

MANX LAW NEWSLETTER
ISSUE 2
JANUARY - SEPTEMBER 2009

© Isle of Man Government 2009

MANX LAW NEWSLETTER

ISSUE 2

JANUARY - SEPTEMBER 2009

The Manx Law Newsletter is an information and recording service for lawyers and others who may need to be aware of developments in the law of the Island. 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 - Case Headers, Part II - Bills and Acts (including Tables of Acts of Tynwald and Statutory Documents Amending Acts), Part III - Subordinate Legislation and Part IV - Reports.

While reasonable care is taken in the preparation of material for publication in the Newsletter, the Attorney General's Chambers accepts no responsibility in law for the accuracy of the contents of this issue, nor do views expressed necessarily reflect the opinions of the Attorney General's Chambers.

This edition of the Newsletter should be cited as 2 MLN.

Edited by HM Attorney General

Sub-editor - Jane Turley

Editorial Address -

Attorney General's Chambers

3rd Floor, St Mary's Court

Hill Street

Douglas

Isle of Man

IM1 1EU

Disclaimer –

Whilst every effort has been made to ensure the accuracy of the information in the Newsletter, the Chambers of the Attorney General and its officers can assume no responsibility for, and give no guarantees, undertakings or warranties concerning the accuracy, completeness or currency of the information provided, and accept no liability whatsoever arising from any errors or omissions.

COPIES OF ACTS, BILLS, REPORTS AND STATUTORY DOCUMENTS ARE AVAILABLE FOR INSPECTION OR PURCHASE FROM THE TYNWALD LIBRARY, LEGISLATIVE BUILDINGS, FINCH ROAD, DOUGLAS, ISLE OF MAN, IM1 3PW [Tel: 01624 685516 / Fax: 01624 685522 / email: www.tynwald.org.im]

*Audit

The following edition of the SORP which applied for accounting periods commencing on or after 1 April 2007 has recently been received by the Tynwald Library -

SD815/07 - Issuing Authority Treasury - Statement of Recommended Practice 2007 - Accounting for entities subject to the Audit Act 2006.

CONTENTS

PART I	–	Case Notes	5
PART II	–	Bills and Acts	19
		Appointed Day Orders	25
		Tables of Acts of Tynwald	27
		Statutory Documents Amending Acts	33
PART III	–	Subordinate Legislation	35
		Index of Statutory Documents by Number	48
		Government Circulars	51
		UK Legislation Extended to the Island	52
PART IV	–	Reports	53
		Information Sources	54
STOP PRESS	–	New Rules of Court	54

INDEX OF HEADINGS
[Page references are bracketed]

ADVOCATES [37]
APPOINTED DAY ORDERS [25]
ARBITRATION [7]
BUSINESS [37]
CIVIL PROCEDURE [7]
COMPANIES [7, 52]
COURTS [8]
CRIMINAL LAW [11, 36, 37]
CUSTODY [11]
CUSTOMS & EXCISE [33, 34]
DEPOSITORS COMPENSATION [12, 36, 37]
DOUGLAS [34]
DRUGS [13]
ECCLESIASTICAL [47]
EMPLOYMENT [13]
FAMILY DIVISION [14]
FINANCIAL CRIME [15, 36, 39]
FINANCIAL SERVICES [35, 38]
GOVERNMENT CIRCULARS [51]
HEALTH SERVICES [15]
INFORMATION SOURCES [54]
INSOLVENCY [15]
LAND LAW [16, 38]
MENTAL HEALTH [39]
PENSIONS [37]
POST OFFICE [39]
PUBLIC HEALTH [33]
REPORTS [53]
ROAD TRAFFIC [16]
RULES OF COURT [54]
SENTENCING [16]
SOCIAL SECURITY [33, 35]
STATUTORY INTERPRETATION [17]
SUCCESSION [17]
TAXATION [33, 39, 51]
TAXATION INTERNATIONAL AGREEMENTS [36, 38]
TREASURY SCHEMES [51]
TRUSTS [18]
TYNWALD [51]
VALUE ADDED TAX [33, 34, 35]

PART I

CASE NOTES

ALPHABETICAL INDEX TO CASES

Full copies of Manx judgments are obtainable on written application to the Chief Registrar, Isle of Man Courts of Justice, Deemsters Walk, Douglas, Isle of Man IM1 3AR.

[The citation of cases is as found in the original judgment of the court]

ADAIR, ESTATE OF [succession]	17
ATTORNEY GENERAL'S REFERENCE <i>re</i> BRIDSON {addendum 31/7/09} [sentencing]	16
ATTORNEY GENERAL -v- CROSBIE [reference refused] [sentencing]	16
B -v- B [family division]	14
BAINES, Petition [courts]	8
BOOTH & OR -v- TEMPLETON INSURANCE LTD [companies]	7
BOYD -v- PENDER MUTUAL INSURANCE COMPANY LTD [employment]	13
BRAMPTON INTERNATIONAL & CO LTD, Petition [financial crime]	15
BROWN, Petition [land law]	16
BRUMMITT -v- R [sentencing]	17
C -v- C [family division]	14
CALEY -v- LANGDON [criminal law]	11
COPY SHOP LTD -v- KOLOLI BEACH CLUB LTD [courts]	8
D -v- D [family division]	14
DICKINSON, ESTATE OF [succession]	18
DOBBIE, R v [courts]	9
EAGLE, Petition of Paterson (Liquidator) [insolvency]	15
F -v- F [family division]	14
FSC -v- BLAKELY [companies]	8
G J MALEY, Petition <i>re</i> R K CORKILL [health services]	15
HABANA LTD -v- KAUPTHING SINGER & FRIEDLANDER (IOM) LTD & SIMPSON and SPRATT [provisional liquidators] [depositors compensation]	12
HARBEN -v- PENN [courts]	9

HOLMES, Petition [civil procedure]	7
HUNSLEY & ORS -v- GATES & ORS [2 judgments] [courts]	9
KAUPTHING SINGER & FRIEDLANDER [petitions] [9.4.09] [depositors compensation]	12
KAUPTHING SINGER & FRIEDLANDER [petitions] [30.9.09] [depositors compensation]	12
KING, R v [courts]	9
LANGDON -v- MITCHELL & ORS [road traffic]	16
MONTPELIER TAX PLANNING (ISLE OF MAN) LTD -v- JONES & MORRIS [employment]	14
NEWBERY, Petition [custody]	11
O'KEEFFE -v- R [criminal law]	11
O'REILLY -v- LANGDON [criminal law]	11
OSIRIS TRUSTEES LTD & ORS -v- OAKLEY [civil procedure]	7
PARTON, R v [courts]	10
RAB MULTI STRATEGY FUND PLC [PETITION OF FAYLE (liquidator)] [trusts]	18
SIMCOCKS PENSIONS LTD [PETITION] <i>re</i> RONALDSWAY SHOE CO LTD [statutory interpretation]	17
SIMPSON and SPRATT [liquidators] [Petition <i>re</i> KAUPTHING SINGER & FRIEDLANDER (IOM) LTD [depositors compensation]	13
TAKIEDDINE, <i>re</i> [application of Salaam] [1.7.09] [courts]	10
TAKIEDDINE, <i>re</i> [application of Tumi Pasha Spirit Ltd] [23.12.09] [courts]	10
THOMAS [appeal re work permit of Watts granted to DoE] [employment]	14
TONNESON, R v [drugs]	13
W -v- W [family division]	14
WILMS & OR -v- SANTA MARIA [arbitration]	7

ABITRATION

Contentious issue not put into play - technical misconduct amounting to procedural irregularity under s.24(2) Arbitration Act 1976 - *Zermalt Holdings SA v Nu-Life Upholstery Repairs Ltd* [1985] 2 EGLR 14 accepted

WILMS & OR -v- SANTA MARIA

[Ref: CP 2007/78, Chancery Division, Deputy Deemster Corlett

Hearing: 6 October 2008 - Judgment: 7 January 2009

Counsel - P.D. Morris for the petitioners: C.M.H. Coleman for the respondent: J.P.B. Carter for S (Decd)]

CIVIL PROCEDURE

Rules of the High Court of Justice (Child Custody) 1991 [GC232/91] - application to strike out adjourned to allow application to amend petition of doleance to plead negligence through administrative error

re HOLMES

[Ref: CP 2008/84, Chancery Division, Deputy Deemster Corlett

Judgment: 20 January 2009

Counsel - Mr Holmes in person: O.H. Helfrich for General Registry]

Standard on application to strike out a claim or action established *Davis v Radcliffe* 1987-89 *MLR* 341 - case law reviewed powers etc of successor trustees - transmission of right of action from old to new trustees principles *Young v Murphy* accepted and found to be of general application including to solicitors {Australian law Victoria Reports 279}- contract with advisor for services akin to an investment and so is property of the trust see *Gregson v HAE Trustees* [2008] EWHC 1006 - same principles apply to equitable claims - interpretation s 39(1) Trustee Act 1961 and s 29A (execution of documents) Companies Act 1931 [transcript]

OSIRIS TRUSTEES LTD & ORS -v- OAKLEY

[Ref: CP 2000/4, Civil Division, Deemster J. Allen QC

Judgment: 8 September 2009

Counsel - J.J. Callin for the plaintiffs: Ms L.C. Byrne for the defendant]

[classification : civil procedure]

COMPANIES

Companies Act 1931 s.336 {costs actions by certain limited companies} applied to all limited companies and subjected them all to the liability to give security for costs - applied whether the company was suing solely or jointly with an individual even if such individual was within the jurisdiction of the Manx court

BOOTH & OR -v- TEMPLETON INSURANCE LTD

[Ref: CA 2007/6, Chancery Division, Acting Deemster J.H. Allen
Judgment: 7 April 2009
Counsel - J. Wright for the plaintiffs: C.M. Brooks for the defendant]

Companies Act 1992 s.26 disqualification from acting as a company director etc - case law on recusal reviewed - findings of the Northern Irish Court accepted in evidence

FSC -v- BLAKELY

[Ref: CP 2008/67, Chancery Division, Deemster Kerruish
Judgment: 21 May 2009
Counsel - J.K. Murray for the Commission: Mr Blakely in person]
[classification : companies]

COURTS

Interpretation s 2 {commencement of proceedings on information} Criminal Jurisdiction Act 1993 - s 2(5) common ground words “and a certificate under this subsection shall not be subject to appeal or liable to be questioned in any court” did not confer upon the Attorney General’s certificate an absolute immunity from judicial scrutiny - court empowered to review such certificate issued without jurisdiction - s 2(2) Court of General Gaol Delivery seised of a case when information processed with the first appearance date and time endorsed thereon - the 14 clear days before arraignment allowed time to consider challenging certificate and this may not must lead to asking Attorney General what evidence was sufficient for committal - interpretation s 10(2) High Court Act 1991 judicial review of certificate by petition of dolence limited by time - s 2(5)(a) court will be slow to interfere with a decision of the Attorney General to issue a certificate - not wrong for Attorney General to include evidence that might be successfully challenged but was not obviously inadmissible - once Court of General Gaol Delivery seised of a case Attorney General cannot withdraw the case or reconsider the evidence as from then onwards role confined to that of prosecutor - as prosecutor had a discretion to proceed or not

PETITION OF BAINES

[Ref: CP 2009/10, Chancery Division, Deemster Kerruish
Judgment: 14 May 2009
Counsel - W. Clegg QC, J. Ramsden, Ms J. Holt for the petitioner: D. Farrer QC, Mrs L.J. Bermingham for HM Attorney General]

Discretionary power to set aside judgments and executions - case law reviewed - wholly unrealistic to expect small traders to extensively search the register of companies before invoicing a complex web of companies

COPY SHOP LTD -v- KOLOLI BEACH CLUB LTD

[Ref: 0801864 and 0801934, CLD, Deputy Deemster Corlett
Judgment: 17 June 2009
Counsel - Mrs H. Hammond for the plaintiff: Mrs K.L. Clough for the defendant]
[classification : courts]

Proper use of the time of the court - stressed Lord Merlyn-Rees Lecture 2009 “we have to forgo the notion that it takes as long as it takes” - *L [2007] EWCA Crim 764* time not unlimited [transcript]

R -v- DOBBIE

[Ref: Crim 2008/55, General Gaol Delivery, Deemster Doyle
Judgment: 23 March 2009
Counsel - S.R.N. Neale for the Crown: W.D. Taylor for the defendant]
[Costs Judgment 2DS2009/27 Deemsters Tattersall and Doyle 13.1.10]
[classification : courts]

Long running dispute - Limitation Act 1984 - allegations framed in tort or breach of contract - part of plaintiff's claim found to be statute barred [upheld at appeal 2DS 2009/14 - 11/1/10]

HARBEN -v- PENN

[CLA 2007/49, CLD, Deemster Kerruish
Judgment: 15 June 2009
Counsel - Mr Harben in person: P.B. Clucas for the defendant]
[classification : courts]

Irregularity in summons or service - permissible under 1952 Rules High Court Order 2 Rule 12 to make an application post-judgment - *re Cumbrian Investments Ltd 2001-03 MLR 164* persuasive authority [Judgment: 27 January 2009]

Order for service out of the jurisdiction - “personal service” had a very distinct and precise meaning so that documents must be handed to or left with the named person - *in personam* jurisdiction over a defendant relied on strict compliance with Order 6 1952 Rules [Judgment: 28 May 2009]

HUNSLEY & ORS [Diamond Calypso Club] -v- GATES & ORS [t/a Worldwide Holiday Travel Services Ltd]

[Ref: 0800860-3, CLD, Deputy Deemster Corlett
Counsel - Miss N. Pitts [27.01.09] Miss S.J. Burton [28.05.09] for the plaintiffs: Miss V. Oates for the defendants]
[classification : courts]

Time abridged for lodging of information - prompt prosecution for witness intimidation close to trial date - section 2(2) Criminal Jurisdiction Act 1993 purposive interpretation of “shall within 14 days” permissible providing justice so demands

