

GREFFE
ROYAL COURT
28 NOV 1994
GUERNSEY

GUERNSEY

STATUTORY INSTRUMENT

1994 No. 23

The Impôts (Temporary Variation of Rates) Order, 1994

Made 25th November, 1994

Coming into Operation 28th November, 1994

THE STATES ADVISORY AND FINANCE COMMITTEE, in exercise of the powers conferred upon it by section 1 of the Impôts (Temporary Increase of Rates) (Guernsey) Law, 1971, as amended(a), hereby orders:-

1. (1) The rates of duty chargeable under the Laws relating to the Impôts on Goods for the time being in force in respect of any goods of a description set out in the first column of the Schedule to this Order shall be at the rate specified in relation to goods of that description in the second column of the said Schedule.

(2) When before the date of the coming into force of this Order duty under the Laws relating to the Impôts on Goods has been charged on any motor spirit held by a bulk importer thereof in stock on the said date, duty shall be charged on that spirit at a rate equal to the difference between the rate at which such duty was charged as aforesaid and the appropriate rate chargeable thereon in pursuance of the provisions of this Order.

2. This Order shall have effect in the Island of Guernsey and in the Island of Alderney.

3. This Order may be cited as the Impôts (Temporary Variation of Rates) Order, 1994.

4. This Order shall come into force on the 28th day of November, 1994.

Dated this 25th day of November, 1994.

President
States Advisory and Finance Committee

(a) Ordres en Conseil Vol. XXIII, p.196; Vol. XXIV, p.236.

SCHEDULE

Section 1

Rates of duty on cigars, cigarettes, tobacco, motor spirit, spirits, cordials, and wines.

Description of goods	Rate of duty
1. Cigars and cigarettes	£43.74 per kilogram
2. Handrolling tobacco	£39.36 per kilogram
3. Other manufactured tobacco	£31.49 per kilogram
4. Tobacco leaf unstemmed	£37.15 per kilogram
5. Tobacco leaf stemmed	£37.73 per kilogram
6. Motor Spirit - (a) containing not more than 0.020 grams of lead per litre of motor spirit (b) containing more than 0.020 grams of lead per litre of motor spirit	6.1p per litre 8p per litre
7. Spirits - (a) exceeding 25.7% alcohol by volume but not exceeding 51.4% alcohol by volume (b) exceeding 51.4% alcohol by volume	£4.57 per litre £4.57 per litre multiplied by the percentage of alcohol by volume of the spirits concerned and the product divided by 51.4.
8. Cordials - not exceeding 25.7% alcohol by volume	£3.44 per litre
9. Wines - (a) light wines of a strength not exceeding 5.5% alcohol by volume (b) light wines of a strength exceeding 5.5% alcohol by volume but not exceeding 15% alcohol by volume (c) other wines	24p per litre 97p per litre £1.55 per litre