

Island of  Guernsey

Ordinance of the States

**XXXVII
2002**

Made 11th December, 2002
Coming into operation 11th December, 2002

**The Impôts (Budget)
Ordinance, 2002**

The Impôts (Budget) Ordinance, 2002

THE STATES, in pursuance of their Resolution of 11th December, 2002 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 there is substituted:

“1. Cigars and cigarettes	£119.85 per kilogram
2. Handrolling tobacco	£111.61 per kilogram
3. Other manufactured tobacco	£ 96.81 per kilogram
4. Tobacco leaf unstemmed	£107.46 per kilogram
5. Tobacco leaf stemmed	£108.54 per kilogram”

Extent.

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

Repeal.

3. The Impôts (Budget) Ordinance, 2001^c is repealed.

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

^b Recueil d’Ordonnances Tome XXVI, p.350.

^c Ordinance No. LII of 2001.

Citation.

4. This Ordinance may be cited as the Impôts (Budget) Ordinance, 2002.

Collective title.

5. This Ordinance, the Impôts (Budget) Ordinance, 1998, the Impôts (Budget) Ordinance, 1999 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 2002.

Commencement.

6. This Ordinance shall come into force on 11th December, 2002.