

# ACTE DE PROMULGATION DE LOI

IV.  
1941

Sanctionnant un

Projet de Loi supplémentaire à la Loi  
dite "The Sales Tax Law, 1940".

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(Enregistré sur les Records de l'Île de Guernesey le  
1er février 1941.)



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1941.

## Acte de Promulgation de Loi.

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*Le premier février mil neuf cent quarante et un, par devant Victor Gosselin Carey, écuyer, Baillif; présents : Jean Allès Simon, John Roussel, Osmond Priault Gallienne, Arthur Dorey, Ernest de Garis, Cyril de Putron, Aylmer Mackworth Drake, John Leale, James Frederick Carey, Arthur Falla et Pierre de Putron, écuyers, Jurés.*

Monsieur le Baillif ayant ce jour communiqué à la Cour un Acte de Promulgation de Loi par Son Excellence le Lieutenant-Gouverneur Civil Britannique de cette Ile, en date du 27 janvier 1941, sanctionnant un Projet de Loi supplémentaire à la Loi dite "The Sales Tax Law, 1940", lequel dit Projet a été approuvé par le Feldkommandant Allemand,—La Cour, ouïes les conclusions du Contrôle du Roi, a ordonné que le dit Acte et le dit Projet de Loi seront enregistrés sur les records de cette Ile, desquels la teneur suit :—

THIS 27th day of January, 1941.

### An Act of Promulgation of Law

BY

VICTOR GOSSELIN CAREY,

*British Civil Lieutenant-Governor of the Island  
of Guernsey.*

In exercise of the power conferred on him by an Order of the Commandant of the German Forces in occupation of the Bailiwick of Guernsey, dated the 2nd day of July, 1940.

LE 1er FÉVRIER 1941

WHEREAS on the tenth day of December, 1940, the Court adopted a measure which forms the basis of the *Projet de Loi* hereunder appearing, the said measure being designed to give effect to recommendations made by the Controlling Committee of the States of Guernsey for the amendment of the Sales Tax Law 1940 ;

AND WHEREAS the said measure was duly submitted to the States of Deliberation on the 30th day of December, 1940, and having been amended in certain respects it was duly passed as a *Projet de Loi* ;

AND WHEREAS the said *Projet de Loi* having received the sanction of the British Civil Lieutenant-Governor was submitted to the German *Feldkommandant* who thereupon accorded his approval thereof ;

NOW the Lieutenant-Governor aforesaid promulgates the said *Projet de Loi* to the intent that the same shall have the force of Law within this Island ; of which *Projet* the tenor followeth :—

PROJET DE LOI SUPPLÉMENTAIRE À LA  
LOI DITE “ THE SALES TAX LAW, 1940 ”.

LES ETATS—sur les représentations faites par le Comité dit “ The Controlling Committee of the States of Guernsey ” que l'expérience a démontré qu'il est expédient d'ajouter des nouvelles dispositions à la Loi dite “ The Sales Tax Law, 1940 ”—ont approuvé les dispositions suivantes, rédigées en anglais, lesquelles, après avoir reçu l'approbation du *Feldkommandant* Allemand et moyennant promulgation par le Lieutenant-Gouverneur Britannique de ce Bailliage, auront force de Loi en cette Ile :—

THE SALES TAX LAW, 1940, hereinafter called the Basic Law, is hereby amended by the following provisions :—

“ A ”

Section (b) of Article 3 of the Basic Law is hereby repealed and replaced by the following :—  
 (b) in respect of the labour cost charged to the customer by the repairer.

