

**Ordonnance portant règlement pour la Perception de
l'Impôt sur le Tabac crû en ce Bailliage et fabriqué
en cette Ile. (Le 27 octobre 1943)**

VU la délibération des Etats en date de ce jour fixant un impôt sur le Tabac crû en ce Bailliage et fabriqué en cette Ile:

Vu l'acte enregistré sur les Records de cette Ile ce jour sanctionnant la levée du dit impôt:

LA COUR, ouïes les conclusions du Procureur Général Délégué, a, par voie des dispositions suivantes rédigées en anglais, ordonné et ordonne:—

Definitions

1.— In this Ordinance, the following expressions have the meanings hereinunder respectively assigned to them:—

“Licence” means an unrevoked licence issued by the States Supervisor to cut up tobacco as defined in this Ordinance;

“Licensed Cutter” means a person who holds a valid licence to cut up tobacco as defined in this Ordinance;

“Person” includes any body corporate or not corporate;

“Revenue Officer” includes the States Supervisor and any person duly authorised by him to carry out any duties under this Ordinance;

“Royal Court” means the Royal Court sitting as an Ordinary Court;

“Tobacco” means tobacco which has been grown in the Bailiwick of Guernsey;

The masculine shall include the feminine and the singular shall include the plural and *vice versa* unless the context requires otherwise.

2.—As from the passing of this Ordinance no person shall —

- (a) cut up tobacco, whether mechanically or otherwise, either for himself or for any other person, unless that person is in possession of a licence;
- (b) procure or attempt to procure the cutting up of tobacco by any person who is not a licensed Cutter.

3.—A person desirous of applying for a licence shall send an application in writing to the States Supervisor setting forth the following particulars: —

- (a) Full name of applicant.
- (b) Full residential address of applicant.
- (c) Age of applicant.
- (d) Present occupation of applicant.
- (e) Full Postal address of premises wherein it is proposed to cut up tobacco and to keep the necessary records.
- (f) Names and Full Postal addresses of two rate-payers of the parish of residence of the

applicant who are prepared to vouch for his good character.

(g) Signature of applicant and date of application.

Fees payable for a licence

4.—When making an application for a licence the applicant shall pay to the States of Guernsey a licence fee of £1 if the licence is for the unexpired portion of the year 1943 and a licence fee of £5 if the licence is for any subsequent year or portion of a year. He shall moreover deposit the sum of £20 with the States of Guernsey by way of security. If the application be refused the licence fee shall be returned to the applicant together with the deposit less the sum of £1 which shall be retained as a service charge for investigating the application.

Refusal to grant licence, etc.

5.—(a) The States Supervisor may refuse to grant or to renew a licence and may cancel a licence at any time without assigning any reason therefor. A person whose application for a licence or the renewal of a licence has been refused, or whose licence has been cancelled, may summon the States Supervisor to appear before the Royal Court to show cause why a licence, or the renewal or restoration of his licence, as the case may be, should not be granted to him. The decision of the Royal Court in all such cases shall be final and without appeal.

Cancelled licences

(b) The holder of a licence which has been cancelled shall forthwith surrender it to the States Supervisor for cancellation.

Issue of licence to cutter

6.—The States Supervisor shall deliver to each person to whom a licence shall be granted or whose licence shall be renewed a document setting forth that the applicant is a licensed Cutter, the period of validity of the licence, the premises for which the licence is operative and all such other particulars as he shall consider necessary. The States Supervisor shall issue a duplicate licence to a licensed Cutter against payment of a fee of Five shillings if the former is satisfied that the original licence has been lost, destroyed or defaced.

7.—The States Supervisor shall keep a record of all ^{Record of} licences granted by him which record shall contain the ^{licences} date of the grant of the licence, the full name and ^{issued} residential address of the licensee, the address of the premises wherein tobacco is cut up and the dates on which the licence is renewed.

8.—Every licence shall expire on the 31st day of ^{Expiry and} December next following the date of the grant of such ^{renewal of} licence but shall be renewable during the month of ^{licences} December in each year for a period of twelve months upon application for renewal being made to the States Supervisor and upon payment to him of the sum of £5.

9.—A licensed Cutter shall not cut up tobacco in ^{Cutting up} premises other than those mentioned in his licence. ^{of tobacco}

10.—Licences shall be displayed prominently at all ^{Licences} times in the premises in which tobacco is received for the ^{to be} purpose of being cut up so as to be clearly visible to ^{displayed} persons entering the premises. ^{in premises}

11.—(a) Every licensed Cutter shall keep a register ^{Cutter's} in such manner as the States Supervisor shall from time ^{register} to time direct.

(b) The register shall be kept permanently on the premises wherein tobacco is cut up and shall be open to inspection by any Police Officer acting in the execution of his duty or by any Revenue Officer at all reasonable times and the Police Officer and the Revenue Officer shall be entitled respectively to make copies of any of the contents of such register.

(c) Every licensed Cutter shall be bound to supply ^{Returns by} such information and to make such returns in such form ^{Cutter} and within such reasonable time as the States Supervisor shall from time to time direct by a general notice addressed to all licensed Cutters or by individual notice.

12.—Any Police Officer acting in the execution of his ^{Entry of} duty or any Revenue Officer shall be entitled to enter ^{premises} the premises of a licensed Cutter where tobacco is cut up at all reasonable times and inspect and check all stocks of tobacco and to require the licensed Cutter and any

person employed by him or assisting him to supply all such information in relation to the same as is within their knowledge.

Duty
to be paid
on demand

13.—Every licensed Cutter shall pay on demand to the States of Guernsey duty at the rate imposed from time to time by the States of Guernsey on tobacco cut up by him, such rate being calculated on the weight of such tobacco immediately after it has been cut up.

Refund of
duty on
re-export

14.—The duty levied on tobacco which has been imported into the Island of Guernsey for the purpose of being cut up shall be refunded less 10% of such duty on the re-export of such tobacco when the weight thereof after being cut up is not less than 5 pounds avoirdupois. Every person claiming a refund shall send to the States Supervisor a written declaration setting forth the weight of the tobacco, the amount of the duty paid, the name of the licensed Cutter through whom the duty was paid, the place of destination of such tobacco and such other information as the States Supervisor may require.

Offences and
penalties

15.—If any person shall be guilty of a breach of any of the provisions of this Ordinance or shall wilfully impede or obstruct any Police Officer or Revenue Officer in the execution of his duty thereunder or shall knowingly make an entry in the Register to be kept under the provisions of this Ordinance which is false in a material particular or in furnishing any information for the purposes of obtaining a licence or the renewal of a licence or in connection with any return or declaration required by or made to the States Supervisor shall make a statement which he knows to be false in a material particular, that person shall be guilty of an offence and shall be liable before the Royal Court or before the Police Court to a fine not exceeding £250 or to a term of imprisonment with or without hard labour not exceeding 12 months or to both such fine and such imprisonment.*

* Paragraph re confiscation added on 14th October, 1944.