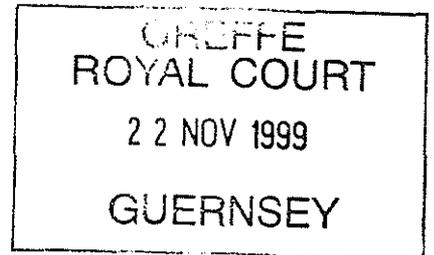


GUERNSEY

STATUTORY INSTRUMENT

1999 No. 44



The Impôts (Temporary Variation of Rates) Order, 1999

Made 17th November, 1999

Coming into Operation 22nd November, 1999

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 or refunded as the case may be on that spirit at a rate equal to the difference between 6.8p per litre and the rate at which such duty was originally charged as aforesaid.

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, 1999.

4. This Order shall come into force on the 22nd day of November, 1999.

Dated this 17th day of November, 1999.

A handwritten signature in black ink, appearing to be 'L. M. J.', written over a horizontal line.

President
States Advisory and Finance Committee

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

SCHEDULE

Section 1 (1)

Rates of duty on cigars, cigarettes, tobacco and motor spirit.

Description of goods	Rate of duty
Cigars and cigarettes	£89.30 per kilogram
Handrolling tobacco	£83.17 per kilogram
Other manufactured tobacco	£72.14 per kilogram
Tobacco leaf unstemmed	£80.07 per kilogram
Tobacco leaf stemmed	£80.88 per kilogram
Motor spirit	6.8p per litre
