

1972 No. 53

The Impôts (Temporary Increase of Rates) Order, 1972

Made..... 22nd November, 1972

Coming into Operation..... 27th November, 1972

THE STATES ADVISORY AND FINANCE COMMITTEE, in exercise of the powers conferred upon it by section one of the Impôts (Temporary Increase of Rates) (Guernsey) Law, 1971(a), hereby orders:-

1. (1) The rates 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 the Schedule to this Order shall be at the rate specified in relation to goods of that description in the second column of that Schedule.

(2) Where before the date of the coming into force of this Order duty under the Laws relating to the Impôts on Goods has been charged on any motor spirit held by a bulk importer thereof in stock on the said date, duty shall be charged on that spirit at a rate equal to the difference between the rate at which such duty was charged as aforesaid and the appropriate rate chargeable thereon in pursuance of the provisions of this Order.

2. This Order shall have effect in the Islands of Guernsey and Alderney.

3. This Order may be cited as the Impôts (Temporary Increase of Rates) Order, 1972.

4. This Order shall come into force on the twenty-seventh day of November, nineteen hundred and seventy-two.

Dated this twenty-second day of November, nineteen hundred and seventy-two.

(E. D. Collas)
President
States Advisory and Finance Committee

(a) No.XVI of 1971.

SCHEDULE

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

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	12 $\frac{1}{2}$ p per gallon
6. Beer	28p 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
(c) Cordials - not exceeding 45 degrees	£4.02 per gallon