

ORDER IN COUNCIL

X

ratifying a Projet de Loi

1959

ENTITLED

The Duty on Goods (Additional) (Horticultural Containers) Law, 1959

(Registered on the Records of the Island of Guernsey
on the 29th day of August, 1959.)



1959.

ORDER IN COUNCIL.



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

The 29th day of August, 1959, before Sir Ambrose James Sherwill, C.B.E., M.C., Bailiff; present:— Sir John Leale, William Robert Freake Clark, Esquire, Donald Carey Brock, Esquire, C.B.E., Osmond Priaulx, Esquire, Wilfred John Corbet, Esquire, O.B.E., Théophile Le Messurier Allez, Esquire, Richard Edward Gibson, Esquire, O.B.E., Henry Robin Bichard and Stanley Walter Gavey, Esquires, Jurats.

The Bailiff having this day placed before the Court an Order of Her Majesty in Council dated the 28th day of July, 1959, ratifying a *Projet de Loi* entitled "The Duty on Goods (Additional) (Horticultural Containers) Law, 1959",—the Court, after the reading of the said Order in Council and after having heard Her Majesty's Procureur thereon, ordered that the said Order in Council be registered on the records of this Island, of which Order in Council the tenor followeth:—

At the Court of Saint James,

The 28th day of July, 1959.

PRESENT,

Her Majesty Queen Elizabeth The Queen Mother

Her Royal Highness The Princess Alexandra of Kent

LORD PRESIDENT
EARL OF SELKIRK
MR. BROOKE
MR. AUBREY JONES

WHEREAS Her Majesty, in pursuance of the Regency Acts, 1937 to 1953, was pleased, by Letters Patent dated the fifteenth day of June, 1959, to delegate to the following Counsellors of State (subject to the exceptions hereinafter mentioned) or any two or more of them, that is to say, His Royal Highness Prince Philip, Duke of Edinburgh, Her Majesty Queen Elizabeth The Queen Mother, Her Royal Highness The Princess Margaret, His Royal Highness The Duke of Gloucester, His Royal Highness The Duke of Kent and Her Royal Highness The Princess Alexandra of Kent, full power and authority during the period of Her Majesty's absence from the United Kingdom to summon and hold on Her Majesty's behalf Her Privy Council and to signify thereat Her Majesty's approval for anything for which Her Majesty's approval in Council is required:

AND WHEREAS Her Majesty was further pleased to except from the number of the said Counsellors of State His Royal Highness Prince Philip, Duke of Edinburgh, and His Royal Highness The Duke of Kent and Her Royal Highness The Princess Alexandra of Kent while absent from the United Kingdom:

AND WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 15th day of July, 1959, in the words following, viz. :—

“YOUR MAJESTY having been pleased, by Your General Order of Reference of the 22nd day of February, 1952, to refer unto this Committee the humble Petition of the States of the Island of Guernsey, setting forth :—

‘ 1. That, in pursuance of their Resolution of the 17th day of December, 1958, the States of Deliberation at a meeting held on the 22nd day of April, 1959, approved a Bill or “Projet de Loi” entitled “The Duty on Goods (Additional) (Horticultural Containers) Law, 1959” and requested the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction thereto. 2. That the said Bill or “Projet de Loi” is in the words and figures set forth in the Schedule hereunto annexed. And most humbly praying that Your Majesty might be graciously pleased to grant Your Royal Sanction to the Bill or “Projet de Loi” of the States of Guernsey entitled “The Duty on Goods (Additional) (Horticultural Containers) Law, 1959” and to order that the same shall have force of law in the Island of Guernsey.’

“THE LORDS OF THE COMMITTEE, in obedience to Your Majesty’s said Order of Reference, have taken the said Petition and the said Projet de Loi into consideration, and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition and to approve of and ratify the said Projet de Loi.”

NOW, therefore, Her Majesty Queen Elizabeth The Queen Mother and Her Royal Highness The Princess Alexandra of Kent, being authorized thereto by the said Letters Patent, have taken the said Report into consideration, and do hereby, by and with the advice of Her Majesty's Privy Council, on Her Majesty's behalf approve of and ratify the said Projet de Loi, and order, as it is hereby ordered, that the same shall have the force of Law within the Island of Guernsey.

