

ORDER IN COUNCIL

ratifying a Projet de Loi

ENTITLED

The Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2003

(Registered on the Records of the Island of Guernsey
on the 28th June, 2004.)



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ORDER IN COUNCIL



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

The 28th day of June, 2004 before Geoffrey Robert Rowland, Esquire, Deputy Bailiff; present:— David Charles Lowe, Laurence Lenfestey Guille, Stephen Edward Francis Le Poidevin, Alan Cecil Bisson, David Michael Jory, Keith Bichard, OBE, Michael John Wilson, Michael Henry De La Mare, Michael John Tanguy, Esquires, and Susan Mowbray, Jurats.

The Deputy Bailiff having this day placed before the Court an Order of Her Majesty in Council dated the 6th day of May, 2004, approving and ratifying a Projet de Loi of the States of Guernsey entitled “The Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2003”, THE COURT, after the reading of the said Order in Council and having heard Her Majesty’s Comptroller thereon, ORDERED:-

1. That the said Order in Council be registered on the records of this Island; and
2. That an extract of this present Act, together with a copy of the said Order in Council, be sent by Her Majesty’s Greffier to the Clerk of the Court of Alderney and to the Seneschal of Sark for registration on the records of those Islands respectively.

At the Court at Buckingham Palace

The 6th day of May, 2004

PRESENT,

The Queen's Most Excellent Majesty in Council

THE FOLLOWING, report from the Committee of Council for the Affairs of Jersey and Guernsey was today read at the Board:

“IN ACCORDANCE WITH YOUR MAJESTY’S General Order of Reference of the 22nd day of February 1952 the Committee have considered a petition of the States of Guernsey:”

“That, in pursuance of their Resolutions of the 25th of September, 2003, the States of Deliberation at a meeting on the 26th November, 2003, approved a Projet de Loi entitled “The Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2003” and requested the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction to it. That the States of the Island of Alderney at a meeting held on 22nd January, 2004 considered the Projet de Loi when a Resolution was passed agreeing to its application to Alderney. That the Chief Pleas of the Island of Sark at a meeting held on 21st January, 2004, considered the Projet de Loi when a Resolution was passed agreeing to its application to Sark. That the Projet de Loi is set forth in the attached Schedule. The Petition most humbly prays that Your Majesty might be graciously pleased to sanction “The Custom and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2003”, and to order that it shall have force of law in the Bailiwick of Guernsey.

“THE COMMITTEE have considered the Projet de Loi and have agreed to report that it may be advisable for Your Majesty to approve and ratify it.”

HER MAJESTY, having taken the Report into consideration, was pleased, by and with the advice of Her Privy Council, to approve of and ratify the said Projet de Loi (a copy of which is annexed to this Order) and to order that it, together with this Order, shall have the force of law in the Bailiwick of Guernsey and shall be entered on the Register of the Island of Guernsey and observed accordingly.

HER MAJESTY'S Officers in the Bailiwick of Guernsey, and all others whom it may concern, are therefore to take notice of Her Majesty's Order and to proceed accordingly.

A. K. Galloway

PROJET DE LOI

ENTITLED

The Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2003

THE STATES, in pursuance of their resolution of the 25th day of September, 2003^a, have approved the following provisions which, subject to the Sanction of Her Most Excellent Majesty in Council, shall have force of law in the Bailiwick of Guernsey.

Amendment of principal Law.

1. The Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, as amended^b (“**the principal Law**”) is further amended in accordance with the provisions of this Law.

Amendment of arrangement of sections.

2. (1) In the arrangement of sections in the principal Law, after the entry relating to section 23 insert the following entries -

“PART IIIA EXCISE DUTIES

23A. Goods on which excise duty is chargeable.

23B. Powers to vary goods chargeable with excise duty.

^a Article XII of Billet d'État No. XXI of 2003.

^b Ordres en Conseil Vol. XXIII, p. 573; Vol. XXIV, p. 87; and No. XIII of 1991.

