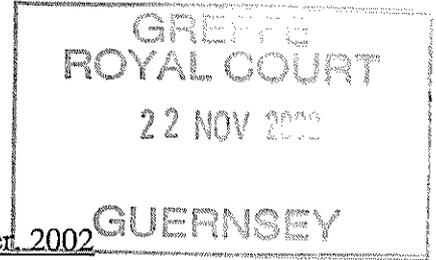


GUERNSEY  
STATUTORY INSTRUMENT

2002 No. 45

The Impôts (Temporary Variation of Rates) Order, 2002



Made ..... 1st November 2002

Coming into Operation .....22<sup>nd</sup> November, 2002

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<sup>a</sup>, 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, 2002.
4. This Order shall come into force on the 22nd day of November 2002.

Dated this 1 day of November 2002.

President  
States Advisory and Finance Committee

<sup>a</sup> Ordres en Conseil Vol. XXIII, p.196; Vol. XXIV, p.236; Order in Council No VIII of 2001.

## SCHEDULE

## Section 1

Rates of duty on cigars, cigarettes and tobacco.

Description of goods	Rate of duty
Cigars and cigarettes	£119.85 per kilogram
Handrolling tobacco	£111.61 per kilogram
Other manufactured tobacco	£96.81 per kilogram
Tobacco leaf unstemmed	£107.46 per kilogram
Tobacco leaf stemmed	£108.54 per kilogram