

MANX LEGISLATION NEWSLETTER

ISSUE 3

JANUARY - DECEMBER 2012

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The Manx Legislation Newsletter is an information and recording service for lawyers and others who may need to be aware of developments in Manx legislation. The material in the Newsletter is not intended to be exhaustive or authoritative but should be regarded as an index and a record of material which may be of use in legal work.

The entries are in Parts - Part I - Bills and Acts (including Appointed Day Orders, Tables of Acts of Tynwald and Statutory Documents Amending Acts), Part II - Subordinate Legislation, Part III - UK Legislation extended to the Island, Part IV - Reports, Part V - International Taxation Agreements and Part VI - Public Sector Pensions.

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PART I

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BRIBERY ACT 2013 [AT 7]

The Act promoted by the Department of Home Affairs and closely based on the UK Bribery Act 2010 made provision for bribery offences replacing the Corruption Act 2008. Part 1 (sections 1 to 3) concerns the short title, commencement and interpretation. Section 4 defines what is meant by a relevant function or activity for the purposes of the offences and section 5 defines when these are performed improperly. Section 6 concerns the meaning of expectation.

Part 2 provides for new offences for bribery. Section 7 concerns bribing another person and section 8 that of being bribed. Section 9 concerns bribing foreign public officials. Section 10 covers the offence of certain commercial organisations failing to prevent bribery. Section 11 defines “associated persons”. Section 12 requires the Department to publish guidance about procedures commercial organisations can put in place to prevent bribery.

Part 3 concerns the reporting of bribery or attempted bribery. Section 13 requires public officials to disclose the matter and section 14 makes failure an offence with a defence if failure is due to threats of harm to a person or to property. Section 15 makes it an offence to take harmful action against a person who has or may make such disclosure.

Part 4 is about penalties. Section 16 requires the Attorney General's consent for prosecutions. Section 17 concerns penalties. Section 18 concerns offences committed outside the Island. Section 19 contains defence provisions. Sections 20 and 21 concern offences committed by bodies corporate and partnerships. Section 22 requires proceedings to be brought within 21 years of the commission of the offence.

Part 5 concerns final the application of the Act to individuals in the public service of the Crown (section 23), transitional provisions (section 24) and consequential amendments and repeals (section 25/Schedules 1 & 2). Section 26 concerns the expiry of certain provisions. [Not amended in the Legislature] [Royal Assent 21 May 2013: Operative 16 December 2013 ADO SD407/13]

CASH IN POSTAL PACKETS ACT 2012 [AT 3]

This Treasury Act amends the Customs and Excise Management Act 1986, Post Office Act 1993 and Proceeds of Crime Act 2008 for cash contained in postal packets. Sections 1 and 2 concern the short title and commencement of the substantive provisions by appointed day order. Section 3 provides for the automatic expiry of the Act.

Sections 4 to 9 amend the Customs and Excise Management Act 1986. Section 76A(1) amended to insert definitions of "postal packet" and "sender" and the definitions of "declaration", "export" and "import" are amended. Section 76B(1) substituted so as to place an obligation on persons exporting or importing goods to disclose to an officer of customs and excise if the goods consist of or include cash in excess of the prescribed amount and to answer any questions about that cash. Sections 76CA to 76CC inserted to deal with persons sending and receiving cash in excess of the prescribed amount in postal packets including declarations by the sender or the addressee as required. If an officer of customs and excise reasonably believes that a packet contains cash in excess of the prescribed amount, it may be detained, opened and examined. There is an order making power for the form and manner of declarations and more generally to give effect to the new sections. Section 76H(2A) inserted to provide that when cash in postal packets is seized under section 76G, written notice must be given to the sender (if known) and the addressee as need be. Section 76I inserted to provide that a person is not excused from complying with Part VA of the 1986 Act on the grounds of self-incrimination or legal professional privilege/any other legal privilege. However, a statement or admission in so complying is not admissible in evidence (for the avoidance of doubt this is stated not to limit s76G or powers under any other statutory provision).

Sections 10 to 12 amend the Post Office Act 1993. Section 15 is amended so that, under that section, "statutory provisions" includes certain Community instruments. Section 49(3) amended to insert cross-references to Part VA of the 1986 Act and Chapter 3 of Part 1 of the Proceeds of Crime Act 2008 for cash contained in postal packets.

Sections 13 to 19 amend the Proceeds of Crime Act 2008. The definition of cash in section 43 is expanded and clarified and section 43A is inserted to cover the detention, opening and examination of postal packets suspected of containing cash. [Not amended in the Legislature]

[Royal Assent 20 February 2013] 1 June 2013 whole Act operative [SD206/13]. No. 1 Order [SD205/13] made s 17 and ss 13 and 15 (in part) operative 27 March 2013.]

CASINO (AMENDMENT) ACT 2012 [AT 4]

This Act was promoted by the Treasury on behalf of the Gambling Supervision Commission to enable the holder of a casino licence to obtain a temporary premises certificate so that certain gaming can take place on the temporary premises. The Casino Act 1986 and the Gaming, Betting and Lotteries Act 1988 are amended together with consequentially other enactments. Part 1 (ss 1-3) deals with the short title, commencement and automatic repeal as it is a wholly amending Act.

Part 2 (ss 4-11) contains amendments to the 1986 Act. Section 5 inserts Part IIA which deals with temporary premises certificates. Section 12A provides that the certificate authorises certain gaming to be carried out on premises which do not form part of a casino. Section 12B sets out the application process which can only be done by the holder of a casino licence. However the premises need not be in the occupation or ownership of the casino licence-holder. The applicant must give notice of the application and there is a right to object. Under section 12C the Commission may reject the application or issue the certificate. All owners and occupiers of the premises must consent to its use for gaming. If objections are made which the Commission considers to be without merit there is a right to appeal. Sections 12D and 12E enable the Commission to attach conditions or vary a certificate. Section 12F allows the Commission to revoke or suspend a certificate. Section 12G sets out a wide range of appeal options. Section 12H concerns liquor licensing. Section 12I provides a defence to prosecution under s37 of the Licensing Act 1995. Section 12J concerns oversight. The licence-holder must ensure that gaming is in accord with Part IIA and provide information and reports to the Commission. Section 12K requires management and staff to be approved by the Commission before participating in the gaming. Section 12L enables the appointment of inspectors. Section 12M concerns the making of regulations subject to Tynwald approval. Section 12N enables the Commission to make rules regulating the play of games.

Sections 4 and 7 remove redundant provisions. Sections 6 and 8 amend ss 15 and 19 so as to treat temporary premises as part of a casino thereby enabling a court to prohibit convicted persons from entering such premises and to allow constables and inspectors to enter such premises. Section 9 amends s 21 in regard to the Tynwald approval of regulations. Section 10 made amendments to the interpretation provisions. Section 11 amends Schedule 1 (modification Licensing Act 1995 in its application to casinos) so that it applies to temporary premises.

Part 3 (ss 12-15/Schedule) contains amendments to the 1988 Act. Section 12 amends s 7 to allow the advertising of gaming played on temporary premises. Section 13 amends s 8 to exempt ss 2 to 6 in connection with temporary premises. Section 14 amends s 48 to expand the definition of “prescribed game”. Section 15/Schedule concern consequential amendments. [Not amended in the Legislature] [Sections 1 and 2 {short title/ commencement} operative on passing 19 June 2012. Remaining substantive provisions operative 22 February 2013 SD646/12]

CHILDREN AND YOUNG PERSONS (AMENDMENT) ACT 2013 [AT 6]

Private Member’s Bill promoted Mr Turner and therefore commenced in Legislative Council. Ss 1 to 3 cover short title, commencement and automatic repeal. S4 amends Children and Young Persons Act 2001 so that the father of a non-marital child has parental responsibility if registered as the father by s12(1) Civil Registration Act 1984. Such change applies to registration after s3(2A) operative see s3(2B). S5 achieves the same for Civil Evidence Act

1973 and Civil Registration Act 1984. [Not amended in the Legislature] [Royal Assent 16 April 2013. DSC ADO substantive provisions operative 1 November 2013 SD323/13.]

COMPANIES (BENEFICIAL OWNERSHIP) ACT 2012 [AT 9]

This Treasury Act requires certain companies to appoint nominated officers to hold information about any beneficial owners. Ss 1 and 2 concern the short title and commencement by appointed day order.

Section 3 defines “beneficial owner”. Section 4 specifies the companies to which the Act applies. Section 5 requires such a company to have a nominated officer. Section 6 obliges the company to keep a record of the current details of the nominated officer. Section 7 requires members of the company who do not own their membership interests beneficially (as well as legally) to give notice to the nominated officer and to provide certain details. Failure to comply is a criminal offence. Section 8 specifies the details which must be given. Section 9 sets out certain other consequences of failing to comply with s 7 or making a false or misleading statement to the nominated officer. The company may restrict the rights attaching to the member’s interest in the company.

Section 10 requires a nominated officer to disclose information held about the beneficial ownership of the company in accordance with a notice received from a specified authority principally law enforcement and regulatory (failure to comply will be a criminal offence). Section 11 creates a tipping off offence if a person who knows that a notice has been or is proposed to be issued discloses information to another person which may prejudice a criminal or regulatory investigation.

