

XVII.  
1932.

# ORDRE EN CONSEIL

Ratifiant un Projet de Loi intitulé

## Loi autorisant la perception d'Impôts sur les Marchandises Importées dans l'Île de Guernesey.

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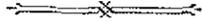
(Enregistré sur les Records de l'Île de Guernesey le  
29 décembre 1932.)



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1935.

# ORDRE EN CONSEIL.



A LA COUR ROYALE DE L'ILE DE GUERNESEY.

*Le 29 décembre 1932, par devant Arthur William Bell, écuyer, Baillif ; présents : William de Prélaz Crousaz, Jean Allés Simon, John Roussel, Richard Francis McCrea, Osmond Priaulx Gallienne, Arthur Dorey, Ernest de Garis, Jean Nicolas Robin, Sidney Beckwith Mainguy et Cyril de Putron, écuyers, Jurés.*

Monsieur le Baillif ayant ce jour communiqué à la Cour un Ordre de Sa Majesté en Conseil en date du 15 décembre 1932, ratifiant un Projet de Loi intitulé "Loi autorisant la perception d'impôts sur les marchandises importées dans le Bailliage de l'Île de Guernesey."

La Cour, après avoir eu lecture du dit Ordre, ouïes les conclusions des Officiers du Roi, a ordonné que le dit Ordre sera enregistré sur les Records de cette Île, duquel Ordre la teneur suit :—

**At the Court at Buckingham Palace,**

The 15th day of December, 1932.

Present,

**The King's Most Excellent Majesty**

LORD PRESIDENT  
LORD COLEBROOKE

MAJOR TRYON  
MR. BENNETT

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 12th day of December, 1932, in the words following, viz. :—

"Your Majesty having been pleased by Your General Order of Reference of the 10th day of May, 1910, to refer unto this Committee the humble Petition of the States of the Island of Guernsey, setting forth :

LE 29 DECEMBRE 1932.

(1) That for the reasons set forth in the preamble thereto, the Royal Court, on the 22nd day of October, 1932, adopted a Bill or *Projet de Loi*, prepared by the Law Officers of the Crown, intitled " *Loi autorisant la perception d'Impôts sur les Marchandises Importées dans le Bailliage de l'Île de Guernesey* ", and requested the Bailiff to submit the same to the States of Deliberation for their approval. (2) That in view of the said Bill or *Projet de Loi* being applicable to the Islands of Alderney and Sark, the Bailiff on the 24th day of October, 1932, forwarded a copy thereof to the Judge of the Island of Alderney and a similar copy to the Seneschal of the Island of Sark, with a request that the legislative bodies of the respective Islands be convened without delay for the purpose of giving approval thereto. (3) That on the 2nd day of November, 1932, the said Bill or *Projet de Loi* was duly considered by the States, when a resolution was passed approving the same with certain modifications, and authorizing the President to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction thereto. (4) That in consequence of various amendments made to the Bill by the States of the Island of Alderney, one of which was of such a nature as to interfere with the operation of the said Bill, and of a letter received by the Bailiff from the Seneschal of the Island of Sark stating that he was unable to call a meeting of the Chief Pleas, the Royal Court, mindful of the urgency of the matter, on the 16th day of November, 1932, resolved, while confirming the principle that the Bill should apply to the Islands of Alderney and Sark, that it should not have effect as regards the said Islands until the legislative bodies of the respective Islands had given their assent thereto, and the Royal Court adopted certain amendments to

the said Bill to give effect to the above resolution.

(5) That on the 21st day of November, 1932, the States duly considered the said further amendments and passed a resolution approving the same, and authorizing the President to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction thereto.

(6) That the said Bill or Projet de Loi is in the words and figures set forth in the Schedule annexed to the Petition : And most humbly praying that Your Majesty would be graciously pleased to grant Your Royal Sanction to the Bill or Projet de Loi intituled "Loi autorisant la perception d'Impôts sur les Marchandises Importées dans le Bailliage de l'Île de Guernesey", and to order and direct that the same shall have the force of Law within the Island of Guernesey."

**"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 Guernesey.

**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 Guernesey and observed accordingly.

And the Lieutenant-Governor or Commander-in-Chief of the Island of Guernesey, 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.

