

# EXECUTIVE COUNCIL

## RESTRICTED

**Title of Report:** Legislative Drafting Priorities

**Paper No:** 74/09

**Date:** 23 April 2009

**Report of:** Principal Crown Counsel

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### 1.0 Purpose

The purpose of this paper is to update Members in relation to the current legislative drafting backlog, and to seek Honourable Members' approval of the recommended prioritisation of legislative drafting tasks.

### 2.0 Recommendations

It is recommended that Honourable Members agreed the priorities set out in paragraph 5.1 of the paper

### 3.0 Summary of Financial Implications

None

### 4.0 Background

4.1 Executive Council paper number 25/08, considered in March 2008, was the last time that legislative drafting priorities were put before Members. Shortly after the paper was considered, the Attorney General's Chambers lost a member of staff, meaning that the department was again under resourced until the post was filled in November 2008. This necessarily impacted on the drafting capacity of the department (as did other factors), meaning that only some of the priorities identified in that paper for 2008 have been progressed.

4.2 In the mean time, work has begun on recruiting the full time legislative drafter, after funds were confirmed for the post. Initially a secondment was sought (from New Zealand Parliamentary Counsel's Office), and although there was some interest expressed in the proposal, this was eventually ruled out by the Chief Parliamentary Counsel due to limitations on resources. Therefore open recruitment was pursued from November 2008, with the post advertised in the early New Year. A preferred candidate has been identified and a job offer made. Some contractual negotiations are ongoing, but the individual has identified 1 August as a potential date for arrival,

subject to completion of the negotiations. The individual would bring a wealth of legislative drafting experience to the Attorney General's department.

4.3 It has also been confirmed that Overseas Territories Programme Fund (OTPF) monies are available for the Attorney General's Chambers in order to outsource certain legislative drafting tasks during the forthcoming year (funding available from April 2009). In anticipation of this funding being available, the AG's Chambers sought expressions of interest from drafters who wished to work on a contract basis at the same time as advertising for the full time drafting post. The response was very positive, with a large number of expressions of interest received, many from suitably experienced drafters. The process of finalising a panel of the most suitably experienced drafters who offer value for money is well under way.

4.4 It was mentioned by FCO that the OTPF monies might, as an alternative, be used to part fund a second full time drafting post, if FIG were to fund the difference. The Attorney General's Chambers have not pursued this matter, as it did not seem immediately the most useful way to utilise the OTPF monies, but could carry out further investigations and put a paper to ExCo for consideration if Members wished.

4.5 The use of David Lang as a legislative drafter for the AG's Chambers has largely not been possible because of David's increasing private client workload and because what legislative drafting capacity he has had available, has been utilised by GSGSSI (who have been unable to obtain drafting services from the AG's Chambers because of our lack of resources).

4.6 Until the full time drafter is available, drafting resources are limited, and use of the panel of contract drafters with OTPF funding will also be limited because of the need to provide detailed drafting instructions (which, because of the nature of the organisation, must be produced by the AG's Chambers).

4.7 The annex attached summarises the existing drafting backlog, categorised into current matters (those tasks already started, or in relation to which policy consideration has already largely been given; drafting instructions may still be outstanding), and future drafting requirements (those items where policy consideration is still required before drafting instructions can be formulated).

## **5.0 Priorities**

5.1 The following priorities are recommended, pending arrival of the full time legislative drafter, when a further paper will be put to Executive Council:

- (a) Fisheries Fees Regulations  
Prohibition of Smoking in Public Places Bill  
Road Traffic Bill  
Statistics Bill  
Immigration (Amendment) Bill  
Prisons Bill and Regulations  
Police (Amendment) Bill
- (b) Legislation arising out of the new Constitution

- (c) Ship sanitation legislation required as a result of new international health regulation.
- (d) Fisheries and Agriculture legislation required to satisfy EU requirements for export

5.2 It must be emphasised that all the matters included above will not be concluded before further consideration of priorities in September, but the priorities will guide the work that can be done in that period.

### **6.0 Financial Implications**

None.

### **7.0 Legal Implications**

None.

### **8.0 Human Resources Implications**

None.

