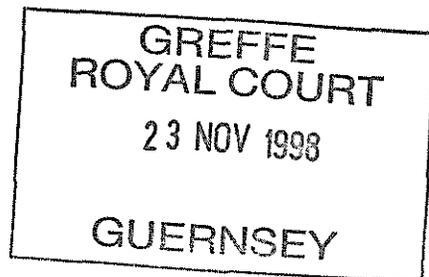


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GUERNSEY  
STATUTORY INSTRUMENT

1998 No. 31



The Impôts (Temporary Variation of Rates) Order, 1998

Made ..... 18th November, 1998

Coming into Operation ..... 23rd November, 1998

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,  
1998.

4. This Order shall come into force on the 23rd day of November, 1998.

Dated this 18th day of November, 1998.

President  
States Advisory and Finance Committee

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

SCHEDULE

Section 1

Rates of duty on cigars, cigarettes and tobacco.

Description of goods	Rate of duty
Cigars and cigarettes	£80.96 per kilogram
Handrolling tobacco	£75.40 per kilogram
Other manufactured tobacco	£65.40 per kilogram
Tobacco leaf unstemmed	£72.59 per kilogram
Tobacco leaf stemmed	£73.33 per kilogram
Beer produced by an independent small brewery	21p per litre
All other beer	32p per litre

**NOTE:**

For the purposes of this Order, "independent small brewery" means a brewery, wherever located, in respect of which the Chief Revenue Officer is satisfied that:

- (a) it does not produce more than 200,000 hectolitres of beer per year;
- (b) it is legally and economically independent of any other brewery;
- (c) it uses only premises situated physically apart from any other brewery;
- (d) it does not operate under licence;

provided that where two or more breweries co-operate and their combined annual production of beer does not exceed 200,000 hectolitres, those breweries may be treated as a single independent small brewery.