

PROJET DE LOI

ENTITLED

The Financial Provisions (Sark) Law, 1978 *

[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 the Greffier, La Chasse Marette, Sark, GY10 1SF.

© Chief Pleas of Sark

*

Ordres en Conseil Vol. XXVI, p. 480; as amended by the: Uniform Scale of Fines (Sark) Law, 1989 (Ordres en Conseil Vol. XXXI, p. 320); Financial Provisions (Amendment) (Sark) Law, 1991 (Ordres en Conseil Vol. XXXIII, p. 168); Financial Provisions (Sark) (Amendment) Law, 2001 (No. XXIX of 2001, Ordres en Conseil Vol. XLI, p. 782); Financial Provisions (Amendment) (Sark) Law, 2006 (No. III of 2007); Motor Vehicles (Sark) Law, 2013 (No. XV of 2014); Financial Provisions (Variation of Rates) (Sark) Ordinance, 1978 (Sark Ordinance No. 55); Financial Provisions (Variation of Rates) (Sark) Ordinance, 1979 (Sark Ordinance No. 54); Financial Provisions (Variation of Rates) (Sark) Ordinance, 1980 (Sark Ordinance No. 63); Financial Provisions (Variation of Rates) (Sark) Ordinance, 1983 (Sark Ordinance No. 71); Financial Provisions (Variation of Rates) (No. 2) (Sark) Ordinance, 1983 (Sark Ordinance No. 76); Financial Provisions (Variation of Rates) (Sark) Ordinance, 1989 (Sark Ordinance No. 85); Financial Provisions (Variation of Rates) (Sark) Ordinance, 1991 (Sark Ordinance No. 92); Financial Provisions (Amendment) (Sark) Ordinance, 1995 (Sark Ordinance No. 105); Financial Provisions (Amendment) (Sark) Ordinance, 1996 (Sark Ordinance No. 109); Financial Provisions (Amendment) (Sark) Ordinance, 2002 (Sark Ordinance No. 121); Financial Provisions (Amendment) (Sark) Ordinance, 2006 (Sark Ordinance No. 153); Financial Provisions (Amendment) (Sark) Ordinance, 2010 (Sark Ordinance No. 188); Financial Provisions (Variation of Rates) (Sark) Ordinance, 2015 (Sark Ordinance No. IX of 2015); Financial Provisions (Variation of Rates) (Sark) Ordinance, 2016 (Sark Ordinance No. VII of 2016); Financial Provisions (Variation of Rates) (Sark) Ordinance, 2019 (Sark Ordinance No. VII of 2019); Financial Provisions (Variation of Rates) (Sark) Ordinance, 2020 (Sark Ordinance No. XV of 2020); Financial Provisions (Variation of Rates) (Sark) Ordinance, 2023 (Sark Ordinance No. ** of 2023); Financial Provisions (Variation of Rates) (Sark) (No. 2) Ordinance, 2023 (Sark Ordinance No. XI of 2023); Financial Provisions (Variation of Rates) (Sark) Ordinance, 2024 (Sark Ordinance No. VII of 2024); Financial Provisions (Variation of Rates) (Sark) Ordinance, 2025 (Sark Ordinance No. IV of 2025); Financial Provisions (Variation of Rates) (Sark) (No. 2) Ordinance, 2025 (Sark Ordinance No. V of 2025).

PROJET DE LOI

ENTITLED

The Financial Provisions (Sark) Law, 1978

ARRANGEMENT OF SECTIONS

PART I LANDING TAX

1. Landing tax.
2. Variation of landing tax.
3. Application of landing tax.

PART II HARBOUR DUES

4. Harbour dues.
5. Variation of harbour dues.
6. Exemptions.
7. Application of harbour dues.
8. Interpretation of Part II of this Law.

PART III HORSE TAX

9. Horse licences and horse tax.
10. Period of validity and renewal of horse licences.
11. Reduced horse tax.
12. Variation of horse tax.
13. Application of horse tax.
14. Savings.
15. Penalties.
16. Interpretation of Part III of this Law.

PART IV DOG TAX

17. Dog licences and dog tax.
18. Period of validity and renewal of dog licences.
19. Exemptions.

20. Variation of dog tax.
21. Application of dog tax.
22. Savings.
23. Penalties.
24. Interpretation of Part IV of this Law.