**PROJET DE LOI** referred to in the foregoing Order  
in Council.

**LOI AUTORISANT LA PERCEPTION D'IMPÔTS  
SUR LES MARCHANDISES IMPORTÉES  
DANS LE BAILLIAGE DE L'ÎLE DE  
GUERNESEY.**

Attendu que les habitants des Îles du Bailliage de l'Île de Guernesey jouissent depuis bien des siècles du droit de faire importer dans le Royaume Uni francs de tous droits de douane (Customs Duties) les produits du cru et de la manufacture des dites Îles :

Attendu que les dits habitants désirent encourager l'importation dans les dites Îles de marchandises du cru et de la manufacture du Royaume Uni et d'autres Pays de l'Empire Britannique :

Vu les délibérations des États de l'Île de Guernesey en date du 6 novembre 1931 et du 18 décembre 1931 :

Les dispositions suivantes rédigées en anglais auront force de loi dans le Bailliage de l'Île de Guernesey, moyennant la Sanction de Sa Très Excellente Majesté le Roi en Conseil.

1.—For the purposes of this Law the following expressions shall have the meanings hereunder assigned to them respectively :—

“ Bailiwick ” means the Bailiwick of the Island of Guernsey.

“ Island of Guernsey ” except where the context otherwise requires includes the Islands of Herm and Jethou.

“ Island of Alderney ” includes the Island of Burhou.

“ Island of Sark ” includes the Island of Brecoqhou.

“ The States ” means the States of Deliberation.

“ The Board ” means the Board of Administration of the States of the Island of Guernsey.

“ British Empire ” means in relation to goods imported into any Island of the Bailiwick, His Majesty's dominions (including all parts of India) outside that Island, territories under His Majesty's

protection, territories in respect of which a mandate of the League of Nations is being exercised by the Government of any Dominion within the meaning of the Statute of Westminster, 1931, and any territory in respect of which a mandate of the League of Nations is being exercised by the Government of the United Kingdom and as to which His Majesty has by Order in Council declared that Section 5 of the Import Duties Act, 1932 (of the United Kingdom) shall apply to such territory as if that territory were a territory under His Majesty's protection.

"Abroad" means in any foreign country.

"Appropriate Court" means (in relation to goods which are dutiable under this Law and which are imported into the Islands of Guernsey and Sark) the Royal Court of the Island of Guernsey, sitting as an Ordinary Court and (in relation to such goods which are imported into the Island of Alderney) the Court of Alderney sitting as an Ordinary Court. The decision of the Appropriate Court shall be final and conclusive.

"Appropriate Authority" means in Guernsey and in relation to Sark the States' Supervisor in the Island of Guernsey and means in Alderney the Treasurer of the States of Alderney and includes their authorised subordinates respectively.

"Ship" includes aircraft.

2. (a) Where the Board is satisfied that it is expedient to impose duties upon goods imported into the Bailiwick, being goods of any class or description of which the like goods are grown, produced or manufactured in the Bailiwick or of which the like goods grown, produced or manufactured elsewhere in the British Empire are readily available to the inhabitants of the Bailiwick, the Board may by Order direct that there shall be charged on the importation into the Islands of the Bailiwick of goods of that class or description such duties (subject to the limitations provided in Section 4 of this Law) as may be specified in the Order.

(b) (i) Any Order so made and any Order varying or revoking a previous Order shall be forthwith published by the Board in two newspapers published in the English language in the Island of Guernsey : three copies of each such Order shall be sent forthwith by the Board to the Bailiff of the Island of Guernsey and the Bailiff shall despatch a copy of each such Order by the next mail to the President of the States of Alderney and to the Sénéchal of Sark respectively who shall forthwith publish the same in the Islands of Alderney and Sark in such manner as they shall prescribe respectively.

(ii) The President of the States of Guernsey, the President of the States of Alderney and the Sénéchal of Sark shall bring each such Order as soon as may be after it is made before the States of Guernsey, before the States of Alderney and before the Chefs Plaids of Sark respectively.

(c) Save as provided hereunder in sub-section (d) of this Section, no such Order shall become operative in the Islands of Alderney and Sark respectively until the day following the day on which copies of such Order shall have been despatched to those Islands respectively.

