional Registered Rent. |
| „ | 4 (1)(c) | Apportionment of Provisional Registered Rent on division of premises. |
| „ | 4 (1)(d) | Powers of landlord to increase recoverable rent in certain cases. |
| „ | 4 (2) | Apportionment of registered rent where rent payable in respect of a period of less than one year. |
| Section | 4 (3) | Reduction of registered rent where external and structural repairs are not carried out by landlord. |
| Section | 5 | Duty of Cadastre Committee to maintain Register and supply details on request.
Entries in Register to be admitted as evidence. |
| Section | 6 (1) | Applications for assessment and re-assessment. |
| „ | 6 (2) | Duty of Cadastre Committee to assess or re-assess on application. |

<u>1946</u>	Section 6 (3)	Duty of Cadastre Committee to inform parochial authorities of alterations in registered rent. *
	,, 6 (4)	Appeals.
	,, 6 (5)	Constitution of Cadastre Committee
	Section 7	Increase of Registered Rent on improvements or provision of facilities.
	Section 8	Number of families likely to be in occupation to be considered in assessment or re-assessment of registered rent.
	Section 9	Provisions with regard to furnished lettings.
	Section 10	Reduction of Registered Rent through disrepair.
	Section 11 (1)	Prohibition of unauthorised payments.
	,, 11 (2)	Recovery of unauthorised payments.
	,, 11 (3)	Excessive charge for furnishings deemed a prohibited payment.
	,, 11 (4)(a)	Duty of tenants and sub-tenants to supply details of sub-letting.
	,, 11 (4)(b)	Penalties for failure to supply details of sub-letting.
	,, 11 (4)(c)	Power of Royal Court to make eviction order in case of overcharge on a sub-letting.
	Section 12	Duty of landlord to provide rent book.
	Section 13	Exclusion of certain leases from provisions of Law.
	Section 14	Rent accepted after determination of lease not a bar to an eviction order.
	Section 15	Penalties.
	Section 16	Form of Application to Cadastre Committee.
	Section 17	Powers of Royal Court to make Ordinances.

* Deleted by the Rent Control Law (Guernsey), 1946, Amendment Law, 1947.

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PROJET DE LOI ENTITLED "THE RENT CONTROL LAW (GUERNSEY), 1946".

THE STATES have approved the following provisions which, subject to the Sanction of His Most Excellent Majesty in Council, shall have force of law in this Island.

1.—(1) In this Law, the following expressions shall have the meanings hereinafter assigned to them respectively :— Definitions.

"Cadastre Committee" means the States Cadastre Committee established under the Cadastre Law ;

"the Cadastre Law" means the "Loi relative au Cadastre Général de l'Ile" registered on the Records of this Island on the 15th day of November, 1919, or any law replacing or amending the same ;

"Cadastre rental value" means the amount of the annual rental value from time to time recorded in the Island Cadastre ;

"Dwelling-house" and "Tenement house" include the appurtenances and amenities occupied or occupiable and enjoyed or enjoyable by the tenant or tenants in conjunction therewith under the lease or tenancy agreement in relation thereto ;

(2) Nothing in this Law shall apply to a house or part of a house let at a rent which includes payment in respect of board :

Provided that a house or part of a house shall not be deemed to be let at such a rent unless the value of such board to the lessee forms a substantial proportion of the whole rent.

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 Premises to
 which Law
 applies.

2.—(1) The provisions of this Law shall apply to the following premises whether the same be let furnished or unfurnished :—

- (a) every dwelling-house occupied by not more than one household, of which the Cadastre rental value does not exceed Seventy-five Pounds ;
- (b) every tenement house and every dwelling-house occupied by more than one household, irrespective of the Cadastre rental value thereof ; and
- (c) such part of any premises, not wholly occupied as or being a dwelling-house or tenement house, as is occupied for dwelling purposes, inclusive of the appurtenances and amenities occupied or occupiable or enjoyed or enjoyable by the tenant or tenants in conjunction therewith under the lease or tenancy agreement in relation thereto ;

and every such dwelling-house and tenement house and every such part of any premises as is referred to in paragraph (c) of this sub-section is hereinafter referred to as a " controlled dwelling ".

(2) For the purposes of this Section, any dwelling place forming part of any building but not ordinarily accessible from any other part of that building and any self-contained flat shall be deemed to be a separate dwelling-house.

Recoverable
 Rent.

3.—(1) The maximum rental which shall be chargeable and recoverable (such rental being hereinafter referred to as " the recoverable rent ") in respect of a controlled dwelling let unfurnished shall be the sum of the following items :—

- (a) the registered rent determined in accordance with the provisions of this Law ;

(b) the following rates in cases only where the same are paid by the landlord :—

- (i) occupier's rate ;
- (ii) education rate ;
- (iii) refuse collection rate ;
- (iv) water rate.

(c) such amount in respect of the provision by the landlord of any services (which expression includes attendance, the provision of heating or lighting, the supply of hot water and any other privilege or facility) enjoyed by the tenant in connection with his occupation of the controlled dwelling or part thereof as is a reasonable consideration in respect of the provision thereof :

Any agreement entered into between the parties as to the consideration to be paid for such services shall be *prima facie* evidence of the reasonableness of such consideration.

In the event of the failure of the parties to agree or of any dispute arising as to what constitutes a reasonable consideration for such services, the parties concerned or any of them may refer the matter to the Cadastre Committee, who shall determine the consideration to be paid. Such reference may be made at any time by the States Housing Authority.

Provided that, as regards the items referred to in paragraphs (b) and (c) of this subsection, only such part thereof as bears the same proportion to the annual amount thereof as an instalment of the registered rent falling due at any one time bears to the annual amount of such registered rent shall be recoverable with any such instalment of registered rent.

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(2) The proportion of the recoverable rent applicable to the whole of any tenement house or of any dwelling-house or any such part of any premises as is referred to in paragraph (c) of subsection (1) of Section 2 of this Law let to more than one household which shall be chargeable to and recoverable from any tenant shall be such proportion thereof as bears the same relation to the recoverable rent of the whole thereof as the extent and amenities thereof which that tenant is entitled to occupy and enjoy bear to the total extent and amenities of the tenement house or of the dwelling-house or of such part of such premises as aforesaid.

Any agreement entered into between the parties as to the proportion of the recoverable rent which shall be chargeable to and recoverable from any such tenant as aforesaid shall be *prima facie* evidence that such proportion is properly so recoverable and chargeable.

In the event of the failure of the parties to agree, or of any dispute arising, as to the proportion chargeable and recoverable as aforesaid, the parties concerned or any of them may refer the matter to the Cadastre Committee, who shall determine the proportion chargeable and recoverable. Such reference may be made at any time by the States Housing Authority.

Registered
Rent.

4.—(1) The amount of the registered rent in respect of every controlled dwelling shall be the amount assessed or re-assessed by the Cadastre Committee after the date on which this Law comes into force as being the fair and reasonable rent thereof.

