

Island of



Guernsey

Ordinance of the States **XLII**

**1981**

Made ... .. 9th December, 1981.  
Coming into Operation ... 10th December, 1981.

**The Indirect Taxes, Duties and Impôts  
(Increase of Rates) (Budget) (Amend-  
ment) Ordinance, 1981**

THE STATES, in pursuance of their Resolution of the ninth day of December, nineteen hundred and eighty-one, and in exercise of the powers conferred upon them by section one of the Motor Vehicles (Taxation) (Amendment) Law, 1957(*a*), subsection (1) of section five of the Companies (Stamp Duty and Corporation Tax) (Amendment) Law, 1969, as amended(*b*), section one and section four of the Indirect Taxes, Duties and Impôts (Increase of Rates) (Guernsey) Law, 1970, as amended(*c*) and section two of the Impôts (Temporary Increase of Rates) (Guernsey) Law, 1971, as amended(*d*) and of all other powers enabling them in that behalf, hereby order:—

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- (*a*) Ordres en Conseil Vol. XVII, p. 246.  
(*b*) Ordres en Conseil Vol. XXII, p. 292; Vol. XXIV, p. 236.  
(*c*) Ordres en Conseil Vol. XXII, p. 473; Vol. XXIV, p. 236.  
(*d*) Ordres en Conseil Vol. XXIII, p. 196; Vol. XXIV, p. 236.

Amendments  
to Ordinance  
of 1980.

1. The Indirect Taxes, Duties and Impôts (Increase of Rates) (Budget) Ordinance, 1980 (hereinafter referred to as "the principal Ordinance")<sup>(e)</sup> is hereby amended as follows:—

(a) section eight thereof is repealed and the following section is substituted therefor—

"8. This Ordinance shall have effect in the Island of Guernsey and in the Island of Alderney.";

(b) the Fifth Schedule thereto is repealed.

Extent.

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

Citation  
and  
collective  
title.

3. (1) This Ordinance may be cited as the Indirect Taxes, Duties and Impôts (Increase of Rates) (Budget) (Amendment) Ordinance, 1981.

(2) This Ordinance and the principal Ordinance may be cited together as the Indirect Taxes, Duties and Impôts (Increase of Rates) (Budget) Ordinances, 1980 and 1981.

Commence-  
ment.

4. This Ordinance shall come into force on the tenth day of December, nineteen hundred and eighty-one.

K. H. TOUGH,  
Her Majesty's Greffier.

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(e) No. XXIX of 1980.

Copies may be purchased from  
Her Majesty's Greffier, Royal Court House, Guernsey.

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