

Island of Guernsey



Ordinance of the States

XXXI
1999

Made 9th December, 1999
Came into operation 9th December, 1999

The Impôts (Budget) Ordinance, 1999

THE STATES, in pursuance of their Resolution of 9th December, 1999^a 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^b, 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^c ("the 1994 Ordinance") there is substituted:

"1. Cigars and cigarettes	£89.30 per kilogram
2. Handrolling tobacco	£83.17 per kilogram
3. Other manufactured tobacco	£72.14 per kilogram
4. Tobacco leaf unstemmed	£80.07 per kilogram
5. Tobacco leaf stemmed	£80.88 per kilogram."

Impôt on motor spirit

2. For item 6 in Schedule 1 to the 1994 Ordinance there is substituted:

"6. Motor spirit	6.8p per litre."
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^a On Article I of Billet d'Etat, No XX of 1999.

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

^c Ordinance No. XXXIX of 1994.

Extent

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

Repeal

4. Section 1 of the Impôts (Budget) Ordinance, 1998^d is repealed.

Citation

5. This Ordinance may be cited as the Impôts (Budget) Ordinance, 1999.

Collective title

6. This Ordinance, the Impôts (Budget) Ordinance, 1998 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 to 1999.

Commencement

7. This Ordinance shall come into force on 9th December 1999.

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

^d Ordinance No. XXXVIII of 1998.

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

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