

GUERNSEY

STATUTORY INSTRUMENT

1988 No. 38

The Impôts (Temporary Increase of Rates) Order, 1988

Made 16th November, 1988

Coming into Operation 28th November, 1988

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. (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, 1988.

4. This Order shall come into force on the 28th day of November, 1988.

Dated this 16th day of November, 1988.



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

Description of goods	Rate of duty
1. Cigars and cigarettes	£21.20 per kilogram
2. Manufactured tobacco	£19.08 per kilogram
3. Tobacco leaf unstemmed	£18.01 per kilogram
4. Tobacco leaf stemmed	£18.29 per kilogram
5. Motor Spirit - (a) containing not more than 0.020 grams of lead per litre of motor spirit (b) containing more than 0.020 grams of lead per litre of motor spirit	5p per Litre 6.2p per litre
6. Beer	23p per Litre
7. Spirits - (a) exceeding 45 degrees but not exceeding 90 degrees (b) exceeding 90 degrees	£3.65 per litre £3.65 per litre multiplied by the number of degrees of the spirits concerned and the product divided by ninety
8. Cordials - not exceeding 45 degrees	£2.75 per litre
9. Cider	23p per litre
10. Wines - (a) light wines of a strength not exceeding 26.4 degrees proof (b) other wines	68p per litre £1.09 per litre