

PROJET DE LOI

ENTITLED

The Import Duties Act (Bailiwick of Guernsey), 1932 *

[CONSOLIDATED TEXT]

NOTE

This consolidated version of the enactment incorporates all amendments listed in the footnote below. It has been prepared for the Guernsey Law website and is believed to be accurate and up to date, but it is not authoritative and has no legal effect. No warranty is given that the text is free of errors and omissions, and no liability is accepted for any loss arising from its use. The authoritative text of the enactment and of the amending instruments may be obtained from Her Majesty's Greffier, Royal Court House, Guernsey, GY1 2PB.

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Ordres en Conseil Vol. IX, p. 279; as amended by the Import Duties Amendment Act (Bailiwick of Guernsey), 1934 (Ordres en Conseil Vol. IX, p. 382); the Import Duties Amendment Law (Bailiwick of Guernsey) 1947 (Ordres en Conseil Vol. XIII, p. 53); the Alderney (Application of Legislation) Law, 1948 (Ordres en Conseil Vol. XIII, p. 448); the Import Duties (Bailiwick of Guernsey) (Amendment) Law, 1953 (Ordres en Conseil Vol. XV, p. 466); the Import Duties (Amendment) (Bailiwick of Guernsey) Law, 1960 (Ordres en Conseil Vol. XVIII, p. 182); the South Africa (Bailiwick of Guernsey) Law, 1963 (Ordres en Conseil Vol. XIX, p. 119); the Decimal Currency (Bailiwick of Guernsey) Law, 1970 (Ordres en Conseil Vol. XXII, p. 560); the States Supervisor and Treasurer of the States (Transfer of Functions) Law, 1971 (Ordres en Conseil Vol. XXIII, p. 188); the European Communities (External Tariffs and Non-Discrimination) (Bailiwick of Guernsey) Law, 1972 (Ordres en Conseil Vol. XXIII, p. 655); the European Communities (Bailiwick of Guernsey) Law, 1973 (Ordres en Conseil Vol. XXIV, p. 87); the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989 (Ordres en Conseil Vol. XXXI, p. 278); the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003 (No. XXXIII of 2003, Recueil d'Ordonnances Tome XXIX, p. 406); the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016 (No. IX of 2016). This Law is applied to the Islands of Alderney and Sark by the Order in Council "Loi autorisant la perception d'Impôts sur les marchandises importées dans le Bailliage de l'Île de Guernesey" to have force of Law in the Islands of Alderney and Sark" (Ordres en Conseil Vol. IX, p. 305); and disapplied, in part, in its application to the Island of Alderney by the Alderney (Application of Legislation) Law, 1948 (*supra*). See also the Deputy Bailiff (Guernsey) Law, 1969 (Ordres en Conseil Vol. XXII, p. 122); the European Communities (Bailiwick of Guernsey) Law, 1973 (*supra*). This Law has been repealed by the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 (No. VI of 2019).

PROJET DE LOI

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The Import Duties Act (Bailiwick of Guernsey), 1932

ARRANGEMENT OF SECTIONS

1. Definitions.
2. Power given to Committee for Home Affairs by Order to levy duties on imported goods. Provisions concerning Orders of the Committee. Submission of Orders to Legislatures. Date on which Orders of the Committee become operative in Alderney and Sark. Variation and revocation of Orders. Orders cease to have effect for certain reasons. Approval or rejection by the States of Guernsey and Alderney and by Chefs Plaids of Sark of Orders to be published in Guernsey newspapers by H.M. Greffier. Decisions of States of Alderney and of Chefs Plaids of Sark to be forwarded to H.M. Greffier in Guernsey.
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15. Determination of value of dutiable goods.
16. ...
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18. ...
19. Alderney and Sark credited with duty paid in Guernsey on goods re-exported to those Islands.
20. Importation of dutiable goods into Sark, Herm or Jethou except through Guernsey forbidden.
21. ...
22. Landing places in Guernsey and Alderney for dutiable goods.
23. Section 23.
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37. Date at which Provisions of this Law come into operation in Sark and Alderney.
38. Short Title.

SCHEDULE ...

REPEALED

PROJET DE LOI

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The Import Duties Act (Bailiwick of Guernsey), 1932

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.

Definitions.

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 Brecqhou,

"the States" means the States of Deliberation,

"[the Committee]" means the [Committee for Home Affairs] of the States of the Island of Guernsey,

[**"country"** includes territory, and references to a country include references to any area consisting of two or more countries,]

"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 the [Chief Executive of the States of Guernsey] in the Island of Guernsey and includes his authorised subordinates,]

"ship" includes aircraft.