Section 12 confirms that the Act will not compel the production by a legal adviser of items subject to legal professional privilege however, the provisions will override other obligations as to confidentiality. Section 13 specifies the range of penalties a court may impose. Section 14 confirms that the Act will not limit or restrict certain other provisions concerning beneficial ownership. [Not amended in the Legislature] [Royal Assent 11 December 2012] [ss 1 & 2 operative Royal Assent 11 December 2012. Remaining substantive provisions operative ADO 1 September 2013 SD174/13]

COMPANY AND BUSINESS NAMES ETC ACT 2012 [AT 10]

This Treasury Act provides for a simplified and unified name approval regime for companies and certain other bodies and for persons registering business names. Section 1 states the short title and section 2 provides for commencement by appointed day order. Section 3 defines certain expressions. Section 4 specifies the persons in respect of whom the legislation will apply including companies, foundations, limited partnerships and persons registering business names. Section 5 states when name approval is required: (a) on initial incorporation or formation or establishment and (b) on change of name. Section 6 sets out the application procedure. Section 7 provides for the name approval process. A name which contravenes its provisions must not be approved. If a name contains a restricted word or phrase, consultation is required with the person or body specified in regulations as being the consultee in respect of the word or phrase before the name may be approved. Section 8 enables conditions attached to name approval to be varied or revoked. Further conditions may also be attached. Section 9 allows the name approval authority to direct that a name be changed in certain circumstances. Section 10 enables persons considering (a) forming companies etc or registering businesses or (b) changing the name of the body or business to reserve names in advance. Section 11 provides an appeal procedure in respect of the decisions of name

approval authorities. Section 12 concerns the making of regulations. Section 13 and the Schedule concern consequential amendment of enactments. Section 14 contains savings. [Not amended in the Legislature] [ss 1 & 2 operative Royal Assent 11 December 2012. Remaining substantive provisions operative ADO 1 September 2013 SD175/13]

FINANCIAL SERVICES (MISCELLANEOUS AMENDMENTS) ACT 2013 [AT 5]

This is a Treasury Act. Sections 1 to 3 state the short title, provide for commencement of the substantive provisions by appointed day order and for definitions. Section 4 introduces the amendments to the Financial Services Act 2008.

Section 5 inserts s 3A and Schedule 1A which concern the transfer of business including deposit-taking. [Amended Keys by substituting s 3A and in Schedule 1A substituting the heading and paragraph 1.]

Section 6 extends the information to which the Financial Supervision Commission must have regard, when applying the fit and proper person test to applicants for a licence the information must also be about those associated with the applicant and those proposed to be employed.

Section 7 amends s 10 clarifying that a licenceholder must not employ a prohibited person. Section 8 inserts ss 10A to 10D which concern the imposition of prohibitions, variation and discharge and the register of prohibited persons. Section 9 amends s 11 to permit the giving of a warning notice before the imposition of a prohibition on a key person, director or controller of a licenceholder, who on someone who has held these positions. A public statement can be made about the imposition of a prohibition under s 10A. Section 10 clarifies s 13 on the making of public statements by the Commission.

Section 11 clarifies s 14 on the power of the Commission to vary or revoke a direction. Section 12 amends s 19 making it clear that the Commission may take action for non-compliance in accord with the Rule Book, as well as a requirement imposed by such book. Section 13 amends s 20 to allow the Commission to seek an injunction if a breach of s 10A is likely. Section 14 amends s 23 (reporting accountants) adding non-compliance with a notice as a reason for an action for breach.

Section 15 adds to the list of cases in which an appeal lies to the Financial Services Tribunal. Section 16 restructures s 33 on statutory indemnity. Section 17 amends s 40 to make it an offence not to furnish information to the Commission. Section 18 amends s 41 to include penalties for ss 10A to 10D. Section 19 amends s 48 so that the definition of “director” includes a member of the council of a foundation and “action for a breach” includes a prohibition under s 10A. [Amended Keys definition of “controller” in the Financial Services Act 2008 amended so that the word “individual” replaced by “person”.]

Section 20 amends Schedule 1 [constitution, powers and functions of the Commission]. The power of Tynwald to remove a Commission is restricted to specified grounds including the stability of the Island’s financial system. The power of the Treasury to set policies and strategies for the Commission is restricted to general guidance.

Section 21 amends Schedule 2 in regard to the inspection of records and transactions of recognised auditors and past auditors (but only when acting as such). Section 22 amends Schedule 3 to permit the Rule Book to confer discretion on the Commission in respect of the furnishing of information and the production of documents.

Section 23 makes amendments to Schedule 4 (mediation and adjudication by the Office of Fair Trading) about the increasing level of compensation that may be awarded in relation to a financial services dispute.

Section 24 restructures the provisions in Schedule 5 on the disclosure of information to ensure that the Commission may disclose information to the Isle of Man Office of Fair Trading and to ensure that list of enactments which it inserts can be kept up to date. Section 25 makes minor drafting amendments to simplify references to contravention.

Sections 26 to 29 and 31 to 33 concern amendments to the Collective Investment Schemes Act 2008 which are either minor or mirror the amendments above to the Financial Services Act 2008. Section 30 empowers the Commission to impose civil penalties in certain circumstances. Section 34 amends Schedule 4 (“recognised schemes” ie CIS outside the Island), to allow regulations requiring information from the managers in any relevant communication with those likely to invest. Sections 35 and 36 contain the closing provisions making consequential amendments and repeals. [Royal Assent 19 March 2013 ss 1 and 2 operative on passing. Remaining provisions ADO 1 June 2013 SD122/13.]

FISHERIES (AMENDMENT) ACT 2013

The purpose of the Act promoted by DEFA is to make amendments to the Fisheries Act 2012 in accord with an undertaking given in connection with the grant of Royal Assent to that Act. Section 1 states the short title. Section 2 introduces the amendments to the 2012 Act. Section 3 adds a defence to s 28 so that it will cease to be an offence to have possession of implements for taking fish in proximity to a river-bank if the accused can show a lawful excuse for such possession. Section 4 amends s 81 to transfer responsibility for decisions about the disposal of equipment seized during investigations not resulting in a conviction from DEFA to a justice of the peace. [Not amended in the Legislature] [Operative on passing 9 July 2013]

GAMBLING DUTY ACT 2012 [AT 6]

Treasury Act to make new and consolidated provision for the duty payable on gambling. S1 short title. S 2 commencement. S 3 defines terms and ss 4 to 6 define key terms. [s 4 amended Keys ref Gaming (Amendment) Act 1984 corrected]. S 7 enables the Treasury to make regulations amending Part 1.

Section 8 covers by whom and on what gambling duty is payable and when it is not payable. It sets out the rate of duty and requires an operator to notify the Treasury before commencing a gambling operation. The rates of duty and the exemptions may be altered by regulations. Section 9 provides for the calculation of the gambling yield and section 10 explains the calculation of gambling receipts. Section 11 sets out how expenditure on gambling winnings is worked out.

Section 12 provided for the payment of gambling duty by an operator and section 13 covers where the duty is payable by two or more operators. Section 14 provided for an accounting period and section 15 imposes an obligation to make returns for each accounting period. Section 16 provided for relief for losses and section 17 provides relief where a similar duty has been paid in another jurisdiction. Section 18 concerns regulations. Section 19 applies the collection and enforcement provisions of the Customs and Excise Management Act 1986 to casino operators. Section 20 concerns the recovery of overpaid gambling duty.

Section 21 contains regulation-making powers for administration, enforcement and protection of the revenue. Section 22 enables the Treasury to require evidence before remitting or repaying duty and if necessary to protect the revenue, the Treasury may require security. Section 23 concerns the recovery of unpaid gambling duty and in the event of non-payment the Treasury may issue a warrant under section 24. Section 25 gives power to the Chief Registrar to set aside Treasury warrants. Section 26 gives protection to officers of customs and excise from committing offences when acting in pursuance of instructions of the Treasury.

Section 27 enables the Treasury to disclose information to regulatory and other bodies to assist them in the performance of duties imposed by gambling legislation. Under section 28 the Treasury may provide for the exchange of information obtained under the Act or capable of facilitating enforcement of the Act. Section 29 enables the Treasury to give effect to arrangements for the exchange or information, the recovery of debts and the service of documents relating to gambling duty or foreign gambling duty.

Section 30 sets out the offences that may be committed under the Act and section 31 makes provisions about when proceedings may not be commenced and about the admissibility of the consent to commence proceedings. Section 32 is concerned with the liability of officers of bodies corporate. Section 33 was substituted in Tynwald July 2012 and concerns civil penalties. Section 34 provides for the Tynwald procedure for regulations. Section 35 provides for the expenses of the Act. Section 36 amended the Pool Betting (Isle of Man) Act 1961 and section 37 and the Schedule made repeals to gambling legislation. [Passed 16 October 2012 - ADO SD298/13 subject to transitional provisions the substantive provisions operative 1 January 2014]

HEAVILY INDEBTED POOR COUNTRIES (LIMITATION ON DEBT RECOVERY) ACT 2012 [AT 11]

This Act was promoted by the Council of Ministers. Section 1 states the short title. Section 2 sets out the purpose of the Act which is to support the enhanced Heavily Indebted Poor Countries Initiative of the International Monetary Fund and the World Bank by preventing the recovery of certain historical debts against countries and territories supported by the Initiative where the amount of debt to be enforced exceeds the amount of debt that would remain were the creditor to provide the level of debt relief that the Initiative expects. Section 3 concerns definitions. Debt is defined in section 4. Section 5 sets out the debts to which the Act applies ie those debts of countries on which relief is expected under the Initiative and which are incurred before commencement of the Act. The debt essentially either has to have been incurred by a State, an arm of its government, its monetary authority or a corporate body controlled by any of them. Alternatively one of them has to have been the guarantor of the debt. The debt must have been incurred prior to the coming into operation of the Act or have replaced such a debt. In addition the creditor must not have been resident in the country eligible for debt relief at the time a decision was made that the company was so eligible, if this was before the Act commenced, otherwise at the time it commenced.

