

# PROJET DE LOI

ENTITLED

## **Loi Relative au Rehaussement des Droits de Timbre et de Certains Droits et Impôts, 1946 \***

*[CONSOLIDATED TEXT]*

### *NOTE*

*This consolidated version of the enactment incorporates all amendments listed in the footnote below. However, while it is believed to be accurate and up to date, it is not authoritative and has no legal effect, having been prepared in-house for the assistance of the Law Officers. 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. XII, p. 384. This Law is applied to Herm by the Herm Laws Ordinance, 1948 (Recueil d'Ordonnances Tome IX, p. 247).

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ARRANGEMENT OF ARTICLES

1. Certain Stamp Duties doubled.
2. States empowered to increase rates of Impôts, etc.

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**LES ETATS**, afin de donner effet à leur délibération en date du 10 juillet 1946, ont approuvé les dispositions suivantes lesquelles, moyennant la Sanction de Sa Très Excellente Majesté en Conseil, auront force de loi en cette Île.

### **Certain Stamp Duties doubled.**

1. Except as regards the Stamp Duties to which reference is made in Articles 40, 41 and 42 of the Schedule to the "Loi établissant une nouvelle cédule (en substitution à la cédule du 30 août 1924) à la Loi relative aux droits de timbre", registered on the Records of this Island on the seventh day of March, 1931, the Stamp Duties payable in accordance with that Schedule shall be doubled.

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### **NOTES**

*This Law is applied to the Island of Herm by the Herm Laws Ordinance, 1948, article 1, Schedule, Part IA, with effect from 13th March, 1948.*

*The Loi établissant une nouvelle cédule (en substitution à la cédule du 30 août 1924) à la Loi relative aux droits de timbre, 1931 has since been repealed by the Document Duty (Guernsey) Law, 1973, section 9, Second Schedule, with effect from 1st November, 1973, subject to the savings in section 8 of the 1973 Law.*

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### **States empowered to increase rates of Impôts, etc.**

2. The States may, by Resolution, from time to time increase the rate of any Impôt and of any Duty (other than Stamp Duty, and Duties leviable under the Import Duties Acts (Bailiwick of Guernsey) 1932 and 1934), by an amount not exceeding 100% of the rate at which that Impôt or that Duty was leviable as at the first day of January, 1946.

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**NOTES**

*The Law received Royal Sanction on 29th November, 1946 and was registered on the Records of the Island of Guernsey and came into force on 28th December, 1946.*

*In accordance with the provisions of the Indirect Taxes, Duties and Impôts (Increase of Rates) (Guernsey) Law, 1958, section 1, with effect from 8th November, 1958, the provision herein enabling the States by Resolution to vary the rate of any tax, duty or impôt shall cease to have effect.*

*In accordance with the provisions of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, section 1(5), with effect from 1st October, 2004, the references in this enactment to "impôt" shall be construed as a reference to excise duty.*

*The Indirect Taxes, Duties and Impôts (Increase of Rates) (Guernsey) Law, 1958 has since been repealed by the Indirect Taxes, Duties and Impôts (Increase of Rates) (Guernsey) Law, 1970, section 6, with effect from 12th June, 1970, subject to the saving in section 5 of the 1970 Law. The Indirect Taxes, Duties and Impôts (Increase of Rates) (Guernsey) Law, 1970 has since been repealed by, first, the Indirect Taxes, Duties and Impôts (Miscellaneous Amendments and Repeals) (Guernsey) Law, 1974, section 2, Second Schedule, with effect from 10th April, 1974 (section 2); second, the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2003, section 7, Second Schedule, with effect from 1st October, 2004 (section 1); and, third, the Motor Taxation and Licensing (Guernsey) (Amendment) Law, 2007, section 20, Schedule, with effect from 1st January, 2008 (sections 3 to 8 and the Schedule).*

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