

# Island of Guernsey

## Ordinance of the States **XXIX**

**1980**

Made ... .. 10th December, 1980.

### **The Indirect Taxes, Duties and Impôts (Increase of Rates) (Budget) Ordinance, 1980**

THE STATES, in pursuance of their Resolution of the tenth day of December, nineteen hundred and eighty, 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.

## PART I

*Rates of impôts on certain goods*

Impôt on  
goods.

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 First Schedule to this Ordinance shall be the rate specified in relation to goods of that description in the second column of that Schedule.

## PART II

*Rates of tax on vehicles, driving licences and Trade Licences*

Rate of tax  
on petrol  
vehicles.

2. Subject to the provisions of section two of the Law of 1957, the annual rate of tax chargeable under the Motor Tax Law in respect of a mechanically propelled vehicle of a description set out in the first column of the Second Schedule to this Ordinance, not being a vehicle the motive power of which is supplied by heavy oil in a compression ignition engine, shall be the annual rate specified in relation to a vehicle of that description in the second column of that Schedule.

Rate of Tax  
on diesel  
vehicles.

3. Subject to the provisions of section two of the Law of 1957, the annual rate of tax chargeable under the Motor Tax Law in respect of a mechanically propelled vehicle of a description set out in the first column of the Third Schedule to this Ordinance, being a vehicle the motive power of which is supplied by heavy oil in a compression ignition engine, shall be the annual rate specified in relation to a vehicle of that description in the second column of that Schedule.

4. The annual rate of tax chargeable under the Motor Tax Law in respect of a General Trade Licence shall be eighty-two pounds and in respect of a Limited Trade Licence shall be sixteen pounds. Trade Licences tax.

### PART III

#### *Rate of Corporation Tax*

5. (1) The amount of Corporation Tax leviable in any calendar year under the provisions of subsection (1) of section three of the Law of 1950, in the case of a company incorporated before the commencement of that calendar year, shall be the sum of three hundred pounds. Rate of Corporation Tax.

(2) The amount of Corporation Tax leviable in any calendar year under the provisions of subsection (2) of section three of the Law of 1950, in the case of a company incorporated during that calendar year, shall be the product of the multiplication of one-twelfth part of the sum of three hundred pounds by the number of months occurring in that year after the last day of the month immediately preceding the month in which the company was incorporated.

### PART IV

#### *General*

6. (1) In this Ordinance, unless the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them, that is to say:— Interpretation.

“agricultural tractor” means an agricultural tractor within the meaning of the Law of 1957 in relation to which the provisions of section two of that Law apply;

“company” has the meaning assigned to it by the Law of 1950;

“Corporation Tax” has the meaning assigned to it by the Law of 1950;

“General Trade Licence” has the same meaning as the expression “Licence Générale de Commerçant” has in the Motor Tax Law;

“heavy oil” has the meaning assigned to it by section two of the Motor Vehicles (Taxation) (Amendment) Law, 1957;

“invalid carriage” means a mechanically propelled vehicle the weight of which unladen does not exceed five hundredweight and which is specially designed and constructed, and not merely adapted, for the use of a person suffering from some physical defect or disability and is used solely by such a person;

“the Law of 1950” means the Corporation Tax (Guernsey) Law, 1950(e);

“the Law of 1956” means the Motor Vehicles (Taxation and Licensing) (Amendment) Law, 1956(f);

“the Law of 1957” means the Motor Vehicles (Taxation and Licensing) (Tractors) Law, 1957(g);

“the Law of 1960” means the Motor Vehicles (Amendment) (Guernsey) Law, 1960(h);

“the Law of 1966” means the Motor Vehicles (Amendment) (Guernsey) Law, 1966(i);

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(e) Ordres en Conseil Vol. XIV, p. 371.

(f) Ordres en Conseil Vol. XVII, p. 11.

(g) Ordres en Conseil Vol. XVII, p. 241.

(h) Ordres en Conseil Vol. XVIII, p. 257.

