

# ORDER IN COUNCIL

ratifying a Projet de Loi

ENTITLED

## **The Indirect Taxes, Duties and Impôts (Guernsey) Law, 1962**

---

(Registered on the Records of the Island of Guernsey  
on the 20th day of February, 1962.)

---



---

1962.

**III**

**1962**

# ORDER IN COUNCIL



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

*The 20th day of February, 1962, before William Henry Arnold, Esquire, C.B.E., Bailiff; present:—Sir John Leale, William Robert Freake Clark, Esquire, Donald Carey Brock, Esquire, C.B.E., Wilfred John Corbet, Esquire, O.B.E., Théophile Le Messurier Allez, Bertram Guy Blampied, Esquires, Richard Edward Gibson, Esquire, O.B.E., Claude Fortescue Nason, Stanley Walter Gavey, Esquires, Gilbert Carey de Jersey, Esquire, C.B., and Albert Victor Dorey, Esquire, Jurats.*

The Bailiff having this day placed before the Court an Order of Her Majesty in Council dated the 25th day of January, 1962, ratifying a *Projet de Loi* entitled "The Indirect Taxes, Duties and Impôts (Guernsey) Law, 1962",—the Court, after the reading of the said Order in Council and after having heard Her Majesty's Procureur thereon, ordered that the said Order in Council be registered on the records of this Island, of which Order in Council the tenor followeth:—

## At the Court at Sandringham

The 25th day of January, 1962.

PRESENT,

**The Queen's Most Excellent Majesty.**

LORD PRESIDENT

LORD JOHN HOPE

MR. WOOD

SIR JOCELYN SIMON

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 4th day of January, 1962, in the words following, viz.:—

“YOUR MAJESTY having been pleased, by Your General Order of Reference of the 22nd day of February, 1952, to refer unto this Committee the humble Petition of the States of the Island of Guernsey, setting forth:—

‘ 1. That, in pursuance of their Resolution of the 5th day of July, 1961, the States of Deliberation at a meeting held on the 8th day of November, 1961, approved a Bill or “Projet de Loi” entitled “The Indirect Taxes, Duties and Impôts (Guernsey) Law, 1962” and requested the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction thereto. 2. That the said Bill or “Projet de Loi” is in the words and figures set forth in the Schedule hereunto annexed. And most humbly praying that Your Majesty might

be graciously pleased to grant Your Royal Sanction to the Bill or "Projet de Loi" of the States of Guernsey entitled "The Indirect Taxes, Duties and Impôts (Guernsey) Law, 1962" and to order that the same shall have the force of law in the Island of Guernsey.'

"THE LORDS OF THE COMMITTEE, in obedience to Your Majesty's said Order of Reference, have taken the said Petition and the said Projet de Loi into consideration, and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition and to approve of and ratify the said Projet de Loi."

HER MAJESTY having taken the said Report into consideration is pleased, by and with the advice of Her Privy Council, to approve of and ratify the said Projet de Loi, and to order, as it is hereby ordered, that the same shall have the force of Law within the Island of Guernsey.

AND HER MAJESTY doth hereby further direct that this Order, and the said Projet de Loi (a copy whereof is hereunto annexed) be entered upon the Register of the Island of Guernsey and observed accordingly.

AND the Lieutenant Governor and Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other Her Majesty's Officers, for the time being, in the said Island, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

E. N. LANDALE



Projet de Loi referred to in the foregoing  
Order in Council.

## PROJET DE LOI

ENTITLED

### **The Indirect Taxes, Duties and Impôts (Guernsey) Law, 1962**

THE STATES, in pursuance of their Resolution of the fifth day of July, nineteen hundred and sixty-one, have approved the following provisions which, subject to the Sanction of Her Most Excellent Majesty in Council, shall have force of law in the Island of Guernsey.

1. (1) The States may, by Ordinance, repeal all or any of the provisions of any Law by or under which any tax, other than income tax, or any duty or impôt is charged and may, from time to time, by Ordinance, suspend the operation of all or any of the provisions of any such Law during the period of operation of such Ordinance or such period as may be specified therein.

Repeal or suspension of Laws relating to taxes, duties and impôts.

(2) Any power conferred under the provisions of the last preceding subsection shall be in addition to, and not in substitution for, any power in that behalf conferred under the provisions of any Law for the time being in force by or under which any tax, other than income tax, or any duty or impôt is charged.

Variation and  
repeal of  
Ordinances.      2. Any power conferred by this Law to make any Ordinance suspending the operation of any Law shall be construed as including a power exercisable in the like manner to vary or repeal the Ordinance.

Citation.            3. This Law may be cited as the Indirect Taxes, Duties and Impôts (Guernsey) Law, 1962.

R. H. VIDELO,

Her Majesty's Greffier.