Provided that, until such time as the registered rent in respect of a controlled dwelling is so assessed or re-assessed the registered rent shall—

(a) if the controlled dwelling is occupied or is likely to be occupied by not more than one

- household, be deemed provisionally to be an amount not exceeding one hundred and fifty per cent of the Cadastre rental value of that controlled dwelling, or
- (b) if the controlled dwelling is occupied or is likely to be occupied by more than one household, be deemed provisionally to be an amount not exceeding the amount which is appropriate under the provisions next following :—
- (i) if the controlled dwelling is occupied or is likely to be occupied by not more than two households, an amount which is twenty-five per centum in excess of the amount specified in paragraph (a) of this proviso ; or
- (ii) if the controlled dwelling is occupied or is likely to be occupied by more than two households, the amount specified in clause (i) of this paragraph increased by ten per centum of the amount specified in paragraph (a) of this proviso in respect of each household in excess of two.
- (c) if the controlled dwelling is such part of any premises as is referred to in paragraph (c) of subsection (1) of Section 2 of this Law, be an amount not exceeding an amount calculated in accordance with the foregoing provisions of this proviso, so however, that—
- (i) the amount of the Cadastre rental value entering into any such calculation shall be such proportion only of the Cadastre rental value of the whole of those premises as is justly and fairly attributable to that part of those premises ; and

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- (ii) in ascertaining the number of households for the purpose of computing the amount of the registered rent, any tenant or occupier of any part of those premises not occupied for dwelling purposes shall be ignored :

Any agreement entered into between the parties as to the proportion of the Cadastre rental value attributable to the premises shall be *prima facie* evidence that such proportion agreed upon is properly attributable.

In the event of the failure of the parties to agree, or of any dispute arising, as to the proportion so attributable as aforesaid, the parties concerned or any of them may refer the matter to the Cadastre Committee, who shall determine the proportion attributable. Such reference may be made at any time by the States Housing Authority.

- (d) Provided nevertheless that, until such time as aforesaid, where the amount of the rent payable during the quarter ending on the twenty-fifth day of March One thousand nine hundred and forty-six in respect of any controlled dwelling was greater than the amount of the recoverable rent which would save for this proviso be applicable, rent at a rate not exceeding the rate so previously payable may, if the condition attaching to this proviso be fulfilled, be charged in respect of that controlled dwelling and rent at the latter rate shall be deemed provisionally to be the recoverable rent applicable thereto. The condition attaching to this proviso is that the person by whom such greater rent is charged shall, not later than fourteen days after the date on which the first instalment

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thereof falls due after the commencement of this Law, have informed the Cadastre Committee in writing of the following particulars :—

1. Full name and postal address of person by or on whose behalf the information is sent.
2. Situation (including parish) and brief specification of premises to which the information relates.
3. Amount of annual rent sought to be charged in respect thereof.
4. Amount of rent payable during the quarter ending on the twenty-fifth day of March One thousand nine hundred and forty-six in respect thereof and the name (and the present address, if known) of the tenant who paid the same ;

and that such person shall not have received from the Cadastre Committee a notification in writing to the effect that the Cadastre Committee disallows the charging of rent at a rate which is greater than the recoverable rent applicable in accordance with this Law.

(2) The registered rent in respect of any period of less than one year shall not exceed the proportion of the registered rent in respect of one year which such lesser period bears to a period of one year.

(3) The registered rent applicable under the foregoing provisions of this section shall be applicable only in respect of controlled dwellings as regards which the external and structural repairs are carried out at the cost of the landlord ; in all other cases the registered rent shall be an amount calculated in accordance with those provisions reduced by such percentage as the Cadastre Committee shall direct either generally or as respects any particular case

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and, pending the issue of such direction, such reduction shall be at the rate of twenty per centum of the amount so calculated.

Register of
rents.

5.—It shall be the duty of the Cadastre Committee to compile and maintain a Register of rents of controlled dwellings wherein shall be recorded, so far as may be, the following particulars concerning all controlled dwellings :—

- (a) the Cadastre number of the premises concerned ;
- (b) a specification of those premises ;
- (c) the full name and address of the proprietor of those premises ;
- (d) the amount of the annual registered rent of those premises, setting out where applicable any conditional re-assessment by way of increase made under Section 7 (2) of this Law ;
- (e) particulars of any matter determined by the Committee as a result of any reference made to them by virtue of the provisions of Section 3 (1) (c) or Section 3 (2) or Section 9 of this Law ;

and the Cadastre Committee shall, on reasonable request, so far as it is able, supply without charge to any person being the proprietor, tenant or sub-tenant of any controlled dwelling, details of any matter so recorded and shall, on the reasonable request of any such person, assess the registered rent or the proportion thereof which shall be chargeable in respect of any controlled dwelling or of any part thereof which is let or sub-let separately and the amount payable under the provisions of sub-paragraph (c) of paragraph (1) of Section 3 of this Law or the proportion thereof chargeable in respect of that controlled dwelling or any part thereof let or sub-let separately.

A copy of any entry in the Register of Rents of Controlled Dwellings as to the matters set out in

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Section 5 of this Law, certified to be true by a member of the Cadastre Committee or by the clerk to the said Committee, shall be admitted as evidence in any proceedings of the truth of the matters therein set out.

6.—(1) Any person being the landlord, tenant or sub-tenant of any premises to which this Law applies, or the States Housing Authority, may, if the registered rent of the said premises has not been assessed by the Cadastre Committee, apply to the Cadastre Committee for the registered rent to be so assessed.

Assessment
and re-assessment of
rents.

Any such person, or the States Housing Authority, claiming that the registered rent of the said premises as assessed or re-assessed by the Cadastre Committee has become by change of circumstance too high or too low, may apply to the Cadastre Committee for a reassessment of the said registered rent.

(2) Upon the receipt of any such application as aforesaid, the Cadastre Committee shall consider the same and after making such investigation as the circumstances require shall assess or re-assess the registered rent to which the application relates at such amount whether in excess of or below or at the same rate as the registered rent hitherto applicable as in the opinion of the Cadastre Committee is fair and reasonable.

* (3) Upon making any material alteration in the registered rent of any controlled dwelling, the Cadastre Committee shall notify the appropriate parochial authorities of the alteration and shall require those authorities to procure the revaluation of the Cadastre rental value of that controlled dwelling or of the premises whereof the controlled dwelling forms part, as the case may be, and the provisions of Article 10 of the Cadastre Law shall have effect accordingly.

* Deleted by the Rent Control Law (Guernsey), 1946, Amendment Law, 1947.

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(4) Any person aggrieved by any assessment, re-assessment or determination by the Cadastre Committee under this Law may appeal therefrom to the Royal Court sitting as an Ordinary Court at any time by causing a summons to be served upon the President or Acting President of the Cadastre Committee to see the Court direct the rectification of the Register of Rents of Controlled Dwellings as regards the registered rent of the controlled dwelling concerned.

* (5) For the purpose of dealing with such applications as aforesaid, the Cadastre Committee shall be properly constituted if there be present at a meeting thereof the President or Acting President and three other members thereof and the provisions of Article 6 of the Cadastre Law shall apply to the Cadastre Committee when carrying out their duties under this Law as it applies to that Committee when carrying out their duties under that Law.

Increase of registered rent on improvements, etc.

7.—(1) Upon the completion by a landlord of—

- (a) improvements or structural alterations as regards any controlled dwelling, other than the re-decoration or repair thereof ; or
- (b) the provision of facilities not hitherto existing in relation to any controlled dwelling for the use in connection with that controlled dwelling of any public utility service ;

the landlord shall be entitled to apply to the Cadastre Committee for an increase of the registered rent of that controlled dwelling and thereupon the Cadastre Committee, upon being satisfied both as to the reasonableness of such improvements, alterations or provision of facilities and of the amount of the capital sums expended in relation thereto, shall increase the registered rent accordingly, so however that the

* Amended by the Rent Control Law (Guernsey), 1946, Amendment Law, 1947.

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annual amount thereof shall not be increased further than by an amount equivalent to eight per centum of the amount of such capital sums so expended.

(2) (a) A landlord who proposes in the future to effect or complete such improvements, structural alterations or provision of facilities as aforesaid, may first apply to the Cadastre Committee for a conditional re-assessment by way of increase of the registered rent ; on such first application the Cadastre Committee shall, upon being satisfied as to the reasonableness both of such proposed improvements, structural alterations or provision of facilities and of the capital sums proposed to be expended in relation thereto, forthwith conditionally re-assess by way of increase the registered rent of the premises in an amount as set out in sub-section 1 of this section and shall record the fact of such conditional re-assessment in the Register of Rents of Controlled Dwellings. Such conditional re-assessment, however, shall not become applicable to the premises until the Cadastre Committee shall be further satisfied as to the matters set out in paragraph (b) of this sub-section.