PART V
CYCLE TAX

25. Cycle licences and cycle tax.
26. Period of validity and renewal of cycle licences.
27. Display of cycle licence.
28. Variation of cycle tax.
29. Application of cycle tax.
30. Savings.
31. Penalties.
32. Interpretation of Part V of this Law.

PART VI
GENERAL

33. Repeal.
34. General interpretation.
35. Citation.
36. Commencement.

FIRST SCHEDULE	Amount of Landing Tax.
SECOND SCHEDULE	Harbour dues.
THIRD SCHEDULE	Rate of horse tax.
FOURTH SCHEDULE	Rate of dog tax.
FIFTH SCHEDULE	Rates of cycle tax.

PROJET DE LOI

ENTITLED

The Financial Provisions (Sark) Law, 1978

THE CHIEF PLEAS OF SARK, in pursuance of their Resolution of the thirtieth day of April, nineteen hundred and seventy-seven, have approved the following provisions which, subject to the Sanction of Her Most Excellent Majesty in Council, shall have force of law in the Island of Sark.

PART I

LANDING TAX

Landing tax.

1. (1) Subject to the succeeding provisions of this Part of this Law, there shall be payable by a person, other than [...] a person who is aged fourteen years or less, on each occasion when he lands in this Island a tax (hereinafter referred to as "**landing tax**") of the amount specified in the First Schedule to this Law:

Provided that landing tax shall not be payable by a person on any occasion when he lands in this Island having departed therefrom on the same day.

(2) The Treasurer may, from time to time, make such arrangements as he may deem expedient or desirable with carriers of persons for the payment of landing tax payable in respect of any such persons by the carrier concerned and the payment of landing tax in pursuance of any such arrangement shall be deemed to be a sufficient discharge by a person who lands in this Island of his liability under the provisions of the last preceding subsection.

(3) The Treasurer may make different arrangements as aforesaid with different carriers.

(4) The amount of any landing tax which is payable by a carrier under any arrangement made in pursuance of the provisions of subsection (2) of this section may be recovered from the said carrier as a civil debt due to the Chief Pleas.

NOTE

In section 1, the words omitted in square brackets in subsection (1) were repealed by the Financial Provisions (Sark) (Amendment) Law, 2001, section 1, with effect from 20th November, 2001.

Variation of landing tax.

2. The Chief Pleas may, from time to time, by Ordinance vary the amount of landing tax specified in the First Schedule to this Law, so however, that any such Ordinance shall not increase such amount to an amount in excess of [£5].

NOTES

In section 2, the symbol and figure in square brackets were substituted by the Financial Provisions (Amendment) (Sark) Law, 1991, section 1(a), with effect from 22nd April, 1992.

The following Ordinances have been made under section 2:

*Financial Provisions (Variation of Rates) (Sark) Ordinance, 1979;
Financial Provisions (Variation of Rates) (Sark) Ordinance, 2019;
Financial Provisions (Variation of Rates) (Sark) (No. 2) Ordinance,
2023;
Financial Provisions (Variation of Rates) (Sark) Ordinance, 2024;
Financial Provisions (Variation of Rates) (Sark) (No. 2) Ordinance,
2025.*

Application of landing tax.

3. Any sums received by way of landing tax under the provisions of this

Part of this Law shall accrue to the Chief Pleas and shall be applied towards expenditure for public purposes in this Island.

PART II
HARBOUR DUES

Harbour dues.

4. (1) Subject to the succeeding provisions of this Part of this Law, there shall be payable by the owner of a vessel entering Le Creux Harbour or La Baie de la Maseline or performing an act of trade in the territorial waters adjacent to this Island, as the case may be, in the circumstances set out in the left hand column of the Second Schedule to this Law, harbour dues at the rates set out in the right hand column of the said Schedule in relation to those circumstances respectively.

(2) The amount of any harbour dues which are payable by the owner of a vessel under the provisions of this Part of this Law may be recovered from the said owner as a civil debt due to the Chief Pleas.

Variation of harbour dues.

5. (1) The Chief Pleas may, from time to time, by Ordinance vary any or all of the several rates of harbour dues set out in the right hand column of the Second Schedule to this Law, so however, that any such Ordinance shall not increase any such rate to a rate in excess of [20 new pence] per gross registered ton.