(d) Any Order so made may be varied or revoked by a subsequent Order made in the like manner and subject to the like provisions save that a subsequent Order cancelling or reducing a duty chargeable under a previous Order shall have effect in the Islands of Alderney and Sark as regards such cancellation or reduction on the date on which, under the terms of the subsequent Order, that Order is to have effect.

(e) Any Order so made, unless it be made for the purpose of giving effect to the provisions of Section 7 of this Law, and any Order made under the provisions of Section 23 of this Law, shall cease to have effect :

(i) In the Island of Guernsey on the expiration of a period of twenty-eight days from the date on which the States of Guernsey next sit after the

making of the Order unless at some time before the expiration of that period it has been approved by the States of Guernsey :

(ii) In the Island of Alderney on the expiration of a similar period from the date on which the States of Alderney next sit after the making of the Order unless at some time before the expiration of that period it has been approved by the States of Alderney :

(iii) In the Island of Sark on the expiration of a similar period from the date on which the Chefs Plaids of Sark next sit after the making of the Order unless at some time before the expiration of that period it has been approved by the Chefs Plaids : but without prejudice to anything previously done thereunder or to the making of a new Order.

(f) (i) Every Resolution of the States of Guernsey, of the States of Alderney and of the Chefs Plaids of Sark approving or rejecting an Order made under this Law shall be published by His Majesty's Greffier in two newspapers published in the English language in the Island of Guernsey as soon as may be after such Resolution has been passed.

(ii) It shall be the duty of His Majesty's Greffier in the Island of Alderney in so far as such Resolutions of the States of Alderney are concerned and of the Greffier of the Island of Sark in so far as such Resolutions of the Chefs Plaids of Sark are concerned to forward a copy, certified by himself as correct, of each such Resolution to His Majesty's Greffier in the Island of Guernsey by the mail next leaving the Islands of Alderney and Sark respectively after the passing of such Resolution by the States of Alderney and the Chefs Plaids of Sark respectively.

3.—The duties chargeable under an Order made under this Law shall be charged :—

(a) by reference to value or to weight or any other measure of quantity ;

(b) for any period or periods, whether continuous or not, or without any limit of period ;

(c) at different rates for different periods or parts of periods ; as may be directed in the Order.

4. Duties chargeable under any such Order :—

(a) shall only be chargeable upon goods during the periods in which the like goods are chargeable with Customs Duties on the importation thereof into the United Kingdom ;

(b) shall not exceed the Customs Duties from time to time chargeable in the United Kingdom upon the like goods from the like place or places of consignment, growth, production or manufacture ;

(c) shall be in addition to any duties chargeable under or by virtue of any enactment other than this Law ;

Provided that duties chargeable under any such Order upon goods which are chargeable with duties under or by virtue of the Horticultural Products (Emergency Duties) Law (Guernsey), 1932, or under the Order in Council dated the 8th day of August, 1932, and registered on the Records of this Island on the 20th day of August, 1932, authorising the levying of duties on the importation into the Island of Guernsey of potatoes, may be made chargeable by such Order in substitution for the duties chargeable upon such goods under or by virtue of those enactments.

5.—No goods which are shown to the satisfaction of the Appropriate Authority :

(a) to have been consigned from and grown, produced or manufactured in the United Kingdom ;  
or

(b) to have been consigned from and grown, produced or manufactured in any part of the British Empire and which, if imported into the United Kingdom, would not be chargeable therein with Customs Duties : or

(c) to have borne Customs Duties in the United

Kingdom and to be goods on which drawback in respect of such Customs Duties is not payable in the United Kingdom upon the re-exportation thereof from the United Kingdom ; or

(*d*) to be articles imported by or for the use of or consigned to any Department of His Majesty's Government ;

shall be chargeable with duty under any such Order.

6.—(*a*) Where it is shown to the satisfaction of the Appropriate Authority that in the case of any goods imported into any Island of the Bailiwick from the United Kingdom upon which goods drawback of Customs Duties on re-exportation from the United Kingdom though payable has not been paid and cannot reasonably be expected to be paid despite all due diligence on the part of the person or persons entitled to claim such drawback and that the price payable for such goods by the importer is not reduced by the amount of such drawback, the duty charged by virtue of this Law on the importation into that Island of such goods shall be refunded to the importer.

