

Island of  Guernsey

Ordinance of the States **LII**

1972

Made ... .. 13th December, 1972.

**The Indirect Taxes, Duties and Impôts  
(Increase of Rates) Ordinance, 1972**

THE STATES, in pursuance of their Resolution of the thirteenth day of December, nineteen hundred and seventy-two, and in exercise of the powers conferred upon them by section one and section four of the Indirect Taxes, Duties and Impôts (Increase of Rates) (Guernsey) Law, 1970(a), section two of the Impôts (Temporary Increase of Rates) (Guernsey) Law, 1971(b), and section one of the Motor Vehicles (Taxation) (Amendment) Law, 1957(c), 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 in force in respect of any goods of a description set Impôt on goods.

(a) Ordres en Conseil Vol. XXII, p. 473.

(b) No. XVI of 1971.

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

out in the first column of Part I and Part II of the First Schedule to this Ordinance shall be the rate specified in relation to goods of that description in the second column of those Parts 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 to 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.

## PART III

*General*

5. (1) The Ordinances set out in the left hand column of Part I of the Fourth Schedule to this Ordinance are hereby repealed to the extent set out in the right hand column of that Part of that Schedule. Repeals.

(2) The Ordinance set out in the left hand column of Part II of the Fourth Schedule to this Ordinance is hereby repealed to the extent set out in the right hand column of that Part of that Schedule.

6. (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;

“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 1956” means the Motor Vehicles (Taxation and Licensing) (Amendment) Law, 1956<sup>(d)</sup>;

“the Law of 1957” means the Motor Vehicles (Taxation and Licensing) (Tractors) Law, 1957<sup>(e)</sup>;

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<sup>(d)</sup> Ordres en Conseil Vol. XVII, p. 11.

<sup>(e)</sup> Ordres en Conseil Vol. XVII, p. 241.

“the Law of 1960” means the Motor Vehicles (Amendment) (Guernsey) Law, 1960(f);

“the Law of 1966” means the Motor Vehicles (Amendment) (Guernsey) Law, 1966(g);

“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(h);

“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(i).

(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.

**Extent.**

7. This Ordinance shall have effect in the Island of Guernsey and, subject to the modifications specified in the Fifth Schedule to this Ordinance, in the Island of Alderney.

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

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

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

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

8. This Ordinance may be cited as the Indirect Citation.  
Taxes, Duties and Impôts (Increase of Rates) Ordinance, 1972.

9. (1) The provisions of this Ordinance, other than Part II, subsection (2) of section five and section six thereof and the Second Schedule, the Third Schedule and Part II of the Fourth Schedule thereto, shall come into force on the fourteenth day of December, nineteen hundred and seventy-two. Commencement.

(2) Part II, subsection (2) of section five and section six of this Ordinance and the Second Schedule, the Third Schedule and Part II of the Fourth Schedule thereto shall come into force on the first day of January, nineteen hundred and seventy-three.

## FIRST SCHEDULE

## Section one

## PART I

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

Description of goods	Rate of duty
1. Cigars and cigarettes	£1.25 per pound
2. Manufactured tobacco	£1.12 per pound
3. Tobacco leaf unstemmed	£1.05 per pound
4. Tobacco leaf stemmed	£1.08 per pound
5. Motor spirit	7½p per gallon
6. Beer	20p per gallon
7. Spirits—	
(a) exceeding 45 degrees but not exceeding 90 degrees	£5.40 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
8. Cordials—not exceeding 45 degrees	£4.02 per gallon
9. Cider	5p per gallon
10. Wines—	
(a) Bordeaux and Burgundy in bottles	67½p per gallon
(b) Bordeaux and Burgundy in cask	60p per gallon
(c) Other still wines in bottles	£1.05 per gallon
(d) Other still wines in cask	95p per gallon
(e) Sparkling wines	£1.50 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

## PART II

Rates of duty on matches, paraffin, lubricating oils,  
methylated spirits and fuel oil