- 23C. Powers to vary rates of excise duty.
- 23D. Calculations.
- 23E. Strength of liquor.
- 23F. Excise licences.
- 23G. Reliefs and drawbacks.
- 23H. Offences involving excise duties.
- 23I. Review of decisions as to excise duties.
- 23J. Power to vary Part IIIA by Ordinance.
- 23K. General provisions as to Ordinances under Part IIIA.
- 23L. Exclusion of Sark."

(2) In the arrangement of sections in the principal Law, after the entry relating to the Second Schedule insert the following entries -

"THIRD SCHEDULE

Controlled Drugs:

Variation of punishments for certain offences under this Law

FOURTH SCHEDULE

Goods liable to excise duty; & rates of excise duty".

Amendment of interpretation section.

3. (1) In section 1(1) of the principal Law -

(a) after the definition of "**boarding station**" insert the following definition -

"**Chief Officer of Customs and Excise**" means the Chief Officer of Customs and Excise for the time being appointed by the States Civil Service Board;"

(b) in the definition of "Chief Revenue Officer" the words "for the time being appointed by the States Civil Service Board" are repealed;

(c) for the definition of "**excise**" and "**excise duty**" there is substituted -

""**excise duty**" means any duty charged under Part IIIA of this Law on the goods and at the rates specified in the Fourth Schedule;"

(d) after the definition of "**home use**" insert the following definition -

""**hydrocarbon oil**" has the meaning given in the Fourth Schedule;"

(e) the definition of "**impôt Laws**", "**Laws relating to impôts**" and "**enactments relating to impôts**" is repealed;

(f) after the definition of "**land and landing**" insert the following definition -

""**liquor**" has the meaning given in the Fourth Schedule;"

(g) after the definition of "**owner**" insert the following definition -

"per cent volume" means the percentage of alcohol in the liquor determined in accordance with section 23D;"

- (h) after the definition of **"stores"** insert the following definition -

"strength", in relation to any liquor, means its alcoholic strength computed in accordance with section 23D;".

- (2) After section 1(4) insert the following subsection -

“(5) In this Law and in any other enactment any reference to impôt shall be construed as a reference to excise duty.”.

Insertion of new Part IIIA.

4. After Part III of the principal Law insert the following Part -

“PART IIIA
EXCISE DUTIES

Goods on which excise duty is chargeable.

23A. (1) Excise duty shall be charged on the goods, and at the rates, specified in the Fourth Schedule, as from time to time amended under sections 23B and 23C.

- (2) Excise duty is payable on demand -

- (a) by the proprietor or consignee of the goods, in the case of goods imported into the Bailiwick (other than Sark); and
- (b) by the licence holder, in the case of goods grown, produced or manufactured in the Bailiwick (other than Sark).

Powers to vary goods chargeable with excise duty.

23B. (1) The States Advisory and Finance Committee may by order amend the Fourth Schedule by adding any class or description of goods to it or by removing or varying any class or description of goods specified in it.

(2) An order made under subsection (1) -

- (a) may remain in force only until the conclusion of the next meeting of the States for the consideration of the Annual Budget of the States; and
- (b) shall thereupon cease to have effect, but without prejudice to anything done under it.

(3) The States may by Ordinance amend the Fourth Schedule by adding any class or description of goods to it or by removing or varying any class or description of goods specified in it.

Powers to vary rates of excise duty.

23C. (1) The States Advisory and Finance Committee may by order amend the Fourth Schedule by specifying or varying the rates of excise duty chargeable on any class or description of goods specified therein.

(2) An order made under subsection (1) -

(a) may remain in force only until the conclusion of the next meeting of the States for the consideration of the Annual Budget of the States; and

(b) shall thereupon cease to have effect, but without prejudice to anything done under it.

(3) The States may by Ordinance amend the Fourth Schedule by specifying or varying the rates of excise duty chargeable on any class or description of goods specified therein.

Calculations.

