

ORDER IN COUNCIL

ratifying a Projet de Loi

ENTITLED

The Duty on Matches (Refund) Law, 1969

(Registered on the Records of the Island of Guernsey
on the 1st day of July, 1969.)



1969.

IX
1969

ORDER IN COUNCIL



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

The 1st day of July, 1969, before Bertram Guy Blampied, Esquire, Lieutenant-Bailiff; present :—Claude Fortescue Nason, Stanley Walter Gavey, Esquires, Gilbert Carey de Jersey, Esquire, C.B., Carl Edward Blad, Albert Victor Dorey, Esquires, Laurence Francis de Vic Carey, Esquire, C.B., C.B.E., D'Arcy George Le Tissier, William Burton Fox, Esquires, Edward James Lainé, Esquire, C.B.E., D.F.C., Edward Martel, and Jean Le Pelley, Esquires, Jurats.

The Lieutenant-Bailiff having this day placed before the Court an Order of Her Majesty in Council dated the 23rd day of May, 1969, ratifying a *Projet de Loi* entitled "The Duty on Matches (Refund) Law, 1969", the Court, after the reading of the said Order in Council and after having heard Her Majesty's Procureur thereon, ordered that the said Order in Council be registered on the records of this Island, of which Order in Council the tenor followeth :—

At the Court at Holyroodhouse

The 23rd day of May 1969

PRESENT,

The Queen's Most Excellent Majesty

LORD WILSON OF LANGSIDE

MR. SECRETARY ROSS

LORD STOTT

MR. THOMSON

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 9th day of May 1969, in the words following, viz.:—

“YOUR MAJESTY having been pleased, by Your General Order of Reference of the 22nd day of February 1952, to refer unto this Committee the humble Petition of the States of the Island of Guernsey, setting forth:—

‘1. That, in pursuance of their Resolution of the 27th day of November 1968, the States of Deliberation at a meeting held on the 26th day of March 1969 approved a Bill or “Projet de Loi” entitled “The Duty on Matches (Refund) Law, 1969” and requested the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction thereto. 2. That the said Bill or “Projet de Loi” is in the words and figures set forth in the Schedule hereunto annexed. And most humbly praying that Your Majesty might be graciously pleased to grant Your Royal Sanction to the Bill or “Projet de Loi” of the States of

Guernsey entitled "The Duty on Matches (Refund) Law, 1969" and to order that the same shall have force of law in the Island of Guernsey.'

"THE LORDS OF THE COMMITTEE, in obedience to Your Majesty's said Order of Reference, have taken the said Petition and the said Projet de Loi into consideration, and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition and to approve of and ratify the said Projet de Loi."

HER MAJESTY having taken the said Report into consideration is pleased, by and with the advice of Her Privy Council, to approve of and ratify the said Projet de Loi and to order, as it is hereby ordered, that the same shall have the force of Law within the Island of Guernsey.

AND HER MAJESTY doth thereby further direct that this Order and the said Projet de Loi (a copy whereof is hereunto annexed) be entered upon the Register of the Island of Guernsey and observed accordingly.

AND the Lieutenant Governor and Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other Her Majesty's Officers for the time being in the said Island, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

W. G. Agnew.

PROJET DE LOI

ENTITLED

The Duty on Matches (Refund) Law, 1969

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.

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 Board may from time to time determine, to the Chief Revenue Officer for a refund of such duty which application shall contain the following particulars:—

Application
for refund
of duty.

- (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.

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

Refund of
duty.

(a) Ordres en Conseil, Vol. XIII, p. 106.

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.

Furnishing
of informa-
tion.

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.

Supply of
false infor-
mation.

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 one hundred pounds.

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.

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:— Definitions.

“the Board” means the States Board of Administration;

“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.

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

R. H. VIDELO,
Her Majesty's Greffier.