

ORDINANCES

1971.

(Made on the 15th February, 1971.)

(No. XV
—1971)

**The Wharfage (Implementation)
Ordinance, 1971**

THE STATES LEGISLATION COMMITTEE, in exercise of the powers conferred upon them by paragraph (3) of Article sixty-six of the Reform (Guernsey) Law, 1948(a), and by sections five and eight of the Wharfage (Guernsey) Law, 1970(b), hereby order:—

Payment of
wharfage.

1. (1) Subject to the provisions of the next succeeding subsection, wharfage charged in accordance with the provisions of the Law of 1970 in respect of any goods of a class or description set out in the first column of the First Schedule to the Law of 1970 (hereinafter referred to as "dutiable goods") shall be paid by the importer thereof.

(2) The Board may, from time to time, make such arrangements as it may deem expedient or desirable with carriers of dutiable goods for the payment of wharfage charged in respect of any such goods by the carrier concerned and the payment of wharfage in pursuance of any such arrangement shall be deemed to be a sufficient discharge by the importer of the goods concerned of his liability under the provisions of the last preceding subsection.

(3) The Board may make different arrangements as aforesaid with different carriers and may make different arrangements as aforesaid as respects different classes or descriptions of dutiable goods.

(4) The amount of any wharfage which is paid by a carrier under any arrangement made in pursuance of the provisions of subsection (2) of this section may be recoverable by the carrier as a civil debt from the importer of the dutiable goods concerned.

(a) Ordres en Conseil Vol. XIII, p. 288.

(b) No. XVI of 1970.

2. (1) Until wharfage is paid in respect of any dutiable goods in accordance with the provisions of the last preceding section such goods may be detained at the discretion of the Chief Revenue Officer in such place as he may direct and during any such detention such goods shall be at the risk of the importer thereof or, if wharfage was paid by the carrier of the goods, at the risk of the carrier.

Payment and collection of wharfage and charges and detention of goods.

(2) As soon as may be after the detention of any dutiable goods under the provisions of subsection (1) of this section the Chief Revenue Officer shall notify, in writing, the importer or the carrier, as the case may be, 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 wharfage in respect of any dutiable 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 dutiable goods in pursuance of the provisions of the last preceding subsection exceed the aggregate of the amount of wharfage chargeable in respect of 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 or the carrier, as the case may be, of the goods concerned the amount by which such proceeds of sale exceed such aggregate amount.

(5) Where the proceeds of the sale of any dutiable goods in pursuance of the provisions of subsection (3) of this section does not exceed the aggregate of the amount of wharfage chargeable in respect of those goods and the expenses incurred in connection with any action taken under the provisions of this section, the amount by which such aggregate

ORDINANCES

1971.

amount exceeds such proceeds of sale shall be recoverable by the States as a civil debt from the importer or the carrier, as the case may be, of the goods concerned.

(6) The amount of any wharfage chargeable in respect of any dutiable goods which has not been paid or has not been recovered under the preceding provisions of this section shall be recoverable by the States as a civil debt from the importer or the carrier, as the case may be, 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 by the States as a civil debt from the importer or the carrier, as the case may be, of the goods concerned.

Application
for refund
of wharfage.

3. Any person—

- (a) who intends to export from this Island a consignment of dutiable goods in respect of which wharfage has been paid, and
- (b) who makes a written declaration to the Chief Revenue Officer at the time of import of his intention to export the said consignment,

may, at least twenty-four hours before the date such consignment is to be delivered for export as aforesaid, submit an application, in such form as the Board may, from time to time, determine, to the Chief Revenue Officer for a refund of such wharfage, which application shall contain the following particulars:—

- (c) the total weight of the consignment;
- (d) the name and address of the consignee;
- (e) the date on which the consignment is to be delivered for export.

OF THE STATES

4. Upon being satisfied that a consignment of dutiable goods, in respect of which an application has been made in pursuance of the provisions of the last preceding section, has been exported from this Island, the Chief Revenue Officer shall refund to the person who made such application the amount of wharfage paid in respect of the dutiable goods contained therein:

1971.

Refund of wharfage.

Provided that no refund shall be paid in pursuance of the provisions of this section in respect of any consignment of dutiable goods—

- (a) unless the total weight of each class or description of dutiable goods contained in the consignment is not less than twenty tons, and
- (b) unless the dutiable goods contained in the consignment are in the same state in which they were imported into this Island.

5. In calculating the amount of wharfage chargeable in respect of any dutiable goods in accordance with the provisions of the Law of 1970 a fraction of a new penny shall be deemed to be a new penny.

Calculation of wharfage.

6. (1) Except with the permission of the Chief Revenue Officer, a person shall not land or unload or attempt to land or unload dutiable goods in this Island otherwise than at the Harbour of Saint Peter Port or the Harbour of Saint Sampson or at La Villiaze Airport.

Prohibition on landing dutiable 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.

7. (1) An importer or a carrier of dutiable goods or a person who makes an application under the provisions of section three of this Ordinance in respect of a consignment of dutiable goods shall furnish

Furnishing of information, etc.

ORDINANCES

1971.

to the Chief Revenue Officer such information relating to the goods as he may require and such importer or carrier or such person as aforesaid 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 the case of a continuing offence, to a further fine not exceeding five pounds for each day during which the offence continues after conviction.

Powers of inspection.

8. 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, dutiable goods.

Powers of entry on ships and aircraft.

9. (1) For the purpose of exercising any of their functions authorised by any of the provisions of this Ordinance, 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.

(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.

Supply of false information.

10. Any person who makes any statement or furnishes any information which he is required to make or furnish under section three or section seven of this Ordinance which he knows to be false or recklessly makes any such statement or furnishes any

such information 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.

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

12. Where a person convicted of an offence under this Ordinance 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. Offences by corporate bodies.

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

“the 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;

“consignment” means a consignment of goods all of which are consigned to the same consignee;

“importer” includes any person who, whether as owner, consignee, agent or broker, is in possession of or in any way entitled to the custody or control of any dutiable goods imported into this Island;

“the Law of 1970” means the Wharfage (Guernsey) Law, 1970;

ORDINANCES

1971.

“wharfage” has the meaning assigned to it by section one of the Law of 1970.

Citation.

14. This Ordinance may be cited as the Wharfage (Implementation) Ordinance, 1971.