(*b*) Where it is shown to the satisfaction of the Appropriate Authority that the drawback of Customs Duties payable in the United Kingdom in respect of any goods imported therefrom into any Island of the Bailiwick is less than the amount of those Customs Duties, the duty chargeable on the importation of those goods into that Island shall not exceed the amount of such drawback.

(*c*) Duty charged by virtue of this Law upon goods subsequently supplied to any Department of His Majesty's Government shall be refunded upon production by the Department concerned of documents showing that such goods have been received by such Department.

7.—If during the period of operation of any Order made under this Law imposing duties upon any goods the Customs Duties chargeable in the United Kingdom upon the like goods or upon the like goods consigned from or grown, produced or manufactured

in any particular country cease to be chargeable or if the amount of the Customs Duties chargeable in the United Kingdom upon the like goods or upon the like goods consigned from or grown, produced or manufactured in any particular country is reduced to an amount less than the amount of the duties chargeable on such goods under such Order then a further Order cancelling such duties or reducing the amount of such duties on such goods generally or in respect of such goods consigned from or grown, produced or manufactured in that particular country by an amount equivalent to the amount by which such Customs Duties shall have been reduced in the United Kingdom as the case may be shall be made with effect as from the date on which the cancellation or reduction of such duties in the United Kingdom shall have become effective and thereupon the duties charged after that date under the first-mentioned Order upon such goods or the amount by which those duties so charged shall exceed the Customs Duties chargeable after that date in the United Kingdom upon the like goods from the like place or places of consignment, growth, production or manufacture, as the case may be, shall be refunded to the importer.

8.—Where goods are imported into any Island of the Bailiwick and it is shown to the satisfaction of the Appropriate Authority that such goods are being imported solely with a view to the re-exportation thereof—

(a) after undergoing a process in that or some other Island of the Bailiwick which will not change the form or character of the goods ; or

(b) by way of transshipment ;

the Appropriate Authority may, subject to such conditions as he thinks fit to impose for securing the re-exportation of the goods, allow the goods to be imported free of any duty chargeable in that Island under or by virtue of this Law.

9.—For the purposes of this Law, goods shall not be deemed to have been manufactured in the British

Empire unless such proportion of their value is derived from materials grown or produced or from work done within the British Empire as would entitle the same goods, if imported into the United Kingdom to be therein deemed to have been manufactured in the British Empire and for the purposes of this section the value of any goods shall, notwithstanding any other provisions of this Law, be taken to be their value as ascertained in accordance with the Regulations made by the Board of Trade for the ascertainment of the value of such goods for the time being in force.

10.—The Board shall by Order prescribe the conditions which must be fulfilled on the importation of goods consigned from any part of the British Empire or from any foreign country specified in an Order made by the Treasury under the provisions of Section 7 of the Import Duties Act, 1932 (of the United Kingdom) in order to establish that such goods have been grown, produced or manufactured in such part of the British Empire or in such foreign country and proof shall be furnished in such form as the Appropriate Authority shall prescribe that such conditions have been fulfilled and if such proof is not furnished to the satisfaction of the Appropriate Authority, the goods shall not be deemed to be goods grown, produced or manufactured in the British Empire or in that foreign country.

Provided that such conditions shall not be required to be fulfilled in the case of goods imported into any Island of the Bailiwick from the United Kingdom unless they are so imported after transit through or transshipment in the United Kingdom or are exported from the United Kingdom out of bond or on drawback.

11.—It shall be the duty of the Master of every vessel arriving in any Island of the Bailiwick from a port in the United Kingdom to declare in such manner and within such time as the Appropriate Authority shall prescribe all goods which are to be

unloaded from that vessel in that Island and which are chargeable with duty under this Law as shall have been loaded into that vessel in the United Kingdom after transit through or transshipment in the United Kingdom or exbond or on drawback, and as shall have been loaded into that vessel elsewhere than in the United Kingdom, together with the value of such goods.

12.—It shall be the duty of the Master of every vessel arriving in any Island of the Bailiwick from a port other than a port in the United Kingdom to declare in such manner and within such time as the Appropriate Authority shall prescribe all goods which are to be unloaded from that vessel in that Island and which are chargeable with duty under this Law together with the value of those goods.

