

Island of  Guernsey

Ordinance of the States **XXXIII**
1984

Made 12th December, 1984.

**The Indirect Taxes, Duties and Impôts
(Increase of Rates) (Budget) Ordinance,
1984**

THE STATES, in pursuance of their Resolution of the 12th day of December, 1984, and in exercise of the powers conferred upon them by section 1 of the Motor Vehicles (Taxation) (Amendment) Law, 1957(*a*), section 1(1) of the Indirect Taxes, Duties and Impôts (Guernsey) Law, 1962(*b*), section 5(1) of the Companies (Stamp Duty and Corporation Tax) (Amendment) Law, 1969, as amended(*c*), section 1 and section 4 of the Indirect Taxes, Duties and Impôts (Increase of Rates) (Guernsey) Law, 1970, as amended(*d*) and section 2 of the Impôts (Temporary Increase of Rates) (Guernsey) Law, 1971, as amended(*e*), 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. XIX, p. 12.
(*c*) Ordres en Conseil Vol. XXII, p. 292; Vol. XXIV, p. 236.
(*d*) Ordres en Conseil Vol. XXII, p. 473; Vol. XXIV, p. 236.
(*e*) 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

Driving licence fee.

2. The fee payable under the Motor Tax Law upon the issue or renewal of a driving licence shall be five pounds.

Trade Licences tax.

3. The annual rate of tax chargeable under the Motor Tax Law in respect of a General Trade Licence shall be one hundred pounds and in respect of a Limited Trade Licence shall be twenty pounds.

PART III

Rate of Corporation Tax

Rate of Corporation Tax.

4. (1) The amount of Corporation Tax leviable in any calendar year under the provision of subsection (1) of section 3 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.

(2) The amount of Corporation Tax leviable in any calendar year under the provisions of subsection (2) of section 3 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

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

“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;

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

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

“the Motor Tax Law” means the Law entitled “Loi relative aux Automobiles” registered on the 11th day of December, 1926(g);

(f) Ordres en Conseil Vol. XIV, p. 371.
 (g) Ordres en Conseil Vol. VIII, p. 56.

(2) Reference 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.

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

Extent.

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

Citation.

8. This Ordinance may be cited as the Indirect Taxes, Duties and Impôts (Increase of Rates) (Budget) Ordinance, 1984.

**Commence-
ment.**

9. (1) The provisions of this Ordinance, other than Part II and section 6(2) thereof and Part II of the Second Schedule thereto, shall come into force on the 12th day of December, 1984.

(2) Part II and section 6(2) of this Ordinance and Part II of the Second Schedule thereto shall come into force on the 1st day of January, 1985.

FIRST SCHEDULE

Section 1

Rates of duty on certain descriptions of goods

Description of goods	Rate of duty
1. Cigars and cigarettes	£16.40 per kilogram
2. Manufactured tobacco	£14.76 per kilogram
3. Tobacco leaf unstemmed	£13.93 per kilogram
4. Tobacco leaf stemmed	£14.14 per kilogram
5. Motor Spirit	5p per litre
6. Beer	18.5p per litre
7. Spirits— (a) exceeding 45 degrees but not exceeding 90 degrees (b) exceeding 90 degrees	£2.95 per litre £2.95 per litre multiplied by the number of degrees of the spirits concerned and the product divided by ninety
8. Cordials—not exceeding 45 degrees	£2.21 per litre
9. Cider	18.5p per litre
10. Wines— (a) light wines of a strength not exceeding 26.4° proof (b) other wines	55p per litre 88p per litre
11. Paraffin	1.5p per ten litres or part thereof
12. Fuel Oil	8p per hundred litres or part thereof

SECOND SCHEDULE

Section 6

Repeals

PART I

Ordinance repealed	Extent of repeal
The Indirect Taxes, Duties and Impôts (Increase of Rates) (Budget) Ordinance, 1983 ⁽ⁿ⁾	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, 1983	Sections 4 and 5 of Part II

⁽ⁿ⁾ No. XXXVII of 1983.

K. H. TOUGH,

Her Majesty's Greffier.