

ORDER IN COUNCIL

VIII

1970

ratifying a Projet de Loi

ENTITLED

The Indirect Taxes, Duties and Impôts (Increase of Rates) (Guernsey) Law, 1970

(Registered on the Records of the Island of Guernsey
on the 27th day of July, 1970.)



1970.

ORDER IN COUNCIL



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

The 27th day of July, 1970, before Sir William Arnold, Kt., C.B.E., Bailiff; present :—Bertram Guy Blampied, Esquire, O.B.E., Stanley Walter Gavey, Esquire, Gilbert Carey de Jersey, Esquire, C.B., Albert Victor Dorey, Esquire, Laurence Francis de Vic Carey, Esquire, C.B., C.B.E., D'Arcy George Le Tissier, William Burton Fox, Esquires, Edward James Lainé, Esquire, C.B.E., D.F.C., Edward Martel, Jean Le Pelley and Walter Francis Robin, Esquires, Jurats.

The Bailiff having this day placed before the Court an Order of Her Majesty in Council dated the 12th day of June, 1970, ratifying a *Projet de Loi* entitled "The Indirect Taxes, Duties and Impôts (Increase of Rates) (Guernsey) Law, 1970", 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 12th day of June 1970

PRESENT,

The Queen's Most Excellent Majesty

LORD SHEPHERD

LORD BESWICK

LORD BROWN

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 10th day of June 1970, 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, in pursuance of their Resolution of the 17th day of December 1969, the States of Deliberation at a meeting held on the 28th day of January 1970 approved a Bill or “Projet de Loi” entitled “The Indirect Taxes, Duties and Impôts (Increase of Rates) (Guernsey) Law, 1970” and requested the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction there-
to. 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, 1970” and to order that the same shall have force of law in the Island of Guernsey.’

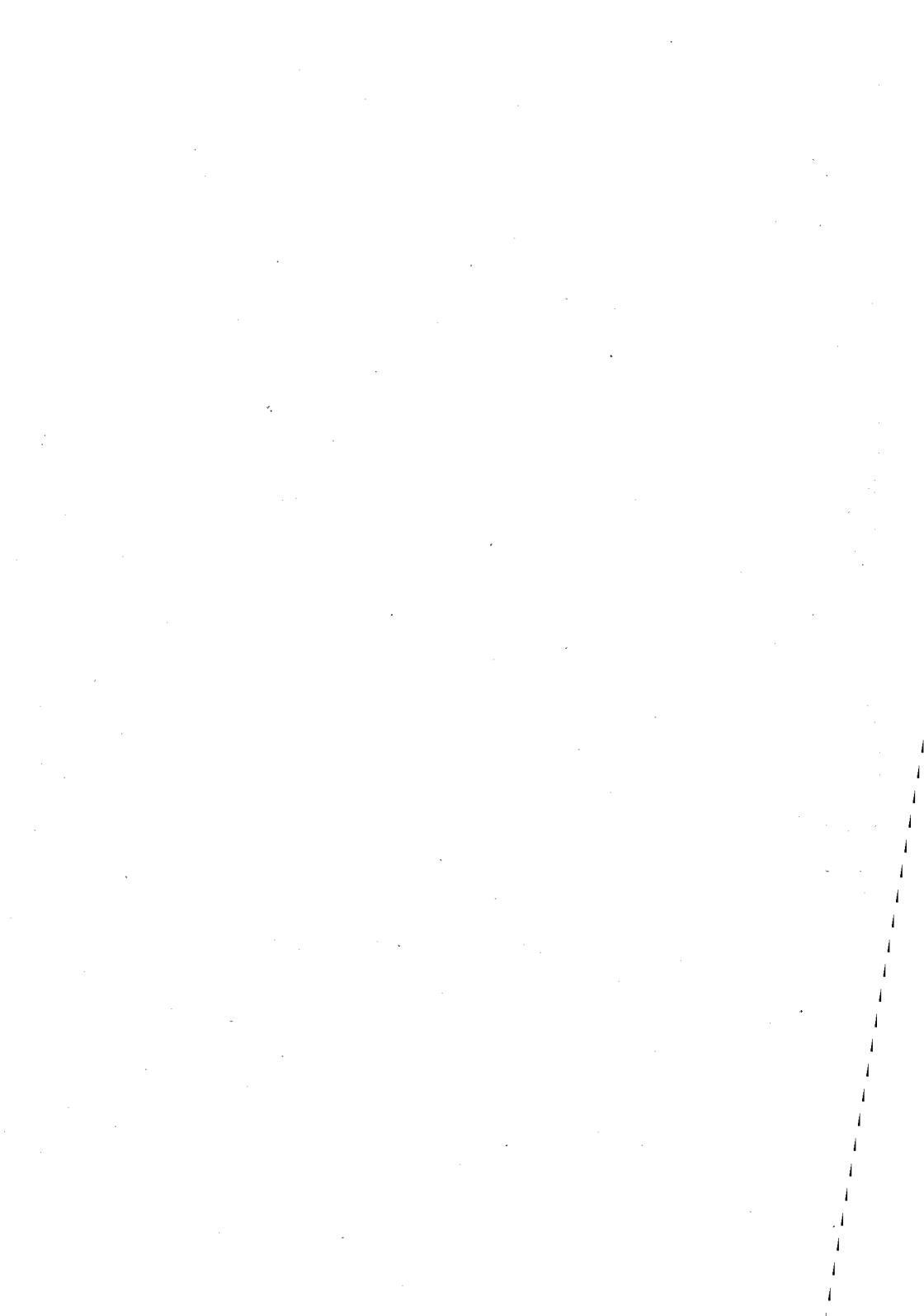
“THE LORDS OF THE COMMITTEE, in obedience to Your Majesty’s said Order of Reference, have taken the said Petition and the said Projet de Loi into consideration and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer 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, 1970