13.—If the declaration required by this Law to be made in respect of any goods chargeable with duty under this Law shall not be made in the manner and within the time prescribed by the Appropriate Authority, the Master of the vessel from which such goods shall have been unloaded shall be liable upon conviction to a fine not exceeding Fifty Pounds.

14.—Where any goods chargeable with duty under this Law are re-imported into an Island of the Bailiwick after exportation therefrom and it is shown to the satisfaction of the Appropriate Authority that any duty so chargeable in respect of the goods was duly paid and either that no drawback of any such duty was allowed on exportation, or that any drawback so allowed has been paid to the Appropriate Authority, then—

(a) if it is further shown as aforesaid that the goods have not been subjected to any process abroad, the goods shall be exempt from any such duty ; and

(b) if it is further shown as aforesaid that the goods have been subjected to a process abroad, but that their form or character has not been changed, the goods shall be chargeable with duty under this

Law as if the amount of the increase in the value of the goods attributable to the process were the whole value thereof, and, where any sum has been contracted to be paid for the execution of the process, that sum shall be *prima facie* evidence of that amount, but without prejudice to the powers of the Appropriate Authority under this Law as to the ascertainment of the value of goods for the purposes of this Law.

15.—For the purposes of this Law, the value of any imported goods chargeable with duty under this Law, which are to be charged with reference to value—

(a) shall, in the case of goods imported from or after transit through or after transshipment in the United Kingdom, be taken to be the price which an importer would give for the goods on a purchase in the open market if the goods were delivered to him free on board at the port in the United Kingdom from which such goods are exported to the Island of the Bailiwick into which such goods are imported, commission and all other costs, charges and expenses (except any Customs Duties chargeable thereon in the United Kingdom) incidental to the purchase and delivery free on board at that port in the United Kingdom having been paid ;

(b) shall, in the case of articles imported otherwise than from or after transit through or after transshipment in the United Kingdom, be taken to be the price which an importer would give for the goods on a purchase in the open market if the goods were delivered to him at the port of importation, freight, insurance, commission and all other costs, charges and expenses incidental to the purchase and delivery at that port (except any duties) having been paid ;

and duty shall be paid on that value as fixed by the Appropriate Authority.

16.—In determining the value of any goods for the purposes of this Law, the Appropriate Authority may have regard not only to the value of the goods

as declared by the Master of any vessel or by the importer of such goods, but to all relevant considerations and in particular to the price which at the time of importation of the goods of which the value is to be ascertained is being paid by other importers for goods of the like class or description and quality.

17.—The Appropriate Authority may require any person concerned with the importation of goods into any Island of the Bailiwick to furnish to the Appropriate Authority, in such form as he may require such information as is, in the opinion of the Appropriate Authority, necessary for a proper valuation of the goods, and to produce any documents of whatever nature relating to the purchase, importation, or sale of the goods by that person.

18.—(a) If in ascertaining the proper rate of duty chargeable under this law on any goods which are to be charged by reference to value, any dispute arises as to the value of the goods, the dispute shall be referred to the Appropriate Court.

(b) Upon such dispute arising, the importer or consignee, or his agent, shall deposit in the hands of the Appropriate Authority the duty demanded by the Appropriate Authority which shall be deemed and taken to be the proper duty payable, unless an action shall be commenced before the Appropriate Court by the importer against the Appropriate Authority within three months after such deposit to ascertain what duty is payable on such goods ; and on payment of such deposit the Appropriate Authority shall cause delivery to be made of such goods.

(c) All such deposits shall be paid by the Appropriate Authority into the Revenue of the Island entitled thereto and in case no such action shall be brought such deposit may be applied in the same manner as if it had been originally paid and received as the duty due on such goods ; and in the case of such action, if it shall be determined that the duty so deposited was not the proper duty, but that a less duty was payable, the difference between the deposit

and the duty found to be due shall be returned to such importer, with interest thereon at the rate of Five Pounds per cent. per annum for the period during which the sum so returned shall have been deposited and shall be accepted by such importer in satisfaction of all claims in respect of the importation of such goods and the duty payable thereon and of all or any damages and expenses incidental thereto.