(b) Thereafter the landlord may make further application to the Cadastre Committee that the said conditional re-assessment shall become applicable to the premises and thereupon if the Cadastre Committee shall be satisfied that such improvements, structural alterations or provision of facilities have been properly carried out and that the capital sums proposed to be expended have been expended, the said conditional re-assessment shall become applicable to the premises and the Cadastre Committee shall effectively re-assess the registered rent by increasing the subsisting registered rent to the amount so conditionally re-assessed and the registered rent as so effectively re-assessed shall then but not till then become applicable to the premises.

(c) Should the Cadastre Committee on such further application not be satisfied as to any of the

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matters referred to in paragraph (b) of this subsection, they shall either adjourn the hearing of such further application to enable the landlord to make such alterations to the improvements, alterations and provision of facilities as shall satisfy them as aforesaid, or shall effectively re-assess by way of increase the registered rent by increasing it to such portion only of the registered rent as conditionally re-assessed as to them seems just, and such portion only shall then and not till then become applicable to the premises.

Assessment
and re-assess-
ment—
number of
families to be
considered.

8.—In assessing or re-assessing the registered rent of the whole or any part of any controlled dwelling, the Cadastre Committee shall have regard to the number of households likely to occupy that controlled dwelling (whether or not that number be accommodated therein at the time of such assessment or re-assessment) and shall proceed with the assessment or re-assessment on the general basis, as nearly as may be, that the amount of the registered rent in respect of the whole of a controlled dwelling likely to be occupied by more than one household shall be greater than the amount of the registered rent which would be chargeable in respect thereof were it ordinarily occupied by only one household by whichever percentage or aggregate of percentages in accordance with the following scale of percentages is applicable in the case of that controlled dwellings :—

SCALE OF PERCENTAGES.

Two households.....	25%
Each household in excess of two	An additional 10%

Provided that the Cadastre Committee may, in its discretion, in the case of overcrowding or other circumstances which, in its view, would render the application of any such percentage or aggregate of percentages in its entirety unjustifiable as respects any controlled dwelling, apply such reduced per-

centage or aggregate of percentages in assessing or re-assessing the amount of the registered rent chargeable in respect of that controlled dwelling as, in its opinion, is fair and reasonable.

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9.—The foregoing provisions of this Law shall apply to controlled dwellings which are let wholly or partially furnished to the same extent as those provisions apply to controlled dwellings let unfurnished subject however to the following modification :—

Furnished
lettings.

To the recoverable rent which would be payable if the controlled dwelling were let unfurnished there shall be added such amount by way of hire of the furniture and household effects comprised in the letting as is a fair and reasonable consideration, in the circumstances, for the hire thereof.

Any agreement entered into between the parties as to the consideration to be paid by way of hire as aforesaid shall be *prima facie* evidence that such consideration is fair and reasonable.

In the event of the failure of the parties to agree, or of any dispute arising, as to what constitutes such a fair and reasonable consideration, the parties concerned or any of them may refer the matter to the Cadastre Committee, who shall determine the consideration to be paid. Such references may be made at any time by the States Housing Authority.

Provided that the provisions of this Law shall not apply to the letting furnished of any controlled dwelling or part of any controlled dwelling if such letting be a short term holiday letting and, in the event of a dispute as to whether or not such letting is a short term holiday letting, the dispute shall be determinable by the Cadastre Committee on application in writing being made to that Committee by either party to the letting or by the States Housing Authority for the determination of the dispute and after consideration of such representations (if any)

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as may be made whether orally or in writing by the other party thereto and no appeal shall lie from the decision of that Committee in relation thereto.

Reduction of registered rent through disrepair.

10.—Upon the receipt by the Cadastre Committee of a certificate of the States Housing Authority to the effect that any controlled dwelling is in a state of disrepair, the Cadastre Committee shall thereupon effect a reduction of thirty per centum in the registered rent applicable to that controlled dwelling or (in the case of a controlled dwelling let wholly or partially furnished) which would be applicable thereto were it let unfurnished and shall notify the persons by and to whom the registered rent in respect thereof is payable and the registered rent so reduced shall be and continue to be the registered rent in respect of that controlled dwelling until such time as the Cadastre Committee, upon the receipt of a further certificate of the aforesaid Authority to the effect that the controlled dwelling is once again in a proper state of repair, shall restore the registered rent to its original figure or otherwise vary the same.

Offences.

11.—(1) It shall be an offence under this Law for any person to offer, solicit, demand, make or accept any payment or other consideration in respect of the grant, renewal or continuance of a lease, sub-lease, tenancy or sub-tenancy of any controlled dwelling or any part thereof to or by that or any other person or otherwise in relation to the use or occupation of any controlled dwelling or any part thereof other than or in excess of one properly chargeable in respect of that controlled dwelling or that part thereof in accordance with the provisions of this Law.

(2) Where any payment or consideration has been made or received in contravention of the foregoing subsection, the amount or value thereof shall be recoverable by the person by whom it was made or given.

(3) Where as a condition of the granting of any lease, sub-lease, tenancy or sub-tenancy a person is required to take over any furniture, furnishings or fixtures and the price paid or payable in respect thereof is in excess of their reasonable value, such excess shall be deemed to be a prohibited payment within the meaning of sub-section 1 of this section.

(4) (a) It shall be the duty of every person being a tenant or sub-tenant of any controlled dwelling or part thereof who sub-lets that controlled dwelling or any part thereof to notify his immediate landlord, in writing, within the fourteen days next following the date on which the sub-letting commences, of the name of his sub-tenant, of particulars of the premises so sub-let and of the amount (inclusive of all charges whatsoever) and manner of payment of the rent payable in respect of such sub-letting.

(b) If any person, without reasonable excuse, fails to give the notification as required under the provisions of the last preceding paragraph, or in any such notification makes any statement which he knows to be false in a material particular or recklessly makes any statement which is false in any material particular, that person shall be guilty of an offence under this Law and shall be liable on conviction to a fine not exceeding £10.

(c) If any person, being a tenant or sub-tenant of a controlled dwelling or part thereof, sub-lets that controlled dwelling or any part thereof at a rental in excess of the recoverable rent applicable thereto under the provisions of this Law, the Royal Court may on application made

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by the immediate landlord or the superior landlord of that person make an eviction order against that person in respect of the whole of the premises whereof that person is the tenant or sub-tenant.

Rent book.

12.—It shall be the duty of every person who lets or sub-lets any controlled dwelling or any part of any controlled dwelling, whether the same be let furnished or unfurnished, to supply free of cost to the person to whom he lets or sub-lets the same a rent book in such form as may be prescribed by the States Housing Authority and to enter therein at the commencement of the letting or sub-letting (and thereafter whenever any change takes place in the amount or manner of payment of the recoverable rent) such particulars as will enable the other party to the letting or sub-letting to be aware at all times of the amount of the recoverable rent (together with the details thereof) payable by him in respect of such letting or sub-letting together with any sums payable in respect of services or by way of hire of furniture or household effects and of the manner and times in and at which the same is payable and of the amount from time to time owing by him in respect thereof.

Failure on the part of any person to carry out the duty laid upon him by virtue of this section shall render such person liable on conviction to a fine not exceeding £10.

Exclusion of certain leases.

13.—The provisions of this Law shall not operate so as to invalidate any covenant as to the payment of rent under and during the current term of any lease or tenancy agreement entered into or renewed before the eighth day of May One thousand nine hundred and forty-five nor shall those provisions apply as respects any premises the erection of which is commenced after the date of the commencement of this Law.

