

DRAFT CUSTOMS AND EXCISE (AMENDMENT) (JERSEY) LAW 200-

**Lodged au Greffe on 26th November 2002
by the Home Affairs Committee**



STATES OF JERSEY

STATES GREFFE

150

2002

P.230

Price code: B

European Convention on Human Rights

The President of the Home Affairs Committee has made the following statement -

In the view of the Home Affairs Committee the provisions of the Draft Customs and Excise (Amendment) (Jersey) Law 200- are compatible with the Convention Rights.

(Signed) **Deputy A.J. Layzell of St. Brelade**

REPORT

Following an audit of the Customs and Excise (Jersey) Law 1999 it was felt that Article 68 of the Law, which relates to the review of the decisions by the Agent of the Impôts or the Committee, was not compliant with Article 6 of the Human Rights Convention rights. Article 6 relates to the right to a fair hearing.

To ensure completion, the Law Draftsman's Office was requested to draft an amendment to the Law giving a person aggrieved by a decision of the Agent/Committee, the right to apply to the Royal Court to have the Agent/Committee's decision reviewed.

In lodging the Law "au Greffe", the Committee can give the Human Rights compatibility statement. In addition, it can be confirmed that there are no implications in relation to financial or manpower resources for the States of Jersey.

European Convention on Human Rights

Article 16 of the Human Rights (Jersey) Law 2000 will, when brought into force by Act of the States, require the Committee in charge of a Projet de Loi to make a statement about the compatibility of the provisions of the Projet with the Convention rights (as defined by Article 1 of the Law). Although the Human Rights (Jersey) Law 2000 is not yet in force, on 21st November 2002 the Home Affairs Committee made the following statement before Second Reading of this projet in the States Assembly -

In the view of the Home Affairs Committee the provisions of the Draft Customs and Excise (Amendment) (Jersey) Law 2000 are compatible with the Convention Rights.

Explanatory Note

The purpose of this Law is to amend the Customs and Excise (Jersey) Law 1999 to give a person aggrieved by the decision of the Committee on a review of certain decisions under the Law a right to apply to the Royal Court to have the Committee's decision reviewed. The amendment is intended to make the Law human rights compliant.

CUSTOMS AND EXCISE (AMENDMENT) (JERSEY) LAW 200-

A LAW to amend the Customs and Excise (Jersey) Law 1999; sanctioned by Order of Her Majesty in Council of the

(Registered on the day of 200-)

STATES OF JERSEY

The day of 200-

THE STATES, subject to the sanction of Her Most Excellent Majesty in Council, have adopted the following Law -

ARTICLE 1

After Article 68 of the Customs and Excise (Jersey) Law 1999^[1] there shall be inserted the following Article -

“ARTICLE 68A

Review of decisions by Royal Court

- (1) A person aggrieved by a decision of the Committee on a review under Article 68 may, within one month of the decision being communicated to him, apply to the Royal Court to have the decision reviewed.
- (2) The decision shall not be suspended pending its review unless the Royal Court directs otherwise.
- (3) On completing the review the Royal Court shall either -
 - (a) confirm the Committee’s decision; or
 - (b) order the Committee to rescind or vary its decision and may make such other order as it considers appropriate.”.

ARTICLE 2

Citation and commencement

This Law may be cited as Customs and Excise (Amendment) (Jersey) Law 200- and shall come into force on the seventh day following its registration.

^[1] Recueil des Lois, Volume 1999, page 606.