**LEGISLATIVE DRAFTING TASK LIST – APRIL 2009**  
(listed by department in alphabetical order)

**Attorney General's Chambers/Registry/Justice**

**1. Current drafting requirements**

a. Agricultural Loans Regulations

Regulations are required to give effect to forms currently in use concerning the registration of agricultural loans. A first draft of the regulations has been produced.

b. Alcohol in Public Places Bill

The Bill was submitted to Executive Council in December 2005, and was deferred for consultation with Youth Working Group (now the Children and Young Persons Strategy Group).

c. Criminal Appeals Bill 2006

Remitted to the Select Committee, which met on 23 January 2007. Outstanding queries are to be addressed by the Attorney General's Chambers.

d. Criminal Justice (International Cooperation) Ordinance (Enforcement of Overseas Forfeiture Orders) Order 2006

The Governor was advised by Executive Council to make this Order in an amended form to reflect changes to the law made by the Proceeds of Crimes Ordinance 2006. The Proceeds of Crimes Ordinance 2006 has been made, but awaits commencement by notice. The relevant amendments are still required to be made to this Order

e. Criminal Justice (International Cooperation) (Amendment) Bill

It is necessary to amend the existing Ordinance to meet the obligations of the Falkland Islands under international Conventions. A draft bill was begun by the former Attorney General and remains on file.

f. Family Law Bill 2006

Remitted to the Select Committee, which met in early 2006. Twenty one points were raised by the Committee for further legal advice, including the re-drafting of the Explanatory Memorandum. The former Attorney General appears to have re-drafted the Explanatory Memorandum, but it is not immediately apparent how many of the remaining points still need to be addressed.

*Consequential drafting issues* - Commencement of the Bill should be synchronised with a Children and Adoption Bill (see Health and Medical Services Department).

g. Land Charges (Amendment) Bill 2006

Remitted to the Select Committee in early 2006 together with the Family Law Bill 2006. The two bills are associated.

h. Land (non-residents)(Amendment) Bill

Executive Council has approved amendment of the Ordinance to make supplementary provision regarding the conditions which may be attached to a licence to hold land. A first draft of the Bill has been produced.

i. Proceeds of Crime Ordinance 2006

Ordinance made in October 2006. Not yet in force

*Consequential Drafting Issues* - See Criminal Justice (International Cooperation) Ordinance (Enforcement of Overseas Forfeiture Orders) Order 2006 referred to above

j. Stanley Common (Amendment) Bill and Regulations

The Stanley Common Ordinance requires amendment to reflect the adjustment of boundaries recently approved by Executive Council.

Approval for regulations under the Stanley Common Ordinance concerning a number of matters was given by ExCo in 2004. Some new issues arising (eg fishery hatchery) may require new policy approvals.

**2. Future drafting requirements**

a. Charitable Trust Bill

A Bill is required to regularise the position concerning charitable funds held by FIG officers in the course of their employment.

b. Civil Contingencies (Emergency Powers) Regulations

Specimen regulations under the Civil Contingencies (Emergency Powers) Ordinance 2006, to cover all likely eventualities, have been particularly requested by the Governor.

c. Court of Appeal (Amendment) Bill

An amending Bill is required to increase the number of Court of Appeal Judges in order to widen their areas of expertise, to include public law.

d. Crimes (Penalties) Order

Several years ago an Order was made under the Criminals Justice Ordinance increasing penalties. It is necessary to complete the review.

e. Employment Protection (Amendment) Bill

The Head of Policy is undertaking further work on the employment law review, to report to Executive Council in June.

f. Employment of Women, Young Persons and Children (Amendment) Bill

Amendments made to this Ordinance in 2006 have resulted in the provisions now being flawed; this needs to be corrected.

g. Powers in Criminal Courts (Sentencing) Bill

A handwritten draft was begun by the former Attorney General and remains on file. This Bill is thought to be necessary to address existing inadequacies in sentencing powers of the courts and to reflect developments in the law of sentencing in England and Wales. The current Attorney General has begun a consultation process with the Senior Magistrate in order to re-start work on the subject.

The Children and Young Person Strategy Group action plan indicates that legislation dealing with young offenders, in particular those receiving custodial sentences, also be reviewed. Some of the existing provisions are thought to be in breach of international treaty requirements.

h. Highways Bill

The English legislation, with certain exceptions, applies. In many ways the legislation is unsuitable to the point of being unworkable. Amendment is therefore required following formulation of policy.

i. Land (Registration of Title) Bill

The present system of transfer of title of land is flawed in a number of ways. The former Attorney General recommended system of land registration similar to that in use in some other Overseas Territories could be introduced once the mapping exercise being undertaken by PWD in Camp is complete. DPW that there are insufficient resources in his department to complete that project in the foreseeable future.

j. Landlord and Tennant Bill

The law of the Falkland Islands as to the obligations of landlord and tenant in relation to dwellings and business tenancies is pretty much non-existent. The formulation of policies is required for an appropriate Bill.

k. Licensing Bill

A review of the Licensing Ordinance was begun in 2004, including some consultation with the public, but remains to be completed and implemented.

l. Patents (Amendment) Bill

It is uneconomic and unnecessary for patents to be registered in the Falkland Islands. A Bill giving effect to patents having effect in UK is required.

