

GUERNSEY
STATUTORY INSTRUMENT
1992 No. 26

GREFFE
ROYAL COURT
23 NOV 1992
GUERNSEY

The Impôts (Temporary Variation of Rates) Order, 1992

Made 20th November, 1992

Coming into Operation 23rd November, 1992

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:-

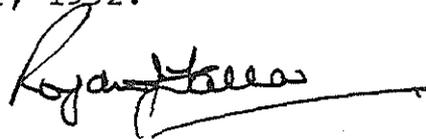
1. The rates of duty chargeable under the Laws relating to the Impôts on Goods for the time being in force in respect of any goods of a description set out in the first column of the Schedule to this Order shall be at the rate specified in relation to goods of that description in the second column of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

2. 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, 1992.

4. This Order shall come into force on the 23rd day of November, 1992.

Dated this 20th day of November, 1992.



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 and wines.

Description of goods	Rate of duty
1. Cigars and cigarettes	£42.50 per kilogram
2. Handrolling tobacco	£38.25 per kilogram
3. Other manufactured tobacco	£30.60 per kilogram
4. Tobacco leaf unstemmed	£36.10 per kilogram
5. Tobacco leaf stemmed	£36.66 per kilogram
6. 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 95p per litre £1.52 per litre