

1943

*(Registered on the Records on the 20th November, 1943.)*

THIS 19th day of November, 1943.

## AN ACT OF PROMULGATION OF LAW

BY

VICTOR GOSSELIN CAREY,  
*Bailiff of the Island of Guernsey,*

in exercise of the powers thereunto enabling him.

Sales Tax  
(Amend-  
ment No. 2)  
Law, 1943.WHEREAS on the 4th day of October, 1943, the Court adopted a *Projet de Loi* styled "Loi intitulée 'The Sales Tax (Amendment No. 2) Law, 1943'":AND WHEREAS on the 27th day of October, 1943, the said *Projet de Loi* was approved by the States of Deliberation:AND WHEREAS the Bailiff, in exercise of the powers thereunto enabling him, was desired by the States, subject to the approval of the German Feldkommandant thereto, to accord his Sanction to the said *Projet de Loi*:AND WHEREAS the said *Projet de Loi* has been submitted to the German Feldkommandant who has accorded his approval thereto:NOW THEREFORE the Bailiff aforesaid hereby accords his Sanction to the said *Projet de Loi* and promulgates the same to the intent that the same shall have the force of Law within this Island, of which *Projet de Loi* the tenor followeth.AND the Bailiff aforesaid doth hereby direct that this Act of Promulgation and the said *Projet de Loi* be entered upon the Public Records of this Island and that all officials and other persons whomsoever are to take notice thereof and govern themselves accordingly.VICTOR G. CAREY,  
Bailiff.

“ PROJET DE LOI ” referred to in the foregoing  
Act of Promulgation.

1943

\* LOI INTITULÉE “ THE SALES TAX  
(AMENDMENT No. 2) LAW, 1943 ”.

LES ETATS, pour donner effet à leur délibération en date du 15 septembre 1943, ont approuvé les dispositions suivantes rédigées en anglais lesquelles, moyennant l'approbation de Monsieur le Feldkommandant Allemand et la Sanction de, et Promulgation par, Monsieur le Baillif aux qualités qu'il se porte, auront force de Loi en cette Ile.

1.—The Sales Tax Laws 1940—1943 are hereby amended by the following provisions:— Exemptions.

The Sales Tax instituted by the Sales Tax Law, 1940, shall not be leviable in respect of—

- (a) seeds, plants, trees and bushes which are normally sold for the purpose of producing food for human beings, animals or poultry;
- (b) manures, fertilisers, fumigants, fungicides and insecticides, seedling boxes, twines, and fuel used for horticultural or agricultural purposes;
- (c) hay and straw;
- (d) all articles of clothing, lengths of material for the manufacture of the same and footwear which are new and are from time to time subject to rationing;
- (e) knitting wool;
- (f) coke used by bakers for the purpose of their business;
- (g) coffins; and
- (h) Bi-carbonate of Soda and Cream of tartar.

2.—The Sales Tax Laws 1940—1943 together with this Law may be cited as “ The Sales Tax Laws 1940—1943. ” Short Title.

Feldkommandantur 515

—Mil. Verw. Gr.—O.U., den 9.11.1943.

Genehmigt (Approved)

Der Feldkommandant:

KNACKFUSS

Oberst.

\* Repealed by the Sales Tax Laws (Repeal) Law, 1947.