NOTES

In section 1,

the words in the first and second pairs of square brackets in the definition of the expression "the Committee" were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, respectively section 5(1), Schedule 3, paragraph 7 and section 2, Schedule 1, paragraph 6(a), with effect from 1st May, 2016;¹

the definition of the expression "country" was substituted by the Import Duties (Amendment) (Bailiwick of Guernsey) Law, 1960, section 1(a), with effect from 11th June, 1960;

the definition of the expression "Appropriate Authority" was substituted by the Alderney (Application of Legislation) Law, 1948, section 7, with effect from 30th December, 1948;

the words in square brackets within the definition of the expression "Appropriate Authority" were substituted by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003, section 3, with effect from 6th May, 2004, subject to the savings and transitional provisions in section 4 of the 2003 Ordinance.²

The functions, rights and liabilities of the Home Department and its Minister arising under or by virtue of this Law were transferred to and vested in, respectively, the Committee for Home Affairs and its President or Vice-President by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 1, Schedule 1, paragraph 6(a), with effect from 1st May, 2016, subject to the savings and transitional provisions in section 3 of the 2016 Ordinance.³

This Law is applied to the Island of Alderney and to the Island of Sark by the Order in Council entitled "'Loi autorisant la perception d'Impôts sur les marchandises importées dans le Bailliage de l'Île de Guernesey' to have force of Law in the Islands of Alderney and Sark",⁴ with effect from 23rd February, 1933.

In accordance with the provisions of the Import Duties (Amendment) (Bailiwick of Guernsey) Law, 1960, section 4, with effect from 11th June, 1960, this Law, when cited together with the Import Duties (Bailiwick of Guernsey) Laws, 1932 and 1934, the Import Duties (Bailiwick of Guernsey) (Amendment) Law, 1953 and the 1960 Law, may be cited as the Import Duties (Bailiwick of Guernsey) Laws, 1932 to 1960.⁵

Power given to [Committee for Home Affairs] by Order to levy duties on imported goods. [Provisions concerning Orders of [the Committee]]. Submission of Orders to Legislatures. Date on which Orders of [the Committee] become operative in Alderney and Sark. Variation and revocation of Orders. Orders

cease to have effect for certain reasons. Approval or rejection by the States of Guernsey and Alderney and by Chefs Plais of Sark of Orders to be published in Guernsey newspapers by H.M. Greffier. Decisions of States of Alderney and of Chefs Plais of Sark to be forwarded to H.M. Greffier in Guernsey.

2. [(a) (i) Subject to the provisions of this Law, [the Committee] may, if it appears to it expedient so to do, by Order direct that on the importation into the Bailiwick of goods of any description there shall be charged under this section such duties as may be specified in the Order.
- (ii) An Order made under the provisions of this section imposing or varying duties may differentiate between the goods of different countries, and may do so subject or not to conditions as to the place from which the goods are consigned to the Bailiwick.
- (iii) The power of [the Committee] to make Orders under this section shall include power to prescribe a form of customs tariff in accordance with which goods may be classified for other purposes as well as for the purposes of duties chargeable under an Order made under the provisions of this section and to provide accordingly for goods to be classified in any way appearing to [the Committee] to be convenient, having regard to the duties imposed or to be imposed under this section, to other duties, to any exemption from duties provided for by any other Law, and to any international agreement relating to customs matters.]
- (b) (i) [The Committee] shall cause to be printed every Order

so made and every Order varying or revoking a previous Order, and a printed copy or copies thereof shall be posted at the States Office and at such other place or places under States control as [the Committee] shall direct and shall remain so posted for a period of twenty-eight days, or until revocation if revoked within that period; ten printed copies of each such Order shall be sent forthwith by [the Committee] to the Bailiff of the Island of Guernsey and the Bailiff shall despatch three copies of each such Order by the next mail to the President of the States of Alderney and to the Seneschal of Sark respectively who shall forthwith publish the same in the Islands of Alderney and Sark in such manner as they shall prescribe respectively; two printed copies of each such Order shall be sent by [the Committee] to His Majesty's Greffier who shall file the same.

Printed copies of every such Order shall be supplied by [the Committee] to members of the Public on demand at the States Office at such price as shall be determined by [the Committee].

Notice that an Order has been made by [the Committee] under this Section and that copies thereof are obtainable at the States Office shall forthwith be published by [the Committee] in two newspapers published in the English language in the Island of Guernsey, or, if at any time there shall be only one newspaper so published, then in that newspaper.]