AND do hereby further direct that this Order, and the said Projet de Loi (a copy whereof is hereunto annexed) be entered upon the Register of the Island of Guernsey and observed accordingly.

AND the Lieutenant Governor and Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other Her Majesty's Officers, for the time being, in the said Island, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

W. G. AGNEW.

Projet de Loi referred to in the foregoing
Order in Council.

PROJET DE LOI

ENTITLED

The Duty on Goods (Additional) (Horticultural Containers) Law, 1959.

THE STATES, in pursuance of their Resolution of the seventeenth day of December, nineteen hundred and fifty-eight, have approved the following provisions which, subject to the Sanction of Her Most Excellent Majesty in Council, shall have force of law in this Island.

1. (1) In addition to the duties on any goods imported into this Island chargeable under the provisions of any enactment for the time being in force there shall, as respects goods to which this section applies imported into this Island and which, in the opinion of the Chief Revenue Officer, are to be used, or after having been manufactured into containers are to be used, for the export of horticultural produce, be charged such rates of duty (hereinafter referred to as "horticultural duty") as the States may, from time to time, by Ordinance prescribe.

Levy of
horticultural
duty.

(2) This section shall apply to the following goods, that is to say—

- (a) boxes and cardboard containers;
- (b) wood for box making, cardboard, leather-board and other similar materials for making containers.

(3) An Ordinance made under the provisions of this section may prescribe different rates of horticultural duty for the different classes of goods to which this section applies and may prescribe different rates of such duty for different categories of goods within those classes.

Payment of horticultural duty, detention of goods and recovery of duty and charges.

2. (1) Horticultural duty charged as respects any goods to which section one of this Law applies shall be paid by the importer thereof and until such duty is paid any such goods may be detained at the direction of the Chief Revenue Officer in such place as he may direct and during any such detention any such goods shall be at the risk of the importer.

(2) As soon as may be after the detention of any goods under the provisions of subsection (1) of this section the Chief Revenue Officer shall notify, in writing, the importer of such goods of the fact of such detention and the reason therefor.

(3) If on the expiration of twenty-one days after the date of such notification as aforesaid the horticultural duty as respects any goods detained under the provisions of subsection (1) of this section has not been paid, the President of the Board or any person authorised by him in that behalf may order the sale, destruction or other disposal of the goods concerned.

(4) Where the proceeds of the sale of any goods in pursuance of the provisions of the last preceding subsection exceed the aggregate of the amount of the horticultural duty chargeable as respects those goods and the expenses incurred in connection with any action taken under the provisions of this section, there shall be paid to the importer the amount by which such proceeds of sale exceed such aggregate amount.

(5) Where the proceeds of the sale of any goods in pursuance of the provisions of subsection (3) of this

section does not exceed the aggregate of the amount of the horticultural duty chargeable as respects those goods and the expenses incurred in connection with any action taken under the provisions of this section, the amount by which such aggregate amount exceeds such proceeds of sale shall be recoverable as a civil debt from the importer of the goods concerned.

(6) The amount of any horticultural duty chargeable as respects any goods to which section one of this Law applies which has not been paid or has not been recovered under the preceding provisions of this section shall be recoverable as a civil debt from the importer of the goods concerned.

(7) The expenses incurred in connection with the detention of any goods in pursuance of the provisions of subsection (1) of this section, not otherwise recovered under the provisions of subsections (4), (5) or (6) of this section, shall be recoverable as a civil debt from the importer of the goods concerned.

3. (1) Except with the permission of the Chief Revenue Officer, a person shall not land or unload or attempt to land or unload goods in this Island to which section one of this Law applies otherwise than at the harbours of Saint Peter Port or Saint Sampson or at La Villiaze Airport.

Prohibition on landing goods other than at harbours and airport.

(2) Any person who contravenes the provisions of the last preceding subsection shall be guilty of an offence and liable, on conviction, to a fine not exceeding one hundred pounds.

