

## **The Impôts (Temporary Increase of Rates) Ordinance, 1999**

**THE STATES**, in pursuance of their Resolution of 8th December, 1999, and in exercise of the powers conferred upon them by section 2 of the Impôts (Temporary Increase of Rates) (Guernsey) Law, 1971, as amended<sup>a</sup>, hereby order:-

### **Temporary increase of rates**

**1.(1)** The rate of duty chargeable under the Laws relating to the Impôts on goods for the time being in force in respect of any goods described in the first column of the Schedule to this Ordinance shall be the rate specified in relation to goods of that description in the second column of that Schedule.

(2) When before the date of 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 in stock on that date, duty shall be charged on that spirit at a rate equal to the difference between the rate at which that duty was charged and the appropriate rate chargeable under this Ordinance.

### **Extent**

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

### **Citation**

**3.** This Ordinance may be cited as the Impôts (Temporary Increase of Rates) Ordinance, 1999.

### **Commencement**

**4.** This Ordinance shall come into force on 8th December 1999.

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<sup>a</sup> Ordres en Conseil Vol. XXIII, p.196; Vol. XXIV, p.236.

**SCHEDULE****Section 1****Rates of duty on certain descriptions of goods**

<b>Description of goods</b>	<b>Rate of duty</b>
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
6. Motor Spirit	6.8p per litre