23D. (1) For the purposes of this Law -

(a) except where some other measure of quantity is specified, any computation of any liquor or of the alcohol contained in any liquor shall be made in terms of the volume of the liquor or alcohol, as the case may be;

(b) any computation of the volume of any liquor or of the alcohol contained in any liquor shall be made in litres as at 20 degrees Celsius;

- (c) any computation of the volume of any hydrocarbon oil shall be made in litres as at 15 degrees Celsius;
- (d) the alcoholic strength of any liquor is the ratio of the volume of the alcohol contained in the liquor to the volume of the liquor expressed as a percentage (and section 23E shall have effect for determining such alcoholic strength); and
- (e) the legal instruments for the calculation of the alcoholic strength of any liquid subject to excise duty shall be hydrometers, thermometers and alcoholic tables approved by the Board.

(2) Save as the Board may otherwise allow, the volume of liquid in any container shall be determined by physical examination, but where the volume has not been so determined, it shall be determined -

- (a) by reference to information on the label of the container of the liquid; or
- (b) by reference to information on any invoice, delivery note, production record or similar document in relation to the liquid,

whichever is the greater.

(3) Where any colouring matter or substance commonly added for the purpose of improving or modifying the quality or characteristics of hydrocarbon oil as a fuel or lubricant is added to any hydrocarbon oil prior

to its delivery, then the volume of that hydrocarbon oil shall be determined by reference to the total volume including such additives.

Strength of liquor.

23E. The strength of any liquor shall be the strength as ascertained-

- (a) by reference to information on the label of the container of the liquor; or
- (b) by reference to information on any invoice, delivery note, production record or similar document in relation to the liquor; or
- (c) as gauged by the Chief Officer of Customs and Excise,

whichever is the greater.

Excise licences.

23F. (1) Subject to subsection (3), no person shall grow, produce or manufacture goods liable to excise duty except under the authority of an excise licence held by him for that purpose.

(2) The Chief Officer of Customs and Excise may grant an excise licence subject to such conditions as he may consider necessary.

(3) The Board may, in its absolute discretion, waive the requirement for an excise licence.

(4) The licence holder shall not commence the growing, production or manufacture of any goods liable to excise duty until -

- (a) he has declared to the Chief Officer of Customs and Excise, in such form and manner as the Chief Officer may direct, the details of the premises and equipment intended to be used by him for that purpose; and
- (b) those premises have been approved by the Chief Officer of Customs and Excise; and the Chief Officer of Customs and Excise may impose conditions in respect of any approval given under this paragraph and may at any time for reasonable cause revoke or vary the terms of any such approval;

and in this section "premises" includes any land or place.

(5) Every licence holder shall -

- (a) maintain records relating to the acquisition, cultivation, manufacture, blending or other processing, storage and disposal of dutiable goods or their ingredients in such form and manner as the Chief Officer of Customs and Excise may direct; and
- (b) in the case of goods grown, produced or manufactured in the Bailiwick (other than Sark), make entry to an officer within a period of five working days after the final day of each month;

and in this section "working day" means any day other than -

- (i) a Saturday, Sunday, Christmas Day and Good Friday, and
- (ii) a public holiday appointed by Ordinance of the States of Deliberation or (as the case may require) the States of Alderney.

(6) The entry required under this section shall be made in such form and manner as the Chief Officer of Customs and Excise may direct and shall -

- (a) give an account of all goods liable to excise duty which have been grown, produced or manufactured by the licence holder during the preceding month; and
- (b) contain such information as will allow a true and accurate calculation to be made of the excise duty payable by the licence holder.

(7) If, having regard to the quantity and quality of ingredients used, the quantity of goods produced by the holder of an excise licence appears to the Chief Officer of Customs and Excise to be less than it should have been and the licence holder fails to give a satisfactory explanation for the apparent deficiency, the Chief Officer of Customs and Excise may serve on the licence holder a notice demanding payment of an amount of excise duty due on the goods not accounted for.

