

Island of



Guernsey

Ordinance of the States **XLVIII**
1988

Made 14th December, 1988.

**The Indirect Taxes, Duties and Impôts
(Increase of Rates) (Budget) Ordinance,
1988**

THE STATES, in pursuance of their Resolution of the 14th day of December, 1988, 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), 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*

Rate of tax
on petrol
vehicles.

2. Subject to the provisions of section 2 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 2 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 fee payable under the Motor Tax Law upon the issue or renewal of a driving licence shall be five pounds. Driving
Licence fee.

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

PART III

Rate of Corporation Tax

6. (1) The amount of Corporation Tax leviable in any calendar year under the provisions of section 3(1) of the Law of 1950, in the case of a company incorporated before the commencement of that calendar year, shall be the sum of five hundred pounds. Rate of
Corporation
Tax.

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

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

- “agricultural tractor” means an agricultural tractor within the meaning of the Law of 1957 in relation to which the provisions of section 2 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 2 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(f);
- “the Law of 1956” means the Motor Vehicles (Taxation and Licensing) (Amendment) Law, 1956(g);
- “the Law of 1957” means the Motor Vehicles (Taxation and Licensing) (Tractors) Law, 1957(h);
- “the Law of 1960” means the Motor Vehicles (Amendment) (Guernsey) Law, 1960(i);

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

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

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

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

- “the Law of 1966” means the Motor Vehicles (Amendment) (Guernsey) Law, 1966(*j*);
- “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 2 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 1 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(*k*);
- “non-agricultural tractor” means a tractor within the meaning of the Law of 1957 in relation to which the provisions of section 3 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 1986;
- “the Ordinance of 1986” means the Public Transport Ordinance, 1986(*l*);
- “road repairing machine” means a road repairing machine within the meaning of the Law of 1966 in relation to which the provisions of section 2 of that Law apply.

(*j*) Ordres en Conseil Vol. XX, p. 246.

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

(*l*) No. III of 1986.

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

Extent. 9. This Ordinance shall have effect in the Island of Guernsey and in the Island of Alderney.

Citation. 10. This Ordinance may be cited as the Indirect Taxes, Duties and Impôts (Increase of Rates) (Budget) Ordinance, 1988.

**Commence-
ment.** 11. (1) The provisions of this Ordinance, other than Part II and section 8(2) thereof and Part II of the Fourth Schedule thereto, shall come into force on the 14th day of December, 1988.

(2) Part II and section 8(2) of this Ordinance and Part II of the Fourth Schedule thereto shall come into force on the 1st day of January, 1989.

FIRST SCHEDULE

Section 1

Rates of duty on certain descriptions of goods

Description of goods	Rate of duty
1. Cigars and cigarettes	£21.20 per kilogram
2. Manufactured tobacco	£19.08 per kilogram
3. Tobacco leaf unstemmed	£18.01 per kilogram
4. Tobacco leaf stemmed	£18.29 per kilogram
5. Motor Spirit—	
(a) containing not more than 0.020 grams of lead per litre of motor spirit	5p per litre
(b) containing more than 0.020 grams of lead per litre of motor spirit	6.2p per litre
6. Beer	23p per litre
7. Spirits—	
(a) exceeding 45 degrees but not exceeding 90 degrees	£3.65 per litre
(b) exceeding 90 degrees	£3.65 per litre multiplied by the number of degrees of the spirits concerned and the product divided by ninety
8. Cordials—not exceeding 45 degrees	£2.75 per litre
9. Cider	23p per litre
10. Wines—	
(a) light wines of a strength not exceeding 26.4 degrees proof	68p per litre
(b) other wines	£1.09p per litre

SECOND SCHEDULE

Section 2

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	£17.50
2. Non-agricultural tractors	£10.50
3. Mechanical loading vehicles	£10.50
4. Road repairing machines	£17.50
5. Pedal cycles with auxiliary motor not exceeding one horse-power	£7.30
6. Motor cycles	£14.60
7. Motor cycle combinations	£17.50
8. Omnibuses in respect of which there is for the time being in force a public service omnibus licence granted under the Ordinance of 1986 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	37.5p 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 1986 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>£3.50 for each one hundred-weight or part of one hundred-weight</p> <p>£4.36 for each one hundred-weight or part of one hundred-weight</p>

THIRD SCHEDULE

Section 3

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

Description of mechanically propelled vehicle	Annual rate of tax
1. Mobile cranes	£17.50
2. Non-agricultural tractors	£10.50
3. Mechanical loading vehicles	£10.50
4. Road repairing machines	£17.50
5. Omnibuses in respect of which there is for the time being in force a public service omnibus licence granted under the Ordinance of 1986 specifying that twenty or more passengers, seated and standing, may be carried thereon—	
(a) fitted with pneumatic tyres	60p for each one hundredweight or part of one hundredweight
(b) fitted with any tyre not being a pneumatic tyre	75p for each one hundredweight 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	

Description of mechanically propelled vehicle	Annual rate of tax
<p>of 1986 specifying that the maximum number of passengers, seated and standing, which may be carried thereon shall be a 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>£5.58 for each one hundred-weight or part of one hundred-weight</p> <p>£6.98 for each one hundred-weight or part of one hundred-weight</p>

FOURTH SCHEDULE

Section 8

Repeals

PART I

Ordinances repealed	Extent of repeal
The Indirect Taxes, Duties and Impôts (Increase of Rates) (Budget) Ordinance, 1984(<i>m</i>)	Part I Part III First Schedule
The Impôts (Budget) Ordinance, 1986(<i>n</i>)	The Whole Ordinance
The Corporation Tax (Increase of Rate) Ordinance, 1986(<i>o</i>)	The Whole Ordinance
The Indirect Taxes, Duties and Impôts (Increase of Rates) (Budget) (Amendment) Ordinance, 1986(<i>p</i>)	The Whole Ordinance

PART II

Ordinances repealed	Extent of repeal
The Indirect Taxes, Duties and Impôts (Increase of Rates) (Budget) Ordinance, 1983(<i>q</i>)	The Whole Ordinance
The Indirect Taxes, Duties and Impôts (Increase of Rates) (Budget) Ordinance, 1984(<i>r</i>)	Part II Part IV Second Schedule

(*m*) No. XXXIII of 1984. (*n*) No. V of 1986. (*o*) No. XXIX of 1986.
 (*p*) No. XXXII of 1986. (*q*) Recueil d'Ordonnances Tome XXII, p. 560.
 (*r*) No. XXXIII of 1984.

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