

Island of  Guernsey

Ordinance of the States **XXVIII**

1958

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Made . . . . . 17th December, 1958.

Coming into Operation . . . 1st January, 1959.

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**The Impôts on Tobacco and Matches  
(Guernsey) Ordinance, 1958.**

THE STATES, in pursuance of their Resolution of the tenth day of December, nineteen hundred and fifty-eight, and in exercise of the powers conferred upon them by section two of the Indirect Taxes, Duties and Impôts (Increase of Rates) (Guernsey) Law, 1958, and of all other powers thereunto them enabling, hereby order:—

1. In this Ordinance the following expressions have the meanings hereby respectively assigned to them, that is to say:— Interpreta-  
tion.

“ the Board ” means the States Board of Administration;

“ trader ” includes any person who is a manufacturer, wholesaler or retailer.

Duties on cigars, cigarettes, tobacco and matches.

2. The rate of duty chargeable under the Laws relating to the Impôts on Goods in respect of any goods of a description set out 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.

Duty on stocks of cigars, cigarettes and tobacco.

3. Where before the commencement of this Ordinance duty under the Laws relating to the Impôts on Goods has been charged on any of the following goods, that is to say on any cigars, cigarettes, manufactured tobacco or tobacco leaf held by a trader in stock at the time of the said commencement, duty shall be charged on those goods 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.

Return of stocks of cigars, cigarettes and tobacco.

4. Any trader who, at the commencement of this Ordinance, holds a stock of any of the goods to which the last foregoing section applies shall furnish to the Board before noon on the third day of January, nineteen hundred and fifty-nine, a statement in writing, signed by that trader, in such form as the Board may prescribe, setting forth in detail the quantities and kinds of those goods so held in stock by that trader.

Entry of premises.

5. (1) Subject to the provisions of subsection (2) of this section, the States Supervisor and any other States Revenue Officer thereunto authorised in writing in that behalf by the States Supervisor may enter any part of the business premises of any trader known, believed or suspected to hold, as at the commencement of this Ordinance, a stock of any of the goods to which section three of this Ordinance applies, for the purpose of ascertaining the quantity and kind of any goods so held in stock.

(2) An entry under subsection (1) of this section may be made at any time, not being earlier than eight o'clock in the morning nor later than six o'clock in the evening on any of the seven days next following the commencement of this Ordinance.

6. (1) A person who makes default in furnishing any statement which he is required by section four of this Ordinance to furnish to the Board shall be guilty of an offence under this Ordinance and shall be liable, upon conviction, to a fine not exceeding twenty pounds and, in addition to such fine, to a penalty not exceeding five pounds in respect of each day or part of a day during which such default continues. Offences and penalties.

(2) Any person who knowingly or recklessly furnishes a statement to the Board under section four of this Ordinance which is false in a material particular shall be guilty of an offence under this Ordinance and shall be liable, upon conviction, to a fine not exceeding one hundred pounds.

(3) A person who wilfully obstructs the lawful entry of any States Revenue Officer upon any part of the business premises of a trader for the purpose of carrying out his duties under the provisions of section five of this Ordinance shall be guilty of an offence under this Ordinance and shall be liable, upon conviction, to a fine not exceeding fifty pounds.

7. Where a person convicted of an offence under this Ordinance is a body corporate, every person who, at the time of the commission of the offence, was a director or officer of the body corporate, or was purporting to act in any such capacity, shall be deemed to be guilty of that offence unless he proves that the offence was committed without his knowledge, or that he exercised all due diligence to prevent the commission of the offence. Offences by body corporate.

Application,  
citation and  
commence-  
ment.

8. (1) This Ordinance shall have effect in the Islands of Guernsey and Alderney.

(2) This Ordinance may be cited as the Impôts on Tobacco and Matches (Guernsey) Ordinance, 1958, and shall come into force on the first day of January, nineteen hundred and fifty-nine.

SCHEDULE Section two  
RATES OF DUTY ON CIGARS, CIGARETTES,  
TOBACCO AND MATCHES

<i>Description of goods</i>	<i>Rate of duty</i>
1. Cigars and cigarettes.	Fifteen shillings and four pence per pound.
2. Manufactured tobacco.	Thirteen shillings and eight pence per pound.
3. Tobacco leaf unstemmed.	Eleven shillings per pound.
4. Tobacco leaf stemmed.	Eleven shillings and four pence per pound.
5. Matches—	
(a) as regards any container holding not more than twenty-five matches;	One farthing.
(b) as regards any container holding more than twenty-five but not more than fifty matches;	One halfpenny.
(c) as regards any container holding more than fifty matches.	One halfpenny for each fifty matches or part of fifty matches.

R. H. VIDELO,

Her Majesty's Greffier.