(8) Sections 17 and 18 of this Law apply to goods in respect of which entry has not been made in accordance with this section as they apply to imported goods in respect of which entry has not been made in accordance with section 17.

Reliefs and drawbacks.

23G. (1) The Board may by order provide for the relief from and drawback of excise duties on specified categories of goods or goods used in specified circumstances.

(2) An order under this section may in particular -

- (a) provide for relief from duty on such categories of goods as the Board thinks fit;
- (b) confer a discretion on the Chief Officer of Customs and Excise to refuse to allow drawback on any goods in such circumstances as may be prescribed;
- (c) provide for the administration of reliefs and drawbacks and the imposition and enforcement of any condition of any relief or drawback as the Chief Officer of Customs and Excise sees fit; and
- (d) authorise the Chief Officer of Customs and Excise -
 - (i) to require such information from a person claiming relief or drawback as

may be necessary to satisfy him as to that person's eligibility for such relief or drawback; and

- (ii) to give further directions for the administration of any relief or drawback.

(3) Subject to the provisions of any order made under this section -

- (a) where the rate of any duty, drawback, allowance or rebate is expressed by reference to a specified quantity or weight of any goods, that rate shall be chargeable or allowable on any fraction of that quantity or weight of the goods, and the amount payable or allowable on any such fraction shall be calculated proportionately; and
- (b) excise duty shall be charged and relief from such duty allowed without any discrimination as between goods manufactured or produced in one country and the like goods manufactured or produced in another country, or as between goods manufactured or produced in the Bailiwick (other than Sark) and the like goods imported into the Bailiwick (other than Sark).

Offences involving excise duties.

23H. (1) Any person who contravenes or fails to comply with any provision of this Part of this Law, or any requirement or order made under

it, or any term or condition of any licence or approval granted under it, is guilty of an offence.

(2) Any person who does anything whereby any person (including himself) may -

- (a) evade liability for excise duty payable on any goods under this Part; or
- (b) obtain any amount by way of drawback, allowance, relief or repayment of any duty on any goods which is not lawfully payable or allowable,

is guilty of an offence.

(3) A person guilty of an offence under subsection (1) or (2) is liable -

- (a) if the offence was committed with intent to defraud the States -
 - (i) on summary conviction, to a fine not exceeding twice level 5 on the uniform scale or three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding three months, or to both; or

- (ii) on conviction on indictment, to a fine or to imprisonment for a term not exceeding two years or to both; or
- (b) if the offence was committed without such intent, on summary conviction, to a fine not exceeding twice level 5 on the uniform scale or three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding three months, or to both,

and any goods to which the offence relates are liable to forfeiture.

Review of decisions as to excise duties.

23I. Section 49 applies to disputes as to whether any or what excise duty is chargeable in respect of any goods as it applies to disputes arising, before the delivery of any imported goods from customs charge, as to whether any or what duty of customs is payable on those goods.

Power to vary Part IIIA by Ordinance.

23J. The States may by Ordinance amend the provisions of this Part of this Law.

General provisions as to Ordinances under Part IIIA.

23K. (1) Any Ordinance under this Part of this Law -

- (a) may be amended or repealed by a subsequent Ordinance hereunder;
- (b) may contain such consequential, incidental, supplementary and transitional provision as

may appear to be necessary or expedient; and

- (c) may make provision as to the creation and punishment of offences.

(2) Any power conferred by this Part of this Law to make any Ordinance may be exercised -

- (a) in relation to all cases to which the power extends, or in relation to all those cases subject to specified exceptions, or in relation to any specified cases or classes of cases;

- (b) so as to make, as respects the cases in relation to which it is exercised -

- (i) the full provision to which the power extends, or any lesser provision (whether by way of exception or otherwise);

- (ii) the same provision for all cases, or different provision for different cases or classes of cases, or different provision for the same case or class of case for different purposes;

- (iii) any such provision either unconditionally or subject to any prescribed conditions.

Exclusion of Sark.

