

STATUTORY INSTRUMENT

1975 No. 49

The Impôts (Temporary Increase of Rates) Order, 1975

Made ..... 26th November, 1975

Coming into Operation ..... 1st December, 1975

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. 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 Part I and Part II 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 Increase of Rates) Order, 1975.

4. This Order shall come into force on the first day of December, nineteen hundred and seventy-five.

Dated this twenty-sixth day of November, nineteen hundred and seventy-five.

E. D. COLLAS

President

States Advisory and Finance Committee

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(a) Ordres en Conseil Vol.XXIII, p.196;  
No. IV of 1974.

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	£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	9½p per gallon
6. Beer	20p per gallon
7. Spirits-	
(a) exceeding 45 degrees but not exceeding 90 degrees	£5.40 per gallon
(b) exceeding 90 degrees	In like proportion to the duty set out in sub- paragraph (a) of this paragraph on such as shall exceed 90 degrees
8. Cordials - not exceeding 45 degrees	£4.02 per gallon
9. Cider	5p per gallon
10. Sparkling wines	£1.50 per gallon
Other wines-	
(a) light wines of a strength not exceeding 26.4° proof	60p per gallon
(b) other still wines	95p per gallon

PART II

Rates of duty on matches, paraffin and fuel oil

Description of goods	Rate of duty
1. Matches-	
(a) as regards containers holding not more than twenty-five matches	15p for each one hundred and forty- four containers or, in the case of a lesser number of containers, such proportion of 15p as the number of containers bears to one hundred and forty-four (hereinafter expressed as "or in proportion thereto")

Description of goods	Rate of duty
(b) as regards containers holding more than twenty-five matches but not more than fifty matches	30p for each one hundred and forty-four containers or in proportion thereto
(c) as regards containers holding more than fifty matches but not more than one hundred matches	60p for each one hundred and forty-four containers or in proportion thereto
(d) as regards containers holding more than one hundred matches-	
(i) for the first one hundred matches	60p
(ii) for each fifty matches or less than fifty matches in excess of one hundred matches	30p for each one hundred and forty-four containers or in proportion thereto
2. Paraffin	2p for each five gallons or part of five gallons
3. Fuel oil-	
(a) as regards consignments of less than twenty tons	2p for each five gallons or part of five gallons
(b) as regards consignments of twenty tons or more	1p for each ten gallons or part of ten gallons