**Civil Aviation**

**1. Current drafting requirements**

None

**2. Future drafting requirements**

a. Aerodrome approval/regulation

The Director of Civil Aviation advises that legislation is required in due course to introduce a new system of regulation/approval of camp airstrips.

**Customs and Immigration**

**1. Current drafting requirements**

a. Embarkation Tax (Amendment) Regulations

Amendments are required to the regulations to permit embarkation tax to be included on a traveller's ticket.

b. Immigration (Criminal Records) Regulations

A new criminal records policy has been approved by Executive Council which requires implementation through new regulations, and consequential amendment to the Falkland Islands Status Ordinance and subsidiary legislation under the Criminal Justice Ordinance, concerning the rehabilitation of offenders.

**2. Future drafting requirements**

a. Customs (Amendment) Bill

A number of errors in the 2004 Customs Bill need to be corrected, and some liquor definitions need wholesale revision

b. Falkland Islands Status (Amendment) Bill

Amendment to the Ordinance will be required in relation to a new criminal record checks policy.

Amendments to the Falkland Islands Status Ordinance are also required in consequence of the new Constitutional provisions.

c. Immigration (Amendment) Bill

Amendments to the Immigration Ordinance will be required following agreement and approval of major policy recommendations anticipated to be put before Executive Council shortly regarding permanent residence permits.

Amendments to the Immigration Ordinance will also be required in consequence of the new Constitutional provisions.

d. Immigration Regulations

The regulations under the Immigration Ordinance are already outdated (most continuing in force from the Ordinance which preceded the Immigration Ordinance 1999), and in need of replacement. The amendments to the Immigration Ordinance referred to above will also likely result in the need of new regulation.

**Education**

**1. Current drafting requirements**

None.

**2. Future drafting requirements**

a. Education (Amendment) Bill

The Education Ordinance was enacted in 1989 and was to some extent modelled on the Education Act of 1944 of England. It is now extremely dated and so are the Education Regulations which were made at that time. A review of the existing Ordinance by the Education Department is scheduled for 2009/10, with legislative drafting services required in 2010/11.

## **Environmental Planning Department**

### **1. Current drafting requirements**

#### **a. Planning (Amendment) Bill and regulations**

An amending Bill is required to implement policies already approved by ExCo concerning simplification of the Planning appeals process. A first draft of supporting regulations has been produced in relation to approved delegation of powers.

### **2. Future drafting requirements**

#### **a. Building (Amendment) Regulations**

The EPO and Building Adviser are currently formulating drafting instructions for amending regulations to remedy current concerns regarding steps, first floor feature windows and flues.

#### **b. Conservation of Wildlife and Nature (Amendment) Bill**

The EPO advises that amendment to the law may be required as a result of a forthcoming report in relation to zebra trout. In addition, Crown Counsel has recently advised in relation to apparent flaws in the provisions of the Ordinance dealing with the protection of wild animals; the matters could be dealt with together.

#### **c. Environmental Impact Regulations**

These are required under the Planning Ordinance 1992, as amended. The EPO has noted that the commitment made in relation to environmental impact assessments in the Environment Charter requires these regulations to be made. Drafting instructions are required.

#### **d. General Development (Amendment) Order**

The EPO advises that a review of the General Development Order is required in connection with the existing "Use Classes", to provide an improved legislative framework for considering "change of use" planning applications

#### **e. Planning (Amendment) Bill**

The existing provisions concerning historic buildings are defective, and proposals for amendment are required for consideration by the Planning and Building Committee.

The EPO is also likely to pursue proposals to introduce legislation to support a conservation area within Stanley.

## **Falkland Islands Development Corporation**

### **1. Current drafting requirements**

#### **a. Falkland Islands Development Corporation (Amendment) Bill**

Amendments to the Ordinance, approved by the Development Board, are required to be drafted and submitted to ExCo for approval in connection with the change of the Fishing Vessel Owners' Association to the Falkland Islands Fishing Companies Association.

