

# ORDER IN COUNCIL

**XVII**

ratifying a Projet de Loi

**1958**

ENTITLED

## **The Indirect Taxes, Duties and Impôts (Increase of Rates) (Guernsey) Law, 1958.**

---

**(Registered on the Records of the Island of Guernsey  
on the 8th day of November, 1958.)**

---



---

1958.

# ORDER IN COUNCIL



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

*The 8th day of November, 1958, before Sir Ambrose James Sherwill, C.B.E., M.C., Bailiff; present:— Sir John Leale, William Robert Freake Clark, Esquire, Bertram Bartlett, Esquire, O.B.E., Donald Carey Brock, Esquire, C.B.E., Wilfred John Corbet, Esquire, O.B.E., Théophile Le Messurier Allez, Esquire, Richard Edward Gibson, Esquire, O.B.E., Claude Fortescue Nason, Henry Robin Bichard and Stanley Walter Gavey, Esquires, Jurats.*

The Bailiff having this day placed before the Court an Order of Her Majesty in Council dated the 22nd day of October, 1958, ratifying a *Projet de Loi* entitled “The Indirect Taxes, Duties and Impôts (Increase of Rates) (Guernsey) Law, 1958”,—the Court, after the reading of the said Order in Council and after having heard Her Majesty’s Procureur thereon, ordered that the said Order in Council be registered on the records of this Island, of which Order in Council the tenor followeth:—

# At the Court at Buckingham Palace,

The 22nd day of October, 1958.

PRESENT,

## The Queen's Most Excellent Majesty.

LORD PRESIDENT  
 EARL OF SELKIRK  
 MR. ORMSBY-GORE  
 MR. MARPLES  
 SIR HENRY WILLMER

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 9th day of September, 1958, in the words following, viz.:—

“YOUR MAJESTY having been pleased, by Your General Order of Reference of the 22nd day of February, 1952, to refer unto this Committee the humble Petition of the States of the Island of Guernsey, setting forth:—

1. That the States of Deliberation at a meeting held on the 30th day of July, 1958, in pursuance of their Resolution adopted on that day, approved a Bill or “Projet de Loi” entitled “The Indirect Taxes, Duties and Impôts (Increase of Rates) (Guernsey) Law, 1958” and requested the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction thereto. 2. That the said Bill or “Projet de Loi” is in the words and figures set forth in the Schedule hereunto annexed. And most humbly praying that Your Majesty might be

graciously pleased to grant Your Royal Sanction to the Bill or "Projet de Loi" of the States of Guernsey entitled "The Indirect Taxes, Duties and Impôts (Increase of Rates) (Guernsey) Law, 1958" and to order that the same shall have the force of Law in the Island of Guernsey.'

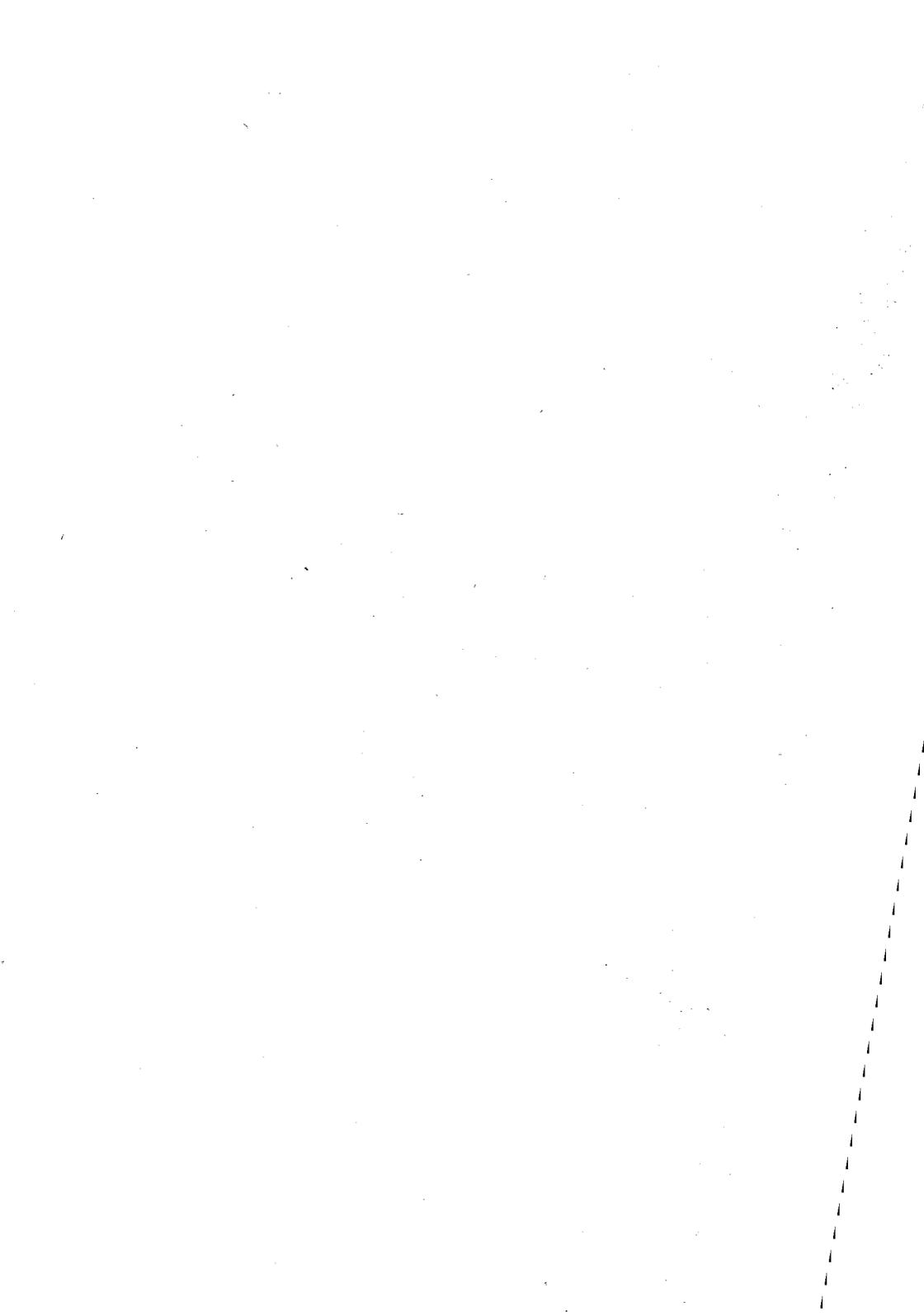
"THE LORDS OF THE COMMITTEE, in obedience to Your Majesty's said Order of Reference, have taken the said Petition and the said Projet de Loi into consideration, and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition and to approve of and ratify the said Projet de Loi."

