

Island of Guernsey

Ordinance of the States **XXXV**

1975

Made 17th December, 1975.

The Indirect Taxes, Duties and Impôts (Increase of Rates) Ordinance, 1975

THE STATES, in pursuance of their Resolution of the seventeenth day of December, nineteen hundred and seventy-five, and in exercise of the powers conferred upon them by subsection (2) of section four of the Tax on Rateable Values Law, 1952, as amended(*a*), subsection (1) of section five of the Companies (Stamp Duty and Corporation Tax) (Amendment) Law, 1969, as amended(*b*), section one and section four of the Indirect Taxes, Duties and Impôts (Increase of Rates) (Guernsey) Law, 1970, as amended(*c*), section two of the Impôts (Temporary Increase of Rates) (Guernsey) Law, 1971, as amended (*d*), and section one of the Motor Vehicles (Taxation) (Amendment) Law, 1957(*e*), and of all other powers enabling them in that behalf, hereby order:—

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- (*a*) Ordres en Conseil Vol. XV, p. 369; No. IV of 1974.
 - (*b*) Ordres en Conseil Vol. XXII, p. 292; No. IV of 1974.
 - (*c*) Ordres en Conseil Vol. XXII, p. 473; No. IV of 1974.
 - (*d*) Ordres en Conseil Vol. XXIII, p. 196; No. IV of 1974.
 - (*e*) Ordres en Conseil Vol. XVII, p. 246.

PART I

Rates of impôt on certain goods

Impôt on
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 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 of that Schedule.

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. Trade
Licences
Tax.

PART III

Rate of tax on rateable values

5. The rate of the tax on the annual rateable value of real property referred to in subsection (1) of section four of the Tax on Rateable Values Law, 1952, shall be fifteen new pence in the pound. Rate of tax
on rateable
values.

PART IV

Rate of Corporation Tax

6. (1) The amount of Corporation Tax leviable in any calendar year under the provisions of subsection (1) of section three of the Law of 1950, in the case of a company incorporated before the commencement of that calendar year, shall be the sum of three hundred pounds. Rate of
Corpora-
tion Tax.

(2) The amount of Corporation Tax leviable in any calendar year under the provisions of subsection (2) of section three of the Law of 1950, in the case of a company incorporated during that calendar year, shall be the product of the multiplication of one-twelfth part of the sum of three hundred pounds by the number of months occurring in that year

after the last day of the month immediately preceding the month in which the company was incorporated.

PART V

General

Interpretation.

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

“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;

“company” has the meaning assigned to it by the Law of 1950;

“Corporation Tax” has the meaning assigned to it by the Law of 1950;

“General Trade Licence” has the same meaning as the expression “Licence Generale de Commercant” 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;

“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 1950” means the Corporation Tax (Guernsey) Law, 1950(f);

"the Law of 1956" means the Motor Vehicles (Taxation and Licensing) (Amendment) Law, 1956(g);

"the Law of 1957" means the Motor Vehicles (Taxation and Licensing) (Tractors) Law, 1957(h);

"the Law of 1960" means the Motor Vehicles (Amendment) (Guernsey) Law, 1960(i);

"the Law of 1966" means the Motor Vehicles (Amendment) (Guernsey) Law, 1966(j);

"Limited Trade Licence" has the same meaning as the expression "Licence Limitée de Commerçant" 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(k);

"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, 1960(l).

(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

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- (g) Ordres en Conseil Vol. XVII, p. 11.
 - (h) Ordres en Conseil Vol. XVII, p. 241.
 - (i) Ordres en Conseil Vol. XVIII, p. 257.
 - (j) Ordres en Conseil Vol. XX, p. 246.
 - (k) Ordres en Conseil Vol. VIII, p. 56.
 - (l) Recueil d'Ordonnances Tome XIV, p. 280.

or applied by or under any other enactment including this Ordinance.

Repeals.

8. (1) The Ordinance set out in the left hand column of Part I 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.

(2) The Ordinances set out in the left hand column of Part II 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.

Extent.

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

Citation.

10. This Ordinance may be cited as the Indirect Taxes, Duties and Impôts (Increase of Rates) Ordinance, 1975.

Commencement.

11. (1) The provisions of this Ordinance, other than Part II and subsection (2) of section eight thereof and Part II of the Fourth Schedule thereto, shall come into force on the eighteenth day of December, nineteen hundred and seventy-five.

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

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	£1.90 per pound
2. Manufactured tobacco	£1.70 per pound
3. Tobacco leaf unstemmed	£1.60 per pound
4. Tobacco leaf stemmed	£1.64 per pound
5. Motor spirit	9½p 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. Sparkling wines	£1.50 per gallon
Other wines—	
(a) light wines of a strength not exceeding 26.4° proof	60p per gallon
(b) other still wines	95p per gallon

PART II

Rates of duty on matches, paraffin 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
2. Paraffin	2p for each five gallons or part of five gallons
3. Fuel oil—	
(a) as regards consignments of less than twenty tons	2p for each five gallons or part of five gallons
(b) as regards consignments of twenty tons or more	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	£3.13
2. Motor cycles	£6.25
3. Motor cycle combinations	£7.50
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. Invalid carriages	£1.00
6. Any other mechanically propelled vehicle	
(a) fitted with pneumatic tyres;	£1.50 for each one hundredweight or part of one hundredweight
(b) fitted with any tyre not being a pneumatic tyre	£1.88 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 hundred-weight or part of one hundred-weight
(b) fitted with any tyre not being a pneumatic tyre	75p for each one hundred-weight or part of one hundred-weight
2. Agricultural tractors	£2
3. Any other mechanically propelled vehicle—	
(a) fitted with pneumatic tyres;	£2.20 for each one hundred-weight or part of one hundred-weight
(b) fitted with any tyre not being a pneumatic tyre	£2.75 for each one hundred-weight or part of one hundred-weight

FOURTH SCHEDULE

Section eight

Repeals

PART I

Ordinance repealed	Extent of repeal
The Indirect Taxes, Duties and Impôts (Increase of Rates) Ordinance, 1974 ^(m)	Part I Part III Part IV First Schedule Fourth Schedule Paragraph (a) of the Fifth Schedule

PART II

Ordinances repealed	Extent of repeal
The Indirect Taxes, Duties and Impôts (Increase of Rates) Ordinance, 1974	Part II Part V Second Schedule Third Schedule Paragraphs (b) and (c) of the Fifth Schedule
The Indirect Taxes, Duties and Impôts (Increase of Rates) (Amendment) Ordinance, 1975 ⁽ⁿ⁾	The whole Ordinance

R. H. VIDELO,

Her Majesty's Greffier.

^(m) No. XXXVII of 1974.⁽ⁿ⁾ No. XIV of 1975.