## **Fire and Rescue Department**

### **1. Current drafting requirements**

None.

### **2. Future drafting requirements**

#### **a. Fire prevention legislation**

Legislation providing fire officers a right of entry to deal with fire/fire prevention has been particularly requested by the Governor as a matter of priority. Legislation, for example of the type requiring all businesses and Government buildings to have fire alarms fitted, is also required.

## **Fisheries/Marine**

### **1. Current drafting requirements**

#### **a. Fisheries (Fees) Regulations**

Regulations prescribing fisheries fees are overdue, instructions have now been received and are to be drafted as an immediate priority. The regulations will potentially also prescribe a proposed scheme for flexible illex licences for FI registered trawlers.

#### **b. Fishery Products (Amendment) Bill**

The Ordinance was made in October 2006, but is not yet in force (and is to be brought into force with Marine Farming Ordinance 2006). Inaccurate references to EU legislation require amendment before the Ordinance can be brought into force.

The following regulations have been drafted under the Ordinance and published for consultation but not further progressed: Fishery Products (Hygiene) Regulations 2006, Fish Health Regulations 2006, Water Quality (Shellfish) Regulations 2006

Regulations regarding the Environmental Impact Assessment of Fish Farming in Marine Waters are still to be drafted under this Ordinance.

c. Marine Farming Ordinance

Made in October 2006. Not yet in force. To be brought into force with the Fishery Products Ordinance 2006.

d. Merchant Shipping (Adoption of Legislation) Amendment Order

The order would make legislative provision for the classing of the new cross-Sound ferry in accordance with EU passenger class regulations rather than the UK Department of Transport passenger ship classes.

## **2. Future Legislative Drafting Requirements**

a. Merchant Shipping Bill

Consideration needs to be given to replacing the remaining provisions of the Merchant Shipping Act 1894 which remain in force, but which are, in a number of cases, outdated and defective, and replacing them with provisions of the Merchant Shipping Act 1995.

b. Port Authority Bill

If and when it is decided to establish a port authority, a Bill will be required. A Harbour (Amendment) Bill and FIPASS (Amendment) Bill would be required in conjunction with a Port Authority Bill. The Harbours Ordinance is woefully out of date and merits revision in any event.

## **Health and Social Services**

### **1. Current drafting requirements**

a. International Health Regulations

The World Health Organisation adopted the new International Health Regulations in 2005. HMG is committed to implementation of the regulations in the Overseas Territories. Provisions in relation to ships sanitation certificates are required in the near future, and the CMO has provided information on which to produce a first draft, subject to confirmation of certain detail as to the practicalities of implementation.

b. Prohibition of Smoking in Public Places and Work Places Bill

Drafting of the Bill is underway, and further policy guidance was sought from Executive Council in relation to this Bill in February. Progress now needs to be made in conjunction with HMSD and Police regarding outstanding policy instructions.

## **2. Future drafting requirements**

### **a. Children (Amendment) Bill**

Amendment of the Ordinance and similar legislation is required, in accordance with the action plan of the Children and Young Persons Strategy Group in order to:

- (i) Impose on FIG statutory obligations to investigate matters of significant harm to children and children in need;
- (ii) Provide statutory regulation of foster care; and
- (iii) Provide statutory regulation of child care.

It should also be noted that there are other issues which FIG is already alive to in relation to the Children Ordinance which indicate that amending/additional provisions of the Ordinance are required, eg financial responsibility of parents of children in care. A general revision of the Ordinance is therefore required, which will deal with some very complex issues.

### **b. Children and Adoption Bill**

The English Adoption Act 1976 applies as part of the law of the Falkland Islands, and amendments made to the English Act have been automatically applied to the Act as it applies in the Falkland Islands. However, some of those amendments are not suitable, and will need to be disapplied and substituted with provisions suitable to the Falkland Islands.

*Consequential drafting issues* – Drafting of the Bill should be synchronised with progress on the Family Law Bill (see Attorney General’s Chambers).

### **c. Criminal Justice (Amendment) Bill**

The Multi-Agency Public Protection Group plans to put forward proposals for the amendment of the Criminal Justice Ordinance to enable sex offenders to remain on licence following release from prison.

### **d. Medicines Regulations**

The Medicines Ordinance was made in June 2006, but is not yet in force. Many provisions of the Ordinance require subsidiary legislation before they can be brought into force, involving a considerable amount of policy formulation and consultation (see Minerals and Agriculture Department).

