

PROJET DE LOI

ENTITLED

The Duty on Matches (Refund) Law, 1969 *

[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. XXII, p. 60; as amended by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989 (Ordres en Conseil Vol. XXXI, p. 278); the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003 (No. XXXIII of 2003, Recueil d'Ordonnances Tome XXIX, p. 406); the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016 (No. IX of 2016). See also the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991 (No. XIII of 1991, Ordres en Conseil Vol. XXXIII, p. 217).

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ARRANGEMENT OF SECTIONS

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THE STATES, in pursuance of their Resolution of the twenty-seventh day of November, nineteen hundred and sixty-eight, 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 Guernsey.

Application for refund of duty.

1. Any person who intends to export from this Island to a place outside the Bailiwick a consignment of matches in respect of which duty has been paid in accordance with the provisions of the Duty on Matches Law, 1947^a (hereinafter referred to as "**the Law of 1947**") may, at least twenty-four hours before the date such consignment is to be delivered for export as aforesaid, submit an application, in such form as [the Committee] may from time to time determine, to the Chief Revenue Officer for a refund of such duty which application shall contain the following particulars –

- (a) the total number of matches contained in the consignment,
- (b) the name and address of the consignee,
- (c) the date on which the consignment is to be delivered for export.

NOTES

In section 1, the words in square brackets were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016.

^a Ordres en Conseil, Vol. XIII, p. 106.

In accordance with the provisions of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 12(1), with effect from 30th September, 1991, the reference in this section to the "Chief Revenue Officer" shall, save where the context otherwise requires, be deemed to be a reference to the Chief Officer of Customs and Excise for the time being appointed by the Policy & Resources Committee and shall include any person acting by or under his authority.

Refund of duty.

2. (1) Subject to the provisions of the next succeeding subsection, upon being satisfied that a consignment of matches, in respect of which an application has been made in pursuance of the provisions of the last preceding section, has been exported from this Island to a place outside the Bailiwick, the Chief Revenue Officer shall refund to the person who made such application the amount of any duty paid in respect of the matches contained therein in accordance with the provisions of the Law of 1947.

(2) No refund of duty shall be paid in pursuance of the provisions of the last preceding subsection –

- (a) if the amount of the refund would be one pound sterling or less, or
- (b) if the person who made the application refuses or fails to comply with any requirement made in pursuance of the provisions of the next succeeding section.

NOTE

In accordance with the provisions of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 12(1), with effect from 30th September, 1991, the reference in this section to the "Chief Revenue Officer" shall, save where the context otherwise requires, be deemed to be a reference to the Chief Officer of Customs and Excise for the time being appointed by the Policy & Resources Committee and shall include any person acting by or under his authority.

Furnishing of information.

3. A person who applies for a refund of duty under the provisions of

section one of this Law shall furnish to the Chief Revenue Officer such information relating to such consignment of matches as the said Officer may require and such person shall produce to the said Officer and permit him to inspect and take copies of any invoice, bill of lading or other book or document relating to the consignment of matches as the said Officer may require.

NOTE

In accordance with the provisions of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 12(1), with effect from 30th September, 1991, the reference in this section to the "Chief Revenue Officer" shall, save where the context otherwise requires, be deemed to be a reference to the Chief Officer of Customs and Excise for the time being appointed by the Policy & Resources Committee and shall include any person acting by or under his authority.

Supply of false information.

4. Any person who, in connection with an application for a refund of duty under the provisions of this Law, makes any statement or furnishes any information which he knows to be false or recklessly makes any statement or furnishes any information which is false in a material particular shall be guilty of an offence and liable, on conviction, to a fine not exceeding [level 2 on the uniform scale].

NOTE

In section 4, the words and figure in square brackets were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989.

Offences by corporate bodies.

5. Where a person convicted of an offence under this Law is a body corporate, every person who, at the time of the commission of the offence, was a director or officer of the body corporate, or was purporting to act in any such capacity, shall be deemed to be guilty of that offence unless he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of the offence.

Definitions.

6. (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 Committee]" means the States [Committee for Home Affairs],

"the Chief Revenue Officer" includes any States Revenue Officer acting by or under the authority of the Chief Revenue Officer,

"consignment of matches" means a consignment of matches all of which are consigned to the same consignee.

(2) Except where the context otherwise requires, any reference in this Law to any other enactment shall be construed as including a reference to that enactment as amended, repealed and replaced, extended or applied by or under any other enactment including this Law.

NOTES

In section 6, the words in the first and second pairs of square brackets in the definition of the expression "the Committee" in subsection (1) were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, respectively section 5(1), Schedule 3, paragraph 7 and section 2, Schedule 1, paragraph 6(a), with effect from 1st May, 2016.¹

The functions, rights and liabilities of the Home Department and its Minister arising under or by virtue of this Law were transferred to and vested in, respectively, the Committee for Home Affairs and its President or Vice-President by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 1, Schedule 1, paragraph 6(a), with effect from 1st May, 2016, subject to the savings and transitional provisions in section 3 of the 2016 Ordinance.²

In accordance with the provisions of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 12(1), with effect from 30th September, 1991, with effect from 30th September, 1991, the references in this section to the "Chief Revenue Officer" shall, save where the context otherwise requires, be deemed to be a reference to the Chief Officer of Customs and Excise for the time being appointed by the Policy & Resources Committee and shall include any person acting by or under his authority; and, by virtue of the provisions of section 12(2) of the 1991 Law, the reference in this section to a "States Revenue Officer" shall, save where the context otherwise requires, be deemed to be a reference to a person authorised by the Committee for Home Affairs to act as an officer of

Customs and Excise.

Citation.

7. This Law may be cited as the Duty on Matches (Refund) Law, 1969.

NOTE

The Law received Royal Sanction on 23rd May, 1969 and was registered on the Records of the Island of Guernsey and came into force on 1st July, 1969.

¹ The words "Committee for Home Affairs" were previously substituted by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003, section 2, Schedule 1, paragraph 3(a), Schedule 2, para 2(a), with effect from 6th May, 2004.

² The functions, rights and liabilities of the Home Department and its Minister arising under or by virtue of this Law were previously transferred to and vested in them, respectively, from the Board of Administration and its President by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003, section 1, Schedule 1, paragraph 3(a), Schedule 2, paragraph 2(a), with effect from 6th May, 2004, subject to the savings and transitional provisions in section 4 of the

2003 Ordinance.