14.—Where after the determination by notice or otherwise of a lease, tenancy or sub-tenancy of any controlled dwelling, the tenant or sub-tenant remains in occupation of the premises, rent in respect of the demised premises (and of the furniture, if any, let in conjunction therewith) shall continue to run at the rate recoverable under the provisions of this Law previous to such determination in respect thereof and the acceptance by or on behalf of a landlord of rent at such rate as aforesaid after such determination shall not prejudice the right of the landlord to be granted an eviction order in respect of such premises.

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 Acceptance
of rent after
determina-
tion of lease.

15.—If any person shall be guilty of a breach of any of the provisions of this Law, that person shall be guilty of an offence under this Law and shall be liable, on conviction, in respect of any offence under this Law as regards which a penalty is not otherwise specifically provided, to a fine not exceeding One hundred pounds or to imprisonment for a period not exceeding six months with or without hard labour or to both such fine and such imprisonment and without prejudice to any other method of recovery, where the offence consists of the receipt of any payment or consideration in contravention of any provision of this Law, the Court, in addition to the infliction of any such penalty, may order that the amount or the value of the consideration so received shall, within such time and under such penalty as the Court may direct, be repaid to the person or persons by whom the payment was made or the consideration was given.

Penalties

16.—Any application made to the Cadastre Committee by virtue of the provisions of this law shall be made in such form as the Cadastre Committee shall prescribe and the Cadastre Committee shall supply such form of application free of cost to any person making a reasonable request for the same.

Form of
Application

1946
Ordinances.

17.—The Royal Court is hereby empowered to make by Ordinance such regulations for the effectual operation of the provisions of this Law as it may deem necessary or expedient.

(Registered on the Records on the 30th September, 1946.)

AT THE COURT AT BUCKINGHAM PALACE

The 24th day of September, 1946.

PRESENT,
THE KING'S MOST EXCELLENT MAJESTY.

LORD WINSTER,
SIR STAFFORD CRIPPS,
MR. BEVAN,
MR. GRIFFITHS.

States and
Court of
Alderney.

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 23rd day of September, 1946, in the words following, viz. :—

“YOUR MAJESTY having been pleased by Your General Order of Reference of the 18th day of December, 1936, to refer unto this Committee the humble Petition of Frederick George French, Judge and President of the States of the Island of Alderney, setting forth :—

‘That Your Majesty was graciously pleased by Your Majesty’s Order in Council of the sixteenth day of November, 1945, to order that “ 1. (i) Any person who held office as a Jurat, Douzenier or People’s Deputy in the Island of Alderney on the twenty-ninth day of June, 1940, shall be deemed not to have vacated, or to vacate, that office by reason of effluxion of time, absence from the Island or attainment of the age of seventy years and shall continue in office while this Order is in force. Provided that the foregoing provision shall not prevent the vacation of the office of a Jurat, Douzenier or People’s

Deputy otherwise than by effluxion of time, absence from the Island or attainment of such age as aforesaid. (2) In the event of any such office as aforesaid being vacant while this Order is in force a person to fill the vacancy may be elected by the States so however that no person shall:— (i) be so elected if he has attained the said age; or (ii) subject as aforesaid, be disqualified from being so elected if on the said twenty-ninth day of June, 1940, he possessed the qualifications which, by virtue of any law or custom, are necessary for holding the office in which the vacancy has occurred and was not then subject to any disqualification for holding that office, and the provisions of the foregoing paragraph of this Article shall apply to a person so elected as they apply to a person who held office on the twenty-ninth day of June, 1940. 2. (1) The Court and the States may be held elsewhere than in the Island of Alderney, and all the proceedings and acts of the Court or of the States whilst sitting elsewhere than in the said Island shall be as valid and effective as if they had been transacted and done by the Court or the States, as the case may be, sitting in the Island; provided that the Court when sitting elsewhere than in the said Island, shall not exercise any judicial function. (2) A member of the States shall not be disqualified from sitting and acting as such a member by reason of his having ceased to be a taxpayer (contribuable). (3) Each of the Members of the Douzaine who were elected in January, 1940, by the taxpayers (contribuables) to be members of the States shall be deemed not to have vacated, or to vacate, by reason of the effluxion of time, his office as a member of the States, and shall, while this Order is in force and he holds his office as a Douzenier continue in office as a member of the States; and in the event of any of the said douzeniers ceasing or having

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ceased to hold office as a douzenier another Douzenier may be elected in his place by the States to be a member of the States while this Order is in force. 3. This Order shall remain in force until the thirtieth day of September, 1946". That the said Order in Council was registered on the Records of the Island of Guernsey, the 17th day of April, 1946, and on the Records of the Island of Alderney, the 25th day of April, 1946. That at a Meeting of the States of Alderney holden before Your Petitioner on the 10th day of August, 1946, the States took into consideration a resolution as to whether "(a) the Court of Alderney be instructed to order that elections be held to fill vacancies which will arise on the expiration of Your Majesty's Order in Council; (b) to petition Your Majesty in Council to be pleased to renew the provisions of the said Order for a further period of one year". That the States were of opinion to approve section (b) of the said Resolution. That the Resolution was submitted to the States for consideration at a special meeting holden before Your Petitioner on the 24th day of August, 1946, when the States were of opinion to confirm their decision of the preceding Meeting, and authorised Your Petitioner to present in the name of the States a most humble Petition to Your Most Excellent Majesty in Council praying Your Majesty to be graciously pleased to grant thereto Your Royal Sanction. And most humbly praying that Your Majesty would be graciously pleased to grant thereto Your Royal Sanction and to order that the provisions of the said Order in Council of the 16th day of November, 1945, with the exception of section (1) of Article 2, shall be in force in Your Majesty's said Island of Alderney for a further period ending on the thirtieth day of September, 1947'.

“THE LORDS OF THE COMMITTEE, in obedience to Your Majesty’s said Order of Reference, have taken the said Petition into consideration, and do this day agree humbly to report, as their opinion, to Your Majesty, that they do not deem it advisable that Your Majesty should comply with the Prayer of the said Petition.”

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HIS MAJESTY, having taken the said Report into consideration was pleased, by and with the advice of His Privy Council, to approve thereof.

E. C. E. LEADBITTER.

(Registered on the Records on the 30th September, 1946.)

Monsieur le Baillif ayant ce jour communiqué à la Cour deux Ordres en date du 19 septembre 1946 intitulés respectivement:—

1. The Regulation of Payments (Guernsey) (General) Order, 1946.
2. The Definition of Sterling Area (Guernsey) Order, 1946.

Regulation
of Payments
(Guernsey)
(General)
Order, 1946,
and Defini-
tion of Ster-
ling Area
(Guernsey)
Order, 1946.

La Cour, ouies les conclusions des Officiers du Roi, a ordonné que les dits Ordres seront enregistrés sur les records de cette Ile et publiés dans la Gazette autorisée pour les Annonces Officielles et qu’un extrait des Registres contenant ce présent acte avec un exemplaire des dits Ordres seront expédiés par le Greffier du Roi à Monsieur le Juge d’Auregny et à Monsieur le Sénéchal de Sercq pour être enregistrés sur les Records des dites Iles.

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(Registered on the Records on the 12th October, 1946.)

AT THE COURT AT BUCKINGHAM PALACE

The 24th day of September, 1946.

PRESENT,
THE KING'S MOST EXCELLENT MAJESTY.LORD WINSTER.
SIR STAFFORD CRIPPS.
MR. BEVAN.
MR. GRIFFITHS.Resignation
of Jurat
Arthur
Dorey.