Section 6 limits the amount recoverable in respect of debts and causes of action associated with them in the case of a country covered by the Initiative to the amount which the creditor would recover if the creditor provided the level of debt relief expected by the Initiative. In the case of countries identified as potentially eligible for debt relief, recovery is limited to 33% of the amount otherwise recoverable. If the amount recoverable is less than these amounts due

to a compromise of the debt, rescheduling the terms of its repayment or replacing the debt, only this lower amount is recoverable.

Section 7 makes similar provision as in clause 6 so as to limit the amount that may be enforced in respect of a judgment or award made following arbitration proceedings. Under section 8 the Act will not apply to claims, judgments or awards where proceedings are brought and the debtor does not make an offer at least equal to the amount recoverable by virtue of the Act.

Section 9 disapplies the Act with respect to foreign judgments or arbitration awards required to be enforced by EU law or an international obligation. Section 10 prevents the Act from requiring repayment by the creditor of an amount already paid by the debtor in relation to any of the liabilities covered by the Act. Section 11 limits the legislation so that future changes that might be made to the conditions for eligibility for the Initiative would not extend or reduce the debts to which the Act applies.

The Act potentially engages Article 6 and Article 1 (property rights) of the First Protocol of the European Convention on Human Rights. However support exists for the Initiative which is an internationally-agreed framework for reducing debts of the poorest countries. The activities of “vulture funds” will be prevented. Article 6 is potentially engaged because the Act will reduce the enforceability of judgments, including judgments already given. The aim of the Act would be significantly hindered if it did not extend to judgment debts, given the number of creditors who have obtained judgments on their debts against countries covered by the Initiative. [Not amended in the Legislature] [Operative on passing 11 December 2012]

INCOME TAX ACT 2013 [AT 2]

Treasury Act. Section 1 states the short title. Section 2 confirms temporary taxation orders which are to continue as permanent orders. Section 3 repeals spent legislation. Sections 4 and 5 amend and relocate s 15 Income Tax Act 1995 to clarify the current operation and to allow the automatic expiry of Acts in whole or in part where the only function is to confirm temporary taxation orders (see related amendment s 14).

Part 5 (sections 6 to 15) amends the Income Tax Act 1970. Section 7 is consequent on Departmental changes. Section 8 repeals s 32A which concerns the reduction of Class 4 contributions. Section 9 amends s 65A making a consequential amendment for the Civil Partnership Act 2011. Section 10 amends s 105D concerning the Assessor’s powers to call for documents relating to a taxpayer. Section 11 inserts ss 105P and 105Q to permit the High Bailiff to summons persons to give information on oath under international information exchange agreements. Section 105P makes it an offence to disclose information about such examination. Section 12 amends s 106A to allow information obtained from the Assessor or the Collector of Customs and Excise to be disclosed in certain circumstances with consent. It creates an offence for the recipient of the information to further disclose such information without specific consent. Section 13 amends s 106B to make like provision for the Department of Social Care. Section 15 inserts Schedule 3 which saves transitional provisions. Section 16 contains a minor consequential amendment. Section 17 provides for the Act to expire on the day after its promulgation. [Not amended in the Legislature] [Operative on passing 20 February 2013]

LEGAL AID (AMENDMENT) ACT 2012 [AT 7]

This Treasury Act made amendments to the Legal Aid Act 1986 and changes to other enactments. Part 1 provides for the short title {section 1} and commencement of substantive provisions by appointed day order {section 2}. Part 2 amends the Legal Aid Act 1986 and section 3 introduces the amendments. Section 4 amends s 1 to provide legal aid for mediation and whilst in payment for mediation it is not available for other proceedings.

Section 5 clarifies s 2. Section 6 makes legal aid available to persons receiving prescribed social security benefits. A similar change is effected for advice and assistance by sections 8 and 9 and section 18 makes a similar change to Schedule 3A in relation to means and contribution orders. Consequential amendments caused by the substituted s 4 [see section 7] are dealt with. Section 7 substituted s 4 to enable regulations to provide for legal aid to be funded wholly or partly by contributions made by assisted persons or by virtue of legal aid being made a loan. Regulations may provide for the recovery of unpaid contributions or outstanding loans plus interest and for legal aid funding plus interest to be a charge on any property recovered or preserved in the proceedings.

Section 10 amends s 14 so as to allow disclosure of information relating to legal aid etc for audit purposes and where disclosure is to be allowed by the person whose case the information relates to, the consent is now to be in writing. Section 11 amends s 16 in regard to the appointment of a certifying officer and other officers to determine applications for advice or assistance or legal aid and to exercise other functions under the Act and associated regulations. Section 12 concerns definitions.

Section 13 replaces s 23 to provide for a newly-constituted Legal Aid Committee appointed by the Appointments Commission. There will be 5 to 7 members of which no more than 3 are to be lawyers (non-lawyers are to be in the majority at each sitting). Terms of office not to exceed 3 years and no one may serve for more than 2 consecutive terms. The Committee's functions are expanded to include oversight of the administration of legal aid and to adjudicate on any complaints (other than matters within the jurisdiction of the tribunal) as to the exercise by the certifying officer (and other officers appointed under section 16(2)(c)(ii)) of any of the officer's functions. Section 14 inserts s 23A which establishes the Legal Aid Appeals Tribunal as a Part 2 tribunal under the Tribunals Act 2006. It is to have such jurisdiction as may be prescribed. It is intended to replace the Committee as the body responsible for legal aid appeals. *[Once section 23A comes into operation existing or forthcoming appeals will be treated as being made under the new regulations or rules and if commenced will recommence before the tribunal.]* Section 15 replaces s 24 to allow regulations to contain supplemental, incidental, consequential or transitional arrangements. Section 16 inserts a definition of "Appointments Commission" in s 27. Section 17 inserts transitional rule making powers in s 29 for procedural rules until s 23A is operative.

Part 3 amends other enactments. Section 19 adds the new tribunal to Part 2 of Schedule 2 to the Tribunals Act 2006 and section 20 amends s 18 of the Advocates Act 1976 to enable the Advocates Disciplinary Tribunal, where a complaint is proved, to discharge the advocate against whom it is made either conditionally or unconditionally in addition to existing penalties. The power to award costs against the advocate is extended to cover an advocate made subject to the new penalty but the requirement to report the findings and penalty matter to the Law Society and publish them is not. [Not amended in the Legislature] {See SD 414/13}

LICENSING (AMENDMENT) ACT 2013 [AT 4]

Private member's Bill [Mr Singer]. Section 1 states the short title. Section 2 deals with automatic repeal as it is a wholly amending Act in regard to the Licensing Act 1995. Section 3 amends s 74 to enable a police officer to dispose of liquor seized from a person apparently under 18 found in a highway/public place in such manner as the officer considers appropriate. Section 4 substitutes s 76 so that an offence is committed by drinking in a public place and not only in a designated place. Also when a police officer may give a warning not to consume liquor in a public place restricted: the person must be acting in a specific manner or using indecent or obscene language before such a warning may be given. [Not amended in the Legislature] [Operative on passing 20 February 2013]

MONEYLENDERS (AMENDMENT) ACT 2012 [AT 13]

This Treasury Act amended the Moneylenders Act 1991 to widen the powers of exemption from registration and to amend the definition of exempt person. Section 1 states the short title. Section 2 provides for commencement of s 3. [Ss 1 & 2 operative on Royal Assent 11 December 2012. Section 3 operative 15 May 2013 ADO see SD176/13.] S 3 made the amendments so that transactions as well as persons are exempted. An offence is committed if a person carries on a business of lending money unless they are an exempt person or the lending is an exempt transaction. S 17 amended to widen the powers of exemption. S 18 amended to reflect a change of terminology. [Not amended in the Legislature]

PARTNERSHIP (AMENDMENT) ACT 2012 [AT 8]

This Treasury Act amended the Partnership Act 1909. Section 1 states the short title and section 2 provided for automatic repeal as it is a wholly amending Act. Section 3 amends s 30, duty to render accounts, so that the additional accounting requirements found in s 48E (inserted section 4) apply for limited partnerships. Section 48E clarifies that the new section does not limit s 30 of the 1909 Act and provides that reliable accounting records must be kept for limited partnerships which show any transactions, enable the financial position to be determined and allow financial statements to be prepared. What the accounting records must include is specified. Also financial statements must be approved by the general partners and include certain written statements and notes. The preservation, storage and inspection of accounting records are covered. If s 48E is not complied with each general partner is guilty of an offence. [Not amended in the Legislature] [Operative on passing 16 October 2012]

REGULATION OF CARE ACT 2013 [AT 10]

The Act was promoted by the Department of Social Care to regulate certain establishments or agencies "care services" at or from which social care or certain non-NHS health services are provided. It applies to care services by DSC, other Government Departments and independent care services. It subjects care services by Departments to the same inspection requirements and minimum standards as those for independent care services. It will also regulate social care workers, including social workers and prohibit certain conduct by social care workers and those providing social care. It amends the Children and Young Persons Act 2001 to formalise the provision of fostering services by or for DSC.

