

# ORDRE EN CONSEIL

IV.  
1940

Ratifiant un *Projet de Loi* intitulé

Loi étendant la Perception des Impôts sur les marchandises aux marchandises en magasin de la même espèce, autorisant l'application au revenu général des États du produit de certains taxes et impôts ci-devant autrement applicable et déclarant la signification, à certains égards, de l'expression " Impôt on Beer."

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(Enregistré sur les Records de l'Île de Guernesey le  
29 juin 1940.)



IMPRIMÉ ET PUBLIÉ PAR LA  
GUERNSEY "STAR" AND "GAZETTE" LTD.,  
IMPRIMEURS OFFICIELS AUX ÉTATS,  
BUREAU DE LA GAZETTE OFFICIELLE,  
RUE DU BORDAGE.

1940.

## ORDRE EN CONSEIL.

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A LA COUR ROYALE DE L'ILE DE GUERNESEY.

*Le vingt-neuf juin mil neuf cent quarante, par devant  
Victor Gosselin Carey, écuyer, Baillif ; présents :  
Jean Allès Simon, John Roussel, Osmond Priaulx  
Gallienne, Arthur Dorey, Cyril de Putron, Aylmer  
Mackworth Drake, James Frederick Carey et  
Arthur Falla, écuyers, Jurés.*

Monsieur le Baillif ayant ce jour communiqué à la Cour un Ordre de Sa Majesté en Conseil en date du 7 juin 1940 ratifiant un Projet de Loi intitulé "Loi étendant la Perception des Impôts sur les marchandises aux marchandises en magasin de la même espèce, autorisant l'application au revenu général des Etats du produit de certains taxes et impôts ci-devant autrement applicable et déclarant la signification, à certains égards, de l'expression 'Impôt on Beer' ".—La Cour, après avoir eu lecture du dit Ordre, ouïes les conclusions du Contrôle du Roi, a ordonné que le dit Ordre en Conseil sera enregistré sur les Records de cette Ile, duquel Ordre la teneur suit :—

LE 29 JUIN 1940.

At the Court at Buckingham Palace,  
The 7th day of June, 1940.

Present,

The King's Most Excellent Majesty

LORD PRESIDENT	SIR WALTER CITRINE
LORD MOYNE	MR. CROSS
LORD ALNESS	MR. DALTON
CAPTAIN CROOKSHANK	SIR CHARLES EDWARDS
MR BRACKEN	SIR PERCY HARRIS
SIR ROBERT VANSITTART.	

Whereas there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 5th day of June, 1940, in the words following, viz. :—

“ Your Majesty having been pleased by Your General Order of Reference of the 18th day of December, 1936, to refer unto this Committee the humble Petition of the States of the Island of Guernsey, setting forth :

‘ 1. That on the 30th day of December, 1939, the Royal Court adopted a Bill or “ *Projet de Loi* ” intituled “ *Loi étendant la perception des Impôts sur les marchandises aux marchandises en magasin de la même espèce, autorisant l'application au revenu général des États du produit de certains taxes et impôts ci-devant autrement applicable et déclarant la signification, à certains égards, de l'expression ‘ Impôt on Beer ’* ”, and requested the Bailiff to submit the same to the States of Deliberation for approval: 2. That on the 17th day of January, 1940, the said Bill or “ *Projet de Loi* ” was duly considered by the States and a resolution was passed approving the same and authorising the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction thereto: 3. That the said Bill or “ *Projet de Loi* ” is in the words and figures set forth in the

Schedule hereunto annexed. And most humbly praying that Your Majesty would be graciously pleased to grant Your Royal Sanction to the Bill or "Projet de Loi" of the States of Guernsey intituled "Loi étendant la perception des impôts sur les marchandises aux marchandises en magasin de la même espèce, autorisant l'application au revenu général des Etats du produit de certains taxes et impôts ci-devant autrement applicable et déclarant la signification, à certains égards, de l'expression 'Impôt on Beer'", and to order and direct that the same shall have the force of Law in the Island of Guernsey.'

"**The Lords of the Committee**, in obedience to Your Majesty's said Order of Reference, have taken the said Petition and the said Projet de Loi into consideration, and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition and to approve of and ratify the said Projet de Loi."

**His Majesty** having taken the said Report into consideration is pleased, by and with the advice of His Privy Council, to approve of and ratify the said Projet de Loi, and to order, as it is hereby ordered, that the same shall have the force of Law within the Island of Guernsey.

**And His Majesty** doth hereby further direct that this Order and the said Projet de Loi (a copy whereof is hereunto annexed) be entered upon the Register of the Island of Guernsey and observed accordingly.

