

GUERNSEY
STATUTORY INSTRUMENT
1984 No. 26

The Impôts (Temporary Increase of Rates) Order, 1984

Made 23rd November, 1984

Coming into Operation 26th November, 1984

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 Increase of Rates) Order, 1984.

4. This Order shall come into force on the 26th day of November, 1984.

Dated this 23rd day of November, 1984.

ROYDON J FALLA

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, beer, spirits, cordials, cider and wines

Description of goods	Rate of duty
1. Cigars and cigarettes	£16.40 per kilogram
2. Manufactured tobacco	£14.76 per kilogram
3. Tobacco leaf unstemmed	£13.93 per kilogram
4. Tobacco leaf stemmed	£14.14 per kilogram
5. Motor Spirit	5p per litre
6. Beer	18.5p per litre
7. Spirits - (a) exceeding 45 degrees but not exceeding 90 degrees	£2.95 per litre
(b) exceeding 90 degrees	£2.95 per litre multiplied by the number of degrees of the spirits concerned and the product divided by ninety
8. Cordials -- not exceeding 45 degrees	£2.21 per litre
9. Cider	18.5p per litre
10. Wines - (a) light wines of a strength not exceeding 26.4° proof	55p per litre
(b) other wines	83p per litre