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 6th day of August, 1946, in the words following, viz :

“ YOUR MAJESTY having been pleased, by Your General Order of Reference of the 18th day of December, 1936, to refer unto this Committee the humble Petition of the States of the Island of Guernsey, setting forth :—

- ‘ 1. That Arthur Dorey, Esquire, after having at a meeting of the States of Election of Your Majesty’s Island of Guernsey held on the 29th day of November, 1922, been duly elected “ Juré-Justicier ” or Jurat of the Royal Court of the said Island was, on the 2nd day of December, 1922, sworn into office before the said Court.
2. That on the 25th day of June, 1946, the said Arthur Dorey addressed a letter to the Bailiff as President of the States, requesting that Body, owing to his advanced age, to consent to his being discharged from the said office.
3. That at a meeting of the States of Deliberation held on the 26th day of July, 1946, a resolution was passed whereby the States, in acceding to the request of the said Arthur Dorey, authorised the Bailiff to present a most humble Petition to Your Majesty in Council praying that Your Majesty might be graciously pleased to confirm the said resolution, nevertheless allowing the said Arthur Dorey to enjoy during the remainder

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of his life the honours and privileges appertaining to the said office, and to authorise the States to proceed to a new election. And most humbly praying that Your Majesty would be graciously pleased to grant unto Arthur Dorey, Esquire, his discharge from the office of "Juré-Justicier" or Jurat of the Royal Court, allowing him nevertheless to enjoy during the remainder of his life the honours and privileges appertaining to the said office, and to authorise the States to proceed to a new election in order to fill the office thus rendered vacant.'

"THE LORDS OF THE COMMITTEE, in obedience to Your Majesty's said Order of Reference, have taken the said Petition into consideration, and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition."

HIS MAJESTY having taken the said Report into consideration is pleased, by and with the advice of His Privy Council, to approve thereof and His Majesty doth hereby and accordingly grant unto the said Arthur Dorey, Esquire, his discharge from the Office of "Juré-Justicier" or Jurat of the Royal Court of the Island of Guernsey, allowing him nevertheless to enjoy during the remainder of his life the honours and privileges appertaining to the said office.

AND HIS MAJESTY doth hereby further authorize and order the States of the said Island of Guernsey to proceed to a new election according to the laws and Constitution of the said Island in order to fill the said office thus rendered vacant.

WHEREOF the Bailiff and Jurats of the Royal Court of the said Island of Guernsey, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

E. C. E. LEADBITTER.

1946

(Registered on the Records on the 26th October, 1946.)

Securities
(Restrictions
and Returns)
(Guernsey)
Order, 1946,
and Securi-
ties (Exemp-
tion) (Guern-
sey) Order,
1946.

Monsieur le Baillif ayant ce jour communiqué à la Cour deux Ordres de la Trésorerie en date du 18 octobre 1946 intitulés respectivement " The Securities (Restrictions and Returns) (Guernsey) Order, 1946, Dated October 18, 1946, made by the Treasury under Regulation 1 of the Defence (Finance) (Guernsey) Regulations, 1945 " et " The Securities (Exemption) (Guernsey) Order, 1946, Dated October 18, 1946, made by the Treasury under Regulation 5A of the Defence (Finance) (Guernsey) Regulations, 1945 "—La Cour, ouïes les conclusions du Contrôle du Roi, a ordonné que les dits Ordres seront enregistrés sur les Records de cette Ile, et publiés dans la Gazette autorisée pour les Annonces Officielles, et qu'un Extrait des Registres de ce présent Acte avec un exemplaire de chacun des dits Ordres seront expédiés par le Greffier du Roi à Monsieur le Juge d'Auregny et à Monsieur le Sénéchal de Sercq, afin d'être enregistrés sur les Records des dites Iles.

(Registered on the Records on the 9th November, 1946.)

Blocked
Accounts
(Authorised
Investments)
(Guernsey)
Order, 1946.

The Bailiff having this day communicated to the Court an Order of the Treasury entitled " The Blocked Accounts (Authorised Investments) (Guernsey) Order, 1946, dated Novembre 4, 1946, made by the Treasury under Regulation 3D of the Defence (Finance) (Guernsey) Regulations, 1945"—The Court, having heard His Majesty's Procureur thereon, has ordered that the said Order be registered on the Records of this Island and published in the Gazette authorised for Official Announcements and that an extract of this present Act with a copy of the said Order be sent by His Majesty's Greffier to the Judge of Alderney and to the Seneschal of Sark to be registered on the Records of the said Islands.

*(Registered on the Records on the 16th November, 1946.)*1946

AT THE COURT AT BUCKINGHAM PALACE

The 29th day of October, 1946.

PRESENT,
THE KING'S MOST EXCELLENT MAJESTY.LORD PRIVY SEAL.
MR. PALING.
MR. ISAACS.
MR. BARNES.

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 16th day of October, 1946, in the words following, viz.:—

Import and
Export (Con-
trol) Alder-
ney Law,
1946.

“ YOUR MAJESTY having been pleased, by Your General Order of Reference of the 18th day of December, 1936, to refer unto this Committee a humble Petition of Frederick George French, Judge and President of the States of the Island of Alderney setting forth :—

‘ That there is now in force in the Island of Guernsey, a law dealing with the Import and Export of all goods or goods of any specified description. That the Crown Officers of the said Island of Guernsey were of opinion that it might be expedient for a similar Law to be in operation in the Island of Alderney, and requested Your Petitioner to bring the matter before the States of Alderney for their consideration. That at a meeting of the States of Alderney holden before Your Petitioner on the 7th day of September, 1946, the States took into consideration the Projet de Loi intituled “ Import and Export (Control) Alderney Law, 1946” and were of opinion to approve the same, and to authorise Your Petitioner to present in the name of the States a most humble Petition to Your Most Excellent Majesty in Council praying Your Majesty to be graciously pleased.

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to grant thereto Your Royal Sanction. And most humbly praying Your Majesty to grant to the said Projet de Loi (a copy whereof is hereunto annexed) Your Royal Sanction and to order the same to have force of Law in Your Majesty's said Island of Alderney.'

" THE LORDS OF THE COMMITTEE, in obedience to Your Majesty's said Order of Reference, have taken the said Petition, and the Projet de Loi annexed thereto, into consideration, and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition and to approve of and ratify the said Projet de Loi."

HIS MAJESTY, having taken the said Report into consideration, is pleased, by and with the advice of His Privy Council, to approve of and ratify the said Projet de Loi, and to order, as it is hereby ordered, that the same shall have the force of law within the Island of Alderney.

AND HIS MAJESTY doth hereby further direct that this Order and the said Projet de Loi (a copy whereof is hereunto annexed) be entered upon the Register of the Island of Guernsey and observed accordingly.

AND the Lieutenant-Governor or Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other His Majesty's Officers for the time being, of the said Island of Guernsey, and also the Judge and Jurats of the said Island of Alderney, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

E. C. E. LEADBITTER.

Projet de Loi referred to in the foregoing Order
in Council.

1946

“ IMPORT AND EXPORT (CONTROL)
ALDERNEY LAW, 1946 ”

ARTICLE I.

Control of Importation and Exportation.

1.—The States Finance Committee may by order make such provisions as the Committee thinks expedient for prohibiting or regulating, in all cases or any specified classes of cases, and subject to such exceptions, if any, as may be made by or under the order, the importation into, or exportation from, the Island or the shipment as ships' stores of all goods or goods of any specified description.

2.—An order made under this Article may contain such provisions as appear to the States Finance Committee to be necessary for securing the due operation and enforcement of the order.

3.—If, for the purposes of obtaining any licence, authority or permission for the importation, exportation or shipment as ships' stores of any goods which, without such licence, authority or permission, are prohibited to be imported, exported or shipped as ships' stores by an order made under this Article, any person makes any statement or furnishes any document or information which to his knowledge is false in a material particular, or recklessly makes any statement which is false in a material particular, he shall be liable to a fine not exceeding one hundred pounds sterling, or to imprisonment with or without hard labour, for a term not exceeding six months, or to both such fine and imprisonment.