R -v- KING

[Ref: Crim 2008/58, General Gaol Delivery, Acting Deemster L.E. Sullivan
Judgment: 2 April 2009
Counsel - S.R.N. Neale for the Crown: P.P. O'Neill for the defendant]
[classification : courts]

Advance disclosure of pre-sentencing reports including social enquiry and psychiatric reports and written outlines of mitigation to prosecution should be allowed in the normal course of events - subject to restrictions on use and disclosure see *The Attorney General and Advocates A & Or CLD CLA2007/5 Deemster Kerruish 10th May 2007* {wrongly cited in judgment as 2009} - legal framework in respect of reports examined - duty of counsel - human rights and the doctrine of “equality of arms” - plainly good practice to let other side know aggravating features or outline mitigation to be pleaded - fundamental principle of open justice at common law - fairness to both prosecution and defence see *R v Bell 2005-06 MLR 327/para 25* - concept of fairness in sentencing hearings - disclosure not an absolute right but subject to other competing interests - apart from public interest immunity issues access should be to everything the judge sees cited *re Attorney General and the Chief Constable 31 January 2006 Deemster Doyle*

R -v- PARTON

[Ref: Crim 2008/56, General Gaol Delivery, Deemster Doyle
Judgment: 30 July 2009
Counsel - M. Benson for the Crown: P.P. O’Neill for the defendant]
[classification : courts]

Discharge of restraining injunction - case law reviewed on obligation to give full and frank disclosure - real risk of dissipation see *para 54 Laemthong International v Artis [2005] 1 Lloyd’s Rep 100*

re TAKIEDDINE [application of Salaam]

[Ref: CP 2009/43, Chancery Division, Deemster Kerruish
Judgment: 1 July 2009
Counsel - Mrs K.L. Clough for Mr Salaam]
[classification : courts]

Inquiry not held if damage trivial or remote see *Smith v Day [1882] LR 21 ChD 421* - case law reviewed on the fact that in claims for losses or expenses or damages the award is one of equitable compensation not common law damages - principles of equitable compensation see *Lilly Icos LLC & Ors v 8PM Chemists Ltd & Ors [2009] EWHC 1905/para 32 & 33* - if loss suffered because of bringing proceedings regardless of the granting of an injunction then such loss not covered by any undertakings see *Air Express Ltd v Onsett Transport Industries [1981] 146 CLR 249* {High Court of Australia} - damages determined on a case by case basis with the court using common sense see *Galoo Ltd (in liquidation) & Ors v Bright Grahame Murray (a firm) & Or [1994] 1 WLR 1360/1365* - compensation for loss may be payable if the injunction prevented dealing in assets

re TAKIEDDINE [application of Tumi Pasha Spirit Ltd for losses and expenses]

[Ref: CP 2009/43, Civil Division, Deemster Kerruish
Judgment: 23 December 2009
Counsel - Mrs K.L. Clough for the Company and Mr Salaam]
[classification : courts]

CRIMINAL LAW

Public Order Act 1998 s.3(1)(a) - likely to cause annoyance by abusive words within the hearing of police officers - the test was likely not actual harassment etc - on the finding of facts by a lower court *Biogen Inc v Madeva plc [1997] RPR 45* approved

CALEY -v- LANGDON

[Ref: 2DS 2009/03, Staff of Government Division Criminal Jurisdiction,
Deemster Doyle/G. F. Tattersall,J.A.

Judgment: 5 June 2009

Counsel - C.M.H. Coleman for the appellant: Mrs R.A. Burnett for the Chief Constable]

Criminal Justice (Exclusion of Non-Resident Offenders) Act 1998 - ss. 2(1) and 2(2) completely separate with no interplay between them - exclusion order not quashed because of later material change in circumstances ie marriage to a Manx resident - *Jones v R 1999-01 MLR 369* considered - no inherent power to review a sentence apart from that contained in section 33(4) Criminal Jurisdiction Act 1993 and the use of the words "should have been passed" in 33(4)(a) did not allow the court to take into account changed circumstances since the imposition of the sentence - the court had erred in taking into account subsequent circumstances *R v Jones 6 May 1992*

O'KEEFFE -v- R

[Ref: 2DS 2009/04, Staff of Government Division Criminal Jurisdiction,
Deemster Kerruish/G. F. Tattersall,J.A.

Judgment: 1 June 2009

Counsel - J.P.B. Carter for the appellant: Mrs L.D. Watts for HM Attorney General]

[classification : criminal law]

Criminal Justice (Exclusion of Non-Resident Offenders) Act 1998 - sole issue was if any exclude person unlawfully on the Island was capable of being ordinarily resident - meaning of ordinarily resident in s.2(2) *R v London Borough Council ex. p Nilish Shah [1983] 2 AC 309* applied

O'REILLY -v- LANGDON

[Ref: 2DS 2008/26, Staff of Government Division Criminal Jurisdiction,
Deemster Kerruish/Deemster Doyle

Judgment: 22 June 2009

Counsel - K.M. Goldie for the appellant: Miss M.A. Norman for the Chief Constable]

[classification : criminal law]

CUSTODY

Breach of human rights under Article 8 not found - case law on respect for family life of prisoner reviewed - prison policy to transfer life prisoners to UK for proper rehabilitation which was in the public interest - insufficient life prisoners on the Island to provide expert care - *Galloway 1999-01 MLR 01* distinguished - courts should not lightly interfere with the management of prisons and sentenced offenders *see R v Faragher 1990-92 LLR 428*

re NEWBERY

[Ref: CP 2008/29, Chancery Division, Deemster Doyle

Judgment: 13 January 2009

Counsel - Mrs H. Hammonds for the petitioner: Miss M.A. Norman for Department of Home Affairs and the Isle of Man Prison Service]

DEPOSITORS COMPENSATION

Quistclose trust - whether such trust was established from the moment KSFIOM accepted instructions to transfer the money to another bank - *Barclays Bank Ltd v Quistclose Investments Ltd* [1970] AC 567 reviewed up to most recent case *Simon Cooper v PRG Powerhouse Ltd* [2008] EWHC 498 (Ch) - distinguishing features Quistclose cases not found ie input of new money for agreed purpose or bank acting as conduit for payment to third party - *Kayford* authorities found to deal with creation of express trust not a resulting trust - *Moriarty v Various Customers B A Peters PLC* [2008] EWHC Civ 1604 (CA) para 21 approved on not extending the classes of proprietary claims to the detriment of other commercial creditors

HABANA LTD -v- KAUPTHING SINGER & FRIEDLANDER (IOM) LTD & SIMPSON and SPRATT [provisional liquidators]

[Ref: CA2008/3-CP 2008/102, Chancery Division, Deputy Deemster Corlett

Judgment: 21 July 2009

Counsel - D. Chambers QC/ C.M.H. Coleman for Habana: M. Pascoe QC/ S.F. Caine for KSFIOM]

Winding up petition adjourned - creditors meetings to vote on Scheme of Arrangement under section 152 Companies Act 1931 - scheme found to be a proper scheme giving security and certainty - *re Demaglass Holdings Ltd* considered [transcripts]

re KAUPTHING SINGER & FRIEDLANDER (IOM) LTD [in provisional liquidation]
[petitions of the Company, FSC, Treasury and the joint liquidators]

[Ref: CP 2008/94-CP 2009/42, Chancery Division, Deputy Deemster Corlett

Judgment: 9 April 2009 {approved 20 April 2009}

Previous judgments: 29 January 2009 {approved following day} and 19 February 2009 {approved following day}

Costs judgment: 30 June 2009 - costs incurred by the depositors' action group in opposing the scheme of arrangement to be paid out of the company assets not by the Treasury.

Counsel - see judgments]

[classification : depositors compensation]

Provisional liquidation - payment of fees and expenses not an exceptional remuneration - application heard ex-parte see *re UIC Insurance Co Ltd* [2007] BPIR 589/78 – mechanism for fixing amount of remuneration by the court see *Independent Insurance Co Ltd* [2002] 2 BCLC 709 - independent assessor to be appointed under s 17 High Court Act 1991 - to consider guidance found UK Insolvency Rules r 4.30 and Statement of Insolvency Practice number 9 England and Wales - payments on account see *Independent Insurance litigation* 24/1/03 - disbursements *Independent Insurance Co Ltd* [2002] 2 BCLC 709/52 - r 169(2) Companies (Winding-Up) Rules 1934 {payments to advocates out of assets} distinguished as applying to official receivers and in any case such payments had been sanctioned by the court [transcript]

re KAUPTHING SINGER & FRIEDLANDER (IOM) LTD
[petition of the Joint Liquidators]

[Ref: CP 2008/94/CP 2009/42, Chancery Division, Deemster Corlett
Judgment: 30 September 2009
Counsel - S.F. Caine for the liquidators]
[classification : depositors compensation]

Proofs of debt - failure to lodge - entitlement to catch-up payments - by virtue of s 248 Companies Act 1931 s 46 Bankruptcy Code incorporated into law relevant to winding up insolvent companies - s 46 should be construed to carry out the intention of Tynwald and thus read by omitting the words "in court" - construction s 211 Companies Act 1931 and r 83(1) Companies (Winding-Up) Rules 1934 delegation of powers did not oust the superior jurisdiction of the court so extension of time granted

SIMPSON and SPRATT [liquidators] [Petition *re* KAUPTHING SINGER & FRIEDLANDER (IOM) LTD

[Ref: CP 2008/94, Chancery Division, Deemster Kerruish
Judgment: 5 August 2009
Counsel - S.F. Caine for the liquidators]
[classification : depositors compensation]

DRUGS

Alleged possession of cocaine - voluntarily absconded defendant - application for trial to proceed in absence refused - *R v Jones (Anthony) [2003] 1 AC 1 HL* followed [transcript]

R -v- TONNESON

[Ref: Crim 2008/27, General Gaol Delivery,
Acting Deemster Montgomerie
Judgment: 30 June 2009
Counsel - M. Benson for the Crown: J.C. Travers for the defendant]

EMPLOYMENT

Contract of employment - failure to pay bonus - claim was a default action for a liquidated sum and not a claim for damages for breach of contract and this distinction was important - defendant entitled to know the case it has to face see *Wardrop v Wardrop 2003-05 MLR 572* - in certain circumstances failure to pay a discretionary bonus may amount to a breach of contract but necessary to show employer had been irrational or perverse see *Keen v Commerzbank AG [2006] EWCA Civ 1536* and *Ridgway v J P Morgan Chase [2007] EWHC 1325 QB*

BOYD -v- PENDER MUTUAL INSURANCE COMPANY LTD

[Ref: DEF 2007/0802059, CLD, Deemster Corlett
Hearing 16/17 June 2009 - Judgment: 8 September 2009
Counsel - J. Wright for the plaintiff: R.A. Long for the defendant]

Wrongful use of confidential information - tax avoidance scheme - idea and manner of using offshore interest-in-possession trusts in partnership to avoid IR35 legislation had necessary quality of confidence *Coco v A N Clark (Engineers) Ltd [1969] RPC* - principles cross-examination on affidavits *Beatson, J para 86 West London Pipeline and Storage Ltd v Total UK Ltd [2008] EWHC 1729 (Comm)*

MONTPELIER TAX PLANNING (ISLE OF MAN) LTD -v- JONES & MORRIS

[Ref: CLA2001/103, CLD, Deemster Newey

Judgment: 18 September 2009

Counsel - J. Ramsden/ Ms J. Holt for Montpelier: Mr Jones in person: A. Wilson QC/ C.M.H. Coleman for Mr Morris]

[classification : employment]

Work Permit Appeal Tribunal - no appeal on an interlocutory decision under section 5(6) Control of Employment Act 1975 - inherent jurisdiction of the court to give authoritative guidance as envisaged *Isle of Man Highway and Transport Board 1972-77 MLR 281* did not augment any jurisdiction derived from statute

re THOMAS [appeal re work permit of Watts granted to Department of Education]

[Ref: 2DS 2008/36, Staff of Government Division Criminal Jurisdiction, Deemster Kerruish/G. F. Tattersall, J.A.

Judgment: 9 January 2009

Counsel - Mr Thomas in person: J.T. Aycock for DoE: O.H. Helfrich for DTI]

[classification : employment]

FAMILY DIVISION

B v B 30 June 2009 Deputy Deemster Corlett on shared residence orders followed UK Court of Appeal *re A [2008] FCR 107 para 66* and *re K [2009] 1FCR 116*. [approved transcript]

C v C 8 April 2009 Deputy Deemster Corlett followed *TL v NL [2006] 1 FLR 1263* on an application for maintenance pending suit a budget of expenditure should be provided for critical examination by the court. [transcript]

D v D 20 February 2009 Deputy Deemster Corlett followed *re B [2008] UK HL 35* and consequent practice direction re-issued 14 January 2009 where violence against the parent with care and domestic abuse was an issue - fact finding hearing so standard of proof was simple balance of probabilities.

F v F 20 September 2009 Deemster Corlett on pensions not payable for 20+ years followed *re Hedges v Hedges* as summarised in Ancillary Relief Handbook 6ed 132-134. On the general approach to ancillary relief *B v B [2008] EWCA Civ 543* followed.

W v W 6 April 2009 Deputy Deemster Corlett on separation agreements followed *S v S (Ancillary Relief) [2009] 1 FLR 254 paras 16 to 23*. On post-nuptial and pre-nuptial agreements *MacLeod v MacLeod [2008] UK PC 64* considered. On occasion separation agreements may be of “magnetic importance” see *Crossley v Crossley [2008] 1 FLR 1467*.

