

Island of  Guernsey

Ordinance of the States **XXXV**
1964

Made 18th December, 1964

Coming into Operation .. 1st January, 1965.

**The Impôts on Tobacco, Matches and
Beer (Guernsey) Ordinance, 1964**

THE STATES, in pursuance of their Resolution of the sixteenth day of December, nineteen hundred and sixty-four and in exercise of the powers conferred on them by section two of the Indirect Taxes, Duties and Impôts (Increase of Rates) (Guernsey) Law, 1958(a), and of all other powers enabling them in that behalf, 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.

(a) Ordres en Conseil Vol. XVII, p. 506.

Duties on cigars, cigarettes, tobacco, matches and beer.

2. 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 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.

Duties on stocks of beer.

3. Where before the commencement of this Ordinance duty under the Laws relating to the Impôts on Goods for the time being in force has been charged on any imported beer held by a trader in stock at the time of the said commencement, such duty being at a rate higher than the rate specified in relation to imported beer in the second column of the Schedule to this Ordinance, no refund of duty shall be paid by the Board in respect of such imported beer so held in stock.

Repeals.

4. The Impôts on Tobacco and Matches (Guernsey) Ordinance, 1958(b), is hereby repealed.

Application, citation and commencement.

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

(2) This Ordinance may be cited as the Impôts on Tobacco, Matches and Beer (Guernsey) Ordinance, 1964, and shall come into force on the first day of January, nineteen hundred and sixty-five.

(b) Recueil d'Ordonnances Tome XII, p. 89.

SCHEDULE

RATES OF DUTY ON CIGARS, CIGARETTES,
TOBACCO, MATCHES AND IMPORTED BEER

Description of Goods	Rate of Duty
1. Cigars and cigarettes	Fifteen shillings and fourpence per pound.
2. Manufactured tobacco	Thirteen shillings and eightpence per pound.
3. Tobacco leaf unstemmed	Twelve shillings and tenpence per pound.
4. Tobacco leaf stemmed	Thirteen shillings and threepence 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.
6. Imported beer	Two shillings and eightpence per gallon.

R. H. VIDELO,

Her Majesty's Greffier.