Part 1 (sections 1 to 33) provides for the short title, commencement, purposes and definitions. The Schedule contains a list of definitions. Under section 2, s 52 (offence to carry on or manage without registration), Part 5 (social care workers) and s 184 (existing unregistered social care workers) commence by appointed day order. Remaining provisions operative on Royal Assent.

DSC Function: Part 2 (sections 34 to 37) covers functions of the Department including the regulation of care services and setting minimum standards for services provided by them.

Registration of Independent Care Services: Part 3 (sections 38 to 110) provides that, subject to exceptions, those who provide or manage an independent care service must be registered and for registration procedures. The Part provides for who is disqualified from being registered, for registration conditions and for procedures for changing, cancelling or suspending registration.

Monitoring and Enforcement: Part 4 (sections 111 to 138) provides for inspectors and for procedures to require registered providers of care services to improve them, to enforce requirements of registered persons and to disqualify unregistered childminders.

Social Care Workers: Part 5 (sections 139 to 142) provides for social care workers including registration.

Appeals: Part 6 (sections 143 to 147) establishes the Care Services Tribunal.

General Offences and Human Rights Act Remedy: Part 7 (sections 148 to 154) creates general offences. Section 154 deems independent care services except childminders to be a public authority under the Human Rights Act 2001 making certain proceedings and remedies available.

Part 8 (sections 155 to 159) provides for evidentiary and other matters. Part 9 (sections 160 to 186) provides for regulations, repeals and transitional provisions. Existing registered care services will be carried across to the Act. A period of grace from registration is provided for those not currently regulated and for currently employed social care workers. Part 10 (sections 187 to 206) concerns amendments.

Keys Amendment cl 67(3) inserted: (3) Nothing in subsection (2) limits the scope of subsection (1). Section 57 amended Tynwald 22 October 2013 [Legislative Council 3 Reading 26 February 2013 - Royal Assent 15 October 2013]

SUNBEDS ACT 2013 [AT 11]

The Act was promoted by the Department of Environment, Food and Agriculture. Sections 1 to 3 concern the short title, commencement of the substantive provisions by appointed day order [ss 1 and 2 operative on passing] and the interpretation of terms. [Section 3 amended Legislative Council in the definition of sunbed “any” substituted for “an”.] Section 4 imposes a prohibition on allowing the use of sunbeds by those under 18 but there is a defence for the sunbed operator of taking reasonable steps to establish the age of the person. Section 5 prohibits the sale or hire of a sunbed to persons under 18. Section 6 concerns the remote sale or hire of a sunbed. Section 7 prohibits the unsupervised use of a sunbed on sunbed premises. Section 8 allows regulations about the wattage of tanning tubes in a sunbed {General Regulation making power s 18}. Section 9 permits the Department of Health to make regulations about the medical use of sunbeds and the application of this Act. Section 10 imposes a duty upon operators of sunbed premises to provide information to a prospective user. Section 11 imposes a similar duty to display an information notice on the premises. Section 12 confers a power on authorised officers to enter premises to see if an offence is or has been committed. Section 13 concerns the right of entry to private dwellings. Section 14 empowers an authorised officer to require information from persons on sunbed premises about the identity of the operator. Section 15 [as amended following a conference] empowers

the Department to issue fixed penalty notices in respect of offences under sections 10 and 11 and section 16 deals with their withdrawal. Section 17 provides the penalty and mode of trial for offences. Section 18 provides that regulations must be approved by Tynwald. Deputation Report accepted by Keys 14 May 2013. Royal Assent 22 October 2013. ADO DEFA

TOWN AND COUNTRY PLANNING (AMENDMENT) ACT 2012 [AT 12]

Private Member's Act (Mr Crookall). Section 1 states the short title. Section 2 amends the Town and Country Planning Act 1999 by inserting s 14A which enables the Department of Infrastructure to refer a decision on entering a building onto the Protected Buildings Register to the Council of Ministers for determination. [Not amended in the Legislature] [Operative on passing 11 December 2012]

ACTS OF TYNWALD

TABLE I

Acts or parts of Acts made operative 2012

Cash in Postal Packets Act 2013 (AT 3)
ss 1 & 2 operative 20 February 2013 {RA}
Remaining provisions fully operative 1 June 2013
[SD205/13 (ss13, 15 and 17) & SD206/13]

Casino (Amendment) Act 2012 (AT 4)
ss 1 & 2 operative 19 June 2012 {RA}
Remaining provisions operative 22 February 2013
[SD646/12]

Children and Young Persons (Amendment) Act 2013 (AT 6)
ss 1 to 3 operative 16 April 2013 {RA}
Remaining substantive provisions operative 1 November 2013
[SD323/13]

Civil Partnership Act 2011 (AT 2)
Para 125 Sched 14 am Endangered Species Act 2010 operative 1 November 2013
Whole Act in effect operative
[SD151/11, SD346/11 and SD??/13]

Companies (Beneficial Ownership) Act 2012 (AT 9)
ss 1 & 2 operative 11 December 2012
Remaining provisions operative 1 September 2013
[SD174/13]

Companies (Prohibition of Bearer Shares) Act 2011 (AT 8)
ss 1 to 3 operative on passing 18 October 2011.
ss 4 and 5 and Schedules 1 and 2 operative 18 April 2012 [*ie 6 months after passing of the Act*].

Company and Business Names etc Act 2012 (AT 10)
ss 1 & 2 operative 11 December 2012 {RA}
Remaining provisions operative 1 September 2013
[SD175/12]

Custody (Amendment) Act 2013 (AT 14)
Whole Act operative 19 November 2013{RA}

Debt Recovery and Enforcement Act 2012 (AT 1)
ss 1 & 2 operative 21 February 2012 {RA}
Whole Act except short title/commencement not operative.

Dogs (Amendment) Act 2012 (AT 2)
ss 1 & 2 operative 15 May 2012 {RA}
Remaining provisions operative 1 November 2012

[SD660/12]

Endangered Species Act 2010

Sections 1, 3, 41(in pt) and 42, Schedules 1, 3 (paras 1 & 2) 4 (paras 1, 2 & 4) and 5 entry for s 24(1) Wildlife Act 1990 operative 8 July 2011 and remaining provisions 1 January 2012.

[See SD390/11]

Fisheries Act 2012 (AT 5)

ss 1 to 4 and 83 operative 10 July 2012 {RA}

Remaining provisions operative 1 October 2013

[SD280/13]

Fisheries (Amendment) Act 2013 (AT 8)

Whole Act operative on passing 9 July 2013

Financial Services (Miscellaneous Amendments) Act 2013 (AT 5)

ss 1 & 2 operative 19 March 2013 {RA}

Remaining provisions operative 1 June 2013

[SD122/13]

Gambling Duty Act 2012 (AT 6)

ss 1 & 2 operative 16 October 2012 {RA}

Remaining provisions operative 1 January 2014

[See SD298/13]

Heavily Indebted Poor Countries (Limitation on Debt Recovery) Act 2012 (AT 11)

Whole Act operative on passing 11 December 2012

Income Tax Act 2013 (AT 2)

Whole Act operative on passing 20 February 2013

Income Tax Act 2014 (AT 1)

Under s 2 whole Act operative 6 April 2014

Law Officers Act 2013 (AT 1)

ss 1 & 2 operative 19 February 2013{RA}

Remaining provisions operative 1 March 2013

[See SD90/13]

Licensing (Amendment) Act 2013 (AT 4)

Whole Act operative on Royal Assent 20 February 2013

Limited Liability Companies (Amendment) Act 2014 (AT 6)

Whole Act operative on Royal Assent 17 June 2014

Merchant Shipping (Amendment) Act 2007

ss 1 & 2 operative 1 November 2012

[See SD633/12]

Section 3 (representative person) not operative.

