

PROJET DE LOI

ENTITLED

The Landing Tax Law, 1948 *

[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. XIII, p. 242; as amended by the Decimal Currency (Bailiwick of Guernsey) Law, 1970 (Ordres en Conseil Vol. XXII, p. 560); the Tourist (Amendment) (Guernsey) Law, 1983 (Ordres en Conseil Vol. XXVIII, p. 275); the States Supervisor (Transfer of Functions) (No. 1) Ordinance, 1972 (Recueil d'Ordonnances Tome XVIII, p. 20); the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003 (No. XXXIII of 2003, Recueil d'Ordonnances Tome XXIX, p. 406); the States Treasurer (Transfer of Functions) (Guernsey) Ordinance, 2008 (No. VII of 2008, Recueil d'Ordonnances Tome XXXIII, p. 38); the Chief Accountant (Transfer of Functions) (Guernsey) Ordinance, 2013 (No. XLIII of 2013).

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ARRANGEMENT OF SECTIONS

1. Landing tax to be leviable.
2. Payment and use of tax.
3. Suspension and reduction.
4. Definition of "owner".

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The Landing Tax Law, 1948

THE STATES, in view of their Resolution of 22nd day of October, 1947, have approved the following provisions which, subject to the Sanction of His Most Excellent Majesty in Council, shall have force of law in this Island.

Landing tax to be leviable.

1. A landing tax shall be leviable by the States of Guernsey at the rate of [5 new pence] for every person landing on this Island directly from a point of departure outside the Bailiwick of Guernsey, whether such person is travelling by sea or by air.

NOTE

In section 1, the words and figure in square brackets were substituted in accordance with the provisions of the Decimal Currency (Bailiwick of Guernsey) Law, 1970, section 8, with effect from 15th February, 1971.

Payment and use of tax.

2. The said landing tax shall be paid to the [States Treasurer] on behalf of the States [Committee for Economic Development] in such manner as the said [Committee] may from time to time by notice in the Gazette Officielle prescribe, and shall be payable by the owner of the vessel or aircraft from which the landing is made. Moneys so received from the said tax shall be paid into the Development Fund set up by States Resolution on the 15th day of November, 1946, and employed only for the promotion of amenities by the States [Committee for Economic Development] within the scope of that [Committee]'s mandate from the States.

NOTES

In section 2,

*the words in the first pair of square brackets were substituted by the Chief Accountant (Transfer of Functions) (Guernsey) Ordinance, 2013, section 1, with effect from 1st December, 2013, subject to the savings and transitional provisions in section 2 of the 2013 Ordinance;*¹

*the words, first, "Committee for Economic Development" and, second, "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 1(a) and section 5(1), Schedule 3, paragraph 2, with effect from 1st May, 2016.*²

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

Suspension and reduction.

3. The said landing tax may at any time be suspended or reduced, either generally or with respect to any particular person or class of persons, by Resolution of the States of Guernsey.

Definition of "owner".

4. For the purposes of this Law, the expression "**owner**" includes the actual owner, a hirer from him and any person claiming under or through him.

NOTE

The Law received Royal Sanction on 11th March, 1948 and was registered on the Records of the Island of Guernsey and came into force in the Island of Guernsey on 15th May, 1948.

¹ These words were previously substituted by the States Supervisor (Transfer of Functions) (No. 1) Ordinance, 1972, section 3, Schedule, Part I, with effect from 1st April, 1972 (the powers and functions formerly vested in the States Supervisor

and Treasurer of the States under or by virtue of the provisions of section 2 and subsequently vested in the States Supervisor were transferred to and vested in the States Treasurer by the States Supervisor (Transfer of Functions) (No. 1) Ordinance, 1972, section 1(1), Schedule, Part I, with effect from 1st April, 1972, subject to the savings in section 2 of the 1972 Ordinance; all rights and liabilities enjoyed by or incumbent upon the States Supervisor in, or as a result of, the exercise of the powers and functions under the provisions of section 2 were transferred to and vested in the States Treasurer by the States Supervisor (Transfer of Functions) (No. 1) Ordinance, 1972, section 1(2), Schedule, Part I, with effect from 1st April, 1972, subject to the savings in section 2 of the 1972 Ordinance); the States Treasurer (Transfer of Functions) (Guernsey) Ordinance, 2008, section 1, with effect from 1st February, 2008, subject to the savings and transitional provisions in section 2 of the 2008 Ordinance.

² These words were previously, in accordance with the provisions of the Tourist (Amendment) (Guernsey) Law, 1983, section 2(1), to be construed as a reference to the States Tourist Board; and the words "Commerce and Employment Department" were previously substituted by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003, section 2, Schedule 1, paragraph 28, with effect from 6th May, 2004.

³ The functions, rights and liabilities of the Commerce and Employment Department and its Minister arising under or by virtue of this Law were previously transferred to and vested in them, respectively, from the Tourist Board and its President by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003, section 1, Schedule 1, paragraph 28, with effect from 6th May, 2004, subject to the savings and transitional provisions in section 4 of the 2003 Ordinance.