

# PROJET DE LOI

ENTITLED

## **The Duty on Matches Law, 1947 \***

*[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.*

©States of Guernsey

---

\* Ordres en Conseil Vol. XIII, p. 106. See also the Duty on Matches (Refund) Law, 1969 (Ordres en Conseil Vol. XXII, p. 60); the Indirect Taxes, Duties and Impôts (Increase of Rates) (Budget) Ordinance, 1980 (Recueil d'Ordonnances Tome XXI, p. 485); the Resolution of the States of Guernsey of 14th December, 1983 (Billet XXIV, Article I).

# PROJET DE LOI

ENTITLED

## **The Duty on Matches Law, 1947**

ARRANGEMENT OF SECTION

Levy of Duty on Matches.

# PROJET DE LOI

ENTITLED

## **The Duty on Matches Law, 1947**

**THE STATES**, in pursuance of their resolutions of the 10<sup>th</sup> day of July, 1946, and of the 27<sup>th</sup> day of December, 1946, have approved the following provisions which, subject to the Sanction of His Most Excellent Majesty in Council, shall have force of law in the Island of Guernsey.

### **Levy of Duty on Matches.**

As from the date of the repeal of the Sales Tax Laws 1940-1943, duty shall be levied upon all matches imported into the Islands of Guernsey, Herm and Jethou at the following rates –

- |   |  |
|---|--|
| [(a) as regards containers holding not more than twenty-five matches                            | 15p for each one hundred and forty-four containers or, in the case of a lesser number of containers, such proportion of 15p as the number of containers bears to one hundred and forty-four (hereinafter expressed as " <b>or in proportion thereto</b> ") |
| (b) as regards containers holding more than twenty-five matches but not more than fifty matches | 30p for each one hundred and forty-four containers or in proportion thereto  |
| (c) as regards containers holding more than fifty   | 60p for each one hundred and forty-four containers or in   |

matches but not more proportion thereto  
than one hundred  
matches

(d) as regards containers  
holding more than one  
hundred matches –

(i) for the first one 60p  
hundred matches

(ii) for each fifty 30p for each one hundred and  
matches or less forty-four containers or in  
than fifty proportion thereto]  
matches in  
excess of one  
hundred matches

---

## NOTES

*In this Law, the words in square brackets were substituted in accordance with the provisions of the Indirect Taxes, Duties and Impôts (Increase of Rates) (Budget) Ordinance, 1980, section 1, First Schedule, paragraph 11, with effect from 11th December, 1980.<sup>1</sup>*

*The Law received Royal Sanction on 11th June, 1947 and was registered on the Records of the Island of Guernsey and came into force on 12th July, 1947.*

*In accordance with the provisions of the Duty on Matches (Refund) Law, 1969, section 1, with effect from 1st July, 1969, any person intending to export from the Island of Guernsey to a place outside the Bailiwick a consignment of matches in respect of which duty has been paid in accordance with the provisions of this Law may apply for a refund of such duty.*

*In accordance with their Resolution of 14th December, 1983, concerning Billet d'État No. XXIV, dated 28th November, 1983, the States resolved in Article I, paragraph 3(ii) thereof that "the impôt on matches be abolished".*

*The Sales Tax Laws 1940-1943 were repealed, with effect from midnight between the 31st August and the 1st September, 1947, by the Sales Tax Laws (Repeal) Law, 1947.*

---

---

<sup>1</sup> These words were previously amended in accordance with the provisions of the Duty on Goods Law, 1953, section 1, First Schedule, paragraph (b)(vi), with effect from 1st January, 1954; the Wharfage (Guernsey) Law, 1970, section 1, First Schedule, with effect from 14th February, 1971; the Indirect Taxes, Duties and Impôts (Increase of Rates) Ordinance, 1969, section 1, First Schedule, paragraph 5, with effect from 17th December, 1969; the Indirect Taxes, Duties and Impôts (Increase of Rates) (Amendment) Ordinance, 1971, section 1, section 2, Schedule, with effect from 15th February, 1971; the Indirect Taxes, Duties and Impôts (Increase of Rates) Ordinance, 1972, section 1, First Schedule, Part II, paragraph 1, with effect from 14th December, 1972; the Indirect Taxes, Duties and Impôts (Increase of Rates) Ordinance, 1974, section 1, First Schedule, Part II, paragraph 1, with effect from 11th December, 1974; the Indirect Taxes, Duties and Impôts (Increase of Rates) Ordinance, 1975, section 1, First Schedule, Part II, paragraph 1, with effect from 18th December, 1975; the Indirect Taxes, Duties and Impôts (Increase of Rates) (Budget) Ordinance, 1976, section 1, First Schedule, paragraph 11, with effect from 16th December, 1976.