Moneylenders (Amendment) Act 2012 (AT 13)
ss 1 and 2 operative 11 December 2012
s 3 operative 15 May 2013
[See SD176/13]

Partnership (Amendment) Act 2012 (AT 8)
Whole Act operative on Royal Assent 16 October 2012

Performers' Protection Act 1996
Section 20 and Schedule 2 para 1
Whole Act now operative
[See SD354/96 & SD691/12]

Post Office (Amendment) Act 2014 (AT 5)
Whole Act operative on Royal Assent 20 May 2014

Public Sector Pensions Act 2011
ss 1 & 2 operative on Royal Assent 15 November 2011
Remaining provisions operative 17 January 2012
[See SD1084/11]

Road Traffic (Amendment) Act 2001
s 26 operative 1 December 2011 (control of skips and scaffolding on highways).
s 16 operative 1 January 2012 (restrictions on immobilisation of motor vehicles).
[See SD09/12 and 57/12]
Not operative sections 19, 28, 30. Sch. 3 Highways Act 1986 am ss 55(1).
[See SD683/01, 359/02, 834/02, 205/05, 137/10, 9/12 and 57/12]

Regulation of Care Act 2013 (AT 10)
By s 2, s 52, Part 5 (social care workers) and s 184 (existing unregistered social care workers) commence by appointed day order. Remaining provisions operative on Royal Assent: 22 October 2013. S 52 operative 2 January 2014 (offence to carry on or manage an independent care service without registration) [SD411/13]

Sunbeds Act 2013 (AT 11)
ss 1 & 2 operative 15 October 2013
ss 10 & 112 operative 11 November 2013
Remaining provisions operative 1 January 2014
[SD394/13]

Town and Country Planning (Amendment) Act 2012 (AT 12)
Whole Act operative on Royal Assent 11 December 2012

TABLE II

Acts passed before January 2012 and Acts passed 2012 and 2013 but not wholly operative December 2013

Anti-Terrorism and Crime (Amendment) Act 2011
Section 16 {*interviewing of terrorist suspects*} not operative.
[SD515/11]

Agricultural Marketing (Amendment) Act 2006
Repeal of section 10 *{financial provisions & duties of associations}* Agricultural Marketing Act 1934 found in Schedule 1 paragraph 6.
[SD720/07]

Agriculture (Safety, Health and Welfare Provisions) Act 1974
Sections 2, 3 and 5 not operative.
[Orders dated 5/2/75, 4/2/76 & SD155/98]

Chronically Sick and Disabled Persons (Amendment) Act 1992
Sections 1 to 3 not operative.

Civil Jurisdiction Act 2001
Section 9 not operative.
[See SD836/01 and 225/10]

Civil Service (Amendment) Act 2007
Section 4 not operative [membership of departments and statutory boards].

Companies, etc. (Amendment) Act 2003
Sections 7, 8 and 14 and Schedules 1 and 2 in part not operative.
[SD883/03, 177/04, 688/04, 171/07 and 725/08]

Companies Act 2006
Sections 13 and 17 not operative.
[SD745/06 and 713/07]

Contracts (Applicable Law) Act 1992
Sections 1, 2, 3 and 5 not operative.
[SD181/93]

Criminal Justice Act 2001
Sections 14, 15 and 31.
[SD317/01, 367/01, 595/01, 596/01, 734/01, 27/04, 155/05, 92/05 and 450/09]

Criminal Justice, Police and Courts Act 2007
Section 24 [confiscation of uninsured vehicles] not operative.
[s.24 prospectively repealed Road Traffic and Highways (Miscellaneous Amendments) Act 2012 s 54(d).]
[See SD723/0, 974/07 & 609/08]

Data Protection Act 2002
Section 51 not operative.
[See ss. 64 & 67 Act, SD15/03 and 701/03]

Disability Discrimination Act 2006
Whole Act not operative except Schedule 5 para. 2.
[Tynwald Advisory Council for Disabilities title]
[SD116/09]

Estate Agents Act 1999
Whole Act not operative.

Fees and Duties Act 1989
Schedules 2 and 3 in part.
[SD35/93]

Fire Precautions Act 1975
Not operative - sections 3, 4, 12(1)(b),(2)(b) and 25, s.33 (ext to Govt.) in relation to sections 3 and 4, Schs. 5, 6 & 8. Sch 5 paras. 1(b), 2(c) and 3(c). Sch 6 Part I. Sch. 8. para 8. Sch. 10 in rel. to Factories & Workshops Act 1909 s.35(b); Fire Escapes Act 1950.
[GC38/76, GC248/82 & SD47/97 operative 1/3/76, 15/12/82 & 12/05/97]

Fire Precautions (Amendment) Act 1992
Improvement notices provisions not operative.
[SD491/93]

Gambling (Amendment) Act 2006
Sections 6 to 11.
[SD555/07, 604/08 and Gambling Supervision Act 2010 Sch 5 partial rep of Sch 2.]

Gaming, Betting and Lotteries (Amendment) Act 2001
Section 10 never operative *repealed Gambling Duty Act 2012 Sch 2*
[SD382/01]

Harbours Act 2010
Part 5 and Schedule 2 (restrictions on alcohol and drugs).

Income Tax (Amendment) Act 1986
Not operative section 4(2) to the extent that section 29 (reliefs for certain capital expenditure) of the 1970 Act has not been repealed.
[GC123/90]

Income Tax Act 1989
s.55 (tax year) not operative.

Income Tax Act 1991
Ss 11 (subcontractors deductions: distraint) and 12 (exempt companies)
not operative.

Income Tax (Corporate Taxpayers) Act 2006
Section 10(2) not operative and regarded as spent in consequence of the repeal of the distributable profits charge.
[SD523/06]

Insurance Act 2008
Section 25(3)(d)(i) operative 01/12/08 subject to Art 5(1) SD922/08.
[SD422/10]

Licensing (Amendment) Act 2001
For the limited operation of section 4 (2) and (3) see SD761/06.
[See SD366/01 and 761/06]

Local Government Act 2006
Not operative sections 17 and 18 and Schedules 1 and 2 / Schedule 3 para.2

& Schedule 4 in part.
[SD886/06]

Medicines Act 2003
Parts 3 and 5 not operative.
[See SD761/04]

Moneylenders Act 1991
Sections 8 and 9 not operative.
[GC2/92]

National Health Service Act 2001
Sections 3 to 5 operative for making regulations and schemes.
[See SD153/02, 818/02 and 26/04]

Public Health Act 1990
Sections 88 to 91 not operative.

Residence Act 2001
Whole Act not operative.

Retirement Benefits Schemes Act 2000
Sections 7 to 10, 13, 14 and 39 not operative.
[SD588/04]

Road Traffic Act 1985
Section 9 and associated entry in Schedule 6.
[GC341/85 281/90, 60/92 & S.D. 104/93 and 401/93]

Road Traffic (Amendment) Act 2001
Not operative sections 19, 28, 30. Sch. 3 Highways Act 1986 am ss 55(1).
[SD683/01, 359/02, 834/02, 205/05, 137/10, 9/12 and 57/12]

Road Traffic (Amendment) Act 2006
Not operative sections 5 and 9.
[s10 (never operative) repealed Road Traffic and Highways (Miscellaneous Amendments) Act 2012 s 54(c).]
[See SD241/07, 242/07, 244/07, 533/07, 708/08 and 156/10]

Social Services Act 2011
Substantive provisions not operative.
S 32 (short title & commencement) operative on Royal Assent 13.12.11

Statute Law Revision Act 1997
Schedule 1, para. 2(1), (2) & (4) (amendments to Evidence Act 1871) not operative.

Tourism (Registration and Grading) Act 1996
Whole Act not operative.

Tynwald Auditor General Act 2011
Sections 1 and 2 and paragraph 9 of Schedule 2 operative on Royal Assent 18 October 2011:
remainder of Act not operative.

Tynwald Commissioner for Administration Act 2011

Sections 1 and 2 operative on Royal Assent 18 October 2011: remainder of Act not operative.

Wildlife Act 1990

As of 9/12/03 whole Act in force ex. ss.1 to 8 in regard to bird sanctuaries controlled by Wild Birds Protection Acts 1932 to 1975.

[GC9/91 and SD824/03]

Wildlife Etc. (Amendment) Act 1994

Section 2 not operative.

[SD825/03]

Wills Act 1985

Sections 25 to 27 and Schedule 2 not operative.

[See s.32(3) operative 1/1/86]

STATUTORY DOCUMENTS AMENDING ACTS 2012

ALCOHOLIC LIQUOR DUTIES ACT 1986 (AMENDMENT) ORDER 2012 [SD195/12 Deemed Commencement 26/03/12 Treasury]

ALCOHOLIC LIQUOR DUTIES ACT 1986 (AMENDMENT) (No.2) Order 2012 [SD578/12 Commencement 01/11/12 & 01/04/12 Treasury]

COMPANY OFFICERS (DISQUALIFICATION) ACT 2009 (AMENDMENT) ORDER 2012
[SD4/12 Commencement 01/03/12 FSC]

The Order amended Schedule 1 to the 2009 Act to extend certain matters for determining the unfitness of officers to include provisions relating to foundations.

CUSTOMS AND EXCISE MANAGEMENT ACT 1986 (AMENDMENT) ORDER 2012
[SD1/12 Commencement 01/03/12 Treasury]

Schedule 1 to the 1986 Act provided for increased sentences on conviction on information of importing or exporting a controlled drug. That Schedule now amended so that the variations shall also apply to substances or products specified in an order under section 2(3) Misuse of Drugs Act 1976. Such order would specify a substance or product for treatment as a Class C controlled drug for the duration of the order.

CUSTOMS AND EXCISE MANAGEMENT ACT 1986 (AMENDMENT) ORDER 2012
[SD668/12 Commencement 01/02/13 Treasury]

CUSTOMS AND EXCISE MANAGEMENT ACT 1986 (MUTUAL ASSISTANCE)
(AMENDMENT) ORDER 2012
[SD10/12 Commencement 01/04/12 Treasury] {S3A}

EUROPEAN UNION (CHANGES IN TERMINOLOGY) Order 2012 [SD606/12 :
Commencement 01/11/12 CoM]

FINANCIAL SERVICES DISPUTES (MAXIMUM AWARD OF COMPENSATION)
ORDER 2012 {£150,000}
[SD219/12 Commencement 01/04/12 Treasury]

GAME ACT 1882 (AMENDMENT) ORDER 2012
[SD157/12 Commencement 01/05/12 DEFA]

The Order shortened the general close season for the shooting of partridges.