19.—Subject to compliance with such conditions as the States' Supervisor of the Island of Guernsey may impose as to the identification of goods imported into the Island of Guernsey and re-exported therefrom to the Islands of Alderney or Sark and which are chargeable in the Island to which they are so re-exported with duties under this Law at the rates chargeable thereon in the Island of Guernsey, the States' Supervisor, upon such re-exportation, shall place to the credit of the Treasurer of the States of the Island of Alderney or of the Treasurer of the Island of Sark, as the case may be, the amount of duty paid under this Law in the Island of Guernsey upon such goods less an amount not exceeding Ten per cent. of the amount of such duties which shall be retained for the account of the States of the Island of Guernsey.

20.—(a) The importation of goods which are chargeable with duties under this Law into the Islands of Sark, Herm and Jethou otherwise than from or through the Island of Guernsey is forbidden.

(b) Any person importing or attempting to import or assisting in the importation of any of such goods into any of the said Islands of Sark, Herm and Jethou otherwise than from or through the Island of Guernsey shall be guilty of an offence and shall in respect of each offence be liable upon conviction to a fine not exceeding One Hundred Pounds or to a term of imprisonment not exceeding three calendar months or to both such fine and such imprisonment.

(c) Any goods imported into any of the said Islands of Sark, Herm and Jethou in breach of the

provisions of this section shall be confiscated by the Appropriate Authority and goods so confiscated shall be destroyed or otherwise disposed of as the Appropriate Authority may direct.

21.—The Appropriate Authority shall have power to retain in his possession all goods chargeable with duties by virtue of this Law which are imported into any Island of the Bailiwick until such time as the duties chargeable thereon are paid and such goods, while so retained, shall be held at the risk of the importer thereof.

22.—Except by permission of the Appropriate Authority, no goods chargeable with duties by virtue of this Law shall be landed in the Island of Guernsey elsewhere than within the limits of the Harbours of Saint Peter-Port and Saint Sampson, nor shall any such goods be landed in the Island of Alderney elsewhere than within the limits of Braye Harbour.

23.—(a) The Board may by Order direct that drawback in respect of any duty chargeable under this Law shall be allowed in the following case, that is to say, on the exportation (otherwise than to the Islands of Alderney and Sark) of goods which are exported, either by the importer or by some person who has taken delivery thereof directly from the importer, in the same state as that in which they were imported, and which have not been used.

(b) The drawback to be allowed shall be an amount equal to the amount of the duty proved to the satisfaction of the Appropriate Authority to have been paid less an amount equal to Ten per cent. of such duty.

Provided nevertheless that no drawback of which the amount is less than Five Shillings shall be claimable or paid.

24.—For the purposes of this Law, fish of the taking of any country shall be deemed to be goods produced in that country.

25.—If any person shall in any matter relating to duties chargeable by virtue of this or any other Law

or under the control or management of the Appropriate Authority, make and subscribe, or cause to be made and subscribed, any false declaration, or make or sign any declaration, certificate or other instrument required to be verified by signature only, the same being false in any particular, or if any person shall make or sign any declaration made for the consideration of the Appropriate Authority on any application presented to the Appropriate Authority, the same being untrue in any particular, or if any person required by virtue of this or any other Law relating to duties to answer questions put to him by the Appropriate Authority shall not truly answer such questions, or if any person shall counterfeit, falsify, or wilfully use when counterfeited or falsified any document required by this or any other Law relating to duties or by or under the directions of the Appropriate Authority, or any instrument used in the transaction of any business or matter relating to duties, or shall alter any document or instrument after the same has been officially issued, or counterfeit the seal signature initials or other mark of or used by the Appropriate Authority for the verification of any such document or instrument, or for the security of goods, or any other purpose in the conduct of business relating to duties or under the control or management of the Appropriate Authority every person so offending shall be liable upon conviction in respect of every such offence to a fine not exceeding Five Hundred Pounds or to a term of imprisonment with or without hard labour not exceeding Two years.

26.—Any person who shall be guilty of a breach of any of the provisions of this Law in respect of which breach the penalty is not herein otherwise provided or of a breach of any of the provisions of any Ordinance passed under the provisions of this Law shall be liable upon conviction to a fine not exceeding Two Hundred Pounds or to a term of imprisonment not exceeding Twelve calendar months or to both such fine and such imprisonment.