FINANCIAL CRIME

Scheme relating to Mutual in Criminal Matters 1986 “the Harare Scheme” - review by Deputy High Bailiff access to documents denied - consideration of human rights and the inter-play between Article 8(1) and (2) - anti-fraud authority having sight of undisclosed documents following principle of wider harm to the investigation - dolence proceedings materiality of evidential support varies from case to case - judge must give reasons for his judgment *Kyrgyz Mobil Tel Ltd & Ors v Fellowes International Holdings Ltd & Ors para 293*[Newsletter 1] cited - reviewing court must be able to understand why the decision-maker reached his decision

Related UK cases: [1]*Hafner and Hafner & Hochstrasser (a firm) v City of Westminster Magistrates Court and the Australian Securities and Investments Commission [2008] EWHC 524 - 5 March 2008* [2] “*Hafner No 2*” - *Hafner v City of Westminster Magistrates Court [2009] 1 WLR 1005*

[para 81/82 cited *re [1]Kennedy [2]Australian Securities & Investments Commission CHP 09/0015 Deemster Doyle 11 November 2009 para 30*]

re BRAMPTON INTERNATIONAL & CO LTD [Petition]

[Ref: CP 2008/79, Chancery Division, Deemster Kerruish

Judgment: 5 January 2009

Counsel - K.M. Goldie for the petitioner: D.T. Griffin for HM Attorney General: C.J. Arrowsmith for Mr Hafner: C.D.B. Cope for Australian Securities and Investments Commission: Miss V Oates for SMP Partners Ltd]

HEALTH SERVICES

Dispensing contract for chemists - DHSS failed to consult fairly on application to join pharmaceutical list - information in application should be supplied to competitors as was customary - *R (Niazi) v Secretary of State for the Home Department [2008] EWCA paras 27, 28 and 37* considered on legitimate expectation - where a public authority represents by expressed promise or implicitly by past practice that it will conduct itself in a particular way that may give rise to a legitimate expectation that it will so act - *R on the Application of Assura Pharmacy Ltd v National Health Service Litigation Authority (Family Health Services Appeal Unit) [2008] EWCA Civ 1356 para 56, 60, 61* relied on for DHSS

G J MALEY [Petitioner] *re* R K CORKILL

[Ref: CP 2008/77, Chancery Division, Deemster Kerruish

Judgment: 16 March 2009

Counsel - S.F. Caine for the petitioner: S.M. Harding (Government Advocate) for DHSS: K.J. Murray for Mr Corkill]

INSOLVENCY

Court willing to assist trustee of discharged bankrupt

re EAGLE [Petition of Paterson (Liquidator)]

[Ref: Bank 2008/4, CLD, Deemster Kerruish

Judgment: 16 June 2009

Counsel - Mrs K.L. Clough for the petitioner: S. Eagle in person]

LAND LAW

Partition Act 1931 s.4 coroner's auction - *Stack v Dowden* general principles considered - *M v M* 4 November 2008 applied on occupation rent for jointly owned property - in this area each case crucially depends on its facts - given sustained failure to co-operate with the court respondent ordered to pay costs of other party [transcript]

re BROWN

[Ref: CLA 2009/3, CLD, Deputy Deemster Corlett

Judgment: 1 July 2009 approved 3 July 2009

Counsel - Mrs R. Berry for the petitioner]

ROAD TRAFFIC

Temporary speed limit zones outside schools - illuminated 20 mph signs Braddan School vague and misleading

LANGDON -v- MITCHELL & ORS

[Summary Jurisdiction, Deputy High Bailiff (A.A. Montgomerie)

Judgment: 11 June 2009

Counsel - J. Bullas for the Chief Constable: J.B.T. Stanley for the defendants]

SENTENCING

Indecent assault mentally vulnerable child - dicta approved *R v LM [2008] Supreme Court of Canada 31* maximum sentence not reserved for hypothetical crimes in even worst circumstances but called for a judgment of whether the particular circumstances warranted such sentence - custody increased to 42 months custody with an extended licence period of 42 months - accepted no fault of the respondent that the sentence was unduly lenient against the right of the public to be protected - sexual offences prevention order made "until further order" - registration on sex offenders register to continue for an indefinite period

ATTORNEY GENERAL'S REFERENCE *re* BRIDSON

[Ref: 2DS 2009/7, Staff of Government Division Criminal Jurisdiction, Deemster Kerruish/G. F. Tattersall, J.A.

Judgment: 16 June 2009 Addendum 31 July 2009

Counsel - S.R.N. Neale for the Crown: P.P. O'Neill for the respondent]

Application for reference refused - 3 years custody imposed supply of cocaine street value £4488 - acknowledged by sentencing judge to be lenient as not a sophisticated or prolonged commercial operation and past family history offered powerful mitigation - personal use of drugs should be considered in mitigation and not when considering starting point of custodial tariff as per *Attorney General v Taylor [4 April 2008 – 2DS 2008/4 : 1 MLN 18]* - starting tariff here 8 not 5 years - Caldwell-Camp guidelines only indicative

ATTORNEY GENERAL -v- CROSBIE

[Ref: 2DS 2009/10, Staff of Government Division Criminal Jurisdiction,
Deemster Kerruish/G. F. Tattersall,J.A.
Judgment: 23 September 2009
Counsel - Mrs J. Hughes for the Crown: Mrs D.H. Jones for the respondent]
[classification : sentencing]

Family dispute - lacerations to face with shard of glass from broken bottle - numerous cases distinguished as to why this was a serious offence involving broken glass as a weapon - upheld 27 months custody

BRUMMITT -v- R

[Ref: 2DS 2008/33, Staff of Government Division Criminal Jurisdiction,
Deemster Kerruish/G.F. Tattersall,J.A.
Judgment: 13 January 2009
Counsel - D.H. Taubitz for the appellant: J.B.T. Stanley for the Crown]
[classification : sentencing]

STATUTORY INTERPRETATION

Nature of “legal meaning” of an enactment - role of judiciary in construing legislation see *Dupont Steels Ltd v Sirs* [1980] 1 WLR 157 - presumption drafter used words and grammar correctly and exactly see *New Plymouth Borough Council v Taranaki Ekectric Power Board* [1933] AC 680 - same word had consistent meaning within an Act see *Oake v Buckley* 1993-95 MLR 67 - sensible construction adopted over nonsensical construction see *Cringle v Coole* 1921-51 MLR 94 - purposive construction where literal interpretation would defeat the purpose of Act see *Jones v Wrotham Park Settled Estates* [1980] AC 105 - literal interpretation s.51(5) Retirement Benefits Schemes Act 2000 means orders under s.33 (removal of trustee) must have confirmatory approved from Tynwald notwithstanding that it was a scheme specific order - meaning of “as soon as practicable” when laying documents before Tynwald approval - Trustee Act 1961 - expedient in the unusual circumstances of this case for the court to appoint trustee under s.41 - consequently s.42 enabled remuneration of such trustee as the court sees fit

SIMCOCKS PENSIONS LTD *re* RONALDSWAY SHOE CO LTD

[Ref: CP 2009/39, Chancery Division, Deemster Kerruish
Judgment: 24 July 2009
Counsel - K.E. O’Riordan for the petitioner: Miss M.A. Norman for the Insurance Supervisor and IPA {notice parties}]

SUCCESSION

Real estate - severance of joint tenancy - Manx law pre-dated the UK Law of Property Act 1925 therefore *Williams v Hensman* [1861] 1 Johnson & Hemming 557 applied - explained *Burgess v Rawnsley* [1975] CH 438 - notice in writing sufficient to effect severance - no distinction in this respect between real and personal estate following *Hawksley v May* 1 QB 313 and in *IR Draper’s Conveyance* [1969] 1 Ch 486 - noticed parties estopped from challenging the severance by reason of having taken no action during the lifetime of the deceased - *Thorner v Majors* [2009] UKHL 18 followed on proprietary estoppels

ESTATE OF ADAIR [PETITION OF HAMILTON (executor)]

[Ref: CP 2008/14, Chancery Division, Acting Deemster L.E. Sullivan

Judgment: 22 May 2009

Counsel - J.B.T. Stanley for the petitioner: Miss S.M. Bolton for the noticed parties]

Will made on application under Mental Health Act 1998 - rectification of obvious clerical error under s.20 Wills Act 1985 - whether trust for music and musicians could be wholly charitable - *re Collister CLA2008/11 14.07.08 para. 11* on test for a gift to be charitable - Charities Act 1962 s.2 - *Moggridge v Thackwell [1803] 7 Ves.Jun.36* on meaning of gift for “charitable purpose” - trust to be subject to a scheme that restricts gifts

ESTATE OF DICKINSON [PETITION OF KEWLEY (executor) & ORS [trustees and HM Attorney General]

[Ref: CP 2008/105, Chancery Division, Deemster Kerruish

Judgment: 24 August 2009

Counsel - Miss R. Mackellar for the petitioners: Miss M.A. Norman for HM Attorney General]

[classification : succession]

TRUSTS

Attorney General of Belize & Ors v Belize Telecom Ltd & Or [2009] 2 All ER accepted court had no power to improve upon the instrument to be construed - *The Moorcock [1889] 14 PD 68* accepted on the nature of implied terms in the business world - *BP Refinery (Westernport) Pty Ltd v Shire of Hastings [1977] 180 CLR 282* applied on the tests for establishing an implied term

RAB MULTI STRATEGY FUND PLC [PETITION OF FAYLE (liquidator)]

[Ref: CP 2009/44, Chancery Division, Deemster Kerruish

Judgment: 14 August 2009

Counsel - Mrs L.J. Bermingham for the liquidator: A.L. Gough for the registered holders of the participating shares]

*

See also OSIRIS TRUSTEES LTD & ORS -v- OAKLEY *ibid* Civil Procedure.

PART II
BILLS AND ACTS 2009

COMPANIES (AMENDMENT) ACT 2009 [c.7]

COUNCIL OF MINISTERS (AMENDMENT) [fell at second reading]

ENDANGERED SPECIES

GAMBLING SUPERVISION

GENDER RECOGNITION ACT 2009 [c.11]

HUMAN RIGHTS (AMENDMENT)

PAYMENT OF MEMBERS' EXPENSES (AMENDMENT) ACT 2010 [c.3]

PROHIBITION OF FEMALE GENITAL MUTILATION ACT 2010

TERRORISM (FINANCE) ACT 2009 [c.8]

COMPANIES (AMENDMENT) ACT 2009 [c.7]

The Act was promoted by the Treasury on behalf of the Financial Supervision Commission and modified certain provisions of the Companies Act 1931, the Companies Act 1982, the Companies Act 1992, the Limited Liability Companies Act 1996 and the Companies Act 2006. It also made miscellaneous modifications to the Contracts (Rights of Third Parties) Act 2001 and the Financial Services Act 2008.

Part 1 (sections 1 to 12) modified the Companies Act 1931 in relation to prospectuses; statements in lieu of prospectus; registration of charges; takeovers and mergers and public offers. Part 2 (sections 13 to 20) modified the Companies Act 1982 in relation to accounts and audits. Part 3 (sections 21 to 24) modified the Companies Act 1992 in relation to financial assistance for the acquisition of shares and treasury shares. Part 4 (section 25) modified the Limited Liability Companies Act 1996 in relation to winding up. Part 5 (sections 26 to 32) modified the Companies Act 2006 in relation to treasury shares; accounting records and financial statements; takeovers and mergers and appeals from decisions of the Registrar. Part 6 (sections 33 and 34) made miscellaneous modifications to the Contracts (Rights of Third Parties) Act 2001 and the Financial Services Act 2008. Sections 35 and 36 provided for interpretation, short title and for commencement by appointed day order SD572/09 operative 1 September 2009.

COUNCIL OF MINISTERS (AMENDMENT) BILL 2009 [fell]

This Bill was a private member's Bill and clause 2 provided for the Chief Minister to be appointed by the Governor on a resolution of the Keys alone [fell at 2nd Reading Keys 31 March 2009].

ENDANGERED SPECIES BILL 2009

This Bill promoted by the Department of Agriculture, Fisheries and Forestry replaces the Endangered Species (Import and Export) Act 1981, so as to bring the law of the Island into

conformity with the Convention on International Trade in Endangered Species of Wild Flora and Fauna (CITES).

Part 1 is introductory. Clause 1 provides that the Department is to be the "management authority" and the Wildlife Committee (reconstituted by Schedule 1) the "scientific authority" for the purpose of the Convention, and clauses 2 and 3 set out their respective functions. Clause 4 requires the Department to prescribe the endangered species of animals and plants to which the Bill will apply and to assign each species to a class (A, B or C).

Part 2 regulates the import, export and re-export of animals and plants of prescribed species. Clauses 5 and 6 restrict the import of specimens, and clause 7 their export or re-export. Clause 8 enables such import, export or re-export to be restricted to designated ports. Clause 9 requires advance notice to be given. Clause 10 enables regulations to confer exemptions from the requirements of clauses 5 to 9. Clause 11 enables regulations to require documents to be provided when a specimen is imported, exported or re-exported, and clause 12 enables regulations to be made as to the transport etc. of live specimens.

Part 3 regulates commerce in animals and plants of prescribed species. Clause 13 makes it an offence to buy, sell etc. a specimen, subject to exceptions to be specified in regulations. Clause 14 makes it an offence knowingly to possess a specimen which has been unlawfully imported etc.

Part 4 deals with the issue of import permits, export permits and various certificates. Clauses 15 and 16 provide for the issue by the Department of import and export permits and various certificates in accordance with Schedule 2. Clause 17 makes breach of the conditions of a permit or certificate an offence. Clause 18 provides for an appeal to the High Bailiff against decisions of the Department relating to permits and certificates. Clause 19 enables a court which convicts a person of an offence under the Bill to cancel a permit or certificate or disqualify the person for holding a permit or certificate.

Part 5 contains miscellaneous and supplemental provisions. Clauses 20 to 22 provide for the registration by the Department of recognised scientific institutions and certain traders and breeders. Clause 23 enables regulations to provide for the marking of specimens, and clause 24 requires commercial breeders to have specimens marked. Clause 25 makes unauthorised tampering with such a mark an offence. Clauses 26 and 27 give authorised officers powers of inspection, search and seizure for the purpose of enforcing the Bill, and clause 28 confers powers to enter premises and to detain, board and enter vehicles, vessels and aircraft.