23L. The provisions of this Part of this Law do not apply to Sark which shall continue, in relation to excise duties, to be governed by the 1950 Order in Council concerning Sark Duties^c as from time to time amended or re-enacted (with or without modification).”.

Amendment of section 79 of principal Law.

5. In section 79(2) of the principal Law after the words "the Board" insert "or, as the case may be, the States Advisory and Finance Committee".

Insertion of Fourth Schedule to the principal Law.

6. After the Third Schedule to the principal Law there is inserted the Schedule set out in the First Schedule to this Law.

Repeals.

7. The Ordinances, Laws and Orders in Council specified in the Second Schedule to this Law are repealed.

Citation and commencement.

8. (1) This Law may be cited as the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2003.

(2) This Law shall come into force on the day appointed by Ordinance of the States; and different days may be appointed for different provisions.

^c Ordres en Conseil Vol. XIV, p. 366.

FIRST SCHEDULE

Section 6

“FOURTH SCHEDULE

Section 23A

GOODS LIABLE TO EXCISE DUTY; & RATES OF EXCISE DUTY

In this Schedule –

“**beer**” means beer of any description, and any liquor sold as beer, of a strength exceeding 1.2 per cent volume obtained from the fermentation of worts prepared from cereals and any mixture of beer with a non-alcoholic drink;

“**cider**” means any cider or perry, and any liquor sold as cider or perry, of a strength exceeding 1.2 per cent volume obtained from the fermentation of apple or pear juice;

“**hydrocarbon oil**” includes alcohol of any type used or to be used as a fuel and petroleum oil, coal tar and oil produced from coal, shale, peat or any other bituminous substance, and all liquid hydrocarbons, except such hydrocarbons or bituminous or asphaltic substances as are –

- (a) solid or semi-solid at a temperature of 15 degrees Celsius; or
- (b) gaseous at a temperature of 15 degrees Celsius and under a pressure of 1013.25 millibars;

“independent small brewery” means a brewery, wherever located, in respect of which the Chief Officer of Customs and Excise is satisfied that -

- (a) it does not produce more than 200,000 hectolitres of beer per year;
- (b) it is legally and economically independent of any other brewery;
- (c) it uses only premises situated physically apart from any other brewery; and
- (d) it does not operate under licence;

provided that where two or more breweries co-operate and their combined annual production of beer does not exceed 200,000 hectolitres, those breweries may be treated as a single independent small brewery;

“liquor” means any liquid containing potable alcohol;

“made-wine” means any liquor of a strength exceeding 1.2 per cent volume produced by the fermentation of any substance except -

- (a) beer;
- (b) wine;
- (c) cider; or

(d) spirit;

“**spirits**” means potable spirits of a strength exceeding 1.2 per cent volume;

“**tobacco**” includes any product of the tobacco plant or any substance used as a substitute for tobacco but not including herbal smoking products;

“**wine**” means any liquor of a strength exceeding 1.2 per cent volume obtained from the fermentation of fresh grapes or the must of fresh grapes, or any substance, whether or not it is fortified with spirits or flavoured with aromatic extracts;

“**wines**” means wine and made-wine.

GOODS LIABLE TO EXCISE DUTY;
& RATES OF EXCISE DUTY

1. Tobacco and tobacco products

a.	Cigars and Cigarettes	£119.85 per kilo
b.	Hand rolling tobacco	£111.61 per kilo
c.	Other Manufactured Tobacco	£96.81 per kilo
d.	Tobacco leaf – unstemmed	£107.46 per kilo
e.	Tobacco leaf – stemmed	£108.54 per kilo

2. Hydrocarbon oil

a.	Petrol other than any fuel used for the purpose of air navigation	6.8p per litre
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3. Beer

a.	Beer brewed by an independent small brewery	21p per litre
b.	Other beer	32p per litre

