

ORDER IN COUNCIL

XIV
1947

Sanctioning a Projet de Loi entitled

"Sales Tax Laws (Repeal) Law, 1947".

(Registered on the Records of the Island of Guernsey
the 12th July, 1947).



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1947

ORDER IN COUNCIL.



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

The 12th July, 1947, before Ambrose James Sherwill, Esquire, C.B.E., M.C., Bailiff; present: Osmond Priaulx Gallienne, Esquire, Ernest de Garis, Esquire, O.B.E., Sir John Leale, Knight, James Frederick Carey, Arthur Falla, Pierre de Putron, Quartier Le Pelley, Walter John Sarre, Esquires, Richard Henry Johns, Esquire, O.B.E., William Robert Freake Clark and Walter John Gavey, Esquires, Jurats.

The Bailiff having this day placed before the Court an Order of His Majesty in Council dated June 11th, 1947, ratifying a *Projet de Loi* entitled "Sales Tax Laws (Repeal) Law, 1947," The Court, after the reading of the said Order in Council and after having heard His Majesty's Procureur, ordered that the said Order in Council be registered on the Records of this Island, of which Order in Council the tenor followeth:—

At the Court at Buckingham Palace,

The 11th day of June 1947.

Present,

The King's Most Excellent Majesty.

LORD PRESIDENT

LORD AMMON

LORD MACDERMOTT

MR. ISAACS

MR. GRIFFITHS

12th JULY, 1947.

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 9th day of June, 1947, in the words following, viz :—

“ YOUR MAJESTY having been pleased, by Your General Order of Reference of the 18th day of December, 1936, to refer unto this Committee the humble Petition of the States of the Island of Guernsey, setting forth :—

‘ 1.—That in accordance with a resolution of the States of Deliberation of the 27th day of December, 1946, the Royal Court on the 15th day of February, 1947, adopted a Bill or “ *Projet de Loi* ” entitled “ Sales Tax Laws (Repeal) Law, 1947,” and requested the Bailiff to submit the same to the States for approval. 2.—That on the 19th day of March, 1947, the said Bill or “ *Projet de Loi* ” was duly considered by the States, when a resolution was passed approving the same and authorising the Bailiff to present a most humble Petition to Your Majesty in in Council praying for Your Royal Sanction thereto. 3.—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 would be graciously pleased to grant Your Royal Sanction to the Bill or “ *Projet de Loi* ” of the States of Guernsey entitled “ Sales Tax Laws (Repeal) Law, 1947,” and to order and direct that the same shall have force of law in the Island of Guernsey.

“ 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.”

HIS MAJESTY having taken the said Report into consideration is pleased, by and with the advice of His 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 Island of Guernsey.

AND HIS 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 or Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other His 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.

E. C. E. Leadbitter.

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

PROJET DE LOI

ENTITLED

Sales Tax Laws (Repeal) Law, 1947”.

THE STATES, in pursuance of their Resolution of the 27th day of December, 1946, have approved the following provisions which, subject to the Sanction of His Most Excellent Majesty in Council, shall have force of law in this Island.

The Sales Tax Laws 1940-1943 shall be repealed as from midnight between the 31st day of August, 1947 and the 1st day of September, 1947 :

Provided that such repeal shall not :—

- (a) affect any right, privilege, obligation, or liability acquired, accrued, or incurred under any enactment so repealed ; or
- (b) affect any penalty, forfeiture, or punishment incurred in respect of any offence committed against any enactment so repealed ; or
- (c) affect any investigation, legal proceeding, or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture, or punishment as aforesaid ;

and any such investigation, legal proceeding, or remedy may be instituted, continued, or enforced, and any such penalty, forfeiture, or punishment may be imposed, as if this Law had not been passed.

PETER J. MAUGER.

H.M. Greffier.