

# Island of Guernsey

## Ordinance of the States **XXXI**

**1989**

Made the ... .. 14th December, 1989.

Coming into Operation ... 14th December, 1989.

### **The Impôt on Beer (Amendment) Ordinance, 1989**

THE STATES, in pursuance of their Resolution of the 8th day of November, 1989, hereby order:—

1. In the Ordinance entitled “Ordonnance portant règlement pour la perception de l'Impôt sur la Bière brassée dans l'Ile” of the 5th of October, 1931(a), after Article 15 insert—

Amendment  
to Ordinance  
of 1931.

“Payment of  
impôt may  
be deferred.

15A. (1) Where security for the payment of impôt is given to the satisfaction of the Chief Officer in accordance with such arrangements as may be prescribed by orders made by the Board, then, subject to such conditions as may be so prescribed or such additional conditions as the Chief Officer may think fit to impose, the Chief Officer

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(a) Recueil d'Ordonnances Tome V, p. 282.

may permit payment under Article 15 of the impôt to be deferred for such period as may be so prescribed; and impôt of which payment is deferred under this paragraph shall be deemed to have been paid for such purposes as may be so prescribed.

(2) In paragraph (1)—

“Board” means the States Board of Administration;

“Chief Officer” means the Chief Revenue and Immigration Officer of the Board;

“impôt” means the duty leviable upon beer brewed in the Island of Guernsey.”

**Citation.** 2. This Ordinance may be cited as the Impôt on Beer (Amendment) Ordinance, 1989.

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