4. Spirits

a.	Spirits not exceeding 5.5 per cent volume	24p per litre
b.	Spirits exceeding 5.5 per cent volume but not exceeding 25.0 per cent volume	£3.44 per litre
c.	Spirits exceeding 25.0 per cent volume but not exceeding 50.0 per cent volume	£4.57 per litre
d.	Spirits exceeding 50.0 per cent volume	In the extra proportion to 50.0 per cent volume

5. Cider

a.	Cider	32p per litre
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6. Wines

a.	Light wines not exceeding 5.5 per cent volume	24p per litre
b.	Light wines exceeding 5.5 per cent volume but not exceeding 15 per cent volume (including sparkling wines)	97p per litre
c.	Other wines	£1.55 per litre

7. Other

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SECOND SCHEDULE

Section 7

PART I

ORDINANCES TO BE REPEALED.

1. L'impôt sur les Liqueurs déposées dans les magasins des États sera payé avant le livraison des dites liqueurs (5th October, 1903)^d.
2. Ordonnance relative à l'impôt sur les Vins (5th October, 1903)^e.
3. Ordonnance Supplémentaire pour la Levée de l'impôt sur les Liqueurs Spiritueuses (5th October, 1908)^f.
4. Ordonnance Supplémentaire pour la levée de l'impôt sur les Vins (5th October, 1908)^g.
5. Ordonnance relative à la Perception de l'impôt sur les Vins et sur les Liqueurs Spiritueuses (6th October, 1913)^h.
6. Ordonnance ayant rapport à la Perception de l'Impôt sur les Liqueurs Spiritueuses (5th October, 1931)ⁱ.

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- d** Recueil d'Ordonnances Tome V, p. 121.
e Recueil d'Ordonnances Tome V, p. 77.
f Recueil d'Ordonnances Tome V, p. 163.
g Recueil d'Ordonnances Tome V, p. 165.
h Recueil d'Ordonnances Tome V, p. 226.
i Recueil d'Ordonnances Tome V, p. 338.

7. Ordonnance Supplémentaire a l'Ordonnance Supplémentaire par rapport à la levée de l'impôt sur les Vins (5th October, 1931)^j.
8. Ordonnance portant Amendement à l'Ordonnance relative à l'impôt sur les Vins du 5 octobre 1903 (5th October, 1931)^k.
9. Ordonnance portant règlement pour la perception de l'impôt sur Cidre importée dans l'Île (7th February, 1931)^l.
10. Ordonnance portant règlement pour la perception de l'impôt sur le thé (5th October, 1931)^m.
11. Ordonnance portant règlement pour la perception de l'impôt sur le Tabac (5th October, 1931)ⁿ.
12. Ordonnance portant règlement pour la perception de l'impôt sur la bière brassée dans l'Île (5th October, 1931)^o.
13. Ordonnance portant règlement pour la perception de l'impôt sur la bière importée dans l'Île (5th October, 1931)^p.

^j Recueil d'Ordonnances Tome V, p. 365.
^k Recueil d'Ordonnances Tome V, p. 367.
^l Recueil d'Ordonnances Tome VIII, p. 27.
^m Recueil d'Ordonnances Tome V, p. 300.
ⁿ Recueil d'Ordonnances Tome V, p. 311.
^o Recueil d'Ordonnances Tome V, p. 282.
^p Recueil d'Ordonnances Tome V, p. 289.

14. Ordonnance ayant rapport a l'Importation de Marchandises, Liqueurs Spiritueuses, Vins, Bière, Cidre, Tabac et Thé par des vaisseaux ou appareils aériens (5th October, 1931)^q.
15. Ordonnance portant règlement pour la Perception de l'impôt sur les Huiles Lubrifiantes, sur le Pétrole et sur autres Huiles et Essences (18th January, 1932)^r.
16. Ordonnance portant règlement pour la perception de l'impôt sur le Tabac crû en ce Bailliage et fabriqué en cette Île (27th October, 1943)^s.
17. Ordonnance supplémentaire à l'Ordonnance portant règlement pour la perception de l'impôt sur le Tabac crû en ce Bailliage et fabriqué en cette Île (14th October, 1944)^t.
18. The Spirits (Sealed Containers) (Refund of Duty) Ordinance, 1950^u.
19. The Duty on Goods Law, 1953 (Commencement) Ordinance, 1953^v.
20. The Petrol, Oil and Lubricants (Import Duties) (Rebate) (Amendment) Ordinance, 1956^w.