- (ii) The President of the States of Guernsey, the President of the States of Alderney and the Seneschal 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 seven of this Law or in implementation of the obligations of the Bailiwick under the provisions of Protocol No. 3 annexed to the Treaty relating to the accession of the United Kingdom to the European Economic Community and to the European Atomic Energy Community, signed at Brussels on the twenty-second day of January, nineteen hundred and seventy-two –

(i) in the Island of Guernsey, shall be laid before a meeting of the States as soon as may be after the making thereof and, if at that meeting or at the next subsequent meeting, the States resolve that the Order be annulled, the Order shall cease to have effect, but without prejudice to anything done thereunder or to the making by [the Committee] of any new Order,

- (ii) in the Island of Sark, shall cease to have effect on the expiration of twenty-eight days from the date on which the Chief Pleas 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 Chief Pleas, but without prejudice to anything done thereunder or to the making of a new Order by [the Committee].]

- (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.

NOTES

In section 2,

*the words "Committee for Home Affairs" and "the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, respectively section 2, Schedule 1, paragraph 6(a) and section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016;*⁶

*subsection (a) was substituted by the Import Duties (Amendment) (Bailiwick of Guernsey) Law, 1960, section 1(b), with effect from 11th June, 1960, subject to the savings in section 2 of the 1960 Law;*⁷

paragraph (i) of subsection (b), and the marginal note thereto, were substituted by the Import Duties Amendment Act (Bailiwick of Guernsey), 1934, section (1), with effect from 17th March, 1934;

*subsection (e) was substituted by the European Communities (Bailiwick of Guernsey) Law, 1973, section 7, Second Schedule, with effect from 23rd August, 1973.*⁸

In its application to the Island of Alderney, section 2 is disapplied, in part, in accordance with the provisions of the Alderney (Application of Legislation) Law, 1948, section 7, with effect from 30th December, 1948.

The following Orders have been made under section 2:

Import Duties (Developing Countries) (Bailiwick of Guernsey) Order, 1971;

Import Duties (Developing Countries) (Bailiwick of Guernsey) (Amendment) Order, 1972;

Import Duties (Developing Countries) (Bailiwick of Guernsey) Order, 1974;

Import Duties (Developing Countries) (Bailiwick of Guernsey) Order, 1975;

Import Duties (Mediterranean Countries) (Bailiwick of Guernsey) Order, 1976;

Import Duties (Developing Countries) (Bailiwick of Guernsey) Order, 1976;

Import Duties (Mediterranean Countries) (Bailiwick of Guernsey) (Amendment) Order, 1976;

Import Duties (Developing Countries) (Bailiwick of Guernsey) Order, 1977;

Import Duties (Developing Countries) (Bailiwick of Guernsey) (No. 2) Order, 1977;

Import Duties (Bailiwick of Guernsey) (No. 80) Order, 1977.

In accordance with the provisions of the Deputy Bailiff (Guernsey) Law, 1969, section 5(4), with effect from 9th September, 1969, in the event of the Deputy Bailiff discharging any functions or exercising any powers appertaining to the office of Bailiff which he is authorised to discharge or exercise under or by virtue of the 1969 Law, the provisions contained herein

relating to the discharge of such functions or the exercise of such powers shall have effect as if the references herein to the Bailiff included a reference to the Deputy Bailiff.

In accordance with the provisions of the European Communities (Bailiwick of Guernsey) Law, 1973, section 4(3), with effect from 23rd August, 1973, customs duties charged in accordance with sections 4(1) and 4(2) of that Law shall be deemed to be import duties charged under this Law and this section applies to orders under section 4(1) or section 4(2) of the 1973 Law as if they were orders under this Law.

In accordance with the provisions of the European Communities (Bailiwick of Guernsey) Law, 1973, section 4(4)(a), with effect from 23rd August, 1973 and subject to the savings in section 8 of the 1973 Law, the power to impose duties under this section includes the power to impose duties with a view to securing compliance with any "Community obligations" (any obligation created or arising under the Community Treaties, as defined in section 1 of the 1973 Law).⁹

In accordance with the provisions of the European Communities (Bailiwick of Guernsey) Law, 1973, section 4(4)(b), with effect from 23rd August, 1973 and subject to the savings in section 8 of the 1973 Law, orders in relation to goods of the same description may make different provision by reference to the use to be made of the goods or to other matters not ascertainable from an examination of the goods.

In accordance with the provisions of the European Communities (Bailiwick of Guernsey) Law, 1973, section 4(4)(d), with effect from 23rd August, 1973 and subject to the savings in section 8 of the 1973 Law, the powers exercisable under section 21 of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972 shall, in specified circumstances, extend to any customs duties or impôt duties for the duration in force of this section and section 10.

In accordance with the provisions of the European Communities (Bailiwick of Guernsey) Law, 1973, section 5(1), with effect from 23rd August, 1973, the power to make orders under this section includes power to make provision supplementary to any directly applicable Community provision as the Committee considers necessary for securing the payment of any agricultural levies charged on goods exported from the Bailiwick or shipped as stores, including provision for the making of declarations or the giving of other information in respect of goods exported, shipped as stores, warehoused or otherwise dealt with.

