

**Jersey Law 9/1981**

**FINANCE (JERSEY) LAW, 1981.**

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**A LAW** to continue certain expiring fiscal laws; to prescribe the standard rate of income tax for the year nineteen hundred and eighty-one; to amend the laws relating to income tax, wines and spirits duty, beer duty, tobacco duty and oils and spirits duty; and consequentially to amend related enactments; sanctioned by Order of Her Majesty in Council of the

**23rd day of JULY 1981.**

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*(Registered on the 28th day of August, 1981).*

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**STATES OF JERSEY.**

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The 20th day of January, 1981.

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**THE STATES**, subject to the sanction of Her Most Excellent Majesty in Council, have adopted the following Law: -

*PART I*

**CONTINUATION OF CERTAIN EXPIRING FISCAL LAWS**

**ARTICLE 1**

The Laws mentioned in the First Schedule to this Law, as amended and continued in force by any subsequent enactment, shall remain in force until the thirty-first day of December, nineteen hundred and eighty-one.

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*PART II*

STANDARD RATE OF INCOME TAX FOR 1981

ARTICLE 2

There shall be levied and charged in the Island for the year nineteen hundred and eighty-one in accordance with the provisions of the Income Tax (Jersey) Law, 1961,<sup>1</sup> as amended by any subsequent enactment,<sup>2</sup> including this Law, income tax at the standard rate of twenty pence in the pound.

*PART III*

AMENDMENT OF INCOME TAX LAW

ARTICLE 3

(1) In paragraph (1) of Article 92 of the Income Tax (Jersey) Law, 1961,<sup>3</sup> as amended,<sup>4</sup> (hereinafter in this Part of this Law referred to as “the principal Law”) for the words “one thousand two hundred and fifty pounds” there shall be substituted the words “one thousand four hundred pounds”.

(2) In paragraph (2) of the said Article 92,<sup>5</sup> for the words “three thousand three hundred and fifty pounds” and “five thousand pounds”, wherever they occur, there shall be substituted the words “three thousand eight hundred pounds” and “five thousand seven hundred pounds” respectively.

<sup>1</sup> Volume 1961–1962, page 197.

<sup>2</sup> Volume 1961–1962, page 445, Volume 1963–1965, pages 97, 115, 143, 177, 190, 423 and 454, Volume 1966–1967, pages 420 and 523, Volume 1968–1969, pages 38 and 219, Volume 1970–1972, pages 204, 209, 305 and 382, Volume 1973–1974, page 275, Volume 1975–1978, pages 47, 148 and 257, and pages 17, 157, 163, 186 and 297 of this Volume.

<sup>3</sup> Volume 1961–1962, page 253.

<sup>4</sup> Page 286 of this Volume.

<sup>5</sup> Volume 1975–1978, page 148 and page 286 of this Volume.

## ARTICLE 4

(1) In paragraph (1) of Article 92A of the principal Law,<sup>6</sup> for the words “two thousand two hundred and fifty pounds” and “three thousand two hundred and fifty pounds”, in both places where they occur, there shall be substituted the words “two thousand five hundred and fifty pounds” and “three thousand seven hundred pounds” respectively.

(2) In the proviso to paragraph (1) of the said Article 92A,<sup>6</sup> for the words “six hundred pounds”, in both places where they occur, there shall be substituted the words “seven hundred pounds”.

## ARTICLE 5

(1) In paragraph (1) of Article 94 of the principal Law,<sup>7</sup> for the words “one thousand one hundred pounds” and “five hundred and fifty pounds” there shall be substituted the words “one thousand two hundred and fifty pounds” and “six hundred and twenty-five pounds” respectively.

(2) In paragraph (2) of the said Article 94, for the words “seven hundred and fifty pounds” there shall be substituted the words “eight hundred and fifty pounds”.

## ARTICLE 6

In paragraphs (1) and (3) of Article 95 of the principal Law,<sup>8</sup> for the words “six hundred pounds”, in both places where they occur, there shall be substituted the words “seven hundred pounds”.

## ARTICLE 7

In paragraph (1) of Article 96 of the principal Law,<sup>9</sup> for the words “four hundred and fifty pounds” there shall be substituted the words “five hundred and fifty pounds”.

<sup>6</sup> Volume 1970–1972, page 204 and page 286 of this Volume.

<sup>7</sup> Volume 1961–1962, page 254 and page 286 of this Volume.

<sup>8</sup> Volume 1961–1962, page 255, Volume 1963–1965, page 454 and page 287 of this Volume.

