

PROJET DE LOI

ENTITLED

**Loi étendant la Perception des Impôts sur les marchandises
aux marchandises en magasin de la même espèce,
autorisant 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", 1940 ***

[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. 35. This Law is applied to the Island of Herm by the Herm Laws Ordinance, 1948 (Recueil d'Ordonnances Tome IX, p. 247). See also the Indirect Taxes, Duties and Impôts (Increase of Rates) (Guernsey) Law, 1958 (Ordres en Conseil Vol. XVII, p. 506); the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972 (Ordres en Conseil Vol. XXIII, p. 573).

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ARRANGEMENT OF SECTIONS

1. Duty on Goods leviable on goods in store, etc.
2. Duty previously levied on goods in store lawful.
3. Taxes and Duties to be appropriated to States General Revenue.
4. Definition of "Impôt on Beer".

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LES ÉTATS 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.

Duty on Goods leviable on goods in store, etc.

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.

NOTES

The Law is applied to the Island of Herm by the Herm Laws Ordinance, 1948 (Application of Existing Insular Legislation (Extension to Herm) Ordinance, 1948), Article 1, Schedule, Part I, with effect from 13th March, 1948.

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 ceased 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, any reference 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).

Duty previously levied on goods in store lawful.

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.

Taxes and Duties to be appropriated to States General Revenue.

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 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 tenor followeth, namely –

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

is hereby repealed.

NOTE

The Loi relative aux Automobiles, 1926 has since been repealed by the Motor Taxation (Abolition) (Guernsey) Ordinance, 2006, section 3(1), Schedule, Part I, with effect from 1st January, 2008.

Definition of 'Impôt on Beer'.

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.

NOTES

The Law received Royal Sanction on 7th June, 1940 and was registered on the Records of the Island of Guernsey and came into force on 29th June, 1940.

The 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, 1939 has since been repealed by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2003, section 7, Second Schedule, with effect from 1st October, 2004.
