

ACTE DE PROMULGATION DE LOI

IV
1943

Sanctionnant un Projet de Loi intitulé

“ The Sales Tax Amendment Law, 1943 ”.

(Enregistré sur les Records de l'Île de Guernesey le
14 avril 1943).



IMPRIMÉ ET PUBLIÉ PAR LA
GUERNSEY "STAR" AND "GAZETTE" LTD.,
IMPRIMEURS OFFICIELS AUX ÉTATS,
BUREAU DE LA GAZETTE OFFICIELLE,
RUE DU BORDAGE.

1943.

Acte de Promulgation de Loi.

Le quatorze avril mil neuf cent quarante-trois, par devant Victor Gosselin Carey, écuyer, Baillif, présents: Jean Allès Simon, John Roussel, Osmond Priaulx Gallienne, Arthur Dorey, John Leale, James Frederick Carey, écuyers, Messire Abraham James Lainé, K.C.I.E., Pierre de Putron, Quartier Le Pelley et Walter John Sarre, écuyers, Jurés.

Monsieur le Baillif ayant ce jour communiqué à la Cour un Acte de Promulgation de Loi fait par lui-même aux qualités qu'il se porte, en date du quatorze avril mil neuf cent quarante-trois, sanctionnant un Projet de Loi intitulé "The Sales Tax Amendment Law, 1943" lequel dit Projet a été approuvé par le Feldkommandant Allemand. La Cour, ouïes les conclusions du Procureur Général Délégué, a ordonné que le dit Acte et le dit Projet de Loi seront enregistrés sur les records de cette Ile, desquels dits Acte et Projet de Loi la teneur suit:—

THIS 14th day of April, 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.

WHEREAS on the 20th day of February, 1943, the Court adopted a "Projet de Loi" styled "Loi intitulée 'The Sales Tax Amendment Law, 1943'":

LE 14 AVRIL 1943.

AND WHEREAS on the 14th day of April, 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.**

LOI INTITULÉE

"THE SALES TAX AMENDMENT LAW, 1943".

LES ETATS ont approuvé les dispositions suivantes lesquelles, moyennant la Sanction de, et Promulgation par, Monsieur le Bailiff et l'approbation de Monsieur le Feldkommandant Allemand, auront force de Loi dans l'Ile de Guernesey.

1.—Article 9 of the Sales Tax Law, 1940, (hereinafter styled “the principal Law”) is hereby repealed and the following Article 9 shall be substituted therefor and be deemed henceforth to form part of the principal Law:—

“ 9.—(a) Without prejudice to his liability to a fine under the provisions of paragraph (b) of this Article, any person omitting to affix to or to have embossed on any goods, covering, or invoice a stamp or stamps of the appropriate value in accordance with this Law, may nevertheless thereafter rectify such omission by paying to the Treasurer of the States the face value of the missing stamp or stamps together with a penalty amounting to three times the face value thereof.

(b) Any person who

- (i) omits to affix or to have embossed on any goods, covering or invoice a Sales Tax stamp or Sales Tax stamps of the appropriate value in accordance with the provisions of this Law; or
- (ii) detaches a Sales Tax stamp already used or removes a box, carton or other container stamped with a Sales Tax stamp and already used, with the intention of again using such stamp or of selling or offering it for sale; or
- (iii) who uses, sells, or offers for sale any such stamp as is mentioned in clause (ii) hereof; or
- (iv) who prevents or attempts to prevent the exercise of the powers conferred by Article 8 of this Law;

shall be guilty of an offence and shall be liable upon conviction before the Police Court to a fine not exceeding £25.

(c) If the offence of which a person is convicted is an offence to which clause (i), (ii) or (iii) of paragraph (b) of this Article applies, then, unless rectification has been made in accordance with paragraph (a) of this Article, the Court shall, in addition to any fine imposed, order that that person shall pay to the Treasurer of the States the amount of the face value of the Sales Tax stamp or stamps omitted to be affixed or embossed or to which the offence otherwise relates and that, in default of payment of such amount, shall undergo imprisonment, without hard labour, for such term, not exceeding one day in respect of every five shillings comprised in such amount, as the Court shall direct.

(d) In this Article, the expression "used" means used in connection with a sale to which this Law applies and the expressions "using" and "uses" shall be construed accordingly."

2.—The Sales Tax Laws 1940-41 and this Law may be cited together as the Sales Tax Laws 1940-1943.

A. J. ROUSSEL,
Greffier.

Genehmigt (Approved)
Jersey, den 2 Maerz 1943
Der Feldkommandant

KNACKFUSS
Oberst.