

# Island of Guernsey

## Ordinance of the States **XXXII** **1986**

Made ... .. 11th December, 1986.  
Came into Operation ... 11th December, 1986.

### **The Indirect Taxes, Duties and Impôts (Increase of Rates) (Budget) (Amendment) Ordinance, 1986**

THE STATES, in pursuance of their Resolution of the 10th day of December, 1986, and in exercise of the powers conferred upon them by section 1(1) of the Indirect Taxes, Duties and Impôts (Guernsey) Law, 1962(*a*), section 1 and section 4 of the Indirect Taxes, Duties and Impôts (Increase of Rates) (Guernsey) Law, 1970, as amended(*b*) and section 2 of the Impôts (Temporary Increase of Rates) (Guernsey) Law, 1971, as amended(*c*), hereby order:—

1. The First Schedule to the Indirect Taxes, Duties and Impôts (Increase of Rates) (Budget) Ordinance, 1984 (hereinafter referred to as “the Ordinance of 1984”) as amended(*d*), is hereby repealed and the Schedule set out in the Schedule to this Ordinance is hereby substituted therefor.

Amendment  
to Ordinance  
of 1984.

- 
- (*a*) Ordres en Conseil Vol. XIX, p. 12.  
(*b*) Ordres en Conseil Vol. XXII, p. 473; Vol. XXIV, p. 236.  
(*c*) Ordres en Conseil Vol. XXIII, p. 196; Vol. XXIV, p. 236.  
(*d*) Ordinance No. XXXIII of 1984; Nos. V and XXIX of 1986.

- Repeal.** 2. Section 5 of the Corporation Tax (Increase of Rate) Ordinance, 1986, is hereby repealed.
- Extent.** 3. This Ordinance shall have effect in the Island of Guernsey and in the Island of Alderney.
- Citation.** 4. This Ordinance may be cited as the Indirect Taxes, Duties and Impôts (Increase of Rates) (Budget) (Amendment) Ordinance, 1986.
- Collective title.** 5. This Ordinance, the Indirect Taxes, Duties and Impôts (Increase of Rates) (Budget) Ordinance, 1984, the Impôts (Budget) Ordinance, 1986, and the Corporation Tax (Increase of Rate) Ordinance, 1986, may be cited together as the Indirect Taxes, Duties and Impôts (Increase of Rates) Ordinances, 1984 to 1986.
- Commencement.** 6. This Ordinance shall come into force on the 11th day of December, 1986.

“ SCHEDULE Section 1

“ FIRST SCHEDULE Section 1

Rates of duty on certain description of goods

| Description of goods  | Rate of duty   |
|---|--|
| 1. Cigars and cigarettes                                      | £18.20 per kilogram  |
| 2. Manufactured tobacco                                       | £16.38 per kilogram  |
| 3. Tobacco leaf unstemmed                                     | £15.46 per kilogram  |
| 4. Tobacco leaf stemmed                                       | £15.70 per kilogram  |
| 5. Motor Spirit   | 5p per litre   |
| 6. Beer   | 18.5p per litre  |
| 7. Spirits—   |  |
| (a) exceeding 45 degrees<br>but not exceeding 90<br>degrees   | £2.95 per litre  |
| (b) exceeding 90 degrees                                      | £2.95 per litre<br>multiplied by the number of<br>degrees of the spirits con-<br>cerned and the product<br>divided by ninety |
| 8. Cordials—not exceeding 45<br>degrees                       | £2.21 per litre  |
| 9. Cider  | 18.5p per litre  |
| 10. Wines—  |  |
| (a) light wines of a<br>strength not exceeding<br>26.4° proof | 55p per litre  |
| (b) other wines   | 88p per litre           ”   ”  |

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