(2) An Ordinance made under the provisions of the last preceding subsection may prescribe different rates of harbour dues in respect of the different circumstances set out in the left hand column of the Second Schedule to this Law and may prescribe different rates of harbour dues in respect of different classes or descriptions of vessels.

NOTES

In section 5, the figures and words in square brackets in subsection (1) were substituted by the Financial Provisions (Amendment) (Sark) Law, 1991, section 1(b), with effect from 22nd April, 1992.

The following Ordinances have been made under section 5:

*Financial Provisions (Variation of Rates) (Sark) Ordinance, 1979;
Financial Provisions (Amendment) (Sark) Ordinance, 1995;
Financial Provisions (Variation of Rates) (Sark) (No. 2) Ordinance,
2023.*

Exemptions.

6. The Chief Pleas may, from time to time, by Ordinance exempt the owner of any vessel or any class or description of vessels specified in any such Ordinance from the payment of harbour dues under the provisions of this Part of this Law.

Application of harbour dues.

7. Any sums received by way of harbour dues under the provisions of this Part of this Law shall accrue to the Chief Pleas and shall be applied towards expenditure for public purposes in this Island.

Interpretation of Part II of this Law.

8. In this Part of this Law, except where the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them, that is to say –

"act of trade" means in respect of a vessel the embarkation or disembarkation of passengers or the loading or unloading of cargo,

"owner" includes a charterer and an agent,

"the territorial waters adjacent to this Island" means the sea

surrounding this Island to a distance of three nautical miles from the coast, measured from mean low water spring tides,

"vessel" means anything made for the conveyance by water of human beings or of property and includes a hovercraft and a hydrofoil but does not include –

- (a) Her Majesty's Ships,
- (b) vessels belonging to the armed forces of any foreign Government,
- (c) vessels belonging to or under the control of any Department of Her Majesty's Government,
- (d) yachts used exclusively for pleasure,
- (e) fishing vessels, so long as such fishing vessels are not carrying any cargo other than fish.

PART III HORSE TAX

Horse licences and horse tax.

9. (1) A person shall not keep in this Island a horse over the age of two years unless that horse is for the time being licensed in accordance with the succeeding provisions of this Part of this Law.

(2) Any person who desires to obtain a licence for a horse in pursuance of the provisions of this Part of this Law (hereinafter referred to as "**a horse licence**") shall make application in that behalf to the Constable and shall

furnish to the Constable such particulars with regard to that horse as the Constable may, from time to time, require.

(3) On an application being made to him in pursuance of the provisions of the last preceding subsection and upon payment by the applicant of a tax (hereinafter referred to as "**horse tax**") at the rate specified in the Third Schedule to this Law, the Constable shall issue to the applicant a horse licence in such form and subject to such conditions as he may deem it necessary or desirable to impose.

Period of validity and renewal of horse licences.

10. (1) A horse licence issued in pursuance of the provisions of the last preceding section shall be valid until the thirty-first day of December next following the date of such issue and thereafter, upon being renewed in pursuance of the provisions of the next succeeding subsection, shall be valid during the period commencing on the first day of January in any year and ending on the thirty-first day of December next following, both dates inclusive.

(2) A horse licence issued in pursuance of the provisions of the last preceding section shall be renewed by the Constable upon application being made to him in that behalf on or before the thirty-first day of December in any year and upon payment by the applicant of the horse tax.

Reduced horse tax.

11. (1) When at any time during the period commencing on the first day of July in any year and ending on the thirty-first day of December next following a horse licence is issued to any person in respect of a horse which he has commenced to keep in this Island during that period or which has attained the age of two years during that period, the amount of horse tax which shall be paid in respect of such licence shall be at one half of the rate of horse tax specified in the Third Schedule to this Law.

(2) Where at any time during the period commencing on the first day of January in any year and ending on the thirty-first day of December next following a horse licence is issued to any person in respect of a horse which he has commenced to keep in this Island and which he satisfies the Constable is in replacement of a horse which has died or he has ceased to keep in this Island during that period and in respect of which a horse licence was in force immediately before the horse died or he ceased to keep it in this Island, no horse tax shall be payable on the issue of the first mentioned horse licence.

Variation of horse tax.

