

Island of  Guernsey

Ordinance of the States **XXIII**

1969

Made 29th October, 1969.

Coming into Operation 4th November, 1969.

The Stamp Duties Ordinance, 1969

THE STATES, in exercise of the powers conferred on them by section two of the Indirect Taxes, Duties and Impôts (Increase of Rates) (Guernsey) Law, 1958(a), hereby order:—

1. (1) Notwithstanding anything contained in the Schedule to the Law entitled “Loi relative aux Droits de Timbre” registered on the sixteenth day of January, nineteen hundred and twenty-two(b), as amended(c), but without prejudice to the provisions contained therein as to documents exempt from stamp duty—

Rates of stamp duty on certain documents.

(a) the stamp duty chargeable under that Law, as amended, in respect of any document mentioned in Article I of that Schedule, where the consideration specified in that

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

(b) Ordres en Conseil Vol. VI, p. 335.

(c) Ordres en Conseil Vol. IX, p. 12; Vol. XII, p. 384; Vol. XIV, p. 42; Recueil d'Ordonnances Tome XIII, p. 94; Tome XIV, p. 9 and Ordonnance No. VI of 1969.

document consists wholly of money, shall be chargeable at the rate of five shillings for every twenty pounds;

- (b) the rate of stamp duty chargeable under that Law, as amended, in respect of any document mentioned in Article 2 or Article 3 of that Schedule shall be five shillings for every twenty pounds instead of five shillings for every quarter of wheat rente.

(2) For the purposes of paragraph (a) and paragraph (b) of subsection (1) of this section, the stamp duty chargeable in respect of any fractional part of twenty pounds shall be—

- (a) where that fractional part exceeds ten pounds, five shillings;
- (b) where that fractional part does not exceed ten pounds, two shillings and six pence.

Citation and
commence-
ment.

2. (1) This Ordinance may be cited as the Stamp Duties Ordinance, 1969.

(2) This Ordinance shall come into force on the fourth day of November, nineteen hundred and sixty-nine.

R. A. MALLETT,

Her Majesty's Deputy Greffier.

Copies may be purchased from
Her Majesty's Greffier, Royal Court House, Guernsey.

PRICE 6D.