Clause 29 enables specimens etc. whose owner cannot be found to be forfeited. Clause 30 enables a court to order forfeiture of a specimen on convicting a person of an offence under the Bill. Clause 31 enables the Department to dispose of forfeited items. Clause 32 enables specimens to be seized and forfeited at the point of import or export. Clause 33 enables a court, on convicting a person of an offence under the Bill, to order that person to pay the Department's expenses of transporting, keeping or disposing of a specimen. Clause 34 makes it an offence to obstruct or fail to assist an authorised officer in enforcing the Bill. Clause 35 makes it an offence to make false statements or to falsify documents and clauses 36 and 37 make further provision with respect to offences.

Clause 38 enables the Act to be amended by order to conform with future changes in the Convention or Community legislation. Clause 39 deals with interpretation. Clause 40 makes provision for regulations and orders. Clause 41 and Schedules 3 to 5 make transitional provisions and consequential amendments and repeals. Clause 42 concerns the short title and commencement by appointed day order. *[Not amended in the Legislature Key -Legislative Council 3rd Reading 2 February 2010 - Royal Assent awaited]*

GAMBLING SUPERVISION BILL 2009

This Bill promoted by the Treasury makes further provision as to the status, constitution and functions of the Isle of Man Gambling Supervision Commission, appeals from decisions of the Commission, and the safekeeping of participants' money by online gambling operators.

Clauses 1 to 3 are introductory. Clause 4 and Schedule 1 {*Sch 1 amended in the Keys and Legislative Council - para 3 reference to Council of Ministers removed - para 9 financial provisions added*} provide for the Commission to be a Statutory Board and make provision for its constitution, tenure of office of its members and the exercise of its functions. Clause 5 sets out the regulatory objectives of the Commission and other matters which it is to have regard. Clause 6 enables the Commission to make arrangements with other regulators for mutual assistance. Clause 7 and Schedule 2 impose restrictions on the disclosure of information by the Commission and others. Clause 8 limits the liability of members and staff of the Commission. Clause 9 and Schedule 3 extend the scope of the appeal provisions of the Gambling (Amendment) Act 2006. Clause 10 enables regulations under the Online Gambling Regulation Act 2001 to make provision for the safekeeping of participants' money. Clause 11 and Schedules 4 and 5 are supplemental. Operative appointed day order. [*Keys agreement to Legislative Council amendment 2 March 2010 - Royal Assent awaited*]

GENDER RECOGNITION ACT 2009 [c.11]

The Act was promoted by the Council of Ministers with the purpose of providing transsexual people with legal recognition in their acquired gender. Legal recognition will follow from the issue of a full gender recognition certificate in the United Kingdom. Section 1 deals with interpretation. Sections 2 to 11 and Schedules 1 [amended keys] and 2 [amended keys] deal with the consequences in Manx law of the issue of a UK gender recognition certificate. The general principle is that the transsexual person will for all purposes be regarded as being of the acquired gender. These sections and Schedules make specific provision relating to birth certificates, marriage, parenthood, inheritance, sport, gender-specific offences and foreign gender change. Sections 12 to 15 are supplementary. Section 12 deals with confidentiality of information and section 13 contains powers to modify statutory provisions to ensure consistency with the Act's provisions. Section 14 deals with the validity of some relevant subordinate legislation and section 15 deals with the short title and commencement by appointed day order. [SD139/10 - ss 1, 2, 4 to 14 and Schedule 2 operative 6 April 2010]

HUMAN RIGHTS (AMENDMENT) BILL 2009

This Bill was promoted by the Council of Ministers. Clause 1 provides the short title. Clause 2 provides that the Human Rights Act 2001 is amended by the provisions of the Bill. Clause 3 inserts sections 9A and 9B to create a power to make remedial orders by which the Council of Ministers will, with the approval of Tynwald, be able to amend Manx law where it has been found to be in breach of the Island's human rights obligations under the European Convention on Human Rights. Clause 4 amends section 13. As the derogation from Article 5(3) of the European Convention on Human Rights (which is set out in Schedule 2 to the 2001 Act) has been withdrawn, the reference to it needs to be removed. Clause 7 repeals Schedule 2 to the 2001 Act. Clause 5 amends section 14 to enable the Council of Ministers to make an order to amend the 2001 Act where derogation has been withdrawn. Clause 6 makes a consequential amendment to section 17 of the 2001 Act. Section 9B of the 2001 Act contains a specific Tynwald procedure in relation to remedial orders made under section 9A. Orders made under section 9A are therefore excepted from the general Tynwald procedure in

section 17. Not amended in the Legislature. Operative on passing. [*Legislative Council 3 Reading 1 December 2009 - Royal Assent awaited*]

PAYMENT OF MEMBERS' EXPENSES (AMENDMENT) ACT 2010 [c.3]

The Act was promoted by the Treasury. Section 1 provides that the Payment of Members' Expenses Act 1989 is amended. Section 2 inserts section 1(3) and (4.) into the 1989. The new section 1(3) replaces the existing section 7(7)(a) of the 1989 Act and the effect is to entitle a person who is no longer a Member of Tynwald to receive the sum prescribed for holding certain offices (namely, the Chief Minister, Minister, Chairman of the Civil Service Commission, member of any Department or other office specified for the purpose of section 1(2)(g) of the 1989 Act). This is necessary as a person can technically continue in office when he or she is no longer a member of Tynwald (for example, there may be a gap between the person ceasing to be a member and a successor being appointed to replace that person in an office). The new section 1(3) has to be considered alongside the statutory provisions which provide for when such a person continues in office. The new section 1(4) clarifies that no person is entitled to an annual sum under section 1 of the 1989 Act in respect of membership of more than one Department.

Section 3 amends section 6(3). The effect of clause 4(a) is to require the Treasury to consult (if the Governor in Council has designated a committee of Tynwald or other body for the Treasury to consult with for purposes of section 6(3)) before making an order under the new section 1(3) of the 1989 Act. Section 4(b) inserts a cross-reference to the new section 1(3) of the 1989 Act, so that where an order made under that section departs from any recommendation made by a committee or body designated by order under section 6(3) of that Act, the Treasury is required to lay before Tynwald a statement setting out those recommendations and its reasons for departing from them.

Section 4 inserts section 6A to replace the existing section 7(7)(b) and (c) of that Act. The inserted subsections (1) and (2) specifically deal with members of a Department and offices specified in an order under section 1(2)(g) of the 1989 Act. This is necessary as although section 4(4) and (5) of the Council of Ministers Act 1990 and section 2(3B) of the Civil Service Act 1990 deal with the continuation of persons holding the office of Chief Minister, Minister and the chairperson of the Civil Service Commission, there is nothing which deals with the continuation of office of a member of a Department or other offices specified by Order under section 1(2)(g) of the 1989 Act. The proposed section 6A(1)(b) deals with the position where the Governor in Council decides not to fill the office of a Departmental member. The proposed section 6A(3) is based on the existing section 7(7)(c) of the 1989 Act, but has been drafted more generally so as to apply to all members of the Keys (rather than members who do not hold an office mentioned in the existing section 7(7)(a) of that Act). The new provision will enable a person who was a member of the Keys immediately before the dissolution of the Keys to continue to receive their salary for being a member of Keys until the return of the writ in accordance with the election rules in Schedule 2 to the Representation of the People Act 1995.

The effect of section 5(1) is to clarify the Tynwald procedure in respect of Orders made under the 1989 Act. The substituted section 7(5) provides that an order under section 4(1)(a) or (b) specifying a body for the purposes of section 4, or an order under section 11(2), must be laid before Tynwald as soon as practicable after it is made. All other Orders made under the 1989 Act are to be subject to Tynwald approval in accordance with section 7(4). Clause 5(2) repeals section 7(7) of the 1989 Act as that provision will be superseded by clause 4. Clause 5(3) contains a consequential repeal. [Section 5 amended in the keys.] Section 6 states the short title. Operative on passing 16th March 2010.

PROHIBITION OF FEMALE GENITAL MUTILATION ACT 2010 [c.2]

This Act was a private member's Bill and prohibits the genital mutilation of women and girls following the inter-agency statement published by 10 of the agencies of the United Nations in 2008. Section 1 provides a short title. Section 2 for commencement by appointed day order made by the Council of Ministers. Section 3 defines key terms [definition of "Manx resident" substituted Legislative Council]. Section 4 creates an offence of female genital mutilation. Section 5 confers power on the Council of Ministers to make an order varying the ambit of section 4. Section 6 deals with aiding and abetting female genital mutilation [amended Legislative Council]. Section 7 specifies the penalty for an offence under the Act. *[Passed 16th March 2010]*

TERRORISM (FINANCE) ACT 2009 [c.8]

[Numbering adjusted to reflect clauses inserted in the Keys]

The Act was promoted by the Department of Home Affairs. Section 1 provided the short title. Section 2 inserted in the Keys [duration of Act]. Section 3 provided definitions.

Part 2 - Terrorist financing and money laundering. Section 4 and the Schedule enabled the Treasury to give a direction that imposes certain requirements on certain persons if one or more conditions are met. The conditions relate to the risk of funds being used to finance terrorism or money laundering or the development of weapons of mass destruction in a country. The Schedule is concerned with directions by the Treasury. Part 1 is concerned with the persons to whom a direction may be given and Part 2 specifies the requirements that may be imposed by a direction. Part 3 contains procedural provisions and details when the Treasury may grant a licence to exempt specified acts when a direction contains requirements of a particular kind.

Section 5 enables, in certain circumstances, an enforcement officer to give a notice to a person to whom a direction has been given, to provide specified information or documents. An enforcement officer means a constable or customs officer serving with the Financial Crime Unit of the Isle of Man Constabulary and that Unit is referred to in the Act as the enforcement authority. Section 6 provides a power for enforcement officers to enter and inspect premises without a warrant in certain circumstances and section 7 provides for the issuing of a warrant to enter and search premises if certain conditions are satisfied. Section 8 provides that the powers conferred by sections 4, 5 and 6 are not exercisable where legal professional privilege could be validly claimed.

Section 9 enables the High Bailiff, on an application made by the enforcement authority, to order a defaulter to provide the information or documents (within a specified time) that he or she failed to provide or to take specified steps to remedy the consequences of the failure.

Section 10 enables the enforcement authority to impose a penalty on a person who fails to comply with the requirements of a direction or a condition of a licence exempting specified acts from certain requirements of a direction. Any penalty under section 10 received by the enforcement authority is to be applied towards expenses incurred. Section 11 specifies the procedure for imposing a penalty under section 10 and section 12 provides for an appeal against a decision of the enforcement authority under section 11.

Section 13 provides when a person who fails to comply with a requirement imposed by a direction under Part 2 of the Schedule commits an offence. Section 14 makes it an offence if

a person provides information or a document in connection with obtaining a licence exempting specified acts from certain requirements of a direction if the person knows or is reckless as to whether the information is false or the documents is not what it purports to be.

Section 15 provides for offences committed outside the Island. Section 16 imposes time limits for summary proceedings. Section 17 is concerned with the liability of bodies corporate, partnerships and unincorporated associations and section 18 enables proceedings against partnerships and unincorporated associations to mirror those for incorporated bodies. Section 19 provides for the Treasury to provide an annual report of its functions.

Section 20 puts an obligation on relevant supervisory authorities to take appropriate measures to monitor persons acting in the course of a business in the regulated sector (which has the same meaning as in paragraph 1 of Schedule 4 to the Proceeds of Crime Act 2008). The relevant supervisory authority is a body mentioned in paragraph 2 that Schedule, as determined by the Treasury in respect of persons acting in the course of a business in the regulated sector. The Treasury must notify specified persons of the determination as it affects them or, where directions have been given to all persons acting in the course of a business in the regulated sector, or to a description of such persons, publish the determination appropriately.

Section 21 requires the Treasury to provide such assistance as may reasonably be required with the preparation of guidance for the purposes of sections 9(3) (civil penalties) and 12(3) (offences: failure to comply with requirement imposed by direction).

Section 22 provides for notices to be given by post. The body must take all reasonable steps to contact the person to whom the notice is to be given, including publishing an advertisement in a local newspaper.

Part 3 - Financial restrictions proceedings. Section 23 enables persons affected by a decision of the Treasury in relation to the UN terrorism orders, freezing orders under the Anti-terrorism and Crime Act 2003 or a direction under Part 2 of, and the Schedule to, the Act to apply to the High Court to set aside the decision. These proceedings are known as “financial restrictions proceedings”. Section 24 defines “UN terrorism order” for the purposes of section 23.

Section 25 contains general provisions about rules of court relating to financial restrictions proceedings and section 26 deals with rules of court about disclosure in those proceedings.

Section 27 provides for a special advocate to be appointed by the Attorney General to represent the interests of a party to financial restrictions proceedings or any appeal relating to such proceedings from which the party and any legal representative of the party is excluded.

Section 28 amends the Anti-Terrorism and Crime Act 2003. The definition of “terrorism” in section 1(1) of the 2003 Act is amended to include, in paragraph (c), the purpose of advancing racial cause (in addition to a political, religious or ideological cause). The amendment to paragraph 10 of Schedule 9 of the 2003 Act results in the Treasury not being required to disclose under that paragraph, if the particulars would not be required to be disclosed to the applicant in proceedings to set aside the freezing order. Sections 29 [amendments of the Financial Services Act 2008] and 30 [amendments of the Insurance Act 2008] inserted in the Keys. [*Operative on passing - 15 July 2009*]

APPOINTED DAY ORDERS

ADMINISTRATION OF JUSTICE ACT 2008 (APPOINTED DAY) ORDER 2008
[SD 992/08 : Issuing Authority - CoM]

The Order brought sections 25, 29, 30,31, 32, 34 into operation on 1 January 2009. Other provisions operative same date but only for the purposes of making secondary legislation. On 1 September 2009 the Act becomes fully operative. Savings made for jury lists and salaries of Crown appointments.

