

**The Indirect Taxes, Duties and Impôts (Increase  
of Rates) (Budget) Ordinance, 1992**

**THE STATES**, in pursuance of their Resolution of the 9th day of December, 1992, and in exercise of the powers conferred upon them by section 1 of the Motor Vehicles (Taxation) (Amendment) Law, 1957<sup>1</sup>, section 1 (1) of the Indirect Taxes, Duties and Impôts (Guernsey) Law, 1962<sup>2</sup>, section 1 and section 4 of the Indirect Taxes, Duties and Impôts (Increase of Rates) (Guernsey) Law, 1970, as amended<sup>3</sup> and section 2 of the Impôts (Temporary Increase of Rates) (Guernsey) Law, 1971, as amended<sup>4</sup> hereby order:-

**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.

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<sup>1</sup> Ordres en Conseil Vol. XVII, p.246.

<sup>2</sup> Ordres en Conseil Vol. XIX, p.12.

<sup>3</sup> Ordres en Conseil Vol. XXII, p.473; Vol. XXIV, p.236.

<sup>4</sup> Ordres en Conseil Vol. XXIII, p.196; Vol. XXIV, p.236.

### **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.

### **Driving licence fee**

4. The fee payable under the Motor Tax Law upon the issue or renewal of a driving licence shall be £5.00.

### **Trade Licences tax**

5. The annual rate of tax chargeable under the Motor Tax Law in respect of a General Trade Licence shall be £150.00 and in respect of a Limited Trade Licence shall be £30.00.

## **PART III**

### **General**

### **Interpretation**

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:-

**"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;

**"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 1956"** means the Motor Vehicles (Taxation and Licensing) (Amendment) Law, 1956<sup>5</sup>;

**"the Law of 1957"** means the Motor Vehicles (Taxation and Licensing) (Tractors) Law, 1957<sup>6</sup>;

**"the Law of 1960"** means the Motor Vehicles (Amendment) (Guernsey) Law, 1960<sup>7</sup>;

**"the Law of 1966"** means the Motor Vehicles (Amendment) (Guernsey) Law, 1966<sup>8</sup>;

**"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;

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<sup>5</sup> Ordres en Conseil Vol. XVII, p.11.

<sup>6</sup> Ordres en Conseil Vol. XVII, p.241.

<sup>7</sup> Ordres en Conseil Vol. XVIII, p.257.

<sup>8</sup> Ordres en Conseil Vol. XX, p.246.

**"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<sup>9</sup>;

**"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<sup>10</sup>;

**"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.

(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.

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<sup>9</sup> Ordres en Conseil Vol. VIII, p.56.

<sup>10</sup> Recueil d'Ordonnances Tome XXIII, p.351.

(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 in the Island of Alderney.

**Citation**

9. This Ordinance may be cited as the Indirect Taxes, Duties and Impôts (Increase of Rates) (Budget) Ordinance, 1992.

**Commencement**

10.(1) The provisions of this Ordinance, other than Part II and section 7(2) thereof and Part II of the Fourth Schedule thereto, shall come into force on the 9th day of December, 1992.

(2) Part II and section 7(2) of this Ordinance and Part II of the Fourth Schedule thereto shall come into force on the 1st day of January, 1993.

**FIRST SCHEDULE****Section 1****Rates of duty on certain descriptions of goods**

Description of goods	Rate of duty
1. Cigars and cigarettes	£42.50 per kilogram
2. Handrolling tobacco	£38.25 per kilogram
3. Other manufactured tobacco	£30.60 per kilogram
4. Tobacco leaf unstemmed	£36.10 per kilogram
5. Tobacco leaf stemmed	£36.66 per kilogram
6. Motor Spirit - (a) containing not more than 0.020 grams of lead per litre of motor spirit	6p per litre
(b) containing more than 0.020 grams of lead per litre of motor spirit	7.8p per litre
7. Beer	32p per litre
8. Spirits - (a) exceeding 25.7% alcohol by volume but not exceeding 51.4% alcohol by volume	£4.50 per litre
(b) exceeding 51.4% alcohol by volume	£4.50 per litre multiplied by the percentage of alcohol by volume of the spirits concerned and the product divided by 51.4
9. Cordials - not exceeding 25.7% alcohol by volume	£3.39 per litre
10. Cider	32p per litre
11. Wines - (a) light wines of a strength not exceeding 5.5% alcohol by volume	24p per litre

Description of goods	Rate of duty
(b) light wines of a strength exceeding 5.5% alcohol by volume but not exceeding 15% alcohol by volume	95p per litre
(c) other wines	£1.52 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	£22.50
2. Non-agricultural tractors	£13.50
3. Mechanical loading vehicles	£13.50
4. Road repairing machines	£22.50
5. Pedal cycles with auxiliary motor not exceeding one horse-power	£9.40
6. Motor cycles	£18.80
7. Motor cycle combinations	£22.50
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

Description of mechanically propelled vehicle	Annual rate of tax
(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
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 -	
(a) fitted with pneumatic tyres	£4.50 for each one hundredweight or part of one hundredweight
(b) fitted with any tyre not being a pneumatic tyre	£5.60 for each one hundredweight or part of one hundredweight

**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	£22.50
2. Non-agricultural tractors	£13.50
3. Mechanical loading vehicles	£13.50
4. Road repairing machines	£22.50

Description of mechanically propelled vehicle	Annual rate of tax
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 of 1986 specifying that the maximum number of passengers, seated and standing, which may be carried thereon shall number less than twenty -	
(a) fitted with pneumatic tyres	£6.58 for each one hundredweight or part of one hundredweight
(b) fitted with any tyre not being a pneumatic tyre	£8.04 for each one hundredweight or part

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**FOURTH SCHEDULE****Section 7****Repeals****PART I**

Ordinance repealed	Extent of repeal
The Indirect Taxes, Duties and Impôts (Increase of Rates) (Budget) Ordinance, 1990 <sup>11</sup>	Part I First Schedule

**PART II**

Ordinance repealed	Extent of repeal
The Indirect Taxes, Duties and Impôts (Increase of Rates) (Budget) Ordinance, 1990(k)	Part II Part III Second Schedule Third Schedule Fourth Schedule

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<sup>11</sup> No. XLI of 1990.