### **e. Mental Health Bill**

The Mental Health Ordinance 1987 is outdated, inadequate, and in serious need of replacement. Substantial preliminary work has been undertaken by the CMO and a

working group in conjunction with the Consultant Psychiatrist. Senior Crown Counsel, as a member of the working group, has produced a detailed outline of the proposed principal legislation for consultation purposes with a view to public consultation occurring in the near future.

f. Public Health Bill

The existing Public Health Bill is woefully out of date and ineffective. A policy paper is required in the first instance recommending replacement provisions.

The former Attorney General has suggested that appropriate provisions to replace the outdated Dairy Produce Ordinance could be included in a Public Health Bill (see Department of Minerals and Agriculture)

**Minerals and Agriculture**

**1. Current drafting requirements**

a. Abattoir related legislation

Amending legislation is required to comply with updated EU requirements to allow the continued export of meat to the EU. This includes updating animal welfare legislation. Some new legislation is also required, for example, concerning water quality at the Abattoir. The former Senior Veterinary Officer has produced a comprehensive review document of the developments required.

b. Animal Health (Livestock Movement and Identification)(Amendment) Order

This is required following a change of animal identification practice for the abattoir. A substantial draft has been completed but requires modification.

c. Livestock (Amendment) Bill

Executive Council have approved the principle of amendment of the Livestock Ordinance to permit the publication of certain farm statistics which must be supplied by farmers to the DoA. The proposed amendment should be retrospective, and is required to be in place by end of June 2009.

d. Mining Regulations

Regulations setting out licence model clauses are required to enable licensing to occur for the extraction of calcified seaweed under the Mining Ordinance. A first draft has been produced.

Regulations under the Mining Ordinance are also required to allow for the award of prospecting and exploration licences. These regulations are less urgent.

e. Importation of motor vehicles etc Proclamation

Outstanding legislation is required on the importation of second hand motor vehicles and agricultural machinery to comply with biosecurity recommendations. A Customs Proclamation may be an appropriate mechanism.

## **2. Future drafting requirements**

### **a. Dairy Produce (Amendment) Bill**

The Dairy Produce Ordinance 1938 requires amendment. This could, perhaps be included in a new Public Health Bill (see Health and Medical Services Department).

### **b. Medicines (Veterinary) Regulations**

There is a requirement for regulation to be made under the Medicines Ordinance 2006 in relation to the importation of veterinary drugs, before the Medicines Ordinance is brought into force (see also Health and Medical Services Department).

### **c. Offshore Minerals (Amendment) Bill**

The Mineral Resources Committee has instructed that a scoping study of requirements for amendment of the existing Ordinance prior to anticipated drilling be carried out. The Director states that the amendments will be required, in particular in relation to legislation concerning the environment.

## **Police/Prisons**

### **1. Current drafting requirements**

#### **a. Police (Amendment) Bill**

The Police Committee has requested amendments to the Ordinance to provide more detail and flexibility in relation to arrangements for membership of the Committee.

#### **b. Police and Criminal Evidence Bill 2006**

The Bill was remitted to the Select Committee, which met on 23 January 2007. Outstanding queries remain to be addressed by the Attorney General's Chambers. Although very significant to the Police, this Bill also falls under the remit of the Attorney General's Chambers in terms of their role as "Ministry of Justice".

*Consequential drafting issues*; detailed police codes of practice must be drafted before relevant parts of the Ordinance could be commenced.

#### **c. Prisons Bill**

The Officer in Charge of the Prison and the Attorney General's Chambers regard the Prisons Ordinance 1966 and regulations made under it as outdated, inadequate, and in serious need of replacement, being in breach of various international convention requirements. Some drafting has been done by David Lang (regulations), but substantial work is still required, including formulation of policy and instructions.

d. Road Traffic Bill 2009

The Chief Police Officer has been tasked to produce a detailed timetable for the work required to enable commencement of the Bill with a view to submission of the Bill to the July meeting of the Legislative Assembly with a staged plan for commencement in place. In the mean time, further work is required in connection with application provisions in order that those provisions can be finalised.

e. Road Traffic Ordinance: Breath Alcohol device approval orders

A challenge to the approval of a breath alcohol device was made before the courts in 2008. Whilst the challenge was unsuccessful, a review and potential replacement of the relevant approvals is considered appropriate.