4.—For the avoidance of doubt it is hereby declared that, without prejudice to the provisions

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of the enactments relating to customs (impots) with respect to ships and aircraft, the taking into or out of the Island of ships or aircraft may be prohibited or regulated by an order made under this Article as an importation or exportation of goods, notwithstanding that the ships or aircraft are conveying goods or passengers, and whether or not they are moving under their own power.

5.—Every order made by the States Finance Committee under this Article—

- (a) shall come into force on the date prescribed thereby ;
- (b) may be amended or revoked by a subsequent order ; and
- (c) shall remain in force until revoked.

6.—The President of the States Finance Committee shall, immediately on the making thereof, cause every order made under this Article to be published.

ARTICLE 2.

Duties of travellers.

1.—Any person who, on any occasion, arrives in or is about to leave the Island (which person is hereinafter in this Article referred to as “the traveller”) shall, if on that occasion he is required so to do by a customs officer of the States—

- (a) declare whether or not he has with him any goods prohibited to be imported or exported under this Law ; and
- (b) produce any such goods as aforesaid which he has with him.

and such officer, and any person acting under his directions, may search the traveller and examine

and search his luggage for the purpose of ascertaining whether he has with him any such goods as aforesaid;

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PROVIDED that no female shall be searched in pursuance of this paragraph except by a female.

2.—If any person refuses to make a declaration, fails to produce any goods or refuses to allow himself or his luggage to be searched in accordance with the provisions of paragraph (1) of this Article, or makes a statement which is false in a material particular, he shall be liable to a fine not exceeding one hundred pounds sterling, or to imprisonment, with or without hard labour, for a term not exceeding six months, or to both such fine and such imprisonment.

ARTICLE 3.

Penalty for Illegal Importation or Exportation of Goods.

1.—If any goods—

(a) are imported, exported or shipped as ships' stores in contravention of an order made under this Law; or

(b) are brought to any quay or other place, or waterborne, for the purpose of being exported or of being so shipped in contravention of such an order,

the goods shall be forfeited and the importer, or the exporter, or the shipper or intending shipper, as the case may be, of the goods, or the agent of any of them, shall be liable to a fine not exceeding one hundred pounds sterling.

2.—If any goods are imported, exported or shipped as ships' stores, or are brought to any quay or other place, or waterborne, for the purpose of being exported or of being so shipped, a customs officer of the States may require any person possessing or having control of the goods to furnish proof that the importation or exportation of the goods, or

1946

the shipment of the goods as ships' stores, as the case may be, is not unlawful by virtue of an order made under this Law, and, if such proof is not furnished to the satisfaction of the States Finance Committee then, unless the contrary be proved, the goods shall be deemed to be goods whereof the importation, exportation or shipment as ships' stores, as the case may be, is prohibited and shall be forfeited.

In any proceedings taken by virtue of this paragraph, a statement signed by the President of the States Finance Committee that such proof as aforesaid has not been furnished to the satisfaction of the States Finance Committee shall, unless the contrary be proved, be sufficient evidence that no such proof has been furnished to the satisfaction of the States Finance Committee.

3.—Goods forfeited under any of the provisions of this Article shall—

- (a) if the goods are found in a place within the territorial waters of the Island, become the property of the States, or
- (b) if the goods are found outside the Island, become the property of His Majesty.

ARTICLE 4.

Notice of Seizure to be Given.

Where any seizure of goods as forfeited goods is made under this Law otherwise than out of the possession or in the presence of the owner of the goods or his agent, the seizing officer shall give notice in writing of such seizure and of the grounds thereof to the owner of the goods seized or to his agent, if known, either by delivering the notice to him personally or by letter addressed to him and transmitted by post to his last known place of abode or business.

ARTICLE 5.

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Power to Require Entry and Clearance.

The States Finance Committee may require due entry and clearance, in such manner as that Committee may direct, on importation or before shipment, as the case may be of all imported goods and of all goods intended for exportation or for shipment as ships' stores.

(Registered on the Records on the 14th December, 1946.)

AT THE COURT AT BUCKINGHAM PALACE

The 29th day of November, 1946.

PRESENT,
THE KING'S MOST EXCELLENT MAJESTY.

LORD PRESIDENT,
LORD AMMON.
MR. SILKIN.
MR. STRACHEY.

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 22nd day of November, 1946, in the words following, viz.:—

Alderney—
Offices of
Jurat,
Douzenier
and People's
Deputy.

“YOUR MAJESTY having been pleased, by Your General Order of Reference of the 18th day of December, 1936, to refer unto this Committee the humble Petition of Frederick George French, Judge and President of the States of the Island of Alderney setting forth:—

‘1.—That the constitution of the States of the Island of Alderney is governed by the following Laws:—(a) “Loi relative à la Réforme des Etats de l’Ile d’Auregny” sanctioned by Your Majesty in Council on the 12th day of January, 1916, of which Law (hereinafter referred to as “the 1916 Law”)

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only Article 1 (which refers to the Court of Chief Pleas), Article V, Article VIII, Article XI, Article XII and Article XIII remain unrepealed; (b) "Loi supplémentaire à la Loi relative à la Réforme des Etats de l'Île d'Auregny" sanctioned by Your Majesty in Council on the 28th day of November, 1923 (hereinafter referred to as "the No. 1 Law of 1923"); and (c) "Loi relative aux Elections des Députés du Peuple (Auregny)" sanctioned by Your Majesty in Council on the said 28th day of November, 1923 (hereinafter referred to as "the No. 2 Law of 1923"). 2.—That under the aforementioned Laws it is provided that the States of the Island of Alderney shall be composed of the following:—(i) The Judge. (ii) Six Jurats who are subject to retirement on attaining the age of seventy and who are to be chosen from among the most wise, loyal and notable inhabitants of the Island, being ratepayers whose property in the Island is assessed for taxation purposes at not less than Twenty quarters of wheat rente (equivalent to a capital sum of £400), and are to be elected by the Island taxpayers ("contribuables") of full age (twenty years) whose real and personal property is assessed for taxation purposes at not less than Five quarters of wheat rente (equivalent to a capital sum of £100). (iii) Five members of the Douzaine, of whom (a) one is to be chosen for each States Meeting by a majority vote of the Douzaine to represent the Douzaine at that Meeting, and (b) the remaining four are to be elected in the month of January of each year by the Island taxpayers, who, being males, are of full age or, being females, are not

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less than twenty-one years of age, and whose real and personal property is assessed for taxation purposes at not less than Five quarters of wheat rente, and which four members of the Douzaine are to sit in the States during the calendar year in which they are elected and are to vote in accordance with their personal views and independently of the Douzaine. Candidates for the office of Douzenier are required to be taxpayers, owning real property situate in the Island of Alderney, whose real and personal property is assessed for taxation purposes at not less than Ten quarters of wheat rente (equivalent to a capital sum of £200) and such candidates are to be elected by the Island taxpayers of full age owning real or personal property assessed for taxation purposes at not less than Five quarters of wheat rente. (iv) Three People's Deputies, to be elected for a term of three years by the inhabitants of the Island who, being males and of full age, or being females and of not less than twenty-one years of age, are British subjects and have resided uninterruptedly in the Island during the three years immediately preceding their application to have their names inscribed on the electoral roll. Candidates for the office of People's Deputy are to be chosen from among those persons whose names are inscribed on the electoral roll and who, being British subjects, are the owners of property assessed for taxation purposes at not less than Ten quarters of wheat rente (equivalent to a capital sum of £200). (v) His Majesty's Procureur. 3.—That, in consequence of the evacuation of the inhabitants of the Island of Alderney

