

GUERNSEY

STATUTORY INSTRUMENT

1990 No. 34

The Impots (Temporary Increase of Rates) Order, 1990

Made ..... 16th November, 1990

Coming into Operation ..... 26th November, 1990

THE STATES ADVISORY AND FINANCE COMMITTEE, in exercise of the powers conferred upon it by section 1 of the Impots (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 Impots 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.

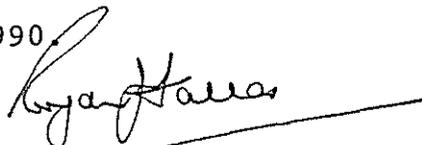
(2) When before the date of the coming into force of this Order duty under the Laws relating to the Impots on Goods has been charged on any motor spirit held by a bulk importer thereof in stock on the said date, duty shall be charged on that spirit at a rate equal to the difference between the rate at 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 Impots (Temporary Increase of Rates) Order, 1990.

4. This Order shall come into force on the 26th day of November, 1990.

Dated this 16th day of November, 1990.



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, tobacco, motor spirit, beer, spirits, cordials, cider and wines

| Description of goods   | Rate of duty   |
|--|--|
| 1. Cigars and cigarettes   | £34.00 per kilogram  |
| 2. Manufactured tobacco  | £30.60 per kilogram  |
| 3. Tobacco leaf unstemmed  | £28.88 per kilogram  |
| 4. Tobacco leaf stemmed  | £29.33 per kilogram  |
| 5. Motor Spirit -<br>(a) containing not more than<br>0.020 grams of lead per litre<br>of motor spirit<br><br>(b) containing more than 0.020 grams<br>of lead per litre of motor spirit | 5p per litre<br><br>8.4p per litre   |
| 6. Beer  | 32p per litre  |
| 7. Spirits -<br>(a) exceeding 45 degrees but not<br>exceeding 90 degrees<br><br>(b) exceeding 90 degrees   | £4.50 per litre<br><br>£4.50 per litre<br>multiplied by the<br>number of degrees of<br>the spirits concerned<br>and the product divided<br>by ninety |
| 8. Cordials - not exceeding 45 degrees   | £3.39 per litre  |
| 9. Cider   | 32p per litre  |
| 10. Wines -<br>(a) light wines of a strength not<br>exceeding 26.4 degrees proof<br><br>(b) other wines  | 95p per litre<br><br>£1.52 per litre   |