

Island of



Guernsey

Ordinance of the States **XXXIX**  
**1994**

Made ... .. 14th December, 1994.

**The Indirect Taxes, Duties and Impôts (Increase of Rates)  
(Budget) Ordinance, 1994**

**THE STATES**, in pursuance of their Resolution of 14th December, 1994, 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 1 and section 4 of the Indirect Taxes, Duties and Impôts (Increase of Rates) (Guernsey) Law, 1970, as amended(c) and section 2 of the Impôts (Temporary Increase of Rates) (Guernsey) Law, 1971, as amended(d), 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.473; Vol. XXIV, p.236.
  - (d) Ordres en Conseil Vol. XXIII, p.196; Vol. XXIV, p.236.

**PART 1****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 described in the first column of Schedule 1 to this Ordinance shall be the rate specified in relation to goods of that description in the second column of that Schedule.

**PART 2****Rates of tax on vehicles, driving licences  
and Trade Licences****Rate of tax on petrol vehicles**

2. Subject to 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 described in the first column of Schedule 2 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 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 described in the first column of Schedule 3 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 3**

**General**

**Interpretation**

6.(1) In this Ordinance -

"agricultural tractor" means an agricultural tractor within the meaning of the Law of 1957 in relation to which section 2 of that Law applies;

"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 1957"** means the Motor Vehicles (Taxation and Licensing) (Tractors) Law, 1957(e);

**"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 Motor Vehicles (Amendment) (Guernsey) Law, 1960(f) in relation to which section 2 of that Law applies;

**"mechanically propelled vehicle"** has the same meaning as the expression "automobile" has in the Motor Tax Law;

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

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

**"mobile crane"** means a mobile crane in relation to which the provisions of section 1 of the Motor Vehicles (Taxation and Licensing) (Amendment) Law, 1956(g) applies;

**"the Motor Tax Law"** means the Law entitled "Loi relative aux Automobiles" registered on 11th December 1926(h);

**"non-agricultural tractor"** means a tractor within the meaning of the Law of 1957 in relation to which section 3 of that Law applies;

**"omnibus"** means a motor vehicle in respect of which there is in force a public service omnibus licence granted under the Public Transport Ordinance, 1986(i);

**"road repairing machine"** means a road repairing machine within the meaning of the Motor Vehicles (Amendment) (Guernsey) Law, 1966(j) in relation to which the provisions of section 2 of that Law applies.

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

(h) Ordres en Conseil Vol. VIII, p.56.

(i) Recueil d'Ordonnances Tome XXIII, p.351.

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

(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) Part I of, and the First Schedule to, the Indirect Taxes, Duties and Impôts (Increase of Rates) (Budget) Ordinance, 1992(k) are repealed.

(2) Parts II and III of, and the Second, Third and Fourth Schedules to, the Indirect Taxes, Duties and Impôts (Increase of Rates) (Budget) Ordinance, 1992(k) are repealed.

### 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, 1994.

### Commencement

10.(1) The provisions of this Ordinance, other than Part 2 and section 7(2), shall come into force on 14th December 1994.

(2) Part 2 and section 7(2) of this Ordinance shall come into force on 1st January 1995.

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(k) Ordinance No. XXXVIII of 1992.

## SCHEDULE 1

## Section 1

## Rates of duty on certain descriptions of goods

Description of goods	Rate of duty
1. Cigars and cigarettes	£43.74 per kilogram
2. Handrolling tobacco	£39.36 per kilogram
3. Other manufactured tobacco	£31.49 per kilogram
4. Tobacco leaf unstemmed	£37.15 per kilogram
5. Tobacco leaf stemmed	£37.73 per kilogram
6. Motor Spirit - (a) containing not more than 0.020 grams of lead per litre of motor spirit (b) containing more than 0.020 grams of lead per litre of motor spirit	6.1p per litre  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  (b) exceeding 51.4% alcohol by volume	£4.57 per litre  £4.57 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	£3.44 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
(b) light wines of a strength exceeding 5.5% alcohol by volume but not exceeding 15% alcohol by volume	97p per litre
(c) other wines	£1.55 per litre

## SCHEDULE 2

## 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	£23.00
2. Non-agricultural tractors	£13.80
3. Mechanical loading vehicles	£13.80
4. Road repairing machines	£23.00
5. Pedal cycles with auxiliary motor not exceeding one horse-power	£9.60
6. Motor cycles	£19.20
7. Motor cycle combinations	£23.00
8. Omnibuses licensed under the Public Transport Ordinance, 1986 to carry 20 or more passengers seated and standing -	
(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

<p>10. Any other mechanically propelled vehicles (including omnibuses licensed under the Public Transport Ordinance, 1986 to carry less than 20 passengers seated and standing) -</p> <p>(a) fitted with pneumatic tyres</p> <p>(b) fitted with any tyre not being a pneumatic tyre</p>	<p>£4.60 for each one hundredweight or part of one hundredweight</p> <p>£5.70 for each one hundredweight or part of one hundredweight</p>
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## SCHEDULE 3

## 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	£23.00
2. Non-agricultural tractors	£13.80
3. Mechanical loading vehicles	£13.80
4. Road repairing machines	£23.00
5. Omnibuses licensed under the Public Transport Ordinance, 1986 to carry 20 or more passengers seated and standing -	
(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 licensed under the Public Transport Ordinance, 1986 to carry less than 20 passengers seated and standing) -	

(a) fitted with pneumatic tyres	£6.74 for each one hundredweight or part of one hundredweight
(b) fitted with any tyre not being a pneumatic tyre	£8.24 for each one hundredweight or part of one hundredweight

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