12. The Chief Pleas may, from time to time, by Ordinance vary the rate of the horse tax specified in the Third Schedule to this Law, so however, that any such Ordinance shall not increase such rate to a rate in excess of [£100] per annum.

NOTES

In section 12, the symbol and figures in square brackets were substituted by the Financial Provisions (Amendment) (Sark) Law, 2006, section 1(a), with effect from 24th February, 2007.¹

The following Ordinances have been made under section 12:

Financial Provisions (Variation of Rates) (No. 2) (Sark) Ordinance, 1983;

Financial Provisions (Amendment) (Sark) Ordinance, 1995;

Financial Provisions (Amendment) (Sark) Ordinance, 2010;

Financial Provisions (Variation of Rates) (Sark) Ordinance, 2020;

Financial Provisions (Variation of Rates) (Sark) Ordinance, 2025.

Application of horse tax.

13. Any sums received by way of horse tax under the provisions of this Part of this Law [shall accrue to the Chief Pleas and shall be applied towards expenditure for public purposes in this Island].

NOTES

In section 13, the words in square brackets were substituted by the Financial Provisions (Amendment) (Sark) Law, 2006, section 1(c), with effect from 23rd February, 2007.

Savings.

14. A horse in respect of which horse tax was paid under the Law of 1946 as respects the period ending on the thirty-first day of December, nineteen hundred and seventy-eight, shall be deemed to be licensed under the provisions of this Part of this Law, until the said thirty-first day of December.

Penalties.

- 15.** (1) Any person who –
- (a) contravenes the provisions of subsection (1) of section nine of this Law, or
 - (b) in connection with any application for the issue or renewal of a horse licence in pursuance of the provisions of this Part of this Law, knowingly makes any false statement or recklessly makes any statement which is false in a material particular, or
 - (c) fails to comply with any conditions attached to a horse licence,

shall be guilty of an offence and liable, on conviction, to a fine not exceeding [level 1 on the Sark uniform scale].

(2) In proceedings for an offence under subsection (1) of this section it shall rest on the accused to prove the age of the horse to which the

proceedings relate and, where the case requires, to prove when he commenced to keep the horse to which the proceedings relate.

NOTE

In section 15, the words and figure in square brackets were substituted by the Uniform Scale of Fines (Sark) Law, 1989, section 2(2), with effect from 1st November, 1989.

Interpretation of Part III of this Law.

16. (1) In this Part of this Law the expression "**horse**" includes a pony, a donkey and a mule.

(2) A person in whose custody, charge or possession, or on whose premises, a horse shall be found or seen shall, unless the contrary is proved, be deemed for the purposes of this Law to be the person who keeps that horse.

PART IV
DOG TAX

Dog licences and dog tax.

17. (1) A person shall not keep in this Island a dog over the age of six months unless that dog is for the time being licensed in accordance with the succeeding provisions of this Part of this Law.

(2) Any person who desires to obtain a licence for a dog in pursuance of the provisions of this Part of this Law (hereinafter referred to as "**a dog licence**") shall make application in that behalf to the Constable and shall furnish to the Constable such particulars with regard to that dog as the Constable may, from time to time, require.

(3) On an application being made to him in pursuance of the

provisions of the last preceding subsection and upon payment by the applicant of a tax (hereinafter referred to as "**dog tax**") at the rate specified in the Fourth Schedule to this Law, the Constable shall issue to the applicant a dog licence in such form and subject to such conditions as he may deem it necessary or desirable to impose.

Period of validity and renewal of dog licences.

18. (1) A dog licence issued in pursuance of the provisions of the last preceding section shall be valid until the thirty-first day of December next following the date of such issue and thereafter, upon being renewed in pursuance of the provisions of the next succeeding subsection, shall be valid during the period commencing on the first day of January in any year and ending on the thirty-first day of December next following, both dates inclusive.

(2) A dog licence issued in pursuance of the provisions of the last preceding section shall be renewed by the Constable upon application being made to him in that behalf on or before the thirty-first day of December in any year and upon payment by the applicant of the dog tax.

Exemptions.

19. No dog tax shall be payable in respect of a dog kept and used solely by a blind person for his guidance.

Variation of dog tax.

20. The Chief Pleas may, from time to time, by Ordinance vary the rate of the dog tax specified in the Fourth Schedule to this Law, so however, that any such Ordinance shall not increase such rate to a rate in excess of [£30] per annum.