Rates of duties and periods of their operation.

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,

[...].

NOTE

In section 4, the words omitted in square brackets were repealed by the Import Duties (Bailiwick of Guernsey) (Amendment) Law, 1953, section 2, with effect from 5th October, 1953.

Goods which shall be exempt from duty.

[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 Commonwealth preference area 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 relief in respect of such Customs Duties is not allowable 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 Her Majesty's Government,

shall be chargeable with duty under any such Order.]

NOTE

Section 5 was substituted by the European Communities (Bailiwick of Guernsey) Law, 1973, section 7, Second Schedule, with effect from 23rd August, 1973.¹⁰

Exemption and reduction of duty on goods on [drawback] in certain cases.

[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 relief of Customs Duties on re-exportation from the United Kingdom though allowable has not been allowed and cannot reasonably be expected to be allowed despite all due diligence on the part of the person or persons entitled to claim such relief and that the price allowable for such goods by the importer is not reduced by the amount of such relief, 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 relief of Customs Duties allowable 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 relief.]

NOTE

Section 6 was substituted by the European Communities (Bailiwick of Guernsey) Law, 1973, section 7, Second Schedule, with effect from 23rd August, 1973 and, in accordance with that substitution, the reference to "drawback" in the marginal note to section 6 has been effectively deleted.¹¹

Cancellation or reduction of Duty to accord with alterations in Customs Duties in the United Kingdom. Refund of duty to importer.

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.

NOTE

The following Orders have been made under section 7:

Import Duties (Developing Countries) (Bailiwick of Guernsey) Order, 1974;

Import Duties (Developing Countries) (Bailiwick of Guernsey) Order, 1975;

Import Duties (Mediterranean Countries) (Bailiwick of Guernsey) Order, 1976;

Import Duties (Developing Countries) (Bailiwick of Guernsey) Order, 1976;

Import Duties (Mediterranean Countries) (Bailiwick of Guernsey) (Amendment) Order, 1976;

Import Duties (Developing Countries) (Bailiwick of Guernsey) Order, 1977;

Import Duties (Developing Countries) (Bailiwick of Guernsey) (No. 2) Order, 1977.

Dutiable Goods imported for re-exportation.

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.

[Provisions for determining country of origin of imported goods.]

9. (1) For the purposes of this Law, goods shall be deemed to be goods of a country if they are grown, produced or manufactured in that country.

(2) [The Committee] may by Order make provision as to the cases in which goods are or are not to be treated for those purposes as grown, as produced or as manufactured in a country and as to the evidence which is to be required or is to be sufficient for the purpose of showing that goods are goods of a particular country; and the Order may make different provision for different purposes and in relation to goods of different descriptions.

(3) Subject to the provisions of any such Order, where any question as to the duties chargeable under an Order made under this Law on any goods depends under this Law on the country in which they were grown, produced or manufactured or on that from which they are consigned to the Bailiwick, [the Committee] may require the importer of the goods to furnish to it, in such form as it may prescribe proof of any statement made to it as to any fact necessary to determine

that question; and, if such proof is not furnished to its satisfaction, the question may be determined without regard to that statement.

(4) ...

(5) ...]

NOTES

Section 9 was substituted by the Import Duties (Amendment) (Bailiwick of Guernsey) Law, 1960, section 1(d), with effect from 11th June, 1960.

In section 9,

the words "T/the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016;

subsection (4) and subsection (5) were repealed by the European Communities (External Tariffs and Non-Discrimination) (Bailiwick of Guernsey) Law, 1972, section 3(1), Second Schedule, Part I, with effect from 1st January, 1973.

The following Orders have been made under section 9:

Commonwealth Preference (Guernsey) Order, 1960;
Developing Countries (Origin of Goods) (Guernsey) Order, 1972;
Import Duties (Developing Countries) (Bailiwick of Guernsey) Order, 1974;
Commonwealth Preference (Standstill Area) (Bailiwick of Guernsey) Order, 1975;
Import Duties (Developing Countries) (Bailiwick of Guernsey) Order, 1975;
Commonwealth Preference (Standstill Area) (Bailiwick of Guernsey) Order, 1976;
Import Duties (Mediterranean Countries) (Bailiwick of Guernsey) Order, 1976;
Import Duties (Developing Countries) (Bailiwick of Guernsey) Order, 1976;
Import Duties (Mediterranean Countries) (Bailiwick of Guernsey) (Amendment) Order, 1976;
Import Duties (Developing Countries) (Bailiwick of Guernsey) Order, 1977;
Import Duties (Developing Countries) (Bailiwick of Guernsey) (No.

2) Order, 1977.