HYDROCARBON OIL DUTIES ACT 1986 (AMENDMENT) (No. 2) ORDER 2012
[SD198/12 Deemed Commencement 01/04/12 Treasury]

INCOME TAX (COMPANY RESIDENCE) (TEMPORARY TAXATION) ORDER 2012
[SD 682/12 Commencement 14/12/12 Treasury]

The Order amended the Income Tax Act 1970 so that a company incorporated in the Island can be treated as non-resident for income tax purposes if the Assessor is satisfied that the company is tax resident under the law of another country and either it is resident there by

virtue of a residence tie-breaker in a double taxation agreement or the highest rate of tax on any part of the profits is at least 20 per cent.

INCOME TAX (DEDUCTIONS) (TEMPORARY TAXATION) ORDER 2012
[SD48/12 Commencement 24/02/12 Treasury]

The Order changed the basis of certain deductions nursing expenses, medical insurance, charitable donations and unused allowances so that they reduce liability to income tax.

INCOME TAX (EMPLOYERS) (TEMPORARY TAXATION) ORDER 2012
[SD52/12 Commencement 06/04/12 Treasury]

The Order amended the Income Tax (Instalment Payments) Act 1974 to compel most employers to use the online Employer Tax Service.

INCOME TAX (EXEMPT INCOME) (TEMPORARY TAXATION) ORDER 2012
[SD50/12 Commencement 06/04/12 Treasury]

The Order provided that maintenance payments will not be taken into account for calculating taxable income. [See also SD49/12]

INCOME TAX (INDIVIDUALS) (TEMPORARY TAXATION) ORDER 2012
[SD98/12 Commencement 06/04/12 Treasury]

The Order enabled the Assessor to ask corporate and non-corporate taxpayers to provide additional information about their annual return and to ask specified individuals for information regarding another person's interest in a corporate taxpayer together with their residence status and ask any person for information regarding beneficial ownership. In addition the Act insofar as it addresses loans to participants extended to include foundations. Section 2PA (meaning of distribution) amended and a definition of "member" in relation to a corporate taxpayer inserted.

INCOME TAX (PERSONAL ALLOWANCE CREDIT) (TEMPORARY TAXATION) ORDER 2012 *{decrease personal allowance credit}*
[SD51/12 Commencement 05/04/12 Treasury]

TOBACCO PRODUCTS DUTY ACT 1986 (AMENDMENT) ORDER 2012 [SD194/12
Deemed Commencement 21/03/12 Treasury]

TRANSFER OF FUNCTIONS (MENTAL HEALTH) ORDER 2012 [SD467/12
Commencement 01/05/12 DEFA]

ECCLESIASTICAL

ECCLESIASTICAL OFFICES (TERMS OF SERVICE) (ISLE OF MAN) REGULATIONS 2012

[SD192/12 Commencement ADO SD220/12: 01/05/12 making of regulations, schemes and directions. 1 January 2013 for all other purposes]
[Amendment para 2 and see para 12(4) of the Schedule]

WESTERN PASTORAL SCHEME 2012
[SD193/12 Commencement 01/05/12 Church Commissioners] *[Amendment para 5]*

PART II

SUBORDINATE LEGISLATION

*{Selected and edited list of material that may be of use in legal work
Documents related to value added tax, special issue coins, international sanctions and
immigration travel bans omitted
Primary Source: Tynwald Votes and Proceedings}*

[Individual items appear once only in either list A or B]

LIST A

SUBORDINATE LEGISLATION WITH EXPLANATORY TEXT

[Listed alphabetically by name under subject headings]

[Statutory documents etc for which it has not been found necessary to provide explanatory text in the newsletter are in list B]

JANUARY 2012

CUSTOMS & EXCISE

CUSTOMS AND EXCISE ACTS (IMPLEMENTATION OF 1979 AGREEMENT) (AMENDMENT) ORDER 2011

[SD 863/11 Commencement 01/02/12 Treasury]

The Order made explicit that any reference to the exchange of information with Her Majesty's Revenue and Customs and the United Kingdom Border Agency included documents.

SOCIAL SECURITY

EMPLOYED PERSON'S ALLOWANCE (GENERAL) REGULATIONS 2011

[SD 431/11 Commencement 31/01/12 DSC]

The Regulations follow on from the replacement of the income-related social security benefits, family income supplement and disability working allowance, with the employed person's allowance [EPA]. See also:

SD434/11 Employed Person's Allowance (Transitional and Saving Provisions) Regulations 2011

SD433/11 Income-Related Benefits (Miscellaneous Amendments) Regulations 2011

SD987/11 Social Security Legislation (Benefits) (Application) (Amendment) (No.5) Order 2011

SD988/11 Social Security Legislation (Benefits) (Application) (Amendment) (No.6) Order 2011.

FEBRUARY 2012

BUDGET

INCOME TAX (DEDUCTIONS) (PRESCRIBED CASES) (AMENDMENT) ORDER 2012

[SD 49/12 Commencement 06/04/12 Treasury]

The Order stopped maintenance payments from being a deduction when calculating taxable income and also changed the basis of certain deductions (interest, covenanted payments to charities and educational payments to family) so that they reduce liability to income tax and are allowed at a rate equal to the lower rate of income tax.

REVENUE

CUSTOMS AND EXCISE (MARD) REGULATIONS 2012

[SD 05/12 Commencement 01/04/12 Treasury]

SOCIAL SECURITY

SOCIAL SECURITY LEGISLATION (BENEFITS) (APPLICATION) (AMENDMENT) ORDER 2012

[SD17/12 Commencement 01/03/12 DSC]

The Order amended the incapacity for work regulations on the decision that a person is incapable of work for entitlement to incapacity benefit and other benefits and in particular the terms of the personal capability assessment.

TAXATION

INCOME TAX (RATES OF INCOME TAX) (RESIDENT INDIVIDUALS) (CAPPING) ORDER 2012

[SD 47/12 Commencement 06/04/12 Treasury]

The Order capped the maximum amount of income tax payable by a resident individual at £120,000 and £240,000 for a jointly assessed married couple or civil partners.

JUNE 2012

INSURANCE

INSURANCE (SOLVENCY) (AMENDMENT) REGULATIONS 2012

[SD294/12 Commencement 30/06/12 IPA]

The Regulations provide for how loans by an insurer to its associates may be treated as fully admissible for calculating the minimum margin of solvency of the insurer.

PLANNING

TOWN AND COUNTRY PLANNING (PERMITTED DEVELOPMENT) ORDER 2012

[SD254/12 Commencement 01/07/12 DOI]

The main purpose of the Order is to relax the provisions relating to permitted development within the curtilage of residential property not in a conservation area. Subject to conditions, planning permission no longer needed for garages, extensions, sheds, greenhouses, rooflights, replacement septic tanks, flag poles, walling, fencing, replacement windows and satellite dishes. New provision made for solar panels, gas tanks, new windows, conversion of garages to living accommodation and heat pumps.

POLICE

POLICE POWERS AND PROCEDURES CODES (AMENDMENT) ORDER 2012
[SD322/12 Commencement 01/07/12 DHA]

The Order amends Police Code C to allow the Department to use any appropriately clinically qualified healthcare professional rather than only a police surgeon.

ROAD TRAFFIC

LICENSING AND REGISTRATION OF VEHICLES (AMENDMENT) REGULATIONS 2012
[SD332/12 Commencement 01/07/12 DOI]

The Regulations remove the requirement for hyphens on vehicle number plates and extends the persons to whom licensing and registration particulars must be supplied to any officer of any court, Department, Government office, local authority or statutory board.

JULY 2012

FINANCIAL SERVICES

DEPOSITORS' COMPENSATION SCHEME (AMENDMENT) REGULATIONS 2012
[SD486/12 Commencement 01/08/12 Treasury]

The Regulations clarify that the costs of administering the scheme are to be borne by the participants (contributor banks) and that client accounts are not entitled to compensation under the scheme.

OCTOBER 2012

CIVIL REGISTRATION

REGISTRATION OF BIRTHS AND DEATHS (AMENDMENT) REGULATIONS 2012
[SD626/12 Commencement 17/09/12 Clerk of the Rolls]

The Regulations require a registrar to report a death to the Coroner of Inquests if the deceased was not seen by the certifying medical practitioner within 28 days (previously 14 days) before death.

SOCIAL SECURITY

SOCIAL SECURITY LEGISLATION (BENEFITS) (APPLICATION) (No.5) ORDER 2012
[SD607/12 Commencement 01/11/12 DSC]

The Order, amongst other things, extended the linking term for welfare to work claimants to 104 weeks, established that jobseeker's had no good reason to refuse employment if commuting time less than one hour thirty minutes, allowed jobseeker's in reserve forces to be considered available for work during 15 days of training but conditions for the treatment of earnings applied and coke oven workers included for industrial injuries. Similar changes Income Support (General) (Isle of Man) (Amendment) (No. 2) Regulations 2012 SD609/12.

SOCIAL SECURITY LEGISLATION (BENEFITS) (APPLICATION) (AMENDMENT)
(No. 5) ORDER 2012

[SD608/12 Commencement 01/11/12 DSC]

The Order, amongst other things, concerned the treatment of occupational pension income of jobseekers and inserted new income support disregards for adoption arrangements payments and for travel costs of visitors to UK prisons. The changes to child benefit for lone parents operative 8 April 2013. For similar changes for income support see Income Support (General) (Isle of Man) (Amendment) (No. 2) Regulations 2012 SD609/12.