NOTES

In section 20, the symbol and figures in square brackets were substituted by the Financial Provisions (Amendment) (Sark) Law, 2006, section 1(b), with effect from 24th February, 2007.²

The following Ordinances have been made under section 20:

Financial Provisions (Variation of Rates) (No. 2) (Sark) Ordinance, 1983;
Financial Provisions (Amendment) (Sark) Ordinance, 1995;
Financial Provisions (Amendment) (Sark) Ordinance, 2010;
Financial Provisions (Variation of Rates) (Sark) Ordinance, 2020;
Financial Provisions (Variation of Rates) (Sark) Ordinance, 2025.

Application of dog tax.

21. Any sums received by way of dog tax under the provisions of this Part of this Law [shall accrue to the Chief Pleas and shall be applied towards expenditure for public purposes in this Island].

NOTE

In section 21, the words in square brackets were substituted by the Financial Provisions (Amendment) (Sark) Law, 2006, section 1(c), with effect from 23rd February, 2007.

Savings.

22. A dog in respect of which dog tax was paid under the Law of 1946 as respects the period ending on the thirty-first day of December, nineteen hundred and seventy-eight, shall be deemed to be licensed under the provisions of this Part of this Law until the said thirty-first day of December.

Penalties.

23. (1) Any person who –
- (a) contravenes the provisions of subsection (1) of section seventeen of this Law, or
 - (b) in connection with any application for the issue or

renewal of a dog licence in pursuance of the provisions of this Part of this Law, knowingly makes any false statement or recklessly makes any statement which is false in a material particular, or

- (c) fails to comply with any conditions attached to a dog licence,

shall be guilty of an offence and liable, on conviction, to a fine not exceeding [level 1 on the Sark uniform scale].

(2) In proceedings for an offence under subsection (1) of this section it shall rest on the accused to prove the age of the dog to which the proceedings relate and, where the case requires, to prove when he commenced to keep the dog to which the proceedings relate.

NOTE

In section 23, the words and figure in square brackets were substituted by the Uniform Scale of Fines (Sark) Law, 1989, section 2(2), with effect from 1st November, 1989.

Interpretation of Part IV of this Law.

24. A person in whose custody, charge or possession, or in whose house or premises, a dog shall be found or seen shall, unless the contrary is proved, be deemed for the purposes of this Law to be the person who keeps that dog.

**PART V
CYCLE TAX**

Cycle licences and cycle tax.

25. (1) A person shall not ride or attempt to ride a cycle on or along

any of the public roads in this Island unless that cycle is for the time being licensed in accordance with the succeeding provisions of this Part of this Law.

(2) Any person who desires to obtain a licence for a cycle in pursuance of the provisions of this Part of this Law (hereinafter referred to as "**a cycle licence**") shall make application in that behalf to the Constable and shall furnish to the Constable such particulars with regard to that cycle as the Constable may, from time to time, require.

(3) On an application being made to him in pursuance of the provisions of the last preceding subsection and upon payment by the applicant of a tax (hereinafter referred to as "**cycle tax**") at the rate specified in the Fifth Schedule to this Law [in respect of that cycle], the Constable shall issue to the applicant a cycle licence in such form and subject to such conditions as he may deem it necessary or desirable to impose.

NOTE

In section 25, the words in square brackets in subsection (3) were substituted by the Motor Vehicles (Sark) Law, 2013, section 39(2), with effect from 6th October, 2014.

Period of validity and renewal of cycle licences.

26. (1) A cycle licence issued in pursuance of the last preceding section shall be valid until the thirty-first day of December next following the date of such issue and thereafter, upon being renewed in pursuance of the provisions of the next succeeding subsection, shall be valid during the period commencing on the first day of January in any year and ending on the thirty-first day of December next following, both dates inclusive.

(2) A cycle licence issued in pursuance of the provisions of the last preceding section shall be renewed by the Constable upon application being made to

him in that behalf on or before the thirty-first day of December in any year and upon payment by the applicant of the cycle tax.

Display of cycle licence.

27. A person shall not ride or attempt to ride a cycle on or along any of the public roads in this Island unless the cycle licence issued in respect of that cycle is fixed to that cycle in such manner and is in such condition that the licence and any letter or number thereon is clearly visible during the hours of daylight to any person on the public road.

