

GUERNSEY  
STATUTORY INSTRUMENT

1980 No. 31

SPENT 9

The Impôts (Temporary Increase of Rates) Order, 1980

Made .....21st November, 1980

Coming into Operation .....24th November, 1980

THE STATES ADVISORY AND FINANCE COMMITTEE, in exercise of the powers conferred upon it by section one 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, 1980.

4. This Order shall come into force on the twenty-fourth day of November, nineteen hundred and eighty.

Dated this twenty-first day of November, nineteen hundred and eighty.

ALLAN N. GRUT  
President  
States Advisory and Finance Committee

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

SCHEDULE

Section one

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

Description of goods	Rate of duty
. Cigars and cigarettes	£10.60 per kilogram
. Manufactured tobacco	£9.54 per kilogram
. Tobacco leaf unstemmed	£9.00 per kilogram
. Tobacco leaf stemmed	£9.14 per kilogram
. Motor Spirit	3.9p per litre
. Beer	11.4p per litre
. Spirits - (a) exceeding 45 degrees but not exceeding 90 degrees	£2.60 per litre
(b) exceeding 90 degrees	In like proportion to the duty set out in sub-paragraph (a) of this paragraph on such as shall exceed 90 degrees
. Cordials - not exceeding 45 degrees	£1.95 per litre
. Cider	4.6p per litre
. Wines - (a) light wines of a strength not exceeding 26.4° proof (b) other wines	40p per litre
	64p per litre