**2. Future drafting requirements**

a. Firearms (Amendment) Bill

Revision of the Firearms Ordinance will be required when/if the recommendations of the working sub-group of the Police Committee are accepted by Executive Council.

b. Police Bill

The inadequacies of the Police Ordinance 2000 have been highlighted on numerous occasions; in particular regarding unclear provisions concerning the disciplinary process. The role of the Police Committee also requires review. Policy formulations are required.

**Post Office**

**1. Current drafting requirements**

None.

**2. Future drafting requirements**

a. Family Allowance Bill

Changes to the Family Allowance Ordinance may be required as a result of the White paper on wealth related payments.

b. Radio Regulations

The use of radio frequencies in the Falkland Islands is unregulated. The problem remains to obtain independent recommendations for a regulatory policy which may be implemented by the legislation (may be combined with review of telecommunications referred to above??)

## **Secretariat/Policy**

### **1. Current drafting requirements**

#### **a. Statistics Bill**

Drafting instructions have been received from the Policy section, together with a draft Bill produced by FIG's consultant.

### **2. Future drafting requirements**

#### **a. Broadcasting (Amendment) Bill**

The existing Ordinance, which is largely aimed at preventing the sale and importation of unauthorised decoders, is defective, and requires substantial revision. It is proposed that this be reviewed in conjunction with telecommunications legislation as above.

#### **b. Census Bill**

The administration of the Census may, in due course, be transferred from the Registry to the Policy section. This work could, depending on timings, be included in the Statistics Bill work.

#### **c. Committees (Access to Information)(Amendment) Bill**

The Government Secretary reports a number of problems exist in relation to the administration of the system, which can be extremely time consuming. The Government Secretary is working on a number of proposed changes to the system which would require an amending Bill.

#### **d. Complaints Commissioner**

Legislation is required in relation to the functions of a complaints commissioner as a result of the new Constitution.

#### **e. Dangerous Goods (Amendment) Bill**

It has been suggested that a licence may be required under this Ordinance in connection with the operation of the Ferry. The Ordinance is significantly flawed and requires repeal or revision.

#### **f. Telecommunications (Amendment) Bill**

Executive Council has agreed that a review of the Ordinance should take place because of numerous difficulties with the existing Ordinance. FIG's consultant, Dr Doyle, will be undertaking the review and formulating suitable draft legislation as part of his ongoing consultancy.

g. Telecommunications Tariff (Amendment) Regulations 2006

These regulations were deferred by Executive Council in September 2006 pending resolution of proposed Cable and Wireless broadband charges.

**Treasury**

**1. Current drafting requirements**

a. Annual Appropriation and Finance Legislation

There continues to be an annual requirement for appropriation and finance legislation to be drafted at short notice following ExCo approval of budget policy.

b. Falkland Islands Pensions Scheme (Amendment) Bill

Amendment to the 1997 Ordinance is required to give statutory effect to the introduction of a new form of protection for FIG employee members of the scheme in respect of service up to 31 December 2006.

**2. Future drafting requirements**

a. Currency Notes Rules

It has been apparent that these rules require amendment for some time, certainly since the Currency Ordinance was introduced in 1987, but the matter has never been referred for policy decision as has not been considered to be of any urgency.

b. Finance and Audit (Amendment) Bill

Amendments to the Constitution require amendments to the Ordinance in connection with the duties, powers and appointment of the Principal Auditor, and in connection with setting up a Public Accounts Committee. Further, the former Financial Secretary advised that the opportunity of amendment of the Ordinance should be taken to provide more explicit provisions for resource accounting and audit functions.

c. Public Funds Bill

Amendment of the Public Funds Ordinance is currently under consideration in relation to the provisions concerning payments out of the Capital Equalisation Fund, as existing provisions are considered unnecessarily cumbersome.

d. Retirement Pensions (Amendment) Bill

Legislative change is potentially required depending on the decisions ultimately made in connection with the report on the pensions scheme received from the Government Actuary's Department. The options are currently subject to consultation following Executive Council's consideration of the report in March 2009. There may also be

legislative change required if the camp pensions scheme is amended as recommended in the white paper on wealth related payments.

e. Tax related legislation

The Head of Policy advises that the current review of tax and fiscal policy is likely to lead to some legislative changes in the tax regime.

The Taxation Officer also notes that legislative change may be required in future if the UK policy of reducing/replacing Extra Statutory Concessions (ESC's) with legislative provision is followed; the tax office currently administers 13 ESC's.