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on the 23rd day of June, 1940, and the projected return to the said Island towards the end of the year 1945 of some thereof, Your Majesty was pleased on the 16th day of November, 1945, by and with the advice of Your Majesty's Privy Council, to make special provision by Order in Council for the constitution of the States of the said Island and for certain allied matters until the 30th day of September, 1946, on which date the said Order in Council was expressed to expire. 4.—That, consequent upon the expiry of the said Order in Council on the said last mentioned date, (a) Two Jurats, who had previously attained the age of seventy years, ceased to hold office as such; (b) The whole of the members of the Douzaine, whose terms of office had expired, ceased to be members thereof; and (c) The People's Deputies, whose terms of office had expired, ceased to hold office as such. 5.—That none of the inhabitants of the Island of Alderney who have already returned to the Island have completed a year's residence in the Island since their return and that a number of former inhabitants have not yet returned. 6.—That it is urgently desirable that the assessment of property, both real and personal, for taxation purposes, should be proceeded with speedily and that elections should be held as soon as possible—(a) to fill the two vacancies in the office of Jurat; (b) to fill the twelve vacancies in the office of Douzenier; and (c) to fill the three vacancies in the office of People's Deputy. And most humbly praying that Your Majesty would be pleased to order and direct;—I.—That where, in the case of any person, that

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person would, but for his or her absence from the Island attributable to circumstances arising out of the 1939-1945 War—

(a) be liable to assessment for taxation purposes as respects real or personal property; or (b) have the right—(i) to stand for election to the office of Jurat, Douzenier or People's Deputy; or (ii) to vote in any election for the office of Jurat or Douzenier or in any election of a Douzenier to membership of the States; or (iii) to have his or her name inscribed on the electoral roll for the purpose of the election of any People's Deputy and to vote at such election: such absence as aforesaid shall not operate so as to enable that person to avoid such liability nor to disqualify that person from exercising such right and, for the purposes aforesaid, such absence so attributable shall be disregarded.

II. That so soon as may be after the registration in the Island of Alderney of such Order of Your Majesty in Council as may give effect to the prayer of this Petition, elections shall be held for the purpose of filling the vacancies in the offices of Jurat, Douzenier and People's Deputy.

III. That for the purposes of Articles 6 and 7 of the No. 1 Law of 1923, Douzeniers elected in pursuance of such Order of Your Majesty in Council who were in office as Douzeniers on the 23rd day of June, 1940, shall be deemed to have been re-elected and the order of retirement of all Douzeniers so elected shall be determined by drawing lots.

IV. That in the circumstances hereinbefore narrated and in so far as the provisions of Article XII of the 1916 Law (which Article requires that no measures shall be taken to repeal or modify the

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Articles of that Law until such repeal or modification shall have been submitted to the States of Alderney at three consecutive sittings) may be applicable to the prayer of Your petitioner, it shall be unnecessary to comply therewith.'

"THE LORDS OF THE COMMITTEE, in obedience to Your Majesty's said Order of Reference, have taken the said Petition into consideration, and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition."

HIS MAJESTY having taken the said Report into consideration is pleased, by and with the advice of His Privy Council, to approve thereof, and to order, as it is hereby ordered, that notwithstanding Article XII of the Law referred to in the said Petition as the 1916 Law :

(1) any person who but for his or her absence from the Island of Alderney in circumstances attributable to the 1939-1945 war would be liable to assessment for taxation as respects real or personal property or would have the right (a) to stand for election to the office of Jurat, Douzenier or People's Deputy or (b) to vote in any election for the office of Jurat, or Douzenier or in any election of a Douzenier to membership of the States or (c) to have his or her name inscribed on the electoral roll for the purpose of the election of any People's Deputy and to vote at such elections, shall not by reason of such absence be enabled to avoid the said liability or be disqualified from exercising such right ;

(2) as soon as may be after the registration of this Order in the said Island, as hereinafter

provided, elections shall be held to fill the vacancies now existing in the offices of Jurat, Douzenier and People's Deputy ;

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(3) for the purposes of Articles 6 and 7 of the Law referred to in the said Petition as the No. 1 Law of 1923 Douzeniers elected in pursuance of this Order who were in office as Douzeniers on the 23rd day of June, 1940, shall be deemed to have been re-elected and the order of retirement of all Douzeniers so elected shall be determined by drawing lots.

AND HIS MAJESTY doth hereby further direct that this Order be entered upon the Register of the Island of Alderney and observed accordingly.

AND the Lieutenant Governor or Commander in Chief of the Island of Guernsey, the Bailiff and Jurats, and all other His Majesty's Officers for the time being of the said Island of Guernsey, and also the Judge and Jurats of the said Island of Alderney, and all other persons whom it may concern are to take notice and govern themselves accordingly.

E. C. E. LEADBITTER.

(Registered on the Records on the 14th December, 1946.)

Monsieur le Baillif ayant ce jour communiqué à la Cour une lettre de Son Excellence le Lieutenant Gouverneur relative à l'enregistrement dans l'Ile d'Auregny de l'Ordre en Conseil intitulé " Loi dite ' National Service (Armed Forces) (Bailiwick of Guernsey) Law, 1940' " (lequel Ordre en Conseil fut enregistré sur les Records de cette Ile le 23 juin 1945)—La Cour, après avoir eu lecture de la dite lettre, ouies les conclusions du Procureur du Roi, a ordonné que le dit Ordre en Conseil sera enregistré sur les Records de la dite Ile d'Auregny et qu'un

National
Service
(Armed
Forces)
(Bailiwick of
Guernsey)
Law, 1940—
Registration
in Alderney.

1946

extrait des registres de ce présent Acte avec un exemplaire du dit Ordre en Conseil seront expédiés par le Greffier du Roi à Monsieur le Juge d'Aureigny afin d'être enregistrés sur les Records de la dite Ile.

(Registered on the Records on the 28th December, 1946.)

AT THE COURT AT BUCKINGHAM PALACE

The 29th day of November, 1946.

PRESENT,
THE KING'S MOST EXCELLENT MAJESTY.

LORD PRESIDENT.

LORD AMMON.

MR. SILKIN.

MR. STRACHEY.

Loi supplé-
mentaire à la
Loi relative
aux Auto-
mobiles et
concernant
les Tracteurs
Agricoles,
1946.

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey dated the 17th day of November, 1946, in the words following, viz.:—

“ YOUR MAJESTY having been pleased, by Your General Order of Reference of the 18th day of December, 1936, to refer unto this Committee the humble petition of the States of the Island of Guernsey, setting forth :—

‘ 1.—That, in accordance with the resolution of the States of the 20th March, 1946, regarding the licensing and insurance of agricultural tractors, on the 18th day of May, 1946, the Royal Court adopted a Bill or “ *Projet de Loi* ” entitled “ *Loi supplémentaire à la Loi relative aux Automobiles et concernant les Tracteurs Agricoles, 1946,* ” and requested the Bailiff to submit the same to the States of Deliberation for approval.
2.—That on the 5th day of June, 1946, the said Bill or “ *Projet de Loi* ” was considered by the States, when a resolution was passed approving the same with certain modifications and authorising the Bailiff to present a most humble Petition to Your Majesty in Council praying for

Your Royal Sanction thereto. 3.—That the said Bill or “*Projet de Loi*” is in the words and figures set forth in the Schedule hereunto annexed. And most humbly praying that Your Majesty would be graciously pleased to grant Your Royal Sanction to the Bill or “*Projet de Loi*” of the States of Guernsey entitled “*Loi supplémentaire à la Loi relative aux Automobiles et concernant les Tracteurs Agricoles, 1946*,” and to order and direct that the same shall have the force of Law in the Island of Guernsey.’