THE STATES, in pursuance of their Resolution of the seventeenth day of December, nineteen hundred and sixty-nine, 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. (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 on the first day of January, nineteen hundred and seventy.

Variation
of rates.

(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.

2. Section four of the Tax on Rateable Values Law, 1952(a), is hereby repealed and the following section is hereby substituted therefor:—

Amendment
of Tax on
Rateable
Values Law.

“ 4. (1) Subject to the provisions of this section, the tax shall be assessed at the rate of one shilling

(a) Ordres en Conseil Vol. XV, p. 369.

and four pence in the pound on the annual rateable value of real property.

(2) The States may, from time to time, by Ordinance vary the rate referred to in subsection (1) of this section, so however that any such Ordinance shall not increase such rate by more than one hundred per centum of that chargeable in respect of the financial year commencing on the first day of January, nineteen hundred and seventy.”.

Provisions of section one of Law of 1957 to continue to have effect.

3. Notwithstanding the provisions of section six of this Law, section one of the Motor Vehicles (Taxation) (Amendment) Law, 1957(b), shall, as from the coming into force of this Law, continue to have effect as if section five of the Law of 1958 had not been repealed.

Variation and repeal of Ordinance.

4. Any power conferred by this Law to make any Ordinance shall be construed as including a power exercisable in the like manner to vary or repeal the Ordinance.

Saving.

5. Any Ordinance made under the provisions of the Law of 1958 and in force immediately before the coming into force of this Law shall be deemed to have effect as though it were an Ordinance made under the provisions of this Law.

Repeal.

6. The Law of 1958 is hereby repealed.

Interpretation.

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

“the Law of 1958” means the Indirect Taxes, Duties and Impôts (Increase of Rates) (Guernsey) Law, 1958(c);

(b) Ordres en Conseil Vol. XVII, p. 246.

(c) Ordres en Conseil Vol. XVII, p. 506.

“mechanically propelled vehicle” has the same meaning as the expression “automobile” has in the Motor Tax Law;

“the Motor Tax Law” means the Law entitled “Loi relative aux Automobiles” registered on the eleventh day of December, nineteen hundred and twenty-six(*d*);

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

(2) Any reference in this Law to any other enactment shall be construed as including a reference to that enactment as amended, repealed or replaced, extended or applied by or under any other enactment including this Law.

8. This Law may be cited as the Indirect Taxes, Duties and Impôts (Increase of Rates) (Guernsey) Law, 1970. Citation.

SCHEDULE

Section one

The Laws relating to the Impôts on Goods.

The Law entitled “Loi relative aux Droits de Timbre” registered on the sixteenth day of January, nineteen hundred and twenty-two, other than paragraph 49 of the Schedule thereto(*e*).

The Motor Tax Law(*f*).

The Cycle Tax Law, 1937(*g*).

The Duty on Goods Law, 1953(*h*).

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

(*e*) Ordres en Conseil Vol. VI, p. 335; Vol IX, p. 12; No. XXXIII of 1969.

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

(*g*) Ordres en Conseil Vol. XI, p. 125.

(*h*) Ordres en Conseil Vol. XV, p. 504.

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

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

The Motor Vehicles (Amendment) (Guernsey) Law,
1960(*k*).

The Motor Vehicles (Amendment) (Guernsey) Law,
1966(*l*).

R. H. VIDELO,

Her Majesty's Greffier.

(*i*) Ordres en Conseil Vol. XVII, p. 11.
(*j*) Ordres en Conseil Vol. XVII, p. 241.
(*k*) Ordres en Conseil Vol. XVIII, p. 257.
(*l*) Ordres en Conseil Vol. XX, p. 246.