Variation of cycle tax.

28. (1) Subject to subsection (2), Chief Pleas may from time to time by Ordinance amend the Fifth Schedule to this Law so as to specify separate rates of tax for bicycles and tricycles, and to vary the rate or rates of tax set out therein.

(2) An Ordinance made under subsection (1) may not increase any rate to a rate exceeding £30 per annum.]

NOTES

Section 28 was substituted by the Motor Vehicles (Sark) Law, 2013, section 39(3), with effect from 6th October, 2014.³

The following Ordinances have been made under section 28:

Financial Provisions (Variation of Rates) (No. 2) (Sark) Ordinance, 1983;

Financial Provisions (Amendment) (Sark) Ordinance, 1995;

Financial Provisions (Amendment) (Sark) Ordinance, 2010;

Financial Provisions (Variation of Rates) (Sark) Ordinance, 2020;

Financial Provisions (Variation of Rates) (Sark) Ordinance, 2025.

Application of cycle tax.

29. Any sums received by way of cycle tax under the provisions of this

Part of this Law [shall accrue to the Chief Pleas and shall be applied towards expenditure for public purposes in this Island].

NOTES

In section 29, the words in square brackets were substituted by the Financial Provisions (Amendment) (Sark) Law, 2006, section 1(c), with effect from 23rd February, 2007.

Savings.

30. A cycle in respect of which cycle tax was paid under the Law of 1946 as respects the period ending on the thirty-first day of December, nineteen hundred and seventy-eight, shall be deemed to be licensed under the provisions of this Part of this Law until the said thirty-first day of December.

Penalties.

31. Any person who –

- (a) contravenes the provisions of subsection (1) of section twenty-five or section twenty-seven of this Law, or
- (b) in connection with any application for the issue or renewal of a cycle licence in pursuance of the provisions of this Part of this Law, knowingly makes any false statement or recklessly makes any statement which is false in a material particular, or
- (c) fails to comply with any condition attached to a cycle licence,

shall be guilty of an offence and liable, on conviction, to a fine not exceeding [level 1 on the Sark uniform scale].

NOTE

In section 31, the words and figure in square brackets were substituted by the Uniform Scale of Fines (Sark) Law, 1989, section 2(2), with effect from 1st November, 1989.

Interpretation of Part V of this Law.

32. In this Part of this Law, except where the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them, that is to say –

"cycle" means bicycle and includes a tricycle,

"hours of daylight" means the time between one hour before sunrise and one hour after sunset on any day,

"public road" means any road, street, lane or place which is public or to which the public has access.

PART VI
GENERAL

Repeal.

33. The Law of 1946 is hereby repealed.

General interpretation.

34. (1) In this Law, except where the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them, that is to say –

"the Constable" includes the Vingtenier,

"the Law of 1946" means the Order in Council sanctioning the increase of a tax on passengers landing in Sark, the levy of harbour dues and the levy of a cycle tax, a dog tax and a horse tax, registered on the records of the Island of Guernsey on the thirty-first day of August, nineteen hundred and forty-six.

(2) The Interpretation (Guernsey) Law, 1948, shall apply to the interpretation of this Law as if the same were an enactment in force in the Island of Guernsey.

NOTE

The Interpretation (Guernsey) Law, 1948 has since been repealed by the Interpretation and Standard Provisions (Bailiwick of Guernsey) Law, 2016, section 28(a), with effect from 1st October, 2018.

Citation.

35. This Law may be cited as the Financial Provisions (Sark) Law, 1978.

Commencement.

36. This Law shall come into force on the thirtieth day of September, nineteen hundred and seventy-eight.

[FIRST SCHEDULE

Section one

Amount of landing tax

[£1.52 per person]

]

NOTES

The First Schedule was substituted by the Financial Provisions (Variation of Rates) (Sark) Ordinance, 1991, section 1, with effect from 2nd October, 1991.⁴

In the First Schedule, the symbol, figures and words in square brackets were substituted by the Financial Provisions (Variation of Rates) (Sark) (No. 2) Ordinance, 2025, section 1, with effect from 1st January, 2026.⁵