LIST B

SUBORDINATE LEGISLATION WITHOUT EXPLANATORY TEXT

[Listed alphabetically by name]

JANUARY 2012

Local Elections (Absent Voters) (Amendment) Regulations 2011 [SD1083/11 Commencement 01/02/12 DOI]

Local Elections (Amendment) Rules 2011 [SD1082/11 Commencement 01/02/12 DOI] *[nomination papers timetable]*

Local Elections (Fees) Order 2011 [SD1081/11 Commencement 01/02/12 DOI]

Ramsey Bay (Marine Nature Reserve) (No.2) Byelaws 2011 [SD1086/11 Commencement 01/01/12 DEFA]

FEBRUARY 2012

Social Security (Contributions) (Amendment) Regulations 2012 [SD54/12 Commencement 06/04/12 Treasury] *[earnings limits for contributions]*

Social Security Legislation (Benefits) (Application) (Amendment) (No.2) Order 2012 [SD18/12 Commencement 01/04/12 DSC] *[Treasury allocation national insurance numbers]*

Social Security Legislation (Categorisation of Earners) (Application) Order 2012 [SD55/12 Commencement 06/04/12 Treasury]

Social Security Legislation (Contributions) (Amendment) Order 2012 [SD53/12 Commencement 06/04/12 Treasury]

Social Security Legislation (Contributions) (Application) (Miscellaneous Amendments) Order 2012 [SD56/12 Commencement 06/04/12 expires 05/04/14 Treasury] *[excepted earnings regime]*

MARCH 2012

Employed Person's Allowance (General) (Amendment) Regulations 2012 [SD83/12 Commencement 09/04/12 DSC]

Income Support (General) (Isle of Man) (Amendment) Regulations 2012 [SD81/12 Commencement 09/04/12 DSC]

Local Government Superannuation Scheme 2012 [SD104/12 Commencement 01/04/12 DOI]

Merchant Shipping (Fees) Regulations 2012 [SD78/12 Commencement 01/04/12 DED]

Merchant Shipping (Prevention of Air Pollution from Ships) (Amendment) Regulations 2012 [SD77/12 Commencement 23/03/12 DED]

Nursing Care Contribution Scheme (Amendment) Order 2012 [SD85/12 Commencement 09/04/12 DSC]

Public Turbaries (Amendment) Byelaws 2012 [SD71/12 Commencement 01/04/12 DEFA]

Registered Schemes Administrators (Fees) Order 2012 [SD72/12 Commencement 01/04/12 IPA]

Sea-Fisheries (Registration of Fish Buyers and Sellers) (Isle of Man) Regulations 2012 [SD142/12 Commencement 01/04/12 COM] [Amended SD211/12]

Social Security Benefits Uprating Order 2012 [SD84/12 Commencement 09/04/12 DSC]

Social Security Legislation (Benefits) (Application) (Amendment) (No.3) Order 2012 [SD79/12 Commencement 09/04/12 DSC] [*child benefit*]

Social Security Legislation (Benefits) (Application) (Amendment) (No.4) Order 2012 [SD82/12 Commencement 09/04/12 DSC] [*jobseeker's allowance*]

Social Security Legislation (Benefits) (Application) Order 2012 [SD80/12 Commencement 09/04/12 DSC] [*child benefit*]

Statement of Changes in Immigration Rules [2012] [SD40/12 Commencement 01/03/12 CoM]

APRIL 2012

Customs and Excise (Community Instrument) (Application) Order 2012 [SD129/12: Commencement 01/05/12 Treasury] [*VAT fraud*]

Immigration and Nationality (Fees) Regulations 2012 [SD143/12 Commencement 01/05/12 CSO]

Immigration (Entry Clearance Fees) Order 2012 [SD149/12 Commencement 06/04/12 CSO]

Immigration (Entry Clearance Fees) Regulations 2012 [SD150/12 Commencement 06/04/12 CSO]

Immigration (European Economic Area) (Amendment) Regulations 2012 [SD151/12 Commencement 01/04/12 CSO]

Pension Schemes Legislation (Application) Order 2012 [SD153/12 Commencement 01/05/12 DSC]

MAY 2012

Customs and Excise Acts (Application) Order 2012 [SD221/12 Deemed Commencement 01/04/12 Treasury] [*charities*]

Data-Gathering Powers (Relevant Data) Regulations 2012 (Application) Order 2012 [SD 222/12 Commencement 09/04/12 Treasury]

European Union (Forest Law Enforcement, Governance and Trade) Regulations 2012 [SD 253/12 Commencement 01/06/12 CoM]

Export Control (Amendment) Order 2012 (Application) Order 2012 [SD227/12 Commencement 16/04/12 Treasury] [*pancuronium bromide*]

Statistics of Trade (Customs and Excise) (Amendment) Regulations 2012 (Application) Order 2012 [SD226/12 Deemed Commencement 01/04/12 Treasury]

JUNE 2012

Collective Investment Schemes (Recognised Schemes) (Guernsey) Order 2012 [SD273/12 Commencement 01/07/12 FSC]

Collective Investment Schemes (Recognised Schemes) (Jersey) Order 2012 [SD274/12 Commencement 01/07/12 FSC]

Collective Investment Schemes (Recognised Schemes) (United Kingdom) Order 2012 [SD 275/12 Commencement 01/07/12 FSC]

Misuse of Drugs (Controlled Drug Specification) (Methoxetamine) Order 2012 [SD295/12 Commencement 01/07/12 DOH]

Pension Schemes Legislation (Application) (No.2) Order 2012 [SD282/12 Commencement 06/04/12 DSC]

Public Passenger Vehicles (Driver's Licences) (Amendment) Regulations 2012 [SD328/12 Commencement 01/07/12 DOI] [*pedicabs and rickshaws*]

Public Passenger Vehicles (Fees) Order 2012 [SD331/12 Commencement 01/07/12 DOI]

Public Passenger Vehicles (Ongoing Fitness) (Appeals) (Fee) Regulations 2012 [SD330/12 Commencement 01/07/12 DOI]

Road Traffic (Immobilisation of Motor Vehicles off Highways) Regulations 2012 [SD 325/12 Commencement 01/07/12 DOI]

Road Traffic (Motor Cars) (Overnight and Weekend Waiting) Regulations 2012 [SD327/12 Commencement 01/07/12 DOI]

Road Transport (Public Passenger Vehicles) (Fees) Order 2012 [SD331/12 Commencement 01/07/12 DOI]

Road Vehicles (Construction, Equipment and Weights) Regulations 2012 [SD326/12 Commencement 01/07/12 DOI]

Road Vehicles (Maintenance and Use) Regulations 2012 [SD323/12 Commencement 01/07/12 DOI]

Social Security Legislation (Benefits) (Application) (No.2) Order 2012 [SD280/12 Commencement 06/04/12 DSC] [*additional state pension*]

Social Security Legislation (Benefits) (Application) (No.3) Order 2012 [SD281/12 Commencement 01/04/12 DSC]

Statement of Changes in Immigration Rules [2012] [SD288/12 Commencement 01/06/12 CoM]

Submarine Cables (Fees) Regulations 2012 [SD393/12 Commencement 01/07/12 DOI]

JULY 2012

Ecclesiastical Offices (Terms of Service) Measure (Isle of Man) 2012 [SD321/12 Commencement 01/01/13 Lord Bishop]

Health Services Consultative Committee Constitution Regulations 2012 [SD455/12 Commencement 01/08/12 DOH]

Inland Fisheries (Amendment) Regulations 2012 [SD429/12 Commencement 01/08/12 DEFA]

Social Security Legislation (Benefits) (Application) (No. 4) Order 2012 [SD444/12: Commencement 01/08/12 DSC]

Social Security Legislation (Categorisation of Earners) (Application) (No. 2) Order 2012 [SD431/12 Commencement 13/07/12 Treasury] [*lecturers/teachers/instructors*]

OCTOBER 2012

Customs and Excise Acts (Application) (Amendment) Order 2012 [SD579/12 Deemed Commencement 17/07/12 and 01/04/12 Treasury] [*UK Finance Acts*]

Education (Music Tuition Charges) Regulations 2012 [SD463/12 Commencement 01/12/12 DE&C]

Employed Person's Allowance (General) and Income Support (General) (Isle of Man) (Amendment) Regulations 2012 [SD613/12 Commencement 05/11/12 DSC]

Exceptional Needs Grants and Budgeting Loans (Amendment) Regulations 2012 [SD612/12 Commencement 01/11/12 DSC]

Export Control (Amendment) (No. 2) Order 2012 (Application) Order 2012 [SD580/12 Deemed Commencement 10/08/12 Treasury] [*defence related products*]

Highways (Walkways) Regulations 2012 [SD594/12 Commencement 01/11/12 DOI]

Maternity and Funeral Expenses (General) (Isle of Man) (Amendment) Regulations 2012 [SD611/12 Commencement 01/11/12 DSC]

Motor Vehicles (Driving Ages) (No. 2) Regulations 2012 [SD595/12 : Commencement : 01/11/12 DOI am SD2015/169]