“ B ”

The Sales Tax instituted by the Basic Law shall not be leviable :—

- (e) in respect of repairs to footwear or surgical appliances ;
- (f) in respect of sales to any Government or States Departments ;
- (g) in respect of sales to uniformed members of the German Forces ;
- (h) in respect of any drug, anaesthetic, medicine, surgical appliances or dressing when used or supplied by any medical practitioner, chemist, dentist, or veterinary surgeon in the exercise of the profession which he is licensed to practise in this Island ;

In this Section the word “ medicine ” includes ointments and liniments, but it does not include proprietary medicines, that is to say, any medicine, saline or preparation whatsoever in liquid or other form which is or is claimed to be a secret preparation or which is or ever has been the subject of a patent or to which the maker or the vendor has or claims to have a right or title to make or sell to the exclusion

of other manufacturers or traders in general or which the maker or vendor recommends to the public by way of advertisement as a nostrum of specific for the prevention, cure or relief of any human or animal pain, weakness, ailment or defect and whether such medicine or other preparation is intended for internal or external use. "Medicine" does not include mineral waters or cosmetics of any kind.

- (i) in respect of foods prepared especially for invalids or babies ;
- (j) (V. 1) in respect of cheese ;
- (k) (X. 1) in respect of Peat sold for use as household fuel ;
- (l) in respect of feeding stuffs for farm live stock, including poultry.

" C "

The proviso forming part of Section (f) of Article 7 of the Basic Law is hereby repealed and it is hereby replaced by the following :—" provided, however :—

- (1) with respect to goods sold by number, weight or measure, being goods of the same kind (whether of uniform quality or of the same class or not), sold or delivered by or for the same vendor to the same person (whether for himself alone or otherwise) at any one time such sales shall be regarded as constituting one sale for the purpose of the Sales Tax notwithstanding that such goods be made up in one or more lots.
- (2) it shall be incumbent on any person who gives an order for goods within one hour of another order given by him to the same vendor for

goods of the same kind—such orders being received in the same establishment—to declare such fact to the vendor forthwith and if the vendor accepts the order he shall thereupon make a memorandum in writing to identify such transactions which shall be regarded as constituting one sale and the vendor shall be responsible to affix to such memorandum the appropriate Sales Tax Stamp in respect thereof after making allowance for the value of any stamp already borne in respect of such transactions and the purchaser shall pay therefor.

Any person placing such second or other subsequent order and failing to comply with the provisions of the last foregoing paragraph shall be amenable to the penalties mentioned in Article 9 (alinéas (a) and (b) of the Law).

- (3) that Matches are not affected by this paragraph ”.

“ D ”

The following proviso is added to Section (g) of Article 7 of the Basic Law :—

“ provided, however, that in every case of a credit sale where a discount or other rebate is allowable subject to payment within a limited time then the discount or rebate shall be ignored and the Sales Tax shall be payable on the full price, but the purchaser shall be entitled to have refunded to him by the States the amount of the difference between the Sales Tax on the full price and on the lesser price on satisfying the Treasurer of the States that the lesser price was the price actually paid. The right to such refund shall lapse if it be not claimed within three calendar months of the relative purchase.”

The following paragraph is hereby added to Article 7 of the Basic Law :—

(h) In cases where the consideration for the transfer of ownership of any goods is not wholly pecuniary then the amount of the Sales Tax payable by the transferee shall be the true value of the consideration received or to be received by the transferor in money or otherwise, to be determined on trade basis.

“ E ”

In cases where without altering the usage of the trade concerned it is impracticable to ascertain the amount of the liability of the customer to the trader and the consequent liability for Sales Tax before delivery of the goods then as soon as the amount in respect of which Sales Tax is payable is ascertained the vendor shall affix Sales Tax Stamps of the appropriate amount to a memorandum in writing referring to the transaction and he shall be entitled to recover the amount thereof as a debt due to him from the customer.

“ F ”

This Law shall come into force at a time to be fixed by Ordinance of the Royal Court.

This Law shall be called “ The Sales Tax (No. 1 Amendment) Law, 1941 ” and The Sales Tax Law, 1940, and this Law may be cited together as “ The Sales Tax Laws, 1940-41 ”.

A. J. ROUSSEL,  
Greffier du Roi.

Genehmigt  
Feldkommandantur 515

SCHUMACHER

Oberst u. Kommandant  
Jersey, den 23.1.1941.