

# ORDER IN COUNCIL

**IV**  
**1974**

ratifying a Projet de Loi

ENTITLED

## **The Indirect Taxes, Duties and Impôts (Miscellaneous Amendments and Repeals) (Guernsey) Law, 1974**

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(Registered on the Records of the Island of Guernsey  
on the 4th day of June, 1974.)

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1974.

# ORDER IN COUNCIL



## IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

*The 4th day of June, 1974, before Ernest Pattison Shanks, Esquire, Deputy Bailiff; present:— Bertram Guy Blampied, Esquire, O.B.E., Stanley Walter Gavey, Esquire, Gilbert Carey de Jersey, Esquire, C.B., D'Arcy George Le Tissier, Esquire, Edward James Lainé, Esquire, C.B.E., D.F.C., Jean Le Pelley, Walter Francis Robin, Richard Alan Kinnersly, Richard Brook Sutcliffe and Richard Oliver Symons, Esquires, Jurats.*

The Deputy Bailiff having this day placed before the Court an Order of Her Majesty in Council dated the 10th day of April, 1974, ratifying a *Projet de Loi* entitled "The Indirect Taxes, Duties and Impôts (Miscellaneous Amendments and Repeals) (Guernsey) Law, 1974", 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 and that an extract of this present Act, together with a copy of the said Order in Council, be sent by Her Majesty's Greffier to the Clerk of the Court of Alderney for registration on the records of that Island, of which Order in Council the tenor followeth:—

## At the Court at Windsor Castle

The 10th day of April 1974

PRESENT,

### The Queen's Most Excellent Majesty in Council

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 4th day of April 1974, 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 of the 30th day of May 1973, the States of Deliberation at a meeting held on the 31st day of October 1973 approved a Bill or ‘Projet de Loi’ entitled ‘The Indirect Taxes, Duties and Impôts (Miscellaneous Amendments and Repeals) (Guernsey) Law, 1974’ 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 (Miscellaneous Amendments and

Repeals) (Guernsey) Law, 1974' and to order that the same shall have force of law in the Islands of Guernsey and Alderney.'

"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 Islands of Guernsey and Alderney.

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.*

1. The first part of the document is a list of names and addresses of the members of the committee. The names are listed in alphabetical order, and the addresses are listed below each name.

2. The second part of the document is a list of names and addresses of the members of the committee. The names are listed in alphabetical order, and the addresses are listed below each name.

3. The third part of the document is a list of names and addresses of the members of the committee. The names are listed in alphabetical order, and the addresses are listed below each name.

4. The fourth part of the document is a list of names and addresses of the members of the committee. The names are listed in alphabetical order, and the addresses are listed below each name.

5. The fifth part of the document is a list of names and addresses of the members of the committee. The names are listed in alphabetical order, and the addresses are listed below each name.

6. The sixth part of the document is a list of names and addresses of the members of the committee. The names are listed in alphabetical order, and the addresses are listed below each name.

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

## PROJET DE LOI

ENTITLED

### **The Indirect Taxes, Duties and Impôts (Miscellaneous Amendments and Repeals) (Guernsey) Law, 1974**

THE STATES, in pursuance of their Resolutions of the thirtieth day of May, nineteen hundred and seventy-three, and of the twenty-seventh day of September, nineteen hundred and seventy-three, have approved the following provisions which, subject to the Sanction of Her Most Excellent Majesty in Council, shall have force of law in the Islands of Guernsey and Alderney.

1. The Laws set out in the left hand column of the First Schedule to this Law are hereby amended to the extent set out in the right hand column of the said Schedule. Amend-ments to certain Laws.
2. The Laws set out in the left hand column of the Second Schedule to this Law are hereby repealed to the extent set out in the right hand column of the said Schedule. Repeals.
3. In the Laws relating to the Impôts on Goods, unless the context otherwise requires, the expression "tobacco" means the produce of the tobacco plant (*Nicotiana tabacum*) and includes any substitute for tobacco intended to be smoked or used for the manufacture of cigars, cigarettes, snuff or other products customarily made from tobacco: Definition of "tobacco".

Provided that the products commonly known as "herbal smoking mixture" or "herbal cigarettes" shall not be regarded as substitutes for tobacco if, in the opinion of the States Board of Administration, they are not to be used as aforesaid.

**Savings.**

4. Any Ordinance made under any provisions of any of the Laws amended by section one of this Law and in force immediately before the coming into force of this Law shall continue to have effect as if this Law had not been passed.

**Interpretation.**

5. Except in so far as the context otherwise requires, any reference in this Law to any other enactment shall be construed as a reference to that enactment as amended, repealed and re-enacted, extended or applied by or under any other enactment including this Law.

**Extent.**

6. (1) Without prejudice to the operation of section two of the Alderney (Application of Legislation) Law, 1948(a), the provisions of this Law, other than the provisions amending the Tax on Rateable Values Law, 1952, shall have effect in the Island of Guernsey.

(2) The provisions of this Law amending the Tax on Rateable Values Law, 1952, shall have effect in the Islands of Guernsey and Alderney.

**Citation.**

7. This Law may be cited as the Indirect Taxes, Duties and Impôts (Miscellaneous Amendments and Repeals) (Guernsey) Law, 1974.

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(a) Ordres en Conseil Vol. XIII, p. 448.