^q Recueil d'Ordonnances Tome V, p. 396.
^r Recueil d'Ordonnances Tome VI, p. 141.
^s Recueil d'Ordonnances Tome IX, p. 150.
^t Recueil d'Ordonnances Tome IX, p. 155.
^u Recueil d'Ordonnances Tome X, p. 117.
^v Recueil d'Ordonnances Tome X, p. 396.
^w Recueil d'Ordonnances Tome XI, p. 238.

21. The Impôt on Tobacco (Amendment) (Guernsey) Ordinance, 1959^x.
22. The Spirits (Amendment) Ordinance, 1969^y.
23. The Impôt on Beer (Amendment) Ordinance, 1989^z.
24. Part I of, and Schedule 1 to, the Indirect Taxes, Duties and Impôts (Increase of Rates) (Budget) Ordinance, 1994^{aa}.
25. The Impôts (Budget) Ordinance, 1998^{bb}.
26. The Impôts (Temporary Increase of Rates) Ordinance, 1999^{cc}.
27. The Impôts (Budget) Ordinance, 1999^{dd}.
28. The Impôts (Temporary Increase of Rates) Ordinance, 2000^{ee}.
29. The Impôts (Budget) Ordinance, 2002^{ff}.

PART II

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| x | Recueil d'Ordonnances Tome XII, p. 195. |
| y | Recueil d'Ordonnances Tome XVI, p. 7. |
| z | Recueil d'Ordonnances Tome XXV, p. 126. |
| aa | Recueil d'Ordonnances Tome XXVI, p. 350. |
| bb | No. XXXVIII of 1998. |
| cc | No. XXX of 1999. |
| dd | No. XXXI of 1999. |
| ee | No. XXI of 2000. |
| ff | No. XXXVII of 2002. |

LAWS & ORDERS IN COUNCIL TO BE REPEALED.

LAW OR ORDER IN COUNCIL	EXTENT OF REPEAL
Law relating to Impôt registered on the 15 th August 1814 ^{gg}	The whole Law
Order in Council relating to Impôt registered on the 10 th July, 1819 ^{hh}	The whole Order
Order in Council relating to Impôt registered on the 29 th June, 1844 ⁱⁱ	The whole Order
Order in Council relating to Impôt registered on the 24 th March, 1849 ^{jj}	The whole Order
Order in Council relating to Impôt registered on the 14 th October, 1857 ^{kk}	The whole Order
Order in Council relating to Impôt registered on the 11 th September, 1858 ^{ll}	The whole Order
Order in Council relating to Impôt registered on the 9 th July, 1870 ^{mm}	The whole Order
Order in Council relating to Impôt registered on the 28 th August, 1871 ⁿⁿ	The whole Order
Order in Council relating to Impôt registered on the 9 th March, 1872 ^{oo}	The whole Order
Order in Council relating to Impôt registered on the 22 nd September, 1880 ^{pp}	The whole Order
Order in Council relating to Impôt registered on the	The whole Order

- gg** Ordres en Conseil Vol. I, p. 14.
hh Ordres en Conseil Vol. I, p. 21.
ii Ordres en Conseil Vol. I, p. 86.
jj Ordres en Conseil Vol. I, p. 173.
kk Ordres en Conseil Vol. I, p. 285.
ll Ordres en Conseil Vol. I, p. 289.
mm Ordres en Conseil Vol. II, p. 69.
nn Ordres en Conseil Vol. II, p. 93.
oo Ordres en Conseil Vol. II, p. 108.
pp Ordres en Conseil Vol. II, p. 205.