27.—If any goods chargeable with duties by virtue of this Law shall be removed from any ship or boat or from any quay, store, warehouse or other place under the control of the Appropriate Authority (such duties not being first paid or secured) or if any goods shall be removed from any ship or boat or from any quay, store, warehouse or other place under the control of the Appropriate Authority previously to the examination thereof by the proper officer of the Appropriate Authority or if any goods subject to any such duties shall be found or discovered to have been concealed in any manner on board any ship or boat within the limits of any port or harbour in any Island of the Bailiwick ; then and in every of the foregoing cases all such goods may be confiscated together with any goods which shall be found packed with or used in concealing them and all such goods may be destroyed or otherwise disposed of as may be directed by the Appropriate Court.

28.—A sale or gift of any goods chargeable with duty under this Law in respect of which the proper duty payable under this Law has not been paid, shall not pass to the purchaser or donee of such goods any rights of ownership until such duty has been paid.

29.—Any officer employed by the Appropriate Authority and any Police Officer may require any person found carrying, carting or transporting goods chargeable with duty under this Law to declare the manner in which and the person from whom he received such goods and the person to whom he intends to deliver the same.

If the person so found carrying, carting or transporting such goods refuses to make the required declaration, such person shall be liable upon conviction to a fine not exceeding Fifty Pounds.

If the officer is not satisfied with the replies given by such person, he may sequestrate such goods, and, unless proof is furnished that such goods were lawfully imported and were being lawfully carried, carted or transported, such goods may subsequently

be confiscated by the Appropriate Authority and goods so confiscated shall be destroyed or otherwise disposed of as may be directed by the Appropriate Court.

30.—If any person knowingly assists or participates—

(a) in the fraudulent importation into any Island of the Bailiwick of goods chargeable with duty under this Law ; or

(b) in the transport or concealment of goods so imported ;

such person shall be liable upon conviction to a fine not exceeding One Hundred Pounds or to a term of imprisonment not exceeding six calendar months or to both such fine and such imprisonment.

31.—Any person to whom goods chargeable with duty under this Law are consigned shall be liable for the payment of the duty on such goods.

32.—If any person shall offer any violence or resistance to the Appropriate Authority or to any officer employed by him whilst in the execution of his duty under this Law or shall disobey any lawful order given to him by the Appropriate Authority or by such officer such person shall be liable to be punished in the same manner as a person guilty of offering violence or resistance to a Police officer or of disobeying the lawful order of a Police officer.

33.—Every ship shall be liable for the fines incurred by her Master and shall be liable to arrest as security for the payment of such fines.

34.—If, for any cause, it shall be impossible to sequester any goods chargeable with duty under the present law, being goods which would have been liable to confiscation if it had been possible to sequester the same, the offender shall be liable to pay the value of such goods in lieu of confiscation.

35.—Whenever goods chargeable with duty by virtue of this Law are sequestered, confiscated, destroyed or otherwise disposed of in accordance with the provisions of this Law, the whole of the costs and

expenses of and incidental to such sequestration, confiscation, destruction or disposal together with the proper duty payable on such goods less (in the case of goods disposed of for value) the proceeds realised by such disposal shall be recoverable from the person, or persons by whom such goods were being carried, carted or transported or to whom such goods were consigned or by whom such goods were imported.

36.—The Royal Court of the Island of Guernsey is empowered to pass ordinances for the purposes of carrying this Law into effect in the Islands of Guernsey and Sark and the Court of Alderney is empowered to pass Ordinances for the purposes of carrying this Law into effect in the Island of Alderney.

37.—Notwithstanding anything contained in this Law, the provisions of this Law shall only commence to apply with regard to the Islands of Alderney and Sark respectively when the consent of the States of the Island of Alderney and of the Chefs Plaids of Sark to the application thereof to those Islands respectively, shall have been communicated to the Royal Court of the Island of Guernsey and the respective " Actes " embodying such consent shall have been registered on the Records of the Island of Guernsey and until such time as the aforesaid Actes respectively shall have been so registered this Law shall be construed as though the references therein contained (elsewhere than in this section) to " Alderney " and " Sark " or to " Alderney " or to " Sark " as the case may be, did not appear therein and as though the Islands of Alderney and Sark or the Island of Alderney or the Island of Sark, as the case may be, did not form part of the Bailiwick.

38.—This Law may be cited as the Import Duties Act (Bailiwick of Guernsey), 1932.

QUERTIER LE PELLEY,  
Greffier du Roi.