

# Island of Guernsey

## Ordinance of the States **III**

**1971**

Made ... .. 27th January, 1971.

Coming into Operation ... 15th February, 1971.

### **The Indirect Taxes, Duties and Impôts (Increase of Rates) (Amendment) Ordinance, 1971**

THE STATES, in exercise of the powers conferred upon them by section one and section four of the Indirect Taxes, Duties and Impôts (Increase of Rates) (Guernsey) Law, 1970(a), and of all other powers enabling them in that behalf, hereby order:—

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 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 that Schedule. Impôt on certain goods.

2. In the first and second columns of the First Schedule to the Indirect Taxes, Duties and Impôts (Increase of Rates) Ordinance, 1969(b) (hereinafter Repeals.

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(a) No. VIII of 1970.

(b) No. XL of 1969.

referred to as " the principal Ordinance ") the entries relating to paragraph 5 of that Schedule are hereby repealed.

**Application.** 3. This Ordinance shall have effect in the Islands of Guernsey and Alderney.

**Citation and collective title.** 4. (1) This Ordinance may be cited as the Indirect Taxes, Duties and Impôts (Increase of Rates) (Amendment) Ordinance, 1971.

(2) This Ordinance and the principal Ordinance may be cited together as the Indirect Taxes, Duties and Impôts (Increase of Rates) Ordinances, 1969 and 1971.

**Commencement.** 5. This Ordinance shall come into force on the fifteenth day of February, nineteen hundred and seventy-one.

SCHEDULE Section one

*Rates of duty on matches, paraffin, lubricating oils,  
methylated spirits and fuel oil*

Description of goods	Rate of duty
1. Matches:—	
(a) as regards containers holding not more than twenty-five matches	15p for each one hundred and forty-four containers or, in the case of a lesser number of containers, such proportion of 15p as the number of containers bears to one hundred and forty-four (hereinafter expressed as “or in proportion thereto”);
(b) as regards containers holding more than twenty-five matches but not more than fifty matches	30p for each one hundred and forty-four containers or in proportion thereto;
(c) as regards containers holding more than fifty matches but not more than one hundred matches	60p for each one hundred and forty-four containers or in proportion thereto;
(d) as regards containers holding more than one hundred matches—	
(i) for the first one hundred matches	60p
(ii) for each fifty matches or less than fifty matches in excess of one hundred matches	30p
	for each one hundred and forty-four containers or in proportion thereto
2. Paraffin	2p for each five gallons or part of five gallons
3. Lubricating oils	2p for each five gallons or part of five gallons

Description of goods	Rate of duty
4. Methylated spirits	2p for each five gallons or part of five gallons
5. Fuel oil—	
(a) as regards consignments of less than twenty tons	2p for each five gallons or part of five gallons
(b) as regards consignments of twenty tons or more	1p for each ten gallons or part of ten gallons

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**PRICE 3p**