Commonwealth preference.

10. (1) An Order under section two of this Law may provide that the duty imposed on goods of any description shall not be chargeable on goods qualifying for Commonwealth preference or shall be chargeable on them at a preferential rate.

(2) The goods qualifying for Commonwealth preference shall be any goods of the area referred to in this Law as the Commonwealth preference area which are consigned to the Bailiwick from a place in that area.

(3) Subject to the following provisions of this section, the Commonwealth preference area shall consist of –

- (a) the British Islands, and
- (b) the countries named as parts of that area in subsection (4) of this section, and
- (c) any country not named (nor included in a country named) in the said subsection (4) which for the time being forms part of Her Majesty's dominions outside the British Islands, and
- (d) any country not named (nor included in a country named) in the said subsection (4) which is for the time being under Her Majesty's protection through Her Majesty's government in the United Kingdom, or administered by that government under the trusteeship system of the United Nations, and

- (e) any country not named (nor included in a country named) in the said subsection (4) which is for the time being administered by the government of a country included in the Commonwealth preference area under paragraph (b) of this subsection.

(4) The countries referred to in paragraph (b) of subsection (3) of this section shall be the following Commonwealth countries, namely, the Commonwealth of Australia, Canada, Ceylon, Ghana, India, the Federation of Malaya, New Zealand, Pakistan, the Federation of Rhodesia and Nyasaland [together with Burma, the Republic of Ireland and the Republic of South Africa]:

PROVIDED that the States may by Ordinance direct that the name of any country shall be added to this subsection, including that of any country which but for the Ordinance would be included in the Commonwealth preference area under paragraph (c) of subsection (3) of this section.

(5) The States may by Ordinance direct that any country for the time being named in subsection (4) of this section shall not form part of the Commonwealth preference area.

(6) A country falling within paragraph (d) or (e) of subsection (3) of this section shall not be included in the Commonwealth preference area under that paragraph unless either it fell within that paragraph on the date on which this section comes into force or the States by Ordinance direct that it shall be so included.

(7) Any Ordinance under subsection (5) or (6) of this section may be varied or revoked by a subsequent Ordinance.

(8) Goods of any of the following countries, that is to say, [the Republic of South Africa], the Federation of Rhodesia and Nyasaland, the

Bechuanaland Protectorate and Swaziland, shall for the purpose of qualifying them for Commonwealth preference be deemed to be consigned to the Bailiwick from that country if they are so consigned from the port of Lourenço Marques in Portuguese East Africa, or, in the case of goods of the said Federation or Protectorate, if they are so consigned either from that port or from the port of Beira in Portuguese East Africa.]

NOTES

Section 10 was substituted by the Import Duties (Amendment) (Bailiwick of Guernsey) Law, 1960, section 1(d), with effect from 11th June, 1960.

In section 10, the words in square brackets in, first, subsection (4) and, second, subsection (8) were substituted by the South Africa (Bailiwick of Guernsey) Law, 1963, respectively section 1(a) and section 1(b), with effect from 31st May, 1962.

The following Ordinances have been made under section 10:

Import Duties (Commonwealth Preference Area) (Western Samoa) Ordinance, 1962;

Import Duties (Commonwealth Preference Area) (West Cameroon) Ordinance, 1962.

The following Orders have been made under section 10:

Import Duties (Developing Countries) (Bailiwick of Guernsey) Order, 1971;

Import Duties (Developing Countries) (Bailiwick of Guernsey) (Amendment) Order, 1972.

In accordance with the provisions of the South Africa (Bailiwick of Guernsey) Law, 1963, section 1, with effect from 31st May, 1962, the Republic of South Africa shall, subject to the general power of exclusion conferred by subsection (5) of this section, continue to form part of the Commonwealth preference area for the purposes of this Law.

In accordance with the provisions of the Import Duties (Commonwealth Preference Area) (Western Samoa) Ordinance, 1962, section 1, the name of Western Samoa shall be added to the countries named in subsection (4) of this section, with effect from 7th February, 1962.

In accordance with the provisions of the Import Duties (Commonwealth Preference Area) (West Cameroon) Ordinance, 1962, section 1, the name of West Cameroon shall be added to the countries named in subsection (4) of

this section, with effect from 31st October, 1962.

In accordance with the provisions of the European Communities (Bailiwick of Guernsey) Law, 1973, section 4(4)(c), with effect from 23rd August, 1973 and subject to the savings in section 8 of the 1973 Law, the powers exercisable in relation to goods qualifying for Commonwealth preference shall include power to distinguish in any respect between different parts of the Commonwealth preference area.¹²

In accordance with the provisions of the European Communities (Bailiwick of Guernsey) Law, 1973, section 4(4)(d), with effect from 23rd August, 1973 and subject to the savings in section 8 of the 1973 Law, the powers exercisable under section 21 of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972 shall, in specified circumstances, extend to any customs duties or impôt duties for the duration in force of this section and section 2.