COMPANIES (AMENDMENT) ACT 2009 (APPOINTED DAY) ORDER 2009
[SD 572/09 : Issuing Authority - Treasury]

Whole Act operative 1 September 2009.

COMPANIES, ETC. (AMENDMENT) ACT 2003 (APPOINTED DAY) (No.5) ORDER 2008
[SD 725/08 : Issuing Authority - Treasury]

The Order brought section 21 (substitution of s.8 Registration of Business Names Act 1918) into operation on 1 January 2009.

COMPANY OFFICERS (DISQUALIFICATION) ACT 2009 (APPOINTED DAY) ORDER 2009
[SD 325/09 : Issuing Authority - FSC]

Whole Act operative 18 June 2009 with savings. Sections 23 (orders and regulations) and 24 (short title) operative on passing 21 April 2009.

CRIMINAL JUSTICE ACT 2001 (APPOINTED DAY) (No.9) ORDER 2009
[SD 450/09 : Issuing Authority - DHA]

The Order brought section 63 and Schedule 8 into operation on 22 June 2009 to allow the Attorney General to have conduct of criminal proceedings.

DISABILITY DISCRIMINATION ACT 2006 (APPOINTED DAY) ORDER 2009
[SD 116/09 : Issuing Authority - DHSS]

Schedule 5, para. 2 (amendment Chronically Sick and Disabled Persons Act 1981- name change “Tynwald Advisory Council for Disabilities”) operative 1 July 2009.

EDUCATION (MISCELLANEOUS PROVISIONS) ACT 2009 (APPOINTED DAY) ORDER 2009
[SD 297/09 : Issuing Authority - DoE]

The Order brought sections 2, 6 and Schedule 2 for making secondary legislation only, section 13 on 1 May 2009 and section 2 and Schedule 2 fully operative 1 June 2009. Section 1 and Schedule 1 operative 1 June 2009. Act fully operative 1 September 2009.

ENTERPRISE ACT 2008 (APPOINTED DAY) ORDER 2009

[SD 211/09 : Issuing Authority - DTI]

The Order brought the Act into operation 6 March 2009 for making statutory documents and 1 May 2009 for all other purposes.

PROCEEDS OF CRIME ACT 2008 (APPOINTED DAY) (No.3) ORDER 2009

[SD 392/09 : Issuing Authority - Treasury]

PROCEEDS OF CRIME ACT 2008 (APPOINTED DAY) (No.3) (AMENDMENT) ORDER 2009

[SD 529/09 : Issuing Authority - Treasury]

The Order brought the remaining provisions of the Act into operation on 1 August 2009 with substantial savings and transitional provisions. This Order was amended by SD529/09 to preserve orders made under section 18 or 19 Criminal Justice Act 1990 and section 35 or 36 Drug Trafficking Act 1996 which deal with the enforcement of certain external orders. The preservation will cease to have effect when an order is made under section 215 of the Act.

ACTS OF TYNWALD

TABLE I

Acts or parts of Acts which came into force January to September 2009

Administration of Justice Act 2008 (c.14)

Ss 25, 29, 30, 31 with saving, 32, 34 operative 1 January 2009.

Remaining provisions operative 1 September 2009.

[See S.D. 992/08]

Companies, etc. (Amendment) Act 2003 (c.16)

Section 21 operative 1 January 2009.

[See S.D. 725/08]

Companies (Amendment) Act 2009 (c.7)

Operative 1 September 2009

[See S.D. 572/09]

Company Officers (Disqualification) Act 2009 (c.4)

Whole Act operative 18 June 2009 with savings.

Sections 23 (orders and regulations) and 24 (short title) operative on passing 21 April 2009.

[See S.D. 325/09]

Criminal Justice Act 2001 (c.4)

Section 63 and Schedule 8 operative 22 June 2009

[See S.D. 450/09]

Disability Discrimination Act 2006 (c.17)

Schedule 5, para. 2 operative 1 July 2009

[See S.D. 116/09]

Education (Miscellaneous Provisions) Act 2009 (c.3)

Act fully operative 1 September 2009

Sections 2, 6 and Schedule 2 for making secondary legislation, section 13 on 1 May 2009

Section 2 and Schedule 2 fully operative 1 June 2009

Section 1 and Schedule 1 operative 1 June 2009

[See S.D. 297/09]

Enterprise Act 2008 (c.17)

Whole Act operative 1 May 2009

[6/3/09 for making statutory documents]

[See S.D. 211/09]

Fees and Duties (Amendment) Act 2009 (c.6)

Whole Act operative on passing 15 July 2009

Income Tax Act 2009 (c.2)

Whole Act operative on passing 21 April 2009 see s.21 of the Act as to the return date and income tax year to which the amendments apply]

Proceeds of Crime Act 2008 (c.13)

(ss 1 to 65, Schs 1 and 2 [Part 1]) 22/10/08 (SD743/08): (ss 66 to 138, Sch 3 [Part 2]) 01/08/09 (SD392/09): (ss 139 to 158, Sch 4 [Part 3]) 01/08/09 (SD392 /09) but see SD744/08 ss 142,143,150(2) and Sch 4 and s 153 for limited purposes 22/10/08: (ss 159 to 199 ex. s 194 [Part 4] for civil recovery and detained cash investigations only) 22/10/08 (SD743/08): (Part 4 fully operative 01/08/09 (SD392/09): (ss 200 fully operative and 208 and 209 for the purposes of Pt.1) 22/10/08 (SD743/08): (ss 201 to 209 [Part 5]) 01/08/09 (SD392 /09): (ss 210 to 214 [Part 6] ex.s 213(1)(d)) 22/10/08 (SD743/08): (s 213(1)(d)) 01/03809 (SD392 /09): (ss 215 to 220, Sch 5 {the definition of “money laundering” in s.76A Customs and Excise Management Act 1986 only operative when Part 3 in force}, Sch 6 {s.21A(7) Criminal Justice Act 1991 only operative when Part 3 in force}, [Parts 7 to 9]) 22/10/08 (SD743/08): (ss 221 to 224, 226, Schs 7 and 8 (in part) [Part 10]) 22/10/08 (SD743/08): (s 225 and Sch 9 and remaining provisions Schs 7 and 8) 01/08/09 (SD392 /09).

Terrorism (Finance) Act 2009 (c.8)
Operative on passing 15 July 2009

Tree Preservation (Amendment) Act 2009 (c.5)
Operative on passing 19 May 2009

Value Added Tax (Amendment) Act 2009 (c.1)
Operative 1 April 2009 see s 2 of the Act

TABLE II

Acts passed January - September 2009 but not wholly in force

-

TABLE III

Acts passed before January 2009 but not wholly in force on 30 September 2009

Agricultural Marketing (Amendment) Act 2006 (c.14)
The repeal of section 10 of the Agricultural Marketing Act 1934 found in Schedule 1 paragraph 6.
[See S.D.720/07]

Agriculture (Safety, Health and Welfare Provisions) Act 1974 (c.29)
Sections 2, 3 and 5 not operative.
[See Orders dtd. 5/2/75 and 4/2/76 & S.D.155/98]

Chronically Sick and Disabled Persons (Amendment) Act 1992 (c.8)
Sections 1 to 3 not operative.

Civil Jurisdiction Act 2001 (c.28)
Sections 4 and 9 not operative.
[See S.D.836/01]

Civil Service (Amendment) Act 2007 (c.2)
Section 4 not operative.

Companies, etc. (Amendment) Act 2003 (c.16)
Sections 7, 8 and 14 and Schedules 1 and 2 in part not operative.
[See S.D.883/03, 177/04, 688/04, 171/07 and 725/08]

Companies Act 2006 (c.13)
Sections 13 and 17 not operative.
[See S.D.745/06 and 713/07]

Contracts (Applicable Law) Act 1992 (c.2)
Sections 1, 2, 3 and 5 not operative.
[See S.D.181/93]

Criminal Justice Act 2001 (c.4)
Sections 14, 15 and 31.
[See S.D.317/01, 367/01, 595/01, 596/01,
734/01, 27/04, 155/05, 92/05 and 450/09]

Criminal Justice, Police and Courts Act 2007 (c.3)
Section 24 [confiscation of uninsured vehicles] not operative.
[See S.D.723/07, S.D.974/07 & S.D.609/08]

Data Protection Act 2002 (c.2)
Section 51 not operative.
[See ss.64 & 67 Act, S.D.15/03 and 701/03]

Disability Discrimination Act 2006 (c.17)
Whole Act not operative except Schedule 5 para. 2
[name Tynwald Advisory Council for Disabilities].
[See S.D. 116/09]

Estate Agents Act 1999 (c.7)
Whole Act not operative.

Fair Trading (Amendment) Act 2001 (c.26)
Sections 4 to 7 and Sch. 1 not operative.
[See S.D.505/01]

Fees and Duties Act 1989 (c.12)
Schedules 2 and 3 in part.
[See S.D.35/93]

Fire Precautions Act 1975 (c.18)
Not operative - sections 3, 4, 12(1)(b),(2)(b) and 25, s.33 (ext to Govt.) in relation to sections 3 and 4, Schedules 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.
[See GC38/76, GC248/82 & SD47/97 operative 1/3/76, 15/12/82 & 12/05/97]

Fire Precautions (Amendment) Act 1992 (c.7)
Improvement notices provisions not in force.
[See S.D.491/93]

Gambling (Amendment) Act 2006 (c.22)
Sections 4 (in part) and 6 to 11 not operative
[See S.D.555/07 and S.D. 604/08]

Gaming, Betting and Lotteries (Amendment) Act 2001 (c.22)
Section 10 not operative.
[See S.D.382/01]

Housing (Multi-Occupancy) Act 2005 (c.4)
Whole Act not operative.

Income Tax (Amendment) Act 1986 (c.25)
Not operative section 4(2) to the extent that section 29 (reliefs for certain capital expenditure) of the 1970 Act has not been repealed.
[See G.C.123/90]

Income Tax Act 1989 (c.10)
s.55 (tax year) not operative.

Income Tax Act 1991 (c.17)
Sections 11 (subcontractors deductions: distraint) and 12 (exempt companies) not operative.

Income Tax (Corporate Taxpayers) Act 2006 (c.8)
Section 10(2) not operative.
[See S.D.523/06]

Insurance Act 2008 (c.16)
Whole Act operative 1 December 2008, except for the following provisions –
Schedule 10 and s.58 operative 31 October 2008 see S.D. 870/08.
Section 25(3)(d)(i) operative 01/12/08 subject to Art 5(1) S.D.922/08.
Not operative by SD922/08 - s.42(1) & (2) and Schedule 4: Schedule 8 paras 20 and 21
[companies transfer of domicile]: Schedule 9 repeal of s.25A and Schedule 3A Insurance Act 1986 and Insurance (Amendment) Act 1995.
[S.D.922/08]

Licensing (Amendment) Act 2001 (c.17)
For the limited operation of section 4 (2) and (3) see S.D. 761/06
[See S.D.366/01 and 761/06]

Local Government Act 2006 (c.18)
Section 12(d) repeal of s.4 Onchan District Act 1986 operative 1 April 2010. Not operative sections 17 and 18 and Schedules 1 and 2 / Schedule 3 para.2 & Schedule 4 in part.
[See S.D.886/06]

Medicines Act 2003 (c.4)
Parts 3 and 5 not operative.
[See S.D.761/04]

Merchant Shipping (Amendment) Act 2007 (c.4)
Whole Act not operative.

Moneylenders Act 1991 (c.6)
Sections 8 and 9 not operative.
[See G.C.2/92]

National Health Service Act 2001 (c.14)
Sections 3 to 5 only in force for the purpose of making regulations and schemes.
[See S.D.153/02, 818/02 and 26/04]

Performers' Protection Act 1996 (c.12)
Section 20 and Schedule 2 para 1.
[See S.D.354/96]

Public Health Act 1990 (c.10)
Sections 88 to 91 not operative.

Race Relations Act 2004 (c.6)
Whole Act not operative.

Residence Act 2001 (c.7)
Whole Act not operative.

Retirement Benefits Schemes Act 2000 (c.14)
Sections 7 to 10, 13, 14 and 39 not operative.
[See S.D.588/04]

Road Traffic Act 1985 (c.23)
Section 9 and associated entry in Schedule 6.
[See G.C.341/85 281/90, 60/92 & S.D. 104/93 & 401/93]

Road Traffic (Amendment) Act 2001 (c.32)
Not operative ss.9, 12, 16, 19, 26, 28, 30. Sch. 3 Highways Act 1986 am. of ss.55(1).
[See S.D.683/01, 359/02, 834/02 and 205/05]

Road Traffic (Amendment) Act 2006 (c.24)
Not operative sections 1, 5, 7, 9 and 10.
[See S.D.241/07, 242/07, 244/07, 533/07 and 708/08]

Sewerage Act 1999 (c.2)
Section 11 [sewerage rates] not operative.
[See S.D.182/01]

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

Tourism (Registration and Grading) Act 1996 (c.21)
Whole Act not operative.

Wildlife Act 1990 (c.2)

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.

[See G.C.9/91 and S.D.824/03]

Wildlife Etc. (Amendment) Act 1994 (c.11)

Section 2 not operative.

[See S.D.825/03]

Wills Act 1985 (c.11)

Sections 25 to 27 and Schedule 2 not operative.