SECOND SCHEDULE

Section four

Harbour dues

Circumstances in which vessels enter harbour or perform acts of trade in the territorial waters adjacent to this Island	Rate per gross registered ton
Vessel entering Le Creux Harbour or La Baie de la Maseline and occupying a berth alongside a jetty whether that vessel performs an act of trade or not	[6p]
Vessel entering Le Creux Harbour or La Baie de la Maseline and performing an act of trade but not occupying a berth alongside a jetty or a vessel performing an act of trade in the territorial waters adjacent to this Island	[1p]
Vessel entering Le Creux Harbour from La Baie de la Maseline and vice versa (provided it has not quit the territorial waters adjacent to this Island)	No dues payable
Vessel entering Le Creux harbour, La Baie de la Maseline or the territorial waters adjacent to this Island on more than one occasion within any continuous period of twenty four hours: (a) <i>First occasion</i> – (i) if the vessel occupies a berth alongside a jetty whether that vessel performs an act of trade or not	

<p>(ii) if the vessel does not occupy a berth alongside a jetty but does perform an act of trade</p>	<p>[6p]</p>
<p>(b) <i>Second occasion</i> –</p> <p>(i) if the vessel occupies a berth alongside a jetty whether that vessel performs an act of trade or not</p>	<p>[1p]</p>
<p>(ii) if the vessel does not occupy a berth alongside a jetty but does perform an act of trade</p>	<p>[6p]</p>
<p>(c) <i>Third and subsequent occasions</i></p>	<p>[1p]</p> <p>No dues payable</p>

NOTES

In the Second Schedule,

the figure and letter "6p" in square brackets, wherever occurring, were substituted by the Financial Provisions (Variation of Rates) (Sark) (No. 2) Ordinance, 2023, section 2, with effect from 1st January, 2024;⁶

the figures and letters in the second, fourth and sixth pairs of square brackets in the right hand column were substituted by the Financial Provisions (Amendment) (Sark) Ordinance, 1996, section 1, with effect from 1st January, 1997.⁷

THIRD SCHEDULE

Section nine

Rate of horse tax

[£33] per annum

NOTE

In the Third Schedule, the symbol and figures in square brackets were substituted by the Financial Provisions (Variation of Rates) (Sark) Ordinance, 2025, section 1(a), with effect from 1st January, 2026.⁸

FOURTH SCHEDULE

Section seventeen

Rate of dog tax

[£17 per annum

NOTE

In the Fourth Schedule, the symbol and figures in square brackets were substituted by the Financial Provisions (Variation of Rates) (Sark) Ordinance, 2025, section 1(b), with effect from 1st January, 2026.⁹

[FIFTH SCHEDULE

Section twenty-five

Rates of cycle tax

Bicycles and tricycles: [£18] per annum]

NOTES

The Fifth Schedule was substituted by the Motor Vehicles (Sark) Law, 2013, section 39(4), with effect from 6th October, 2014.¹⁰

In the Fifth Schedule, the symbol and figures in square brackets were substituted by the Financial Provisions (Variation of Rates) (Sark) Ordinance, 2025, section 1(c), with effect from 1st January, 2026.¹¹

¹ Section 12 was previously amended by the Financial Provisions (Amendment) (Sark) Law, 1991, section 1(c), with effect from 22nd April, 1992.

² Section 20 was previously amended by the Financial Provisions (Amendment) (Sark) Law, 1991, section 1(d), with effect from 22nd April, 1992.

³ Prior to its substitution, section 28 was amended by the Financial Provisions (Amendment) (Sark) Law, 1991, section 1(d), with effect from 22nd April, 1992; the Financial Provisions (Amendment) (Sark) Law, 2006, section 1(b), with effect from 24th February, 2007.

⁴ Prior to its substitution, the First Schedule was varied by the Financial Provisions (Variation of Rates) (Sark) Ordinance, 1978, section 1, Schedule, with effect from 4th October, 1978; the Financial Provisions (Variation of Rates) (Sark) Ordinance, 1979, section 1, Schedule, with effect from 1st January, 1979; the Financial Provisions (Variation of Rates) (Sark) Ordinance, 1980, section 1, Schedule, with effect from 1st January, 1981; the Financial Provisions (Variation of Rates) (Sark) Ordinance, 1983, section 1, Schedule, with effect from 1st February, 1983; and amended by the Financial Provisions (Variation of Rates) (Sark) Ordinance, 1989, section 1, with effect from 18th January, 1989.