Description of goods	Rate of duty
1. Matches—	
(a) as regards containers holding not more than twenty-five matches	15p for each one hundred and forty-four containers or, in the case of a lesser number of containers, such proportion of 15p as the number of containers bears to one hundred and forty-four (hereinafter expressed as "or in proportion thereto")
(b) as regards containers holding more than twenty-five matches but not more than fifty matches	30p for each one hundred and forty-four containers or in proportion thereto
(c) as regards containers holding more than fifty matches but not more than one hundred matches	60p for each one hundred and forty-four containers or in proportion thereto
(d) as regards containers holding more than one hundred matches—	
(i) for the first one hundred matches	60p
(ii) for each fifty matches or less than fifty matches in excess of one hundred matches	30p for each one hundred and forty-four containers or in proportion thereto

Description of goods	Rate of duty
2. Paraffin	2p for each five gallons or part of five gallons
3. Lubricating oils	2p for each five gallons or part of five gallons
4. Methylated spirits	2p for each five gallons or part of five gallons
5. Fuel oil— (a) as regards consignments of less than twenty tons (b) as regards consignments of twenty tons or more	2p for each five gallons or part of five gallons 1p for each ten gallons or part of ten gallons

## 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.	£1.88
2. Motor cycles.	£3.75
3. Motor cycles combinations	£4.50
4. Omnibuses—	
(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	37½p for each one hundredweight or part of one hundredweight
5. Any other mechanically propelled vehicle—	
(a) fitted with pneumatic tyres;	90p for each one hundredweight or part of one hundredweight
(b) fitted with any tyre not being a pneumatic tyre	£1.12 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;	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
2. Agricultural tractors	Two pounds
3. Any other mechanically propelled vehicle—	
(a) fitted with pneumatic tyres;	£1.45 for each one hundredweight or part of one hundredweight
(b) fitted with any tyre not being a pneumatic tyre	£1.81 for each one hundredweight or part of one hundredweight

## FOURTH SCHEDULE

Section five

Repeals

## PART I

Ordinances repealed	Extent of repeal
The Indirect Taxes, Duties and Impôts (Increase of Rates) Ordinance, 1969(j)	Section one First Schedule
The Indirect Taxes, Duties and Impôts (Increase of Rates) (Amendment) Ordinance, 1971(k)	The whole Ordinance

## PART II

Ordinance repealed	Extent of repeal
The Indirect Taxes, Duties and Impôts (Increase of Rates) Ordinance, 1969	Part II. Part IV Second Schedule Third Schedule Fourth Schedule

(j) Recueil d'Ordonnances Tome XVI, p. 204.

(k) No. III of 1971.

## FIFTH SCHEDULE

Section seven

## Application to Alderney

- (a) In its application to the Island of Alderney the rates of duty specified in the second column of Part I of the First Schedule in relation to paragraphs 1, 2, 3, 4, 7(a) and 8 shall be deleted and the following rates of duty shall be respectively substituted therefor:—

92½p per pound  
 82½p per pound  
 77½p per pound  
 80p per pound  
 £3.92½ per gallon  
 £2.92½ per gallon.

- (b) In its application to the Island of Alderney the rates of tax specified in the second column of the Second Schedule in relation to paragraphs 1, 2, 3, 5(a) and 5(b) shall be deleted and the following rates of tax shall be respectively substituted therefor:—

£1.25  
 £2.50  
 £3.00

60p for each one hundredweight or part of one hundredweight

75p for each one hundredweight or part of one hundredweight.

- (c) In its application to the Island of Alderney the rates of tax specified in the second column of the Third Schedule in relation to paragraphs 3(a) and 3(b) shall be deleted and the following rates of tax shall be respectively substituted therefor:—

£1.15 for each one hundredweight or part of one hundredweight

£1.45 for each one hundredweight or part of one hundredweight.

R. H. VIDELO,

Her Majesty's Greffier.

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