

GUERNSEY
STATUTORY INSTRUMENT

1983 No. 31

The Impôts (Temporary Increase of Rates) Order, 1983

Made 25th November, 1983

Coming into Operation 28th November, 1983

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, 1983.

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

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

BERNARD B LOVELL

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Vice-President
States Advisory and Finance Committee

(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
1. Cigars and cigarettes	£12.40 per kilogram
2. Manufactured tobacco	£11.16 per kilogram
3. Tobacco leaf unstemmed	£10.53 per kilogram
4. Tobacco leaf stemmed	£10.69 per kilogram
5. Motor Spirit	4.5p per litre
6. Beer	15.0p per litre
7. Spirits - (a) exceeding 45 degrees but not exceeding 90 degrees (b) exceeding 90 degrees	£2.60 per litre £2.60 per litre multiplied by the number of degrees of the spirits concerned and the product divided by ninety
8. Cordials - not exceeding 45 degrees	£1.95 per litre
9. Cider	15.0p per litre
10. Wines - (a) light wines of a strength not exceeding 26.4° proof (b) other wines	50p per litre 80p per litre