⁵ The First Schedule was previously amended by the: Financial Provisions (Variation of Rates) (Sark) Ordinance, 2015, section 1, with effect from 30th September, 2015; Financial Provisions (Variation of Rates) (Sark) Ordinance, 2016, section 1, with effect from 5th October, 2016; Financial Provisions (Variation of Rates) (Sark) Ordinance, 2019, section 1, with effect from 1st January, 2020; Financial Provisions (Variation of Rates) (Sark) Ordinance, 2023, section 1, with effect from 4th October, 2023; Financial Provisions (Variation of Rates) (Sark) (No. 2) Ordinance, 2023, section 1, with effect from 1st January, 2024; Financial Provisions (Variation of Rates) (Sark) Ordinance, 2024, section 1, with effect from 1st January, 2025.

⁶ These figures were previously varied by the: Financial Provisions (Variation of Rates) (Sark) Ordinance, 1978, section 2, Second Schedule, with effect from 4th October, 1978; Financial Provisions (Variation of Rates) (Sark) Ordinance, 1979, section 2, Second Schedule, with effect from 1st January, 1979; Financial Provisions (Amendment) (Sark) Ordinance, 1995, section 1(a), with effect from 1st January, 1996.

⁷ These figures were previously varied by the Financial Provisions (Variation of Rates) (Sark) Ordinance, 1978, section 2, Second Schedule, with effect from 4th October, 1978; the Financial Provisions (Variation of Rates) (Sark) Ordinance, 1979, section 2, Second Schedule, with effect from 1st January, 1979; and substituted by the Financial Provisions (Amendment) (Sark) Ordinance, 1995, section 1(a), with effect from 1st January, 1996.

⁸ These symbol and figures were previously varied by the Financial Provisions (Variation of Rates) (No. 2) (Sark) Ordinance, 1983, section 1, First Schedule, with effect from 1st December, 1983; and substituted by the: Financial Provisions (Amendment) (Sark) Ordinance, 1995, section 1(b), with effect from 1st January, 1996; Financial Provisions (Amendment) (Sark) Ordinance, 2002, section 1(a), with

effect from 16th January, 2002; Financial Provisions (Amendment) (Sark) Ordinance, 2006, section 1(a), with effect from 4th October, 2006; Financial Provisions (Amendment) (Sark) Ordinance, 2010, section 1(a), with effect from 1st January, 2011; Financial Provisions (Variation of Rates) (Sark) Ordinance, 2020, section 1(a), with effect from 1st January, 2021.

9 These symbol and figures were previously varied by the Financial Provisions (Variation of Rates) (No. 2) (Sark) Ordinance, 1983, section 2, Second Schedule, with effect from 1st December, 1983; and substituted by the: Financial Provisions (Amendment) (Sark) Ordinance, 1995, section 1(c), with effect from 1st January, 1996; Financial Provisions (Amendment) (Sark) Ordinance, 2002, section 1(b), with effect from 16th January, 2002; Financial Provisions (Amendment) (Sark) Ordinance, 2006, section 1(b), with effect from 4th October, 2006; Financial Provisions (Amendment) (Sark) Ordinance, 2010, section 1(b), with effect from 1st January, 2011; Financial Provisions (Variation of Rates) (Sark) Ordinance, 2020, section 1(b), with effect from 1st January, 2021.

10 Prior to its substitution, the Fifth Schedule was amended by the Financial Provisions (Variation of Rates) (No. 2) (Sark) Ordinance, 1983, section 3, Third Schedule, with effect from 1st December, 1983; and substituted by the Financial Provisions (Amendment) (Sark) Ordinance, 1995, section 1(d), with effect from 1st January, 1996; the Financial Provisions (Amendment) (Sark) Ordinance, 2002, section 1(c), with effect from 16th January, 2002; the Financial Provisions (Amendment) (Sark) Ordinance, 2006, section 1(c), with effect from 4th October, 2006; the Financial Provisions (Amendment) (Sark) Ordinance, 2010, section 1(c), with effect from 1st January, 2011.

11 These symbol and figures were previously substituted by the: Financial Provisions (Variation of Rates) (Sark) Ordinance, 2020, section 1(c), with effect from 1st January, 2021.