HER MAJESTY having taken the said Report into consideration is pleased, by and with the advice of Her Privy Council, to approve of and ratify the said Projet de Loi, and to order, as it is hereby ordered, that the same shall have the force of Law within the Island of Guernsey.

AND HER MAJESTY doth hereby further direct that this Order, and the said Projet de Loi (a copy whereof is hereunto annexed) be entered upon the Register of the Island of Guernsey and observed accordingly.

AND the Lieutenant Governor and Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other Her Majesty's Officers, for the time being, in the said Island, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

W. G. AGNEW.



Projet de Loi referred to in the foregoing  
Order in Council.

## PROJET DE LOI

ENTITLED

### **The Indirect Taxes, Duties and Impôts (Increase of Rates) (Guernsey) Law, 1958**

THE STATES, in pursuance of their Resolution of the thirtieth day of July, nineteen hundred and fifty-eight, have approved the following provisions which, subject to the Sanction of Her Most Excellent Majesty in Council, shall have force of law in the Island of Guernsey.

1. On the date of the coming into force of this Law any provision in any of the Laws set out in the Schedule to this Law enabling the States, by Resolution, to vary the rate of any tax, duty or impôt shall cease to have effect.

2. (1) Notwithstanding any of the provisions of any of the Laws set out in the Schedule to this Law, any of the rates of any tax, duty or impôt levied in pursuance of the provisions of those Laws may, from time to time, be varied by the States by Ordinance, so however that any such Ordinance shall not increase any such rate by more than one hundred per centum of that rate as levied at the date of the coming into force of this Law.

(2) An Ordinance made under the provisions of this section may make different provisions as respects the several rates of any of the taxes, duties and impôts as levied as aforesaid.

3. In subsection (3) and subsection (4) of section two of the Education Law (Guernsey), 1935, immediately after the words "Three halfpence in the pound" where those words occur in those subsections there are hereby inserted the words "or such other rate in the pound not exceeding six pence as the States may from time to time by Ordinance prescribe".

4. In subsection (2) of section four of the Tax on Rateable Values Law, 1952, the word "Resolution" is hereby deleted and the word "Ordinance" is hereby substituted therefor and immediately after the words "one shilling" there are hereby inserted the words "and four pence".

5. In section one of the Motor Vehicles (Taxation) (Amendment) Law, 1957, the word "Resolution" is hereby deleted and the word "Ordinance" is hereby substituted therefor.

6. References in this Law to any other enactment shall, except where the context otherwise requires, be construed as references to that enactment as amended, repealed or replaced, extended or applied by or under any other enactment including this Law.

7. For the purposes of this Law the following expressions have the meanings hereby respectively assigned to them—

"Auto Tax Law" means the Law entitled "Loi relative aux Automobiles" registered on the eleventh day of December, nineteen hundred and twenty-six;

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

“tax” includes the fee for a licence to drive a mechanically propelled vehicle issued under and by virtue of the provisions of the Auto Tax Law.

## SCHEDULE

The Auto Tax Law.

The Motor Vehicles (Taxation and Licensing) (Amendment) Law, 1956.

The Motor Vehicles (Taxation and Licensing) (Tractors) Law, 1957.

The Cycle Tax Law, 1937.

The Duty on Goods Law, 1953.

Section four of Article II of the Law entitled “Loi relative à l'Entretien des Voies Publiques” registered on the twenty-sixth day of November, nineteen hundred and four.

The Law entitled “Loi relative aux Droits de Timbre” registered on the sixteenth day of January, nineteen hundred and twenty-two.

The Laws relating to the Impôts on Goods.

The Corporation Tax (Guernsey) Law, 1950.

R. A. MALLETT,

Greffier Delegate.