

Island of  Guernsey

Ordinance of the States

XL
1997

Made..... 11th December, 1997
Came into operation 11th December, 1997

The Impôts (Budget) Ordinance, 1997

THE STATES, in pursuance of their Resolution of 11th December, 1997 and in exercise of the powers conferred on them by sections 1 and 4 of the Indirect Taxes, Duties and Impôts (Increase of Rates) (Guernsey) Law, 1970, as amended (a), hereby order:-

Increase in impôt on tobacco products

1. For items 1 to 5 in Schedule 1 to the Indirect Taxes, Duties and Impôts (Increase of Rates) (Budget) Ordinance, 1994 (b) substitute:

“1. Cigars and cigarettes	£71.96 per kilogram
2. Handrolling tobacco	£67.02 per kilogram
3. Other manufactured tobacco	£58.13 per kilogram
4. Tobacco leaf unstemmed	£64.52 per kilogram
5. Tobacco leaf stemmed	£65.18 per kilogram.”

(a) Ordres en Conseil Vol. XXII, p.473; Vol. XXIV, p.236.

(b) Ordinance No. XXXIX of 1994.

Extent

2. This Ordinance shall have effect in the Islands of Guernsey and Alderney.

Repeal

3. The Impôts (Budget) Ordinance, 1996(c) is repealed.

Citation

4. This Ordinance may be cited as the Impôts (Budget) Ordinance, 1997.

Collective title

5. This Ordinance and the Indirect Taxes, Duties and Impôts (Increase of Rates) (Budget) Ordinance, 1994 shall be construed as one, and may be cited together as the Indirect Taxes, Duties and Impôts (Increase of Rates) (Budget) Ordinances, 1994 and 1997.

Commencement

6. This Ordinance shall come into force on 11th December, 1997.

K. H. TOUGH,
Her Majesty's Greffier.

(c) Ordinance No. XXXV of 1996.

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Her Majesty's Greffier, Royal Court House, Guernsey.**

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