

The Impôts (Budget) Ordinance, 1998

THE STATES, in pursuance of their Resolution of 9th December, 1998 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 ("the 1994 Ordinance") there is substituted:

"1. Cigars and cigarettes	£80.96 per kilogram
2. Handrolling tobacco	£75.40 per kilogram
3. Other manufactured tobacco	£65.40 per kilogram
4. Tobacco leaf unstemmed	£72.59 per kilogram
5. Tobacco leaf stemmed	£73.33 per kilogram."

Reduction in impôt on beer produced by independent small breweries

2. (1) In section 6 of the 1994 Ordinance, immediately after the definition of "heavy oil" there is inserted:

"**independent small brewery**" means a brewery, wherever located, in respect of which the Chief Revenue Officer is satisfied that

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

^b Ordinance No. XXXIX of 1994.

- (a) it does not produce more than 200,000 hectolitres of beer per year;
- (b) it is legally and economically independent of any other brewery;
- (c) it uses only premises situated physically apart from any other brewery
- (d) it does not operate under licence;

provided that where two or more breweries co-operate and their combined annual production of beer does not exceed 200,000 hectolitres those breweries may be treated as a single independent small brewery;" .

(2) For item 7 in Schedule 1 to the 1994 Ordinance there is substituted:

- "7 (a) Beer produced by an independent small brewery 21p per litre
- (b) All other beer 32p per litre"

Extent

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

Repeal

4. The Impôts (Budget) Ordinance, 1997^c is repealed.

Citation

5. This Ordinance may be cited as the Impôts (Budget) Ordinance, 1998.

Collective title

6. 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 1998.

Commencement

7. This Ordinance shall come into force on 9th December, 1998.

^c Ordinance No. XLI of 1997.