In accordance with the provisions of the European Communities (Bailiwick of Guernsey) Law, 1973, section 5(1), with effect from 23rd August, 1973, the power to make orders under this section includes power to make provision supplementary to any directly applicable Community provision as the Committee considers necessary for securing the payment of any agricultural levies charged on goods exported from the Bailiwick or shipped as stores, including provision for the making of declarations or the giving of other information in respect of goods exported, shipped as stores, warehoused or otherwise dealt with.

Declaration of dutiable goods by masters of vessels arriving in the Bailiwick.

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 transhipment in the United Kingdom or ex-bond 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.

Section 12.

12. ...

NOTE

Section 12 was repealed by the European Communities (External Tariffs and Non-Discrimination) (Bailiwick of Guernsey) Law, 1972, section 3(1), Second Schedule, Part I, with effect from 1st January, 1973.

Penalty for failing to declare dutiable goods in proper manner.

13. ...

NOTE

Section 13 was repealed by the European Communities (External Tariffs and Non-Discrimination) (Bailiwick of Guernsey) Law, 1972, section 3(1), Second Schedule, Part I, with effect from 1st January, 1973.

Dutiable goods re-imported into an Island of the Bailiwick, without having undergone any process abroad, after being subjected to a process abroad.

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.

[Determination of value of dutiable goods.]

15. (1) For the purposes of this Law, the value of any goods which are chargeable with duty under this Law and which are to be charged by reference to their value shall, subject to the provisions of section four of this Law, be taken to be that laid down by the Schedule to this Law, and duty shall be paid on that value:

PROVIDED that, in the case of goods imported under a contract of sale, duty shall be deemed to have been paid on that value if duty is tendered and accepted on a declared value based on the contract price.

(2) For the purpose of the proviso to the foregoing subsection –

(a) the declared value of any goods is their value as declared by the Master of the vessel from which such goods have been unloaded in making the declaration prescribed by section eleven or section twelve, as the case may be, of this Law,

(b) that value shall be deemed to be based on the contract price if, but only if, it represents that price properly adjusted to take account of circumstances differentiating the contract from such a contract of sale

as is contemplated by the Schedule to this Law,

- (c) the rate of exchange to be used for determining the equivalent in sterling of any foreign currency shall be the current selling rate in the United Kingdom at the time of the importation of the goods.

(3) [The Committee] may make regulations for the purpose of giving effect to the foregoing provisions of this section, and in particular for requiring any importer or other person concerned with the importation of goods to furnish to the Appropriate Authority in such form as [the Committee] may require, such information as is in the opinion of [the Committee] necessary for a proper valuation of the goods, and to produce any books of account or other documents of whatever nature relating to the purchase, importation or sale of the goods by that person.

(4) If any person contravenes or fails to comply with any regulation made under this section he shall be guilty of an offence and shall be liable, on conviction, to a fine not exceeding [level 1 on the uniform scale].]

NOTES

Section 15 was substituted by the Import Duties (Bailiwick of Guernsey) (Amendment) Law, 1953, section 1, with effect from 5th October, 1953.

In section 15,

the words "T/the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016;

the words and figure in square brackets in subsection (4) were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989.

Section 16.

16. ...

NOTE

Section 16 was repealed by the Import Duties (Bailiwick of Guernsey) (Amendment) Law, 1953, section 2, with effect from 5th October, 1953.

Section 17.

17. ...

NOTE

Section 17 was repealed by the Import Duties (Bailiwick of Guernsey) (Amendment) Law, 1953, section 2, with effect from 5th October, 1953.

Disputes over value of dutiable goods.

18. ...

NOTE

Section 18 was repealed by the European Communities (External Tariffs and Non-Discrimination) (Bailiwick of Guernsey) Law, 1972, section 3(1), Second Schedule, Part I, with effect from 1st January, 1973.¹³

Alderney and Sark credited with duty paid in Guernsey on goods re-exported to those Islands.

19. Subject to compliance with such conditions as the [Chief Executive of the States of Guernsey] 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 [Chief Executive of the States of Guernsey], 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.

NOTES

In section 19, the words in the first and second pairs of square brackets were substituted by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003, section 3, with effect from 6th May, 2004, subject to the savings and transitional provisions in section 4 of the 2003 Ordinance.¹⁴

In its application to the Island of Alderney, section 19 is disappplied, in part, in accordance with the provisions of the Alderney (Application of Legislation) Law, 1948, section 7, with effect from 30th December, 1948.

