

STATUTORY INSTRUMENT

1974 No. 42

The Impôts (Temporary Increase of Rates) Order, 1974

Made 20th November, 1974

Coming into Operation 25th November, 1974

THE STATES ADVISORY AND FINANCE COMMITTEE, in exercise of the powers conferred upon it by section one 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 First Schedule to this Order shall be at the rate specified in relation to goods of that description in the second column of the said First Schedule.

(2) Where 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, subject to the modifications specified in the Second Schedule to this Order, in the Island of Alderney.

3. This Order may be cited as the Impôts (Temporary Increase of Rates) Order, 1974.

4. This Order shall come into force on the twenty-fifth day of November, nineteen hundred and seventy-four.

Dated this twentieth day of November, nineteen hundred and seventy-four.

E. D. COLLAS

President

States Advisory and Finance Committee

FIRST SCHEDULE

Section one

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

Description of goods	Rate of duty
1. Cigars and cigarettes	£1.90 per pound
2. Manufactured tobacco	£1.70 per pound
3. Tobacco leaf unstemmed	£1.60 per pound
4. Tobacco leaf stemmed	£1.64 per pound
5. Motor Spirit	9 $\frac{1}{2}$ p per gallon

SECOND SCHEDULE

Section two

Application to Alderney

In its application to the Island of Alderney the rates of duty specified in the second column of the First Schedule to this Order in relation to paragraphs 1, 2, 3 and 4 thereof shall be deleted and the following rates of duty shall be respectively substituted therefor:-

£1.57 $\frac{1}{2}$ per pound£1.40 $\frac{1}{2}$ per pound£1.32 $\frac{1}{2}$ per pound

£1.36 per pound