AND the Lieutenant-Governor or Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other His Majesty's Officers, for the time being, in the said Island, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

RUPERT B. HOWORTH.

**PROJET DE LOI** referred to in the foregoing Order  
in Council.

**PROJET DE LOI**

INTITULÉ

**LOI ÉTENDANT LA PERCEPTION DES IMPÔTS SUR LES MARCHANDISES AUX MARCHANDISES EN MAGASIN DE LA MÊME ESPÈCE, AUTORISANT L'APPLICATION AU REVENU GÉNÉRAL DES ETATS DU PRODUIT DE CERTAINS TAXES ET IMPÔTS CI-DEVANT AUTREMENT APPLICABLE ET DÉCLARANT LA SIGNIFICATION, À CERTAINS ÉGARDS, DE L'EXPRESSION "IMPÔT ON BEER".**

LES ETATS ont approuvé les dispositions suivantes lesquelles, moyennant la Sanction de Sa Très Excellente Majesté en Conseil, auront force de Loi dans l'Île de Guernesey.

1.—Where, on any date after the 26th day of December, 1939, by virtue of an Order of His Majesty in Council or of a Resolution of the States passed under the authority of an Order of His Majesty in Council, (a) a duty becomes leviable upon goods of a particular kind not hitherto chargeable with that duty or (b) an existing duty upon goods of a particular kind becomes leviable upon goods of that kind at an increased rate, then, notwithstanding that no such duty was leviable on those goods on the importation thereof into, or the manufacture or preparation thereof within, the Island of Guernsey or that, on the importation, manufacture or preparation thereof, duty was charged upon those goods at the rate then leviable on those goods, the duty so becoming leviable or so becoming leviable at such increased rate upon those goods shall, unless the States by Resolution otherwise prescribe, be leviable not only upon goods of that particular kind thereafter imported

into or manufactured or prepared within the Island of Guernsey but also upon goods of that particular kind theretofore so imported, manufactured or prepared as, at the time when such duty becomes leviable or becomes leviable at such increased rate, are in bond or are held in stock by merchants and traders or are kept in bulk storage for subsequent consumption in the Island of Guernsey, and the owner of such goods so in bond, held in stock or kept in bulk storage shall be liable for the duty thereon so leviable or so leviable at an increased rate.

2.—Where, before the commencement of this Law, any duty or any duty at an increased rate leviable upon goods of a particular kind has been levied upon goods of that kind which at the time when such duty became leviable or became leviable at an increased rate were in bond or were held in stock by merchants or traders or were kept in bulk storage for subsequent consumption, it is hereby declared that the levy of such duty or of such increased rate of duty upon such goods so in bond, held in stock or kept in bulk storage shall be deemed henceforth always to have been lawful notwithstanding the absence of any express legislative provision authorising the same.

3.—(1) Notwithstanding the provisions of any enactment in force at the commencement of this Law directing, whether specifically or by implication, that the proceeds or any part of the proceeds of any Tax or Duty leviable by the States in the Island of Guernsey shall be applicable for or towards any particular purpose (other than a purpose in connection with the Harbour of Saint Peter Port or the Harbour of Saint Sampson), the whole of the proceeds of any such Tax or Duty aforesaid shall henceforth be appropriated to the General Revenue of the States of that Island and the cost of carrying out the purpose for or towards which the proceeds of any such Tax or Duty were so applicable shall henceforth be borne out of such General Revenue.

(2) Where, before the commencement of this Law, the proceeds of any part of any Tax or Duty directed under the provisions of any enactment for the time being in force to be applicable for or towards any particular purpose have been appropriated to the General Revenue of the States of the Island of Guernsey, the appropriation thereof to such General Revenue shall henceforth be deemed to be and always to have been lawful.

(3) Article 6 of the Law entitled "Loi relative aux Automobiles" sanctioned by Order of His Majesty in Council registered on the Records of the Island of Guernsey on the 11th day of December, 1926, whereof the tenour followeth, namely :

" 6.—Le produit des licences sera appliqué à l'entretien des Voies Publiques."

is hereby repealed.

4.—For the purpose of removing doubts, it is hereby declared that the expression "Impôt on Beer" contained in the Schedule to the Law entitled "Loi autorisant le Rehaussement des Droits sur les Marchandises Importées, de certains Impôts, de la Taxe sur les Divertissements, de la Taxe sur les Valeurs Locatives et du Droit de Timbre sur les Chèques" registered on the Records of the Island of Guernsey on the 27th day of December, 1939, shall mean and shall be deemed always to have meant both the Duty leviable upon Beer imported into the Island of Guernsey and the Duty leviable upon Beer brewed in the Island of Guernsey.

A. J. ROUSSEL,  
Greffier du Roi.