(i) Ordres en Conseil Vol. XX, p. 246.

- “Limited Trade Licence” has the same meaning as the expression “Licence Limitée de Commerçant” has in the Motor Tax Law;
- “mechanical loading vehicle” means a mechanical loading vehicle within the meaning of the Law of 1960 in relation to which the provisions of section two of that Law apply;
- “mechanically propelled vehicle” has the same meaning as the expression “automobile” has in the Motor Tax Law;
- “mobile crane” means a mobile crane in relation to which the provisions of section one of the Law of 1956 apply;
- “the Motor Tax Law” means the Law entitled “Loi relative aux Automobiles” registered on the eleventh day of December, nineteen hundred and twenty-six(*j*);
- “non-agricultural tractor” means a tractor within the meaning of the Law of 1957 in relation to which the provisions of section three of that Law apply;
- “omnibus” means a motor vehicle in respect of which there is in force a public service omnibus licence granted in pursuance of the provisions of the Ordinance of 1966;
- “the Ordinance of 1966” means the Public Transport Licensing Ordinance, 1966(*k*);
- “road repairing machine” means a road repairing machine within the meaning of the Law of 1966 in relation to which the provisions of section two of that Law apply.

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(*j*) Ordres en Conseil Vol. VIII, p. 56.

(*k*) Recueil d'Ordonnances Tome XIV, p. 280.

(2) References in this Ordinance to any other enactment shall, except where the context otherwise requires, be construed as references to that enactment as amended, repealed and replaced, extended or applied by or under any other enactment including this Ordinance.

Repeals. 7. (1) The Ordinance set out in the left hand column of Part I of the Fourth Schedule to this Ordinance is hereby repealed to the extent set out in the right hand column of that Part of that Schedule.

(2) The Ordinance set out in the left hand column of Part II of the Fourth Schedule to this Ordinance is hereby repealed to the extent set out in the right hand column of that Part of that Schedule.

Extent. 8. This Ordinance shall have effect in the Island of Guernsey and, subject to the modification specified in the Fifth Schedule to this Ordinance, in the Island of Alderney.

Citation. 9. This Ordinance may be cited as the Indirect Taxes, Duties and Impôts (Increase of Rates) (Budget) Ordinance, 1980.

Commence-  
ment. 10. (1) The provisions of this Ordinance, other than Part II and subsection (2) of section seven thereof and Part II of the Fourth Schedule thereto, shall come into force on the eleventh day of December, nineteen hundred and eighty.

(2) Part II and subsection (2) of section seven of this Ordinance and Part II of the Fourth Schedule thereto shall come into force on the first day of January, nineteen hundred and eighty-one.

## FIRST SCHEDULE

Section one

## Rates of duty on certain descriptions of goods

Description of goods	Rate of duty
1. Cigars and cigarettes	£10.60 per kilogram
2. Manufactured tobacco	£9.54 per kilogram
3. Tobacco leaf unstemmed	£9.00 per kilogram
4. Tobacco leaf stemmed	£9.14 per kilogram
5. Motor Spirit	3.9p per litre
6. Beer	11.4p per litre
7. Spirits—	
(a) exceeding 45 degrees but not exceeding 90 degrees	£2.60 per litre
(b) exceeding 90 degrees	£2.60 per litre multiplied by the number of degrees of the spirits concerned and the product divided by ninety
8. Cordials—not exceeding 45 degrees	£1.95 per litre
9. Cider	4.6p per litre
10. Wines—	
(a) light wines of a strength not exceeding 26.4° proof	40p per litre
(b) other wines	64p per litre
11. 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”)

Description of goods	Rate of duty
(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 (ii) for each fifty matches or less than fifty matches in excess of one hundred matches	60p 30p for each one hundred and forty-four containers or in proportion thereto
12. Paraffin	1.5p per ten litres or part thereof
13. Fuel oil	8p per hundred litres or part thereof

