

Island of  Guernsey

Ordinance of the States **XL**

1969

Made 17th December, 1969.

**The Indirect Taxes, Duties and Impôts
(Increase of Rates) Ordinance, 1969**

THE STATES, in pursuance of their Resolution of the seventeenth day of December, nineteen hundred and sixty-nine, and in exercise of the powers conferred upon them by section two of the Indirect Taxes, Duties and Impôts (Increase of Rates) (Guernsey) Law, 1958(a), section one of the Motor Vehicles (Taxation) (Amendment) Law, 1957(b), and subsection (2) of section four of the Tax on Rateable Values Law, 1952(c), as amended, and of all other powers enabling them in that behalf, hereby order:—

PART I

Rates of impôt on certain goods

1. The rate of duty chargeable under the Laws relating to the Impôts on Goods for the time being ^{Impôt on goods.}

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

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

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

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 one of the Law of 1956, section two and section three of the Law of 1957, section two of the Law of 1960 and section two of the Law of 1966, 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.

Rate of tax on diesel vehicles.

3. Subject to the provisions of section one of the Law of 1956, section two and section three of the Law of 1957, section two of the Law of 1960 and section two of the Law of 1966, 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.

Trade Licences tax.

4. The annual rate of tax chargeable under the Motor Tax Law in respect of a General Trade

Licence shall be twenty pounds and in respect of a Limited Trade Licence shall be four pounds.

5. The fee payable under the Motor Tax Law upon the issue or renewal of a driving licence and the fee payable under that Law in pursuance of the provisions of section four of the Law of 1939 upon the issue or renewal of a provisional driving licence shall be ten shillings. Driving licences fee.

PART III

Rate of tax on rateable values

6. The rate of the tax on the rateable value of real property referred to in subsection (1) of section four of the Tax on Rateable Values Law, 1952, shall be one shilling and four pence in the pound. Rate of tax on rateable value.

PART IV

General

7. The Ordinances set out in the Fourth Schedule to this Ordinance are hereby repealed. Repeals.

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

“agricultural tractor” means an agricultural tractor within the meaning of the Law of 1957 in relation to which the provisions of section two of that Law apply;

“driving licence” has the same meaning as the expression “autorisation ordinaire” has in the Law of 1939;

- “General Trade Licence” has the same meaning as the expression “Licence Générale de Commerce” has in the Motor Tax Law;
- “heavy oil” has the meaning assigned to it by section two of the Motor Vehicles (Taxation) (Amendment) Law, 1957;
- “the Law of 1939” means the Law entitled “Loi Supplémentaire relative aux Automobiles (Autorisations à Conduire), 1939”, registered on the seventeenth day of June, nineteen hundred and thirty-nine(*d*);
- “the Law of 1956” means the Motor Vehicles (Taxation and Licensing) (Amendment) Law, 1956(*e*);
- “the Law of 1957” means the Motor Vehicles (Taxation and Licensing) (Tractors) Law, 1957(*f*);
- “the Law of 1960” means the Motor Vehicles (Amendment) (Guernsey) Law, 1960(*g*);
- “the Law of 1966” means the Motor Vehicles (Amendment) (Guernsey) Law, 1966(*h*);
- “Limited Trade Licence” has the same meaning as the expression “Licence Limitée de Commerce” has in the Motor Tax Law;
- “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(*i*);

(*d*) Ordres en Conseil Vol. XI, p. 299.

(*e*) Ordres en Conseil Vol. XVII, p. 11.

(*f*) Ordres en Conseil Vol. XVII, p. 241.

(*g*) Ordres en Conseil Vol. XVIII, p. 257.

(*h*) Ordres en Conseil Vol. XX, p. 246.

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

“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 Public Transport Licensing Ordinance, 1966^(j);

“provisional driving licence” has the same meaning as the expression “autorisation provisionnelle” has in the Law of 1939;

(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 or replaced, extended or applied by or under any other enactment including this Ordinance.

9. This Ordinance shall have effect in the Islands of Guernsey and Alderney. Application.

10. This Ordinance may be cited as the Indirect Taxes, Duties and Impôts (Increase of Rates) Ordinance, 1969. Citation.

11. (1) The provisions of this Ordinance, other than the provisions thereof relating to the rate of duty chargeable under the Laws relating to the Impôts on Goods and the provisions relating to the repeal of the Impôts on Tobacco, Matches and Beer (Guernsey) Ordinance, 1963, shall come into force on the first day of January, nineteen hundred and seventy. Commencement.