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

STATUTORY DOCUMENTS AMENDING ACTS

January 2009

CUSTOMS & EXCISE

S.D. 924/08 - Customs and Excise Management Act 1986 (Mutual Assistance) Order 2008

S.D. 930/08 - Excise Duties (No.2) Order 2008

S.D. 933/08 - Excise Duties (No.3) Order 2008

SOCIAL SECURITY

S.D. 756/08 - Social Security Act 2000 (Amendment) Order 2008

VALUE ADDED TAX

S.D. 925/08 - Value Added Tax Act 1996 (Mutual Assistance) Order 2008

February 2009

TAXATION

S.D. 47/09 - Income Tax (Personal Allowance Credit) (Amendment) Regulations 2009

S.D. 72/09 - Income Tax (Social Security Benefits) (Exemptions) Order 2009

March 2009

CUSTOMS & EXCISE

S.D. 101/09 - Customs and Excise Acts 1986 (Appeals) (Amendment) Order 2009

April 2009

CUSTOMS & EXCISE

S.D. 152/09 - Alcoholic Liquor Duties Act 1986 (Amendment) Order 2009

PUBLIC HEALTH

S.D. 220/09 - Public Health (Notifiable Diseases) Order 2009

VALUE ADDED TAX

S.D. 153/09 - Value Added Tax Act 1996 (Amendment) Order 2009

S.D. 218/09 - Value Added Tax Act 1996 (Amendment) (No.2) Order 2009

S.D. 219/09 - Value Added Tax Act 1996 (Amendment) (No.3) Order 2009

May 2009

CUSTOMS & EXCISE

S.D. 261/09 - Excise Duties Order 2009

VALUE ADDED TAX

S.D. 250/09 - Value Added Tax Act 1996 (Amendment) (No.4) Order 2009

S.D. 306/09 - Value Added Tax (Increase of Registration Limits) Order 2009

June 2009

CUSTOMS & EXCISE

S.D. 305/09 - Excise Duties (No.2) Order 2009

S.D. 338/09 - Excise Duties (No.3) Order 2009

DOUGLAS

S.D. 404/09 - Recreation and Leisure (Douglas Corporation) Order 2009

VALUE ADDED TAX

S.D. 308/09 - Value Added Tax (Consideration for Fuel Provided for Private Use) Order 2009

July 2009

CUSTOMS & EXCISE

S.D. 468/09 - Hydrocarbon Oil Duties Act 1986 (Amendment) Order 2009

VALUE ADDED TAX

S.D. 454/09 - Value Added Tax (Reduced Rate) (Children's Car Seats) Order 2009

Missed Amendment

S.D. 104/07 - Part-time workers (Prevention of Less Favourable Treatment) Regulations 2007[art.12]

PART III

SUBORDINATE LEGISLATION

[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 2009

FINANCIAL SERVICES

FINANCIAL SERVICES (APPOINTMENT OF MANAGER) ORDER 2008
[SD 946/08 : Commencement 22/01/09 : Issuing Authority - Treasury]

The Order specified the circumstances when the FSC may apply to the High Court for a manager to manage the affairs of a person insofar as a regulated activity was involved.

TRADE IN GOODS (CATEGORIES OF CONTROLLED GOODS) ORDER 2008 (APPLICATION) ORDER 2008
[SD 688/08 : Deemed Commencement 01/10/08 : Issuing Authority - Treasury]

The Order applied S.I. 2008 No. 1805 : Trade in Goods (Categories of Controlled Goods) Order 2008 to create a new regime for military and paramilitary goods being traded between two other countries by a person in the Island.

SOCIAL SECURITY

SOCIAL SECURITY ACT 1998 (APPLICATION) (AMENDMENT) (No.3) ORDER 2008
[SD 760/08 : Commencement 01/11/08 : Issuing Authority - DHSS]

By the Order disputed benefit claims must be formally reviewed by another adjudication officer before being considered at appeal by the independent tribunal.

VALUE ADDED TAX

VALUE ADDED TAX (CORRECTION OF ERRORS) REGULATIONS 2008
[SD 534/08 : Commencement : 01/07/08 : Issuing Authority - Treasury]

The Regulations set the maximum limit for a taxpayer to self-correct a net error at £50,000.

VALUE ADDED TAX (FINANCE) ORDER 2008
[SD 676/08 : Commencement : 01/10/08 : Issuing Authority - Treasury]

The Order amended the 1996 Act by varying Group 5 of Schedule 10 : exempt supplies of financial services. Revoked by SD822/08 with effect 01/12/08.

MARCH 2009

CRIMINAL LAW

CRIMINAL JUSTICE, POLICE AND COURTS (ELECTRONIC MONITORING: RESPONSIBLE PERSONS) ORDER 2009

[SD 129/09 : Commencement : 17/03/09 : Issuing Authority - DHA]

The Order specified the persons responsible under a community order for electronic monitoring of offenders. See also SD 130/09.

DEPOSITORS COMPENSATION

COMPENSATION OF DEPOSITORS (AMENDMENT) REGULATIONS 2009

[SD 232/09 : Commencement 18/03/09 : Issuing Authority - Treasury]

The Regulations are amended in view of the compensation being paid to depositors in Kaupthing Singer and Friedlander (Isle of Man) Limited.

SD 466/09 [commencement 29/05/09] Compensation of Depositors (Amendment) (No.2) Regulations 2009 concerned the appointment of provisional liquidators.

FINANCIAL CRIME

PROCEEDS OF CRIME (FAILURE TO DISCLOSE MONEY LAUNDERING: SPECIFIED TRAINING) ORDER 2009

[SD 126/09 : Commencement : 01/04/09 : Issuing Authority - DHA]

The Order specified the training required under section 142 Proceeds of Crime Act 2008 and paragraph 22 Criminal Justice (Money Laundering) Code 2008.

PROCEEDS OF CRIME (MONEY LAUNDERING: EXCEPTIONS TO OVERSEAS CONDUCT DEFENCE) ORDER 2009

[SD 127/09 : Commencement : 01/04/09 : Issuing Authority - DHA]

The Order set out exceptions to the defences in sections 139(3), 140(3) and 141(3) Proceeds of Crime Act 2008 [criminal property].

TAXATION INTERNATIONAL AGREEMENTS

INCOME TAX (AUSTRALIA) ORDER 2009

[Amended by SD 459/09]

[SD 151/09 : Commencement : 20/03/09 : Issuing Authority - CoM]

INCOME TAX (AUSTRALIA) (DOUBLE TAXATION) (TEMPORARARY TAXATION) ORDER 2009

[SD 150/09 : Commencement : 20/03/09 : Issuing Authority - Treasury]

The Orders concern the mutual exchange of information, allocation of taxing rights and transfer pricing adjustments.

INCOME TAX (GERMANY) ORDER 2009

[Amended by SD 459/09]

[SD 224/09 : Commencement : 20/03/09 : Issuing Authority - CoM]

INCOME TAX (GERMANY) (DOUBLE TAXATION) ORDER 2009

[SD 223/09 : Commencement : 20/03/09 : Issuing Authority - CoM]

The Order concerned the mutual exchange of information and the avoidance of double taxation with respect to enterprises operating ships in international traffic.

APRIL 2009

ADVOCATES

ADVOCATES DISCIPLINARY RULES 2009

[SD 44/09: Commencement : 27/02/09 : Issuing Authority - Advocates Disciplinary Tribunal]

The disciplinary rules are updated and consolidated.

BUSINESS

ENTERPRISE ACT 2008 (ELIGIBLE BUSINESSES) REGULATIONS 2009

[SD 212/09: Commencement : 01/05/09 : Issuing Authority -DTI]

The Regulations set out the criteria which all businesses must meet to be eligible for financial assistance from the Department. [See also Enterprise Act 2008 (Financial Assistance - Maximum Amount) Order 2009 SD 213/09]

CRIMINAL LAW

CURFEW MONITORING (RESPONSIBLE PERSONS) ORDER 2009

[SD 130/09 : Commencement : 17/03/09 : Issuing Authority - DHA]

The Order identified the persons responsible for the monitoring of offenders whereabouts when subject to a curfew order. See also SD 129/09.

DEPOSITORS COMPENSATION

KAUPTHING SINGER & FRIEDLANDER (ISLE OF MAN) (COMPENSATION OF DEPOSITORS SCHEME OF ARRANGEMENT) REGULATIONS 2009

[SD 271/09 : Commencement 07/04/09 and as stated Regulations : Issuing Authority - Treasury]

The Regulations set out a Scheme to provide some compensation to the depositors of Kaupthing Singer. They are contingent upon the approval by the High Court of a Scheme of Arrangement between the company and its creditors.

PENSIONS

PENSIONS ACT 2007 (APPLICATION) ORDER 2009

[SD 193/09 : Commencement : Deemed as UK : Issuing Authority - DHSS]

This Order concerned fundamental changes to the state pension scheme including - reduction in qualifying years, increase in the retirement age, changes in home protection credits, adult dependency increases abolished, up-rating to be in line with earnings, changes for accrual of second state pension, conversion to ordinary scheme pension, abolition of contracting out if on a money purchase basis and removal of the Department's role in approving actuarial guidance.

TAXATION INTERNATIONAL AGREEMENTS

INCOME TAX (FRANCE) ORDER 2009

[Amended by SD 459/09]

[SD 260/09 : Commencement : 24/04/09 : Issuing Authority - CoM]

The Order concerned the mutual exchange of information in respect of tax.

INCOME TAX (FRANCE) (DOUBLE TAXATION) ORDER 2009

[SD 259/09 : Commencement : 24/04/09 : Issuing Authority - CoM]

The Order concerned the avoidance of double taxation with respect to enterprises operating ships or aircraft in international traffic.

MAY 2009

LAND LAW

LAND REGISTRATION (DESIGNATION OF COMPULSORY AREA) ORDER 2009

[SD 195/09 : Commencement : 01/12/09 : Issuing Authority - DLGE]

The Order concerned the plan for all Island compulsory land registration and designated Braddan, Onchan and Douglas as an area in which land must be registered on sale.

JUNE 2009

FINANCIAL SERVICES

COLLECTIVE INVESTMENT SCHEMES (AUTHORISED SCHEMES) (ALTERNATIVE INVESTMENT AND BORROWING POWERS) REGULATIONS 2009

[SD 336/09 : Commencement : 07/05/09 : Issuing Authority - FSC]

The Regulations established alternative investment and borrowing powers.

TAXATION - INTERNATIONAL AGREEMENTS

INCOME TAX (ESTONIA) (DOUBLE TAXATION) ORDER 2009

[SD 409/09 : Commencement : 19/06/09 : Issuing Authority - CoM]

The Order concerned the avoidance of double taxation and the prevention of fiscal evasion.

JULY 2009

FINANCIAL CRIME

PROCEEDS OF CRIME (APPLICATION OF POLICE POWERS AND PROCEDURES ACT 1998) ORDER 2009

[SD 456/09 : Commencement : 01/08/09 : Issuing Authority - DHA]

The Order applied with modifications certain provisions of the 1998 Act to search and seizure warrants under s.169 Proceeds of Crime Act 2008.

PROCEEDS OF CRIME (CODE OF PRACTICE: PART 4 FUNCTIONS) ORDER 2009

[SD 455/09 : Commencement : 01/08/09 : Issuing Authority - DHA]

The Code concerns the exercise of investigatory powers by the Attorney General, police and customs officers. The Code was extended to apply to money laundering investigations, criminal confiscation orders and search and seizure warrants.

PROCEEDS OF CRIME (MONEY LAUNDERING: PERMITTED DISCLOSURES) (CREDIT INSTITUTIONS AND FINANCIAL INSTITUTIONS) ORDER 2009

[SD 458/09 : Commencement : 01/08/09 : Issuing Authority - DHA]

The Order defined credit and financial institutions for the purposes of ss. 145 to 148 [tipping off] Proceeds of Crime Act 2008.

MENTAL HEALTH

MENTAL HEALTH (TRANSFER OF PATIENTS) (EQUIVALENT PROVISIONS OF RELEVANT TERRITORIES) REGULATIONS 2009

[SD 117/09 : Commencement : 01/08/09 : Issuing Authority - DHSS]

The Regulations specified equivalent legislation in England and Wales, Scotland, Northern Ireland and Jersey when a patient is removed to the Island.

POST OFFICE

POST OFFICE CHARGES SCHEME 2009

[SD 509/09 : Commencement : 01/07/09 : Issuing Authority - Treasury]

The Scheme allowed the determination of charges, terms and conditions for postal services.

TAXATION

INCOME TAX (ATTRIBUTABLE PROFITS)(RELEVANT COMPANY) (AMENDMENT) ORDER 2009

[SD 479/09 : Commencement : 17/07/09 : Issuing Authority - Treasury]

The Order added the Saudi Stock Exchange to the recognised exchanges listed in the 2008 Order [SD240/08].