## SECOND SCHEDULE

Section two

Annual rates of tax on mechanically propelled vehicles not driven  
by heavy oil

Description of mechanically propelled vehicle	Annual rate of tax
1. Mobile cranes	£12.50
2. Non-agricultural tractors	£7.50
3. Mechanical loading vehicles	£7.50
4. Road repairing machines	£12.50
5. Pedal cycles with auxiliary motor not exceeding one horse-power	£5.20
6. Motor cycles	£10.40
7. Motor cycle combinations	£12.50
8. Omnibuses in respect of which there is for the time being in force a public service omnibus licence granted under the Ordinance of 1966 specifying that twenty or more passengers, seated and standing, may be carried thereon—	
(a) fitted with pneumatic tyres	30p for each one hundredweight or part of one hundredweight
(b) fitted with any tyre not being a pneumatic tyre	37½p for each one hundredweight or part of one hundredweight
9. Invalid carriages	£1.00

Description of mechanically propelled vehicle	Annual rate of tax
<p>10. Any other mechanically propelled vehicles including omnibuses in respect of which there is for the time being in force a public service omnibus licence granted under the Ordinance of 1966 specifying that the maximum number of passengers, seated and standing, which may be carried thereon shall number less than twenty—</p> <p>(a) fitted with pneumatic tyres</p> <p>(b) fitted with any tyre not being a pneumatic tyre</p>	<p>£2.50 for each one hundred-weight or part of one hundredweight</p> <p>£3.12 for each one hundred-weight or part of one hundredweight</p>

## THIRD SCHEDULE

Section three

Annual rates of tax on mechanically propelled vehicles driven by heavy oil

Description of mechanically propelled vehicle	Annual rate of tax
1. Mobile cranes	£12.50
2. Non-agricultural tractors	£7.50
3. Mechanical loading vehicles	£7.50
4. Road repairing machines	£12.50
5. Omnibuses in respect of which there is for the time being in force a public service omnibus licence granted under the Ordinance of 1966 specifying that twenty or more passengers, seated and standing, may be carried thereon—	
(a) fitted with pneumatic tyres	60p for each one hundred-weight or part of one hundredweight
(b) fitted with any tyre not being a pneumatic tyre	75p for each one hundred-weight or part of one hundredweight
6. Agricultural tractors	£2.00
7. Any other mechanically propelled vehicles including omnibuses in respect of which there is for the time being in force a public service omnibus licence granted under the Ordinance of 1966 specifying that the maximum number of passengers, seated and standing, which may be carried thereon shall be a number less than twenty—	
(a) fitted with pneumatic tyres	£3.78 for each one hundred-weight or part of one hundredweight
(b) fitted with any tyre not being a pneumatic tyre	£4.72 for each one hundred-weight or part of one hundredweight

## FOURTH SCHEDULE

Section seven

## Repeals

## PART I

Ordinance repealed	Extent of repeal
The Indirect Taxes, Duties and Impôts (Increase of Rates) (Budget) Ordinance, 1976 (2)	Part I Part III First Schedule Fourth Schedule

## PART II

Ordinance repealed	Extent of repeal
The Indirect Taxes, Duties and Impôts (Increase of Rates) (Budget) Ordinance, 1976	Part II Part IV Second Schedule Third Schedule

FIFTH SCHEDULE Section eight  
Application to Alderney

In its application to the Island of Alderney the rates of duty specified in the second column of the First Schedule in relation to paragraphs 1, 2, 5, 6, 7(a), 7(b), 8, 9, 10(a) and 10(b) shall be deleted and the following rates of duty shall be respectively substituted therefor:—

£8.80 per kilogram  
 £7.90 per kilogram  
 3.5p per litre  
 9.7p per litre  
 £2.25 per litre  
 £2.25 per litre multiplied by the number  
 of degrees of the spirits  
 concerned and the product  
 divided by ninety.  
 £1.70 per litre  
 3p per litre  
 33p per litre  
 53p per litre

R. H. VIDELO,  
Her Majesty's Greffier.