4. (1) The exporter of every consignment of empty containers which are, or are manufactured or made from, goods to which section one of this Law applies and as respects which goods horticultural duty has been paid may, at least twenty-four hours before the date on which such goods are to be delivered for

Refund of horticultural duty.

export, submit an application in the form prescribed by the Board to the Chief Revenue Officer for a refund of such horticultural duty, which application shall contain the following particulars, that is to say—

- (a) the total weight of the consignment;
- (b) the materials, that is to say, wood, cardboard, leatherboard or other material of which the containers are made;
- (c) the name and address of the consignee;
- (d) the date on which the consignment is to be delivered for export:

PROVIDED that no refund shall be paid in pursuance of the provisions of this section as respects any consignment of empty containers, the total weight of which is less than one ton.

(2) For the purposes of this section, the expression "consignment" means a consignment of goods to which section one of this Law applies and all of which goods are consigned to the same consignee.

Exemptions.

5. Horticultural duty shall not be charged on goods, to which section one of this Law applies, if it is shown to the satisfaction of the Chief Revenue Officer that—

- (a) such goods are being imported solely for the purpose of the re-export thereof and are in fact re-exported to Alderney or Sark by way of transshipment;
- (b) such goods were previously imported into this Island and on that occasion horticultural duty was paid.

Furnishing of information, etc.

6. (1) The importer or exporter, as the case may be, of any goods to which section one of this Law applies shall, for the purposes of sections one, four and five of this Law, furnish to the Chief Revenue

Officer such information relating to the goods as he may require and any such importer or exporter, as the case may be, shall produce to the Chief Revenue Officer and permit him to inspect and take copies of any invoice, bill of lading or other book or document relating to the goods as the Chief Revenue Officer may require.

(2) Any person who, without reasonable cause, refuses or fails to comply with any requirement made in pursuance of the provisions of the last preceding subsection shall be guilty of an offence and liable, on conviction, to a fine not exceeding twenty pounds and, in addition to such fine, to a penalty at the rate of five pounds in respect of each day or part of a day during which such failure to so comply continues.

7. The Chief Revenue Officer may inspect and open any consignment of goods imported into this Island which he has reasonable cause to believe consists of, or contains, goods to which section one of this Law applies. Powers of inspection.

8. (1) For the purpose of exercising any of their functions authorised by any of the provisions of this Law, the Chief Revenue Officer or any other States Revenue Officer authorised by the Board in writing in that behalf, may, at all reasonable times, enter upon any ship or aircraft. Powers of entry on ships and aircraft.

(2) Any States Revenue Officer authorised under the provisions of this section to enter upon any ship or aircraft shall, if so required, produce evidence of his authority before so entering.

9. A person who knowingly or recklessly— Supply of false information.

(a) furnishes any information as may be required in pursuance of section six of this Law; or

(b) makes any application in pursuance of the provisions of section four of this Law;

which is false in a material particular shall be guilty of an offence and liable, on conviction, to a fine not exceeding one hundred pounds.

Obstruction. 10. Any person who wilfully obstructs the Chief Revenue Officer acting in the exercise of his powers under the provisions of this Law shall be guilty of an offence and liable, on conviction, to a fine not exceeding fifty pounds.

Offences by corporate bodies. 11. Where a person convicted of an offence under this Law is a body corporate, every person who, at the time of the commission of the offence, was a director or officer of the body corporate, or was purporting to act in any such capacity, shall be deemed to be guilty of that offence unless he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of the offence.

Interpretation. 12. In this Law, except where the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them, that is to say,—

“Board” means the States Board of Administration;

“Chief Revenue Officer” includes any States Revenue Officer acting by or under the authority of the Chief Revenue Officer;

“importer” and “exporter” includes any person who, whether as owner, consignor or consignee, agent or broker, is in possession of or in any way entitled to the custody or control of any goods or containers;

“horticultural produce” includes fruit, tomatoes, mushrooms, potatoes, broccoli, flowers, ferns, foliage, bulbs or any other horticultural produce grown in this Island but does not include produce which is preserved;

“preserved” means treated by drying, tinning, bottling, corking, pickling or deep freezing.

13. This Law shall not apply to the Island of Alderney. Exclusion of Alderney.

14. This Law shall come into force on such day as the States may by Ordinance appoint. Commencement.

R. H. VIDELO,

Her Majesty's Greffier.