LIST B

SUBORDINATE LEGISLATION WITHOUT EXPLANATORY TEXT

[Listed alphabetically by name]

JANUARY 2009

Controlled Machines (Exemption) Order 2008

[SD 920/08 : Commencement : 01/02/09 : Issuing Authority - Gambling Supervision Comm]

Customs and Excise Management Act 1986 (Mutual Assistance) Order 2008

[SD 924/08 : Commencement : 01/02/09 : Issuing Authority - Treasury]

Excise Duties (No.2) Order 2008

[SD 930/08 : Commencement : 6pm 24/11/08 : Issuing Authority - Treasury]

{tobacco products}

Excise Duties (No.3) Order 2008

[SD 933/08 : Commencement : 01/12/08 : Issuing Authority - Treasury]

Export Control (Iran) (Amendment) Order 2008 (Application) Order 2008

[SD 947/08 : Commencement : 01/02/09 : Issuing Authority - Treasury]

Financial Services Disputes (Definition) (Amendment) Order 2008

[SD 940/08 : Commencement : 01/12/08 : Issuing Authority - IOMOFT]

{Act reference updated }

Income Tax (Corporate Taxpayers) (Repayment Supplements) Regulations 2009

[SD 962/08 : Commencement : 06/02/09 : Issuing Authority - Treasury]

Income Tax (Non-Corporate Taxpayers) (Repayment Supplements) Order 2009

[SD 963/08 : Commencement : 06/02/09 : Issuing Authority - Treasury]

Income Tax (Rate of Interest) Order 2009

[SD 961/08 : Commencement : 01/02/09 : Issuing Authority - Treasury]

Immigration and Nationality (Fees) Order 2008

[SD 955/08 : Commencement : 31/12/08 : Issuing Authority - Chief Secretary]

Immigration and Nationality (Fees) Regulations 2008

[SD 956/08 : Commencement : 01/03/09 : Issuing Authority - Chief Secretary]

{See also SD 957/08 Revocation Order and SD 958/08 Amendment Order}

Merchant Shipping (MARPOL Annex II - Control of Pollution by Noxious Liquid Substances in Bulk) Regulations 2008

[SD 977/08 : Commencement : 27/01/09 : Issuing Authority - DTI]

Pension Schemes Order 2008

[SD 757/08 : Commencement : 20/01/09 : Issuing Authority - DHSS]

{UK Pensions Act 2007}

Pension Schemes Legislation (Application) (Amendment) Order 2008
[SD 02/09 : Effective : 01/10/08 : Issuing Authority - DHSS]
{transfer values}

Social Security Act 2000 (Amendment) Order 2008
[SD 756/08 : Commencement : 20/01/09 : Issuing Authority - DHSS]
{UK Pensions Act 2007}

Social Security Legislation (Pensions) (Application) (Amendment) Order 2008
[SD 01/09 : Effective : 01/10/08 : Issuing Authority - DHSS]
{transfer values}

Value Added Tax Act 1996 (Mutual Assistance) Order 2008
[SD 925/08 : Commencement : 01/02/09 : Issuing Authority - Treasury]

Value Added Tax (Rate of Interest) Order 2009
[SD 964/08 : Commencement : 01/02/09 : Issuing Authority - Treasury]

FEBRUARY 2009

Air Passenger Duty (Interest Rate) Regulations 2009
[SD 06/09 : Commencement : 22/01/09 : Issuing Authority - Treasury]

Building (Fees) Regulations 2009
[SD 46/09 : Commencement : 01/04/09 : Issuing Authority - DLGE]

Driving Licences and Tests (Amendment, etc.) Regulations 2009
[SD 59/09 : Commencement : 01/04/09 : Issuing Authority - DoT]

Driving Licences and Tests (Theory Test) (Fees) Regulations 2009
[SD 60/09 : Commencement : 01/04/09 : Issuing Authority - DoT]

Export of Goods, Transfer of Technology and Provision of Technical Assistance (Control)
(Amendment) (No.2) Order 2008 (Application) Order 2008
[SD 1004/08 : Commencement : 02/01/09 : Issuing Authority - Treasury]

Harbour Dues (Fishing Vessels, Work Boats and Construction Barges) Regulations 2009
[SD 42/09 : Commencement : 01/04/09 : Issuing Authority - DoT]

Harbour Dues (Merchant Vessels) Regulations 2009
[SD 41/09 : Commencement : 01/04/09 : Issuing Authority - DoT]

Harbour Dues (Pleasure Vessels, House Boats, Large Commercial Yachts and Tall Ships)
Regulations 2009
[SD 43/09 : Commencement : 01/04/09 : Issuing Authority - DoT]

Income Tax (Approved Pension Schemes) (Trivial Commutation Lump Sums) (Amendment)
Regulations 2009
[SD 48/09 : Commencement : 06/04/09 : Issuing Authority - Treasury]

Income Tax (Corporate Taxpayers) (Corporate Deduction) Order 2009
[SD 49/09 : Commencement : 06/04/09 : Issuing Authority - Treasury]
[revocation SD461/07]

Income Tax (Personal Allowance Credit) (Amendment) Regulations 2009
[SD 47/09 : Commencement : 06/04/09 : Issuing Authority - Treasury]

Income Tax (Social Security Benefits) (Exemptions) Order 2009
[SD 72/09 : Commencement : 06/04/09 : Issuing Authority - Treasury]
[job seeker's allowance]

Insurance (Amendment) (Fees) Regulations 2009
[SD 73/09 : Commencement : 01/04/09 : Issuing Authority - IPA]

Pension Schemes Legislation (Application) (No.4) Order 2008
[SD 56/09 : Effective : 01/10/08 : Issuing Authority - DHSS]
{revaluation}

Social Security Legislation (Benefits) (Application) (No.4) Order 2008
[SD 54/09 : Commencement : As UK : Issuing Authority - DHSS]

Social Security Legislation (Benefits) (Application) (No.5) Order 2008
[SD 55/09 : Commencement : 01/10/08 : Issuing Authority - DHSS]

Town and Country Planning (Fees for Applications) Order 2009
[SD 45/09 : Commencement : 01/04/09 : Issuing Authority - Treasury]

Value Added Tax (Interest Rate) Order 2009
[SD 07/09 : Commencement : 22/01/09 : Issuing Authority - Treasury]

MARCH 2009

Air Passenger Duty (Rate) (Qualifying Territories) (Variation of Description) Order
2009 (Application) Order 2009
[SD 133/09 : Commencement : 01/03/09 : Issuing Authority -Treasury]

Collective Investment Schemes (Fees) Order 2009
[SD 132/09 : Commencement : 01/04/09 : Issuing Authority - Treasury]

Controlled Machines (Amendment) Regulations 2009
[SD 115/09 : Commencement : 01/04/09 : Issuing Authority - Gambling Supervision
Commission]

Controlled Machines (Prescribed Amounts) Regulations 2009
[SD 114/09 : Commencement : 01/04/09 : Issuing Authority - Gambling Supervision
Commission]

Coroners Fees Order 2009
[SD 94/09 : Commencement : 06/04/09 : Issuing Authority -Treasury]

Customs and Excise Acts 1986 (Appeals) (Amendment) Order 2009
[SD 101/09 : Commencement : 01/04/09 : Issuing Authority -Treasury]

Customs and Excise Duties (Interest Rate) Regulations 2009
[SD 100/09 : Commencement : 18/03/09 : Issuing Authority -Treasury]
[zero interest rate]

Dangerous Goods (Fees) Order 2009
[SD 136/09 : Commencement : 01/04/09 : Issuing Authority - DLGE]
[petroleum spirit, explosives and fireworks]

Education (Student Awards) Regulations 2009
[SD 149/09 : Commencement : 01/05/09 : Issuing Authority - DoE]

European Communities (Iran Sanctions) (Application) Order 2009
[SD 134/09 : Commencement : 16/02/09 : Issuing Authority - CoM]

Export Control Order 2008 (Application) Order 2009
[SD 104/09 : Commencement : 06/04/09 : Issuing Authority -Treasury]

Fees and Duties (Government Fees) Order 2009
[SD 93/09 : Commencement : 06/04/09 : Issuing Authority -Treasury]

Financial Services (Fees) Order 2009
[SD 131/09 : Commencement : 01/04/09 : Issuing Authority - FSC]

Financial Services (Gateways) Order 2009
[SD 95/09 : Commencement : 20/03/09 : Issuing Authority -Treasury]
[disclosure to Isle of Man Office of Fair Trading]

General Registry (Miscellaneous Fees) Order 2009
[SD 92/09 : Commencement : 06/04/09 : Issuing Authority -Treasury]

Iran Sanctions Regulations 2009
[SD 135/09 : Commencement : 16/02/09 : Issuing Authority - CoM]

Michael Dog Control Byelaws 2009
[SD 155/09 : Commencement : 01/03/09 : Issuing Authority - Michael Commissioners]

National Lottery (Designation) Order 2009
[SD 09/09 : Commencement : 01/04/09 : Issuing Authority -Treasury]

Nursing and Residential Homes (Amendment) (Fees) Regulations 2009
[SD 05/09 : Commencement : 01/04/09 : Issuing Authority - DHSS]

Social Security Benefits Up-rating Order 2009
[SD 124/09 : Commencement : 06/04/09 : Issuing Authority - DHSS]

Social Security Legislation (Benefits) (Application) Order 2009
[SD 125/09 : Commencement : 01/04/09 : Issuing Authority - DHSS]

Value Added Tax (Input Tax) (Amendment) Order 2009
[SD 145/09 : Commencement : 06/04/09 : Issuing Authority -Treasury]
[credit vehicles adapted for wheelchairs]

Value Added Tax (Place of Supply of Goods) (Amendment) Order 2009
[SD 146/09 : Commencement : 06/04/09 : Issuing Authority -Treasury]
[consumption aboard trains]

APRIL 2009

Alcoholic Liquor Duties Act 1986 (Amendment) Order 2009
[SD 152/09 : Commencement : 21/04/09 : Issuing Authority -Treasury]

Customs and Excise Acts (Application) (Amendment) Order 2009
[SD 217/09 : Commencement : 01/04/09 : Issuing Authority -Treasury]
[reviews/appeals]

Customs and Excise (Community Instrument) (Application) Order 2009
[SD 216/09 : Commencement : 01/01/10 : Issuing Authority -Treasury]
[fraud exchange of information]

Duty Stamps (Amendment) Regulations 2009
[SD 249/09 : Commencement : 01/04/09 : Issuing Authority -Treasury]

Employment (Maximum Amount of Awards) Order 2009
[SD 226/09 : Commencement : 20/07/09 : Issuing Authority - DTI]
[increased to £50,000]

Employment (Maximum Amount of a Week's Pay) Order 2009
[SD 225/09 : Commencement : 20/07/09 : Issuing Authority - DTI]
[increased to £480]

Enterprise Act 2008 (Financial Assistance - Maximum Amount) Order 2009
[SD 213/09 : Commencement : 01/05/09 : Issuing Authority - Treasury]

Public Health (Notifiable Diseases) Order 2009
[SD 220/09 : Commencement : 01/05/09 : Issuing Authority - DLGE]

Slaughter (Amendment) Regulations 2009
[SD 233/09 : Commencement : 01/05/09 : Issuing Authority - DLGE]

Social Security Legislation (Contributions) (Application) Order 2009
[SD 194/09 : Commencement : Deemed as UK : Issuing Authority - DHSS]

Superannuation (Manual Workers) (No.1) (Amendment) Scheme 2009
[SD 192/09 : Commencement : 01/05/09 : Issuing Authority - Civil Service Commission]

Value Added Tax (Amendment) Regulations 2009
[SD 252/09 : Commencement : 01/04/09 : Issuing Authority -Treasury]

Value Added Tax Act 1996 (Amendment) Order 2009
[SD 153/09 : Deemed Commencement : 06/04/09 : Issuing Authority -Treasury]
[antiques/art]

Value Added Tax Act 1996 (Amendment) (No.2) Order 2009
[SD 218/09 : Deemed Commencement : 01/04/09 : Issuing Authority -Treasury]
[reviews/appeals]

Value Added Tax Act 1996 (Amendment) (No.3) Order 2009
[SD 219/09 : Deemed Commencement : 01/04/09 : Issuing Authority -Treasury]
[four year time limit]

Witnesses Allowances (Amendment) Order 2009
[SD 180/09 : Commencement : 01/05/09 : Issuing Authority -Treasury]
[pathology fees]

MAY 2009

Customs and Excise Acts (Application) (Amendment) (No.2) Order 2009
[SD 251/09 : Deemed Commencement : 01/04/09 : Issuing Authority -Treasury]
[VAT penalties]

Education Council Regulations 2009
[SD 298/09 : Commencement : 01/06/09 : Issuing Authority - DoE]

Excise Duties Order 2009
[SD 261/09 : Commencement : 01/04/09 : Issuing Authority -Treasury]

Export of Radioactive Sources (Control) (Amendment) Order 2009 (Application)
Order 2009
[SD 253/09 : Deemed Commencement : 06/04/09 : Issuing Authority -Treasury]

Immigration and Nationality (Fees) (Amendment) Regulations 2009
[SD 295/09 : Commencement : 01/06/09 : Issuing Authority - CSO]

Online Gambling (Licence Fees) Regulations 2009
[SD 257/09 : Commencement : 01/06/09 : Issuing Authority -Treasury]

Value Added Tax Act 1996 (Amendment) (No.4) Order 2009
[SD 250/09 : Commencement : 01/04/09 : Issuing Authority -Treasury]

Value Added Tax (Amendment) (No.2) Regulations 2009
[SD 269/09 : Commencement : 03/04/09 : Issuing Authority -Treasury]

Value Added Tax (Increase of Registration Limits) Order 2009
[SD 306/09 : Commencement : 03/04/09 : Issuing Authority -Treasury]

JUNE 2009

Bank Holidays (2010) Order 2009
[SD 393/09 : Commencement : 01/01/10 : Issuing Authority -Treasury]

Braddan Dog Control Byelaws 2009
[SD 412/09 : Commencement : 01/06/09 : Issuing Authority - Braddan Commissioners]

Education (Special Educational Needs) (Amendment) Regulations 2009
[SD 438/09 : Commencement : 01/09/09 : Issuing Authority - DoE]

Excise Duties (No.2) Order 2009
[SD 305/09 : Commencement : 22/04/09 : Issuing Authority -Treasury]

Excise Duties (No.3) Order 2009

[SD 338/09 : Deemed Commencement : 01/05/09 : Issuing Authority -Treasury]

Excise Goods (Drawback) (Amendment) Regulations 2009

[SD 309/09 : Commencement : 01/06/09 : Issuing Authority -Treasury]

Export Control (Uzbekistan) (Amendment) Order 2009 (Application) Order 2009

[SD 386/09 : Deemed Commencement : 08/05/09 : Issuing Authority -Treasury]

Natural Mineral Water, Spring Water and Bottled Drinking Water Regulations 2009

[SD 405/09 : Commencement : 01/07/09 : Issuing Authority - DLGE]

Pensions Schemes Legislation (Application) Order 2009

[SD 283/09 : Commencement : Deemed as UK : Issuing Authority - DHSS]

[uk guaranteed minimum pensions increase order 2009]

Recreation and Leisure (Douglas Corporation) Order 2009

[SD 404/09 : Commencement : 01/07/09 : Issuing Authority - DLGE]

Religious Education Advisory Committee (Amendment) Regulations 2009

[SD 439/09 : Commencement : 01/09/09 : Issuing Authority - DoE]