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“THE LORDS OF THE COMMITTEE, in obedience to Your Majesty’s said Order of Reference, have taken the said Petition and the said *Projet de Loi* into consideration, and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition and to approve of and ratify the said *Projet de Loi*.”

HIS MAJESTY having taken the said Report into consideration is pleased, by and with the advice of His Privy Council, to approve of and ratify the said *Projet de Loi*, and to order, as it is hereby ordered, that the same shall have the force of Law within the Island of Guernsey.

AND HIS MAJESTY doth hereby further direct that this Order, and the said *Projet de Loi* (a copy whereof is hereunto annexed) be entered upon the Register of the Island of Guernsey and observed accordingly.

AND the Lieutenant-Governor or Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other His Majesty’s Officers, for the time being, in the said Island, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

E. C. E. LEADBITTER.

1946

PROJET DE LOI referred to in the foregoing
Order in Council.

PROJET DE LOI

INTITULÉ

LOI SUPPLÉMENTAIRE À LA LOI RELATIVE
AUX AUTOMOBILES ET CONCERNANT LES
TRACTEURS AGRICOLES, 1946.

VU la délibération des Etats en date du 20 mars 1946 à l'effet qu'il y a lieu de faire certains amendements à la Loi relative aux Automobiles en ce qui concerne les licences et l'assurance des tracteurs agricoles :

LES ETATS ont approuvé les dispositions suivantes lesquelles, moyennant la Sanction de Sa Très Excellente Majesté en Conseil, auront force de loi dans l'île de Guernesey :—

1.—*Définitions*—Les expressions suivantes employées dans la présente loi auront les significations ci-après désignées :—

“ La loi de 1926 ” signifie la Loi relative aux Automobiles enregistrée sur les records de l'île le 11 décembre 1926.

“ La loi de 1936 ” signifie “ The Road Traffic (Compulsory Third Party Insurance) (Guernsey) Law, 1936 ”.

2.—*Circulation sans licence*—La Section 1 (Défense de circuler sans licence) de la loi de 1926 aura effet avec l'addition aux exceptions citées dans la section de l'exception suivante :—

“(d) le propriétaire d'un léger tracteur agricole normalement opéré par une personne marchant à pied et non assise sur le tracteur.”

3.—*Compulsory third party insurance*—La Section 1 (Définitions) de la loi de 1936 aura effet avec l'addi-

tion à la définition de l'expression "motor vehicle" des mots suivants :—

"but shall not include a light agricultural tractor normally operated by a person walking near and not seated upon the tractor."

T R A N S L A T I O N

OF

PROJET DE LOI

ENTITLED

LAW SUPPLEMENTARY TO THE LAW
RELATING TO MOTOR VEHICLES
AND AS REGARDS AGRICULTURAL
TRACTORS, 1946.

FOLLOWING the deliberation of the States dated the 20th March, 1946, to the effect that it is necessary to make certain amendments to the Law relating to Motor Vehicles in respect of the licensing and insurance of agricultural tractors :

THE STATES have approved the following provisions which, subject to the sanction of His Most Excellent Majesty in Council, shall have force of Law in the Island of Guernsey :—

1.—*Definitions*—The following expressions employed in the present Law shall have the meanings hereinafter specified :—

"The Law of 1926" means the Law relating to motor vehicles which was registered on the Records of this Island on the 11th December, 1926.

"The Law of 1936" means "The Road Traffic (Compulsory Third Party Insurance) (Guernsey) Law, 1936".

2.—*Circulation without a licence*—Section 1 (Prohibition of circulation without a licence) of the Law

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of 1926 shall have effect with the addition to the exceptions cited in that Section of the following exception :—

“(d) the owner of a light agricultural tractor normally operated by a person walking near and not seated upon the tractor.”

3.—*Compulsory third party insurance*—Section 1 (Definitions) of the Law of 1936 shall have effect with the addition to the definition of the expression “motor vehicle” of the following words :—

“but shall not include a light agricultural tractor normally operated by a person walking near and not seated upon the tractor”.

(Registered on the Records on the 28th December, 1946.)

AT THE COURT AT BUCKINGHAM PALACE

The 29th day of November, 1946.

PRESENT,
THE KING'S MOST EXCELLENT MAJESTY.

LORD PRESIDENT.
LORD AMMON.
MR. SILKIN.
MR. STRACHEY.

Loi relative
au rehausse-
ment des
Droits de
Timbre et de
certains
Droits et
Impôts
(1946).

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 17th day of November, 1946, in the words following, viz.:—

“YOUR MAJESTY having been pleased, by Your General Order of Reference of the 18th day of December, 1936, to refer unto this Committee the humble Petition of the States of the Island of Guernsey, setting forth :—

‘1.—That in accordance with a resolution of the States of Deliberation of the 10th day of

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July, 1946, the Royal Court, on the 20th day of July, 1946, adopted a Bill or "Projet de Loi" entitled "Loi relative au rehaussement des Droits de Timbre et de certains Droits et Impôts (1946)," and requested the Bailiff to submit the same to the States for approval. 2.—That on the 26th day of July, 1946, the said Bill or "Projet de Loi" was duly considered by the States, when a resolution was passed approving the same and authorizing the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction thereto. 3.—That the said Bill or "Projet de Loi" is in the words and figures set forth in the Schedule hereunto annexed. And most humbly praying that Your Majesty would be graciously pleased to grant Your Royal Sanction to the Bill or "Projet de Loi" of the States of Guernsey entitled "Loi relative au rehaussement des Droits de Timbre et de certains Droits et Impôts (1946)," and to order and direct that the same shall have force of Law in the Island of Guernsey.'

"THE LORDS OF THE COMMITTEE, in obedience to Your Majesty's said Order of Reference, have taken the said Petition and the said Projet de Loi into consideration, and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition and to approve of and ratify the said Projet de Loi."

HIS MAJESTY having taken the said Report into consideration is pleased, by and with the advice of His Privy Council, to approve of and ratify the said Projet de Loi, and to order, as it is hereby ordered, that the same shall have the force of Law within the Island of Guernsey.

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AND HIS MAJESTY doth hereby further direct that this Order, and the said *Projet de Loi* (a copy whereof is hereunto annexed) be entered upon the Register of the Island of Guernsey and observed accordingly.

AND the Lieutenant-Governor or Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other His Majesty's Officers, for the time being, in the said Island, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

E. C. E. LEADBITTER.

PROJET DE LOI referred to in the foregoing
Order in Council.

PROJET DE LOI

INTITULÉ

“LOI RELATIVE AU REHAUSSEMENT DES
DROITS DE TIMBRE ET DE CERTAINS
DROITS ET IMPÔTS, 1946.”

LES ETATS, afin de donner effet à leur délibération en date du 10 juillet 1946, ont approuvé les dispositions suivantes lesquelles, moyennant la Sanction de Sa Très Excellente Majesté en Conseil, auront force de loi en cette Ile.

Certain
Stamp Duties
doubled.

1.—Except as regards the Stamp Duties to which reference is made in Articles 40, 41 and 42 of the Schedule to the “*Loi établissant une nouvelle cédula (en substitution à la cédula du 30 août 1924) à la Loi relative aux droits de timbre*”, registered on the Records of this Island on the seventh day of March, 1931, the Stamp Duties payable in accordance with that Schedule shall be doubled.

2.—The States may, by Resolution, from time to time increase the rate of any Impôt and of any Duty (other than Stamp Duty, and Duties leviabie under the Import Duties Acts (Bailiwick of Guernsey) 1932 and 1934), by an amount not exceeding 100% of the rate at which that Impôt or that Duty was leviabie as at the first day of January, 1946.

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States em-
powered to
increase rates
of Impôts,
etc.