

Island of Guernsey

Ordinance of the States **XL** **1990**

Made	12th December, 1990.
Coming into Operation	13th December, 1990.

The Impôts (Temporary Increase of Rates) Ordinance, 1990

THE STATES, in pursuance of their Resolution of the 12th day of December 1990 and in exercise of the powers of conferred upon them by section 2 of the Impôts (Temporary Increase of Rates) (Guernsey) Law, 1971, as amended(a), hereby order:—

Temporary Increase of Rates

1. (1) The rates of duty chargeable under the Laws relating to the Impôts on Goods for the time being in force in respect of any goods of a description set out in the first column of the Schedule to this Ordinance shall be at the rate specified in relation to goods of that description in the second column of the said schedule.

(2) When before the date of the coming into force of this Ordinance duty under the Laws relating to the Impôts on Goods has been charged on any motor spirit held by a bulk importer thereof in stock on the said date, duty shall be charged on that spirit at a rate equal to the difference between the rate at which such duty was charged as aforesaid and the appropriate rate chargeable thereon in pursuance of the provisions of this Ordinance.

(a) Ordres en Conseil Vol. XXIII, p. 196; Vol. XXIV, p. 236.

Extent

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

Citation

3. This Ordinance may cited as the Impôts (Temporary Increase of Rates) Ordinance, 1990.

Commencement

4. This Ordinance shall come into force on the 13th day of December, 1990.

SCHEDULE

Section 1

Rates of duty on cigars, cigarettes, tobacco, motor spirit, beer, spirits, cordials, cider and wine.

Description of goods	Rate of duty
1. Cigars and cigarettes	£34.00 per kilogram
2. Manufactured tobacco	£30.60 per kilogram
3. Tobacco leaf unstemmed	£28.88 per kilogram
4. Tobacco leaf stemmed	£29.33 per kilogram
5. Motor Spirit—	
(a) containing not more than 0.020 grams of lead per litre of motor spirit	5p per litre
(b) containing more than 0.020 grams of lead per litre of motor spirit	8.4p per litre
6. Beer	32p per litre
7. Spirits	
(a) exceeding 45 degrees but not exceeding 90 degrees	£4.50 per litre
(b) exceeding 90 degrees	£4.50 per litre multiplied by the number of degrees of the spirits concerned and the product divided by ninety
8. Cordials — not exceeding 45 degrees	£3.39 per litre
9. Cider	32p per litre
10. Wines—	
(a) light wines of a strength not exceeding 26.4. degrees proof	95p per litre
(b) other wines	£1.52 per litre

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