School Attendance (Fixed Penalty Notice) Regulations 2009

[SD 437/09 : Commencement : 01/09/09 : Issuing Authority - DOE]

Social Security Legislation (Benefits) (Application) (No.2) Order 2009

[SD 280/09 : Commencement : Deemed as UK : Issuing Authority - DHSS]

[benefit rates]

Social Security Legislation (Contributions) (Application) (No.2) Order 2009

[SD 281/09 : Commencement : Deemed as UK : Issuing Authority - DHSS]

[contribution rates]

Social Security Legislation (Pensions) (Application) Order 2009

[SD 282/09 : Commencement : Deemed as UK : Issuing Authority - DHSS]

[revaluation of earnings/low earnings threshold]

Value Added Tax (Consideration for Fuel Provided for Private Use) Order 2009

[SD 308/09 : Commencement : 01/05/09 : Issuing Authority -Treasury]

JULY 2009

Budgeting Loans (Recovery by Deductions from Benefits) (Amendment) Regulations 2009

[SD 485/09 : Commencement : 01/08/09 : Issuing Authority - DHSS]

Cremation (Fees) Regulations 2009

[SD 475/09 : Commencement : 01/08/09 : Issuing Authority - DLGE]

Customs and Excise Management Act 1986 (Enforcing Authorities) Order 2009

[SD 460/09 : Commencement : 01/08/09 : Issuing Authority - Treasury]

[statutory gateways - governor & immigration officers]

Driving Licences (Foreign Licences) Regulations 2009

[SD 487/09 : Commencement : 01/08/09 : Issuing Authority - DoT]

Election Fees Order 2009

[SD 408/09 : Commencement : 01/07/09 : Issuing Authority - Treasury]

Export Control (Amendment) Order 2009 (Application) Order 2009

[SD 447/09 : Deemed Commencement : 16/06/09 : Issuing Authority -Treasury]

[weapons]

Forestry (General) Byelaws 2009

[SD 481/09 : Commencement : 20/07/09 : Issuing Authority - DAFF]

High Court Fees Order 2009

[SD 407/09 : Commencement : 01/09/09 : Issuing Authority -Treasury]

Hydrocarbons Oil Duties Act 1986 (Amendment) Order 2009

[SD 468/09 : Commencement : 01/09/09 : Issuing Authority -Treasury]

Immigration (Designation of Travel Bans) Order 2009

[SD 491/09 : Commencement : 01/08/09 : Issuing Authority - CoM]

Income Tax (Australia, France, Germany and United Kingdom) (Amendment) Order 2009

[SD 459/09 : Commencement : 17/07/09 : Issuing Authority -Treasury]

Licensing and Registration of Vehicles (Amendment) Regulations 2009

[SD 488/09 : Commencement : 01/09/09 : Issuing Authority - DoT]

[goods vehicle]

Pensions Schemes Legislation (Application) (No.2) Order 2009

[SD 486/09 : Deemed Commencement as UK : Issuing Authority - DHSS]

Social Security Legislation (Benefits) (Application) (No.3) Order 2009

[SD 484/09 : Deemed Commencement as UK : Issuing Authority - DHSS]

Value Added Tax (Reduced Rate) (Children's Car Seats) Order 2009

[SD 454/09 : Commencement : 01/07/09 : Issuing Authority -Treasury]

STATUTORY DOCUMENTS NOT LAID BEFORE TYNWALD

ECCLESIASTICAL

**CHURCH REPRESENTATION RULES (AMENDMENT) (ISLE OF MAN)
RESOLUTION 2009**

[SD 403/09 : Commencement : 01/06/09 : Issuing Authority - Sodor and Man Diocesan Synod]

The Resolution concerned the term of office of Synod representatives.

INDEX OF STATUTORY DOCUMENTS BY NUMBER

[Page references are bracketed]

SD104/07 [34]
SD534/08 [35]
SD676/08 [35]
SD688/08 [35]
SD725/08 [25]
SD756/08 [33,41]
SD757/08 [40]
SD760/08 [35]
SD920/08 [40]
SD924/08 [33, 40]
SD925/08 [33, 41]
SD930/08 [33, 40]
SD933/08 [33, 40]
SD940/08 [40]
SD946/08 [35]
SD947/08 [40]
SD955/08 [40]
SD956/08 [40]
SD961/08 [40]
SD962/08 [40]
SD963/08 [40]
SD964/08 [41]
SD977/08 [40]
SD992/08 [25]
SD1004/08 [41]
SD01/09 [41]
SD02/09 [41]
SD05/09 [43]
SD06/09 [41]
SD07/09 [42]
SD09/09 [43]
SD41/09 [41]
SD42/09 [41]
SD43/09 [41]
SD44/09 [37]
SD45/09 [42]
SD46/09 [41]
SD47/09 [33, 42]
SD48/09 [41]
SD49/09 [42]
SD54/09 [42]
SD55/09 [42]
SD56/09 [42]
SD59/09 [41]
SD60/09 [41]
SD72/09 [33, 42]
SD73/09 [42]
SD92/09 [43]
SD93/09 [43]
SD94/09 [42]

SD95/09 [43]
SD100/09 [43]
SD101/09 [33, 42]
SD104/09 [43]
SD114/09 [42]
SD115/09 [42]
SD116/09 [25]
SD117/09 [39]
SD124/09 [43]
SD125/09 [43]
SD126/09 [36]
SD127/09 [36]
SD129/09 [36]
SD130/09 [37]
SD131/09 [43]
SD132/09 [42]
SD133/09 [42]
SD134/09 [43]
SD135/09 [43]
SD136/09 [43]
SD145/09 [43]
SD146/09 [44]
SD149/09 [43]
SD150/09 [36]
SD151/09 [36]
SD152/09 [33, 44]
SD153/09 [33, 44]
SD155/09 [43]
SD180/09 [45]
SD192/09 [44]
SD193/09 [37]
SD194/09 [44]
SD195/09 [38]
SD211/09 [26]
SD212/09 [37]
SD213/09 [44]
SD216/09 [44]
SD217/09 [44]
SD218/09 [33, 44]
SD219/09 [33, 45]
SD220/09 [33, 44]
SD223/09 [37]
SD224/09 [37]
SD225/09 [44]
SD226/09 [44]
SD232/09 [36]
SD233/09 [44]
SD249/09 [44]
SD250/09 [34, 45]
SD251/09 [45]
SD252/09 [44]
SD253/09 [45]

SD257/09 [45]
SD259/09 [38]
SD260/09 [38]
SD261/09 [33, 45]
SD269/09 [45]
SD271/09 [37]
SD280/09 [46]
SD281/09 [46]
SD282/09 [46]
SD283/09 [46]
SD295/09 [45]
SD297/09 [25]
SD298/09 [45]
SD305/09 [34, 45]
SD306/09 [34, 45]
SD308/09 [34, 46]
SD309/09 [46]
SD325/09 [25]
SD336/09 [38]
SD338/09 [34, 46]
SD352/09 [54]
SD353/09 [54]
SD354/09 [54]
SD355/09 [54]
SD356/09 [54]
SD386/09 [46]
SD392/09 [26]
SD393/09 [45]
SD403/09 [47]
SD404/09 [34, 46]
SD405/09 [46]
SD407/09 [47, 54]
SD408/09 [47]
SD409/09 [38]
SD412/09 [45]
SD437/09 [46]
SD438/09 [45]
SD439/09 [46]
SD447/09 [47]
SD450/09 [25]
SD454/09 [34, 47]
SD455/09 [39]
SD456/09 [39]
SD458/09 [39]
SD459/09 [36, 37, 38, 47]
SD460/09 [46]
SD466/09 [36]
SD468/09 [34, 47]
SD475/09 [46]
SD479/09 [39]
SD480/09 [54]
SD481/09 [47]

SD484/09 [47]
SD485/09 [46]
SD486/09 [47]
SD487/09 [47]
SD488/09 [47]
SD491/09 [47]
SD509/09 [39]
SD529/09 [26]
SD572/09 [25]
SD686/09 [54]
SD222/10 [54]

GOVERNMENT CIRCULARS

TAXATION

Extra Statutory Concession : Approved Personal Pensions, Pensions to Members under the Age of 50

[GC 72/08 : Commencement 06/04/08 : Issuing Authority - Treasury - January Tynwald]

The Concession allowed trustees on death an alternative option to an annuity: to settle the crystallised fund in another personal pension scheme and pay dependants through the new scheme.

TREASURY SCHEMES

[see also Compensation of Depositors (Amendment) Regulations 2009 - SD232/09]

Kaupthing Singer and Friedlander (Isle of Man) Limited Early Payment Scheme

[GC 1/09 : Commencement 20/01/09 : Issuing Authority - Treasury - January Tynwald]

The Scheme allowed early payments of up to £1,000 to account holders to deposit holders of Kaupthing Singer and Friedlander (Isle of Man) Limited.

Kaupthing Singer and Friedlander (Isle of Man) Limited Early Payment (No.2) Scheme

[GC 4/09 : Commencement 17/02/09 : Issuing Authority - Treasury - February Tynwald]

The circular set out the provision and eligibility rules in respect of early payments up to £10,000 to deposit holders of Kaupthing Singer and Friedlander (Isle of Man) Limited.

[Laid at the April 2010 Tynwald - Isle of Man Government, Treasury Department - Accounts of the Early Payment Schemes in Respect of Kaupthing Singer and Friedlander (Isle of Man) Ltd. *GD 022/10*]

TYNWALD

Members of Tynwald (Resettlement Grant) Scheme 2009

[GC 14/09 : Commencement 01/06/09 : Issuing Authority - Treasury - May Tynwald]

A qualifying period of 2 years introduced.

UK LEGISLATION EXTENDED TO THE ISLAND

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

COMPANIES

COMPANIES ACT 2006 (EXTENSION OF TAKEOVER PANEL PROVISIONS) (ISLE OF MAN) ORDER 2008

S.I. 2008/3122 - Effective 01/03/09

COMPANIES ACT 2006 (EXTENSION OF TAKEOVER PANEL PROVISIONS) (ISLE OF MAN) ORDER 2009

S.I. 2009/1378 - Effective 01/07/09

The Orders extended with modifications Chapter 1 of Part 28 Companies Act 2006 [supervision by Panel on Takeovers and Mergers] and so putting the role of the Panel in takeovers involving Manx companies on a statutory footing. The 2009 Order amended the 2008 Order.

PART IV
REPORTS - TYNWALD

Treasury Report on International Taxation Strategy [GR32/09 July 2009]

Report by the Council of Ministers on the Report of the Select Committee of Tynwald on Immigration [GR 15/09 April 2009]

Report of the Select Committee of Tynwald on the Affairs of Braddan Parish Commissioners [PP78/08 June 2008]

Chief Constable's Annual Report 2008-2009 [GR22/09 July 2009]

Report on the Efficiency and Effectiveness of the Handling by the Department of Home Affairs and the Isle of Man Constabulary of Certain Allegations made Against Former Deputy Chief Constable Neil Kinrade [PP80/09 June 2009]

Report of the Civil Service Commission to the Chief Minister 1 April 2008 to 31 March 2009 [GR27/09 July 2009]

Marketing Initiatives Fund - Report for the Year 1 April 2008 to 31 March 2009 [GR23/09 June 2009]

Report of the Council of Ministers Working Group "Queens Pier Ramsey Options and Recommendations" December 2008 [GR41/08 January 2009]

Waste Management Facilities at Archallagan Turkeyland Point of Ayre - Inquiry Report [GR6/09 February 2009]

Report of the Ecclesiastical Committee of Tynwald 2009 (No.1) [PP8/09 March 2009]

Annual Report of the [Tynwald] Scrutiny Committee Session 2008-09 [PP49/09 April 2009]

Interception of Communications Acts 1988 and 2001 – Report of the Commissioner for the year ended 31 December 2008 [GR 16/09 April 2009]

Annual Report of the Surveillance Commissioner for 2008 [GD9/09 March 2009]

Criminal Injuries Compensation Scheme Report 2008/9 [GR21/09 July 2009]

Depositors' Compensation Scheme - Annual Report of the Scheme Manager 31 March 2008 [July Tynwald]

Depositors' Compensation Scheme (in relation to the Banking Business (Compensation of Depositors) Regulation 1991) - Annual Report of the Scheme Manager 31 March 2009 [July Tynwald]

Depositors' Compensation Scheme (in relation to the Compensation of Depositors Regulations 2008) - Annual Report of the Scheme Manager 31 March 2009 [July Tynwald]

INFORMATION SOURCES

Manx Law Newsletter

The Newsletter is free when accessed via the home page of the Isle of Man Government. www.gov.im then on the ribbon click “infocentre” followed by “Manx Law”. From there you can search, download or print the Newsletter as you prefer.

NEW RULES OF COURT

S.D. 352/09 Rules of the High Court of Justice 2009

S.D. 353/09 Rules of the High Court (Family Proceedings) 2009

S.D. 354/09 Rules of the High Court (Matrimonial Proceedings) (Amendment) 2009

S.D. 355/09 Adoption (Amendment) Rules 2009

S.D. 356/09 Probate (Amendment) Rules 2009

S.D. 407/09 High Court Fees Order 2009

The above were made by the Deemsters and laid June Tynwald 2009 operative 1 September 2009.

S.D. 480/09 Rules of the High Court (Company Officers Disqualification) 2009

Made by the Deemsters and laid July Tynwald 2009 operative 18 June 2009.

S.D. 686/09 Rules of the High Court of Justice (Amendment) 2009

Made by the Deemsters and laid October Tynwald 2009 operative 1 September 2009 and concern a directions questionnaire.

S.D. 222/10 Rules of the High Court of Justice (Amendment) 2010

Made by the Deemsters and laid April Tynwald 2010 operative 1 June 2010 and concern financial restrictions proceedings under Part 3 Terrorism (Finance) Act 2009, replacement of table of fixed costs and small claims - power to award a specific expert’s fee.