(2) The provisions of this Ordinance relating to the rate of duty chargeable under the Laws relating to the Impôts on Goods and the provisions relating to the repeal of the Impôts on Tobacco, Matches and Beer (Guernsey) Ordinance, 1963, shall come into force on the seventeenth day of December, nineteen hundred and sixty-nine.

(j) Recueil d'Ordonnances Tome XIV, p. 280.

FIRST SCHEDULE Section one

*Rates of duty on cigars, cigarettes, tobacco, matches,
motor spirit, beer, spirits, cordials and wines*

Description of goods	Rate of duty
1. Cigars and cigarettes	Eighteen shillings and six pence per pound
2. Manufactured tobacco	Sixteen shillings and six pence per pound
3. Tobacco leaf unstemmed	Fifteen shillings and six pence per pound
4. Tobacco leaf stemmed	Sixteen shillings per pound
5. Matches— (a) as regards any container holding not more than twenty-five matches; (b) as regards any container holding more than twenty-five but not more than fifty matches; (c) as regards any container holding more than fifty matches	One farthing One halfpenny One halfpenny for each fifty matches or part of fifty matches
6. Motor spirit	One shilling and six pence per gallon
7. Beer	Four shillings per gallon

Description of goods	Rate of duty
8. Spirits—	
(a) exceeding 45 degrees but not exceeding 90 degrees	Seventy-eight shillings and sixpence per gallon
(b) exceeding 90 degrees	In like proportion to the duty set out in sub-paragraph (a) of this paragraph on such as shall exceed 90 degrees
9. Cordials—not exceeding 45 degrees	Fifty-eight shillings and sixpence per gallon
10. Wines—	
(a) Bordeaux and Burgundy in bottles	Thirteen shillings and sixpence per gallon
(b) Bordeaux and Burgundy in cask	Twelve shillings per gallon
(c) Other still wines in bottles	Twenty-one shillings per gallon
(d) Other still wines in cask	Nineteen shillings per gallon
(e) Sparkling wines	Thirty shillings per gallon
(f) Empire wines	One half the respective rates set out in sub-paragraphs (a), (b), (c), (d) and (e) of this paragraph as appropriate

SECOND SCHEDULE Section two

Annual rates of tax on mechanically propelled vehicles not driven by heavy oil

Description of mechanically propelled vehicle	Annual rate of tax
1. Pedal cycles with auxiliary motor not exceeding one horse-power	Twenty-five shillings
2. Motor cycles	Fifty shillings
3. Motor cycle combinations	Sixty shillings
4. Omnibuses—	
(a) fitted with pneumatic tyres;	Six shillings for each one hundredweight or part of one hundredweight
(b) fitted with any tyre not being a pneumatic tyre	Seven shillings and sixpence for each one hundredweight or part of one hundredweight
5. Any other mechanically propelled vehicle—	
(a) fitted with pneumatic tyres;	Twelve shillings for each one hundredweight or part of one hundredweight
(b) fitted with any tyre not being a pneumatic tyre	Fifteen shillings for each one hundredweight or part of one hundredweight

THIRD SCHEDULE Section three

Annual rates of tax on mechanically propelled vehicles driven by heavy oil

Description of mechanically propelled vehicle	Annual rate of tax
1. Omnibuses—	
(a) fitted with pneumatic tyres;	Twelve shillings for each one hundredweight or part of one hundredweight
(b) fitted with any tyre not being a pneumatic tyre	Fifteen shillings for each one hundredweight or part of one hundredweight
2. Agricultural tractors	Two pounds
3. Any other mechanically propelled vehicle—	
(a) fitted with pneumatic tyres;	Twenty-three shillings for each one hundredweight or part of one hundredweight
(b) fitted with any tyre not being a pneumatic tyre	Twenty-nine shillings for each one hundredweight or part of one hundredweight

FOURTH SCHEDULE Section seven

Repeals

The Motor Vehicles (Taxation and Licensing) Ordinance, 1963(*k*).

The Impôts on Tobacco, Matches and Beer (Guernsey) Ordinance, 1964(*l*).

R. H. VIDELO,
Her Majesty's Greffier.

(*k*) Recueil d'Ordonnances, Tome XIII, p. 316.

(*l*) Recueil d'Ordonnances, Tome XIV, p. 94.