12 th July, 1890 ^{qq}	
Order in Council relating to Impôt registered on the 28 th October, 1899 ^{rr}	The whole Order
Order in Council relating to Impôt registered on the 7 th June, 1900 ^{ss}	The whole Order
Order in Council relating to Impôt registered on the 22 nd August, 1903 ^{tt}	The whole Order
Order in Council relating to Taxe et Impôt additionnel registered on the 1 st February, 1919 ^{uu}	The whole Order
Law modifying an Order in Council sanctioning a levée registered on the 1 st November, 1919 ^{vv}	The whole Law
Order in Council relating to nouveaux Impôts registered on the 20 th August, 1921 ^{ww}	The whole Order
Order in Council relating to Rehaussement de l'Impôt sur les Essences Minérales ^{xx}	The whole Order
Order in Council relating to Impôt sur le cidre importée ^{yy}	The whole Order
Order in Council relating to accroissement de l'impôt registered on the 9 th January, 1932 ^{zz}	The whole Order
Law authorising States to vary impôt registered on the 11 th January, 1934 ^{aaa}	The whole Law
Order in Council relating to duty on Empire wines registered on the 2 nd May, 1936 ^{bbb}	The whole Order
Law authorising rehaussement des droits, impôts et	The whole Law

qq	Ordres en Conseil Vol. II, p. 338.
rr	Ordres en Conseil Vol. III, p. 180.
ss	Ordres en Conseil Vol. III, p. 195.
tt	Ordres en Conseil Vol. III, p. 333.
uu	Ordres en Conseil Vol. VI, p. 36.
vv	Ordres en Conseil Vol. VI, p. 131.
ww	Ordres en Conseil Vol. VI, p. 296.
xx	Ordres en Conseil Vol. VIII, p. 65.
yy	Ordres en Conseil Vol. VIII, p. 467.
zz	Ordres en Conseil Vol. IX, p. 167.
aaa	Ordres en Conseil Vol. IX, p. 374.
bbb	Ordres en Conseil Vol. X, p. 335.

taxes registered on the 27 th December, 1939 ^{ccc}	
Law authorising rehaussement des impôts registered on the 8 th January, 1944 ^{ddd}	The whole Law
Law authorising increases in rates of certain duties, impôts and taxes, 1948 ^{eee}	The whole Law
Impôt on Perfumes and Toilet Preparations (Abolition) (Guernsey) Law, 1960 ^{fff}	The whole Law
Indirect Taxes, Duties and Impôts (Guernsey) Law, 1962 ^{ggg}	The whole Law
Indirect Taxes, Duties and Impôts (Increase of Rates) (Guernsey) Law, 1970 ^{hhh}	Section 1
Impôts (Temporary Increase of Rates) (Guernsey) Law, 1971 ⁱⁱⁱ	The whole Law
Indirect Taxes, Duties and Impôts (Miscellaneous Amendments and Repeals) (Guernsey) Law, 1974 ^{jjj}	The entries in the First and Second Schedules relating to the Indirect Taxes, Duties and Impôts (Increase of Rates) (Guernsey) Law, 1970 and the Impôts (Temporary Increase of Rates) (Guernsey) Law, 1971
Impôts (Temporary Increase of Rates) (Guernsey) (Amendment) Law, 2001 ^{kkk}	The whole Law
Taxes, Duties and Impôts (Domestically-produced Goods) (Guernsey) Law, 2001 ^{lll}	The whole Law

ccc	Ordres en Conseil Vol. XI, p. 510.
ddd	Ordres en Conseil Vol. XII, p. 138.
eee	Ordres en Conseil Vol. XIII, p. 268.
fff	Ordres en Conseil Vol. XVIII, p. 279.
ggg	Ordres en Conseil Vol. XIX, p. 12.
hhh	Ordres en Conseil Vol. XXII, p. 473.
iii	Ordres en Conseil Vol. XXIII, p. 196.
jjj	Ordres en Conseil Vol. XXIV, p. 236.
kkk	No. VIII of 2001.
lll	No. VI of 2002.