Importation of dutiable goods into Sark, Herm or Jethou except through Guernsey forbidden.

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 [level 2 on the uniform scale] 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 Court may direct.

NOTE

In section 20, the words and figure in square brackets were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989.

Power of Appropriate Authority to hold dutiable goods until duty has been paid.

21. ...

NOTE

Section 21 was repealed by the European Communities (External Tariffs and Non-Discrimination) (Bailiwick of Guernsey) Law, 1972, section 3(1), Second Schedule, Part I, with effect from 1st January, 1973.

Landing places in Guernsey and Alderney for dutiable goods.

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.

Section 23.

23. (a) [The Committee] 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 [twenty-five pence] shall be claimable or paid.

NOTES

In section 23,

the words in the first pair of square brackets were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016;

the words in the second pair of square brackets were substituted by the Decimal Currency (Bailiwick of Guernsey) Law, 1970, section 8, with effect from 15th February, 1971.

Country of origin of imported fish.

24. ...

NOTE

Section 24 was repealed by the Import Duties (Amendment) (Bailiwick of Guernsey) Law, 1960, section 1(e), with effect from 11th June, 1960.

Penalty for false declarations, etc.

25. ...

NOTE

Section 25 was repealed by the European Communities (External Tariffs and Non-Discrimination) (Bailiwick of Guernsey) Law, 1972, section 3(1),

Second Schedule, Part I, with effect from 1st January, 1973.

Penalty for breach of other provisions of the Law. etc.

26. ...

NOTE

Section 26 was repealed by the European Communities (External Tariffs and Non-Discrimination) (Bailiwick of Guernsey) Law, 1972, section 3(1), Second Schedule, Part I, with effect from 1st January, 1973.

Penalty for evasion of Appropriate Authority.

27. ...

NOTE

Section 27 was repealed by the European Communities (External Tariffs and Non-Discrimination) (Bailiwick of Guernsey) Law, 1972, section 3(1), Second Schedule, Part I, with effect from 1st January, 1973.

Right of ownership of dutiable goods does not pass until duty has been paid.

28. ...

NOTE

Section 28 was repealed by the European Communities (External Tariffs and Non-Discrimination) (Bailiwick of Guernsey) Law, 1972, section 3(1), Second Schedule, Part I, with effect from 1st January, 1973.

Powers regarding persons in possession of dutiable goods.

29. ...

NOTE

Section 29 was repealed by the European Communities (External Tariffs and Non-Discrimination) (Bailiwick of Guernsey) Law, 1972, section 3(1), Second Schedule, Part I, with effect from 1st January, 1973.

Penalty for fraudulent importation or concealment of dutiable goods.

30. ...

NOTE

Section 30 was repealed by the European Communities (External Tariffs and Non-Discrimination) (Bailiwick of Guernsey) Law, 1972, section 3(1), Second Schedule, Part I, with effect from 1st January, 1973.

Consignee liable for payment of duty.

31. ...

NOTE

Section 31 was repealed by the European Communities (External Tariffs and Non-Discrimination) (Bailiwick of Guernsey) Law, 1972, section 3(1), Second Schedule, Part I, with effect from 1st January, 1973.

Penalty for offering resistance or violence to Appropriate Authority.

32. ...

NOTE

Section 32 was repealed by the European Communities (External Tariffs and Non-Discrimination) (Bailiwick of Guernsey) Law, 1972, section 3(1), Second Schedule, Part I, with effect from 1st January, 1973.

Ship liable to fines incurred by Master.

33. ...

NOTE

Section 33 was repealed by the European Communities (External Tariffs and Non-Discrimination) (Bailiwick of Guernsey) Law, 1972, section 3(1), Second Schedule, Part I, with effect from 1st January, 1973.

Payment of value in lieu of confiscation.

34. ...

NOTE

Section 34 was repealed by the European Communities (External Tariffs and Non-Discrimination) (Bailiwick of Guernsey) Law, 1972, section 3(1), Second Schedule, Part I, with effect from 1st January, 1973.

Expenses incurred paid by importer.

35. ...

NOTE

Section 35 was repealed by the European Communities (External Tariffs and Non-Discrimination) (Bailiwick of Guernsey) Law, 1972, section 3(1), Second Schedule, Part I, with effect from 1st January, 1973.

Powers of Royal Court of Guernsey and of Court of Alderney to pass Ordinances.

[36. Provision may be made by Guernsey Ordinance for the purposes of carrying this Law into effect throughout the Bailiwick.]

NOTE

Section 36 was substituted by the Alderney (Application of Legislation) Law, 1948, section 7, with effect from 30th December, 1948.

Date at which Provisions of this Law come into operation in Sark and 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 Plais 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.

