

ORDINANCE
OF THE STATES OF DELIBERATION

ENTITLED

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

[CONSOLIDATED TEXT]

NOTE

This consolidated version of the enactment incorporates all amendments listed in the footnote below. However, while it is believed to be accurate and up to date, it is not authoritative and has no legal effect, having been prepared in-house for the assistance of the Law Officers. No warranty is given that the text is free of errors and omissions, and no liability is accepted for any loss arising from its use. The authoritative text of the enactment and of the amending instruments may be obtained from Her Majesty's Greffier, Royal Court House, Guernsey, GY1 2PB.

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* Ordinances of the States, Vol. XXVI, p. 350; as amended by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2003 (No. X of 2004); the Impôts (Budget) Ordinance, 1998 (No. XXXVIII of 1998); the Motor Taxation (Abolition) (Guernsey) Ordinance, 2006 (No. I of 2007). See also the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991 (No. XIII of 1991).

**ORDINANCE
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**The Indirect Taxes, Duties and Impôts (Increase of Rates)
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ARRANGEMENT OF SECTIONS

PART 1

...

1. ...

PART 2

RATES OF TAX ON VEHICLES, DRIVING LICENCES AND TRADE
LICENCES

2. ...

3. ...

4. Driving licence fee.

5. ...

PART 3
GENERAL

6. Interpretation.

7. Repeals.

8. Extent.

9. Citation.

10. Commencement.

SCHEDULE 1 ...

SCHEDULE 2 ...

SCHEDULE 3 ...

(Made on the 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: –

PART 1

RATES OF IMPÔTS ON CERTAIN GOODS

Impôt on goods.

1. ...

NOTE

Part 1 and section 1 thereof, were repealed by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2003, section 7, Second Schedule, Part I, paragraph 24, with effect from 1st October, 2004.

^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 2
RATES OF TAX ON VEHICLES, DRIVING LICENCES AND TRADE
LICENCES

Rate of tax on petrol vehicles.

2. ...

NOTE

Section 2 was repealed by the Motor Taxation (Abolition) (Guernsey) Ordinance, 2006, section 3(1), Schedule, Part II, with effect from 1st January, 2008.

Rate of tax on diesel vehicles.

3. ...

NOTE

Section 3 was repealed by the Motor Taxation (Abolition) (Guernsey) Ordinance, 2006, section 3(1), Schedule, Part II, with effect from 1st January, 2008.

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.

NOTE

Section 4, although not expressly repealed, has been effectively superseded by the provisions of the Driving Licences (Guernsey) Ordinance, 1995, section 7, Schedule 3.

Trade Licences tax.

5. ...

NOTE

Section 5 was repealed by the Motor Taxation (Abolition) (Guernsey) Ordinance, 2006, section 3(1), Schedule, Part II, with effect from 1st January, 2008.

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,

["**independent small brewery**" means a brewery, wherever located, in respect of which the Chief Revenue Officer is satisfied that –

(a) it does not produce more than 200,000 hectolitres of

beer per year,

- (b) it is legally and economically independent of any other brewery,
- (c) it uses only premises situated physically apart from any other brewery,
- (d) it does not operate under licence,

provided that where two or more breweries co-operate and their combined annual production of beer does not exceed 200,000 hectolitres those breweries may be treated as a single independent small brewery,]

"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,

^e Ordres en Conseil Vol. XVII, p. 241.

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,

"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, 1986ⁱ,

"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.

^f Ordres en Conseil Vol. XVIII, p. 257.

^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.

NOTES

In section 6, the words in square brackets in subsection (1) were inserted by the Impôts (Budget) Ordinance, 1998, section 2(1), with effect from 9th December, 1998.

In accordance with the provisions of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 12, the reference in this section to the "Chief Revenue Officer" shall, save where the context otherwise requires, be deemed to be a reference to the Chief Officer of Customs and Excise for the time being appointed by the Policy Council and shall include any person acting by or under his authority.

The Loi relative aux Automobiles, 1926, the Motor Vehicles (Taxation and Licensing) (Amendment) Law, 1956, the Motor Vehicles (Taxation and Licensing) (Tractors) Law, 1957 and the Motor Vehicles (Taxation) (Amendment) Law, 1957 have since been repealed by the Motor Taxation (Abolition) (Guernsey) Ordinance, 2006, section 3(1), Schedule, Part I, with effect from 1st January, 2008.

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 are repealed.

^k Ordinance No. XXXVIII of 1992.

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.

SCHEDULE 1

Section 1

RATES OF DUTY ON CERTAIN DESCRIPTIONS OF GOODS

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NOTE

Schedule 1 was repealed by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2003, section 7, Second Schedule, Part I, paragraph 24, with effect from 1st October, 2004.

SCHEDULE 2

Section 2

ANNUAL RATES OF TAX ON MECHANICALLY PROPELLED VEHICLES
NOT DRIVEN BY HEAVY OIL

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NOTE

Schedule 2 was repealed by the Motor Taxation (Abolition) (Guernsey) Ordinance, 2006, section 3(1), Schedule, Part II, with effect from 1st January, 2008.

SCHEDULE 3

Section 3

ANNUAL RATES OF TAX ON MECHANICALLY PROPELLED VEHICLES
DRIVEN BY HEAVY OIL

...

NOTE

Schedule 3 was repealed by the Motor Taxation (Abolition) (Guernsey) Ordinance, 2006, section 3(1), Schedule, Part II, with effect from 1st January, 2008.