## FIRST SCHEDULE Section one

*Amendments*

<i>Enactments amended</i>	<i>Extent of amendments</i>
<p>The Tax on Rateable Values Law, 1952(b).</p>	<p>Section four is repealed and the following section is substituted therefor—</p> <p>“4. (1) Subject to the provisions of this section, the tax shall be assessed at the rate of thirteen new pence in the pound on the annual rateable value of real property.</p> <p>(2) The States may, from time to time, by Ordinance vary the rate referred to in subsection (1) of this section.</p> <p>(3) The States may, from time to time, by Ordinance prescribe the minimum amount of the tax which shall be charged in any financial year on any real property.</p> <p>(4) An Ordinance may, under the provisions of subsection (2) or (3) of this section, make different provisions as respects different categories of real property.</p> <p>(5) Any powers conferred by this section to make any Ordinance shall be construed as including a power exercisable in the like manner to vary or repeal the Ordinance.”</p>

(b) Ordres en Conseil Vol. XV, p. 369; Vol. XXII, p. 473.

<i>Enactments amended</i>	<i>Extent of amendments</i>
<p>The Companies (Stamp Duty and Corporation Tax) (Amendment) Law, 1969(c).</p>	<p>Section five is repealed and the following section is substituted therefor—</p> <p>“ 5. (1) The States may, from time to time, by Ordinance vary the rate of Corporation Tax leviable in pursuance of the provisions of section three of the Law of 1950.</p> <p>(2) The States may, from time to time, by Ordinance prescribe the minimum amount of the Corporation Tax which shall be leviable as aforesaid in any calendar year in the case of a Company.</p> <p>(3) An Ordinance made under the provisions of subsection (1) or (2) of this section may make different provisions as respects different categories of companies.</p> <p>(4) Any power conferred by this section to make any Ordinance shall be construed as including a power exercisable in the like manner to vary or repeal the Ordinance.”</p>
<p>The Indirect Taxes, Duties and Impôts (Increase of Rates) (Guernsey) Law, 1970(d).</p>	<p>Section one is repealed and the following section is substituted therefor—</p> <p>“ 1. (1) Notwithstanding any of the provisions of any of the Laws set out in the Schedule</p>

(c) Ordres en Conseil Vol. XXII, p. 292.

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

<i>Enactments amended</i>	<i>Extent of amendments</i>
<p>The Wharfage (Guernsey) Law, 1970(e).</p>	<p>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.</p> <p>(2) The States may, from time to time, by Ordinance prescribe the minimum amount of any tax, duty or impôt which shall be levied in the case of any one assessment of such tax, duty or impôt.</p> <p>(3) 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.”.</p> <p>Section four is repealed and the following section is substituted therefor—</p> <p>“ 4. (1) The States may, from time to time, by Ordinance vary any or all of the several rates of wharfage specified in the second column of the First Schedule to this Law.</p> <p>(2) The States may, from time to time, by Ordinance prescribe the minimum amount of wharfage which shall be charged in the case of any one assessment of any of the several rates of wharfage specified as aforesaid.</p>

(e) Ordres en Conseil Vol. XXII, p. 549; No. XXIV of 1972.

<i>Enactments amended.</i>	<i>Extent of amendments</i>
<p>The Impôts (Temporary Increase of Rates) (Guernsey) Law, 1971(f).</p>	<p>(3) An Ordinance made under the provisions of this section may prescribe different rates of wharfage in respect of the different classes or description of goods set out in the first column of the First Schedule to this Law and may prescribe different rates of wharfage in respect of different categories of goods within those classes or descriptions.”.</p> <p>Sections one and two are repealed and the following sections are substituted therefor—</p> <p>“ 1. (1) Notwithstanding any of the provisions of the Laws relating to the Impôts on Goods, any of the rates of impôt levied in pursuance of the provisions of those Laws may, notwithstanding the provisions of the Indirect Taxes, Duties and Impôts (Increase of Rates) (Guernsey) Law, 1970, from time to time, be varied by the States Advisory and Finance Committee (hereinafter referred to as “the Committee”) by order, so however that any such order shall remain in force only until the expiration of the period commencing on the day on which the order comes into force and ending on the day of the next meeting of the States for the consideration of the Annual</p>

(f) No. XVI. of 1971.

<i>Enactments amended</i>	<i>Extent of amendments</i>
	<p>Budget of the States and shall thereupon cease to have effect but without prejudice to anything done thereunder.</p> <p>(2) An order made under the provisions of the last preceding subsection may prescribe the minimum amount of impôt which shall be levied in the case of any one assessment of impôt levied as aforesaid.</p> <p>(3) An order made under the provisions of this section may make different provisions as respects the several rates of impôts as levied as aforesaid.</p> <p>2. The States may by Ordinance provide that, upon an order made in pursuance of the provisions of subsection (1) of the last preceding section ceasing to have effect, the rates of impôt levied in pursuance of the provisions of the Laws relating to the Impôts on Goods shall be at the rates specified in the said Ordinance being rates equivalent to those specified in the said order and the minimum amount of impôt levied in the case of any one assessment of impôt shall be the amount specified in the said Ordinance being the amount equivalent to that specified in the said order.”.</p>

<i>Enactments amended</i>	<i>Extent of amendments</i>
The Document Duty (Guernsey) Law, 1973(g).	<p>Section six is repealed and the following section is substituted therefor—</p> <p>“6. (1) The States may, from time to time, by Ordinance vary the document duty payable on any prescribed document.</p> <p>(2) The States may, from time to time, prescribe the minimum amount of document duty which shall be payable on any prescribed document.</p> <p>(3) 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.”</p>

(g) No. IX of 1973.

SECOND SCHEDULE Section two

*Repeals*

<i>Enactments repealed</i>	<i>Extent of repeal</i>
The Indirect Taxes, Duties and Impôts (Increase of Rates) (Guernsey) Law, 1970.	Section two.
The Wharfage (Increase of Rates) (Guernsey) Law, 1972.	The whole Law.

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