NOTE

In accordance with the provisions of the Order in Council entitled "'Loi autorisant la perception d'Impôts sur les marchandises importées dans le Bailliage de l'Île de Guernesey' to have force of Law in the Islands of Alderney and Sark",¹⁵ this Law shall apply and have the force of law within the Islands of Alderney and Sark with effect from 23rd February, 1933.¹⁶

Short Title.

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

NOTES

Consolidated text

The Law received Royal Sanction on 15th December, 1932 and was registered on the Records of the Island of Guernsey and came into force:

- (i) in the Island of Guernsey, on 29th December, 1932;*
- (ii) in the Islands of Alderney and Sark, on 23rd February, 1933.*

In the printed version of this enactment, the Law is styled the "Loi autorisant la perception d'impôts sur les Marchandises Importées dans le Bailliage de l'Île de Guernesey".

REPEALED

[SCHEDULE

Section fifteen

Value of Imported Goods

...]

NOTE

The Schedule (which was originally inserted by the Import Duties (Bailiwick of Guernsey) (Amendment) Law, 1953, section 3, with effect from 5th October, 1953) was repealed by the European Communities (External Tariffs and Non-Discrimination) (Bailiwick of Guernsey) Law, 1972, section 3(1), Second Schedule, Part I, with effect from 1st January, 1973.

1 The words "Committee for Home Affairs" were previously substituted by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003, section 2, Schedule 1, paragraph 3(a), with effect from 6th May, 2004.

2 These words were previously substituted in accordance with the provisions of the States Supervisor and Treasurer of the States (Transfer of Functions) Law, 1971, section 4, with effect from 1st April, 1972.

3 The functions, rights and liabilities of the Home Department and its Minister arising under or by virtue of this Law were previously transferred to and vested in them, respectively, from the Board of Administration and its President by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003, section 1, Schedule 1, paragraph 3(a), Schedule 2, paragraph 2(a), with effect from 6th May, 2004, subject to the savings and transitional provisions in section 4 of the 2003 Ordinance.

4 Ordres en Conseil Vol. IX, p. 305. The Order in Council received Royal Sanction on 7th February, 1933 and was registered on the Records of the Island of Guernsey on 23rd February, 1933.

5 Previously, collective title provisions were included in the Import Duties Amendment Act (Bailiwick of Guernsey), 1934, section (2); the Import Duties Amendment Law (Bailiwick of Guernsey) 1947, section 2; the Import Duties (Bailiwick of Guernsey) (Amendment) Law, 1953, section 4.

6 The words "Committee for Home Affairs" were previously substituted by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003, section 2, Schedule 1, paragraph 3(a), with effect from 6th May, 2004.

7 Prior to its substitution, paragraph (a) was amended by the Import Duties Amendment Law (Bailiwick of Guernsey) 1947, section 1, with effect from 10th May, 1947.

8 Subsection (e) was previously substituted by the European Communities (External Tariffs and Non-Discrimination) (Bailiwick of Guernsey) Law, 1972, section 3(2), Second Schedule, Part II, with effect from 1st January, 1973 and, prior to that substitution, modified in its application to the Island of Alderney by the Alderney (Application of Legislation) Law, 1948, section 7, with effect from 30th December, 1948.

9 Section 2 was previously modified by the European Communities (External Tariffs and Non-Discrimination) (Bailiwick of Guernsey) Law, 1972, section 2, with effect from 1st January, 1973.

10 Prior to its substitution, section 5 was amended by the Import Duties (Amendment) (Bailiwick of Guernsey) Law, 1960, section 1(c), with effect from 11th June, 1960.

11 Prior to its substitution, section 5 was amended by the Import Duties (Amendment) (Bailiwick of Guernsey) Law, 1960, section 1(c), with effect from 11th June, 1960.

12 Section 10 was previously modified by the European Communities (External Tariffs and Non-Discrimination) (Bailiwick of Guernsey) Law, 1972, section 2, with effect from 1st January, 1973.

13 Prior to its repeal, in its application to the Island of Alderney, section 18 was disapplied, in part, in accordance with the provisions of the Alderney (Application of Legislation) Law, 1948, section 7, with effect from 30th December, 1948.

14 These words were previously substituted in accordance with the provisions of the States Supervisor and Treasurer of the States (Transfer of Functions) Law, 1971, section 4, with effect from 1st April, 1972.

15 Ordres en Conseil Vol. IX, p. 305. The Order in Council received Royal Sanction on 7th February, 1933 and was registered on the Records of the Island of Guernsey on 23rd February, 1933.

16 The "Acte" of the States of Alderney and the "Acte" of the Chefs Plaids of Sark consenting to the application of this Law to the respective Islands were registered on the Records of the Island of Guernsey by an Order of the Royal Court of Guernsey dated 16th January, 1933.