Pension Schemes Legislation (Application) (Amendment) Order 2012 [SD614/12 Commencement 01/11/12 DSC]

Pension Schemes Legislation (Application) (No. 3) Order 2012 [SD615/12 Commencement 01/11/12 DSC]

Road Traffic (Driving Instructors) (Appeals Procedure) Rules 2012 [SD550/12 Commencement 01/08/12 DOI]

Road Traffic Regulation (Fixed Penalty) Order 2012 [SD551/12 Commencement 01/08/12 DOI]

Road Vehicles Carrying Dangerous Goods (Construction and Use) (Amendment) (No. 2) Regulations 2012 [SD597/12 Commencement 01/11/12 DOI]

Statement of Changes in Immigration Rules [SD625/12 Commencement 01/10/12 CoM]

Uncertificated Securities Regulations 2005 (Operators) (Amendment) Regulations 2012 [SD532/12 Commencement 20/07/12 FSC] [*Luxembourg/Warsaw stock exchanges*]

Uncertificated Securities Regulations 2006 (Operators) (Amendment) Regulations 2012 [SD 629/12 Commencement 30/09/12 FSC] [*National Depository for Securities*]

NOVEMBER 2012

Burial Fees Resolution 2012 [SD678/12 Commencement 01/01/13 Ecclesiastical Committee of Tynwald]

Cocoa and Chocolate Products Regulations 2012 [SD655/12 Commencement 01/12/12 DEFA]

Communications Commission (Amendment) Order 2012 [SD662/12 Commencement: 01/04/13 CSO] [*term of members*]

Construction (Head Protection) (Revocation) Regulations 2012 [SD659/12 Commencement 01/12/12 DOI]

Construction (Health and Safety) (Revocation) Regulations 2012 [SD658/12 Commencement 01/12/12 DOI]

Customs and Excise Acts (Machine Games Duty) (Application) Order 2012 [SD665/12 Commencement 01/02/13 Treasury]

Historic Buildings Conservation Scheme 2012 [SD671/12 : Commencement 01/12/12 DOI]

Licensing and Registration of Vehicles (Amendment) (No. 3) Regulations 2012 [SD647/12 Commencement 01/12/12 DOI]

Machine Games Duty (Exemptions) Order 2012 [SD670/12 Commencement 01/02/13 Treasury]

Machine Games Duty Regulations 2012 [SD669/12 Commencement 01/12/12 & 01/02/13 Treasury]

Statement of Changes in Immigration Rules [2012] [SD657/12 Commencement 19/11/12 CoM] [*ECHR Art 8 family and private life: best interests of children*] See also *Immigration Appeals (Family Visitor) Regulations 2012 SD661/12*.

DECEMBER 2012

Breath Test and Analysis (Approval of Device) Instrument 2012 [SD718/12 Commencement 14/12/12 DHA]

Building (Fees) Regulations 2012 [SD631/12 Commencement 01/01/13 DOI]
{Amended by Building (Fees) (Amendment) Regulations 2013 [SD143/13 Commencement 01/08/13]}

Misuse of Drugs (Controlled Drug Specification) (MDAI) Order 2012 [SD694/12 Commencement 01/01/13 DOH]

Plant Health (Ash Dieback Prevention) Order 2012 [SD687/12 Commencement 05/11/12 DEFA]

Town and Country Planning (Permitted Development) (Government Owned Land) Order 2012 [SD692/12 Commencement 01/01/13 DOI]

GOVERNMENT CIRCULARS

Foundations Act [2011] Fees 2011
GC59/11 Commencement 14.12.11 Registrar of Foundations

Countryside Care Scheme 2009 (Amendment) Scheme 2012
GC3/12 Commencement 21.03.12 DEFA

PART III

UK LEGISLATION EXTENDED TO THE ISLAND

{List contains only Statutory Instruments that have appeared on a Tynwald Order Paper}

CRIMINAL LAW

UNITED NATIONS PERSONNEL (ISLE OF MAN) ORDER 2012

S.I. 2012/2594 - Effective 18/10/12

The Order extended to the Island section 2 of the Geneva Conventions and United Nations Personnel (Protocols) Act 2009 (of Parliament).
{December 2012 Tynwald}

PART IV

REPORTS

Legal Aid in Family Matters (Petition for Redress of Grievance) - Council of Ministers Second Report on the Implementation of the Recommendations contained in the Second Report (2010/11) of the Select Committee of Tynwald [GD54/11] [Recommendations carried Tynwald 17 January 2012 - incorporated Legal Aid Bill 2012]

Criminal Justice Strategy : Department of Home Affairs [GD61/12]

Review of the Scope of Government in the Isle of Man - Independent Report to the Council of Ministers [GD21/12]

The Government's Rebalancing Strategy - Some Comments from the Review Team on the Scope of Government to the Council of Ministers [GD22/12]

Council of Ministers Cross-Government Report 2012 [GD45/12]

Isle of Man Budget 2012-2013 [GD11/12]

Report of the Civil Service Commission to the Chief Minister 1 April 2011-31 March 2012 [GD37/12]

Second Interim Report of the Boundary Review Committee September 2012 [GD43/12]

First Report of the Economic Committee 2012/13 [PP109/12] [Tynwald Proceedings]

Council of Ministers Tynwald Policy Decisions Report 2012 [GD46/12]

Isle of Man Financial Supervision Commission Annual Report 2011-2012 [GD56/12]

Report of the Select Committee on Local Authorities: Members' Interests (Petition for Redress) [PP107/12]

Isle of Man Gambling Supervision Commission Annual Report 2011-2012 [GD23/12]

Chief Constable's Annual Report 2011-2012 [GD16/12]

Policing Plan 2012-2013 - Department of Home Affairs [GD15/12]

Report of the Police Complaints Commissioner for the year ended 31 March 2012 [GD31/12]

Television Licence Fee - Report by the Council of Ministers on the Report of the Select Committee of Tynwald [GD55/11] [Recommendations carried Tynwald 17 January 2012]

Report by the UK Government Actuary on the operation of the Social Security Acts in the Isle of Man for the period 1st April 2002 to 31st March 2007 [GD3/12]

Report of the Public Auditors on the Accounts of Local Authorities, Burial Authorities, Elderly Persons' Housing Committees and Joint Boards [Department of Infrastructure GD2/12]

Report on IT Projects and Support - Standing Committee on Public Accounts [PP36/12]

Response to the Report of the Standing Committee on Public Accounts on IT Projects and Support [Council of Ministers GD19/12]

Treasury Report on the Feasibility of Establishing an Investment Fund Focusing on Supporting the Local Economy [November 2012] [GD44/12]

Road Transport Licensing Committee Annual 31 March 2012 [GD60/12]

Annual Report of the Surveillance Commission for 2011 [Department of Home Affairs GD10/12]

Terrorism (Finance) Act 2009 Terrorist Asset-Freezing Etc Act 2010 - 2011 Report [GD6/12]

Isle of Man Census Report 2011- Economic Affairs Division Treasury [GD9/12]

Isle of Man Road Transport Licensing Committee - Annual Report 2011 [GD12/12]

Annual Report on the Activities of the Manx Industrial Relations Service for 2011 [GD20/12]

Interception of Communications Act 1988 - Report of the Commissioner for the Year Ended 31 December 2011 [GD26/12]

Marketing Initiatives Fund Report for the Year 1st April 2011 to 31st March 2012 [Treasury] [GD48/12]

Lottery Trust Fourth Report and Financial Statements for the Year Ended 31st March 2012 [GD41/12]

Depositors' Compensation Scheme Annual Report of the Scheme Manager for the Year Ended 31st March 2012 [1991 Regulations] [GD38/12]

Depositors' Compensation Scheme Annual Report of the Scheme Manager for the Year Ended 31st March 2012 [2008 Regulations] [GD39/12]

Criminal Injuries Compensation Scheme Annual Report for 2011-2012 [GD13/12]

Office of the Data Protection Supervisor Annual Report 2011-2012 [GD65/12]

PART V

INTERNATIONAL TAXATION AGREEMENTS

[Issuing Authority CoM]

Income Tax (Qatar) (Double Taxation) Order 2012
[SD308/12 Commencement 22/06/12]

Income Tax (Singapore) (Double Taxation) Order 2012
[SD663/12 Commencement 23/11/12]

Income Tax (Turkey) Order 2012
[SD664/12 Commencement 23/11/12]

PART VI

PUBLIC SECTOR PENSIONS

Public Sector Pensions Act 2011 (Appointed Day) Order 2011
[SD1084/11 CoM]
The Order brought the whole Act into operation on 17 January 2012.

Issuing Authority - Public Sector Pensions Authority

Interim Compensation Scheme 2012
[SD138/12 Commencement 01/04/12]

Isle of Man Government Unified (Amendment) Scheme 2012 [SD139/12 Commencement 1/04/12]

Miscellaneous Public Sector Pension Schemes Bulk Transfer Regulations 2012 [SD136/12 Commencement 1/04/12]

Police Pensions (Amendment) Regulations 2012 [SD604/12 Commencement 1/08/12]

Public Sector Pension Schemes (Internal Dispute Regulation Procedures) Regulations 2012
[SD85/11 Commencement 8/02/12]

Isle of Man Government Unified Scheme (Amendment) Scheme 2013 [SD178/13 Commencement 15/05/13]