

*(Made on the 19th December, 1949.)*

**The Dutiable Goods (Returns) Ordinance, 1949. (No.L-1949)**

The States Legislation Committee, under and by virtue of the powers conferred on them by paragraph (3) of Article 66 of the Reform (Guernsey) Law, 1948, and, in pursuance of the States Resolution of the 14th day of December, 1949, hereby order:—

1. Every trader in this Island or in the Island of Alderney or in the Island of Herm who on the 1st day of January, 1950, holds a stock of any of the following commodities:—

Return of  
stocks of  
dutiable  
goods.

- (1) Spirits and Cordials;
- (2) Still Wines;
- (3) Tobacco, other than in the form of cigarettes, and whether leaf unstripped, leaf stripped or manufactured tobacco;

- (4) Cigarettes and cigars;
- (5) Imported beer;
- (6) Locally brewed beer.

shall furnish to the States Supervisor before the 5th day of January, 1950, a statement in writing, in such form as the States Supervisor shall prescribe, showing in detail the quantities and kinds of those commodities so held by him.

**Entry on premises.**

2. The States Supervisor and any person thereunto authorised by him in writing may, at any time between the hours of eight o'clock in the forenoon and six o'clock in the afternoon of any day from the 1st day of January, 1950, to the 14th day of January, 1950, both dates inclusive, enter any part of the premises of any trader known or believed to hold, or to have held on the said 1st day of January, a stock of any of the commodities specified in the last preceding section, for the purpose of ascertaining the quantity and kind of each such commodity so held in stock.

**Offences.**

3. (1) A person who fails or neglects to furnish to the States Supervisor any statement required by section 1 of this Ordinance to be made by him shall be guilty of an offence and liable on conviction to a fine not exceeding fifty pounds, and, in addition to such fine, to a penalty not exceeding ten pounds for each day or part of a day during which such failure or neglect continues.

(2) A person who, in any statement furnished by him under this Ordinance knowingly or recklessly makes a false statement shall be guilty of an offence and liable on conviction to a fine not exceeding one hundred pounds.

(3) A person who knowingly impedes the States Supervisor or a person authorised by him under section 2 of this Ordinance in the execution of his duty under this Ordinance shall be guilty of an offence and liable on conviction to a fine not exceeding fifty pounds.

(4) Where an offence under this Ordinance committed by a body corporate is committed with the consent or approval of, or the commission thereof is facilitated by any negligence on the part of a director, manager, secretary or other official of that body, he, as well as the body corporate, shall be deemed to be guilty of the offence, and shall be liable to be proceeded against and punished accordingly.

4. For the purposes of this Ordinance, the expression "trader" means any person trading in any of the commodities set out in section 1 of the Ordinance and includes any brewer or manufacturer of such commodities.

Definition of  
"trader".