

24 NOV 1997

GUERNSEY

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STATUTORY INSTRUMENT

1997 No. 37

The Impôts (Temporary Variation of Rates) Order, 1997

Made 19th November, 1997

Coming into Operation 24th November, 1997

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, 1997.

4. This Order shall come into force on the 24th day of November, 1997.

Dated this 19th day of November, 1997.



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 and tobacco.

Description of goods	Rate of duty
1. Cigars and cigarettes	£71.96 per kilogram
2. Handrolling tobacco	£67.02 per kilogram
3. Other manufactured tobacco	£58.13 per kilogram
4. Tobacco leaf unstemmed	£64.52 per kilogram
5. Tobacco leaf stemmed	£65.18 per kilogram