<sup>9</sup> Volume 1966–1967, page 420 and page 287 of this Volume.

## ARTICLE 8

In paragraph (1) of Article 97 of the principal Law,<sup>10</sup> for the words “four hundred and fifty pounds” there shall be substituted the words “five hundred and fifty pounds”.

## ARTICLE 9

In Article 98 of the principal Law,<sup>11</sup> for the words “four hundred and fifty pounds” there shall be substituted the words “five hundred and fifty pounds”.

## ARTICLE 10

In paragraph (1) of Article 98A of the principal Law,<sup>12</sup> for the words “four hundred and fifty pounds” there shall be substituted the words “five hundred and fifty pounds”.

## ARTICLE 11

In paragraph (1), in the proviso to paragraph (1), and in paragraph (3), of Article 99 of the principal Law,<sup>13</sup> for the words “four hundred and fifty pounds” wherever they occur there shall be substituted the words “five hundred and fifty pounds”.

## ARTICLE 12

In Article 100 of the principal Law,<sup>14</sup> for the words “four hundred and fifty pounds” there shall be substituted the words “five hundred and fifty pounds”.

<sup>10</sup> Volume 1961–1962, page 257 and page 287 of this Volume.

<sup>11</sup> Volume 1961–1962, page 259 and page 287 of this Volume.

<sup>12</sup> Volume 1966–1967, page 423 and page 287 of this Volume.

<sup>13</sup> Volume 1961–1962, page 259 and pages 17 and 287 of this Volume.

<sup>14</sup> Volume 1961–1962, page 260 and page 287 of this Volume.

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ARTICLE 13

The provisions of this Part of this Law shall have effect for the year nineteen hundred and eighty and ensuing years.

*PART IV*

AMENDMENT OF WINES AND SPIRITS DUTY LAWS

ARTICLE 14

(1) For Article 36 of the “Loi (1845) sur la régie des impôts”, as amended,<sup>15</sup> (hereinafter referred to as “the Law of 1845”) there shall be substituted the following Article –

“ARTICLE 36

Les hydromètres et thermomètres conformant aux dispositions des règles de l’Organisation Internationale de Métrologie Légale et tous autres hydromètres et thermomètres établis par acte du Comité des Finances et de l’Economie comme hydromètres et thermomètres légaux seront les hydromètres et thermomètres légaux pour constater la force des liqueurs sujettes à l’Impôt. Il est défendu de se servir pour cet objet de tout autre hydromètre, sous peine de la confiscation de l’instrument, et d’une amende n’exédant pas deux cents livres sterling pour chaque contravention.

Un hydromètre et un thermomètre de chaque espèce employé par l’Agent des Impôts et y certifié ainsi par l’Agent des Impôts sera déposé par l’Agent des Impôts entre les mains du Vicomte pour servir d’étalon; et il est défendu de faire usage d’un hydromètre défectueux sous les peines ci-dessus.”

(2) After Article 37 of the Law of 1845<sup>15</sup> there shall be inserted the following Article –

<sup>15</sup> Tomes I–III, page 164.

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“ARTICLE 37A

Dans cette Loi –

- (a) ‘la force des liquers’ signifie la proportion du volume d’alcool dans la liqueur entière, c’est à dire dans la liqueur y compris de l’alcool;
- (b) ‘alcool’ signifie l’alcool éthylique.”

ARTICLE 15

(1) In Article 1 of the Wines and Spirits (Revenue Duties) (Jersey) Law, 1973<sup>16</sup> (hereinafter referred to as the “Law of 1973”) –

- (a) before the definition of “the Committee” there shall be inserted the following definition –

“ ‘alcohol’ means ethyl alcohol whether or not denatured”;

- (b) the definition of “methyl alcohol” shall be deleted;
- (c) after the definition of “spirits” there shall be inserted the following definitions –

“ ‘spirits at proof’ means proof spirit according to Sikes’ Alcoholometry and spirits shall be deemed to be at proof if the volume of the alcohol contained therein made up to the volume of the spirits with distilled water has a weight equal to that of twelve-thirteenths of a volume of distilled water, equal to the volume of the spirits, the volume of each liquid being computed as at fifty-one degrees Fahrenheit;

‘strength’, in relation to any liquor, means its alcoholic strength computed in accordance with Article 2 of this Law, the ratio referred to in sub-paragraph (c) of paragraph

<sup>16</sup> Volume 1973–1974, page 39.

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(1) of that Article being expressed as a percentage, that is to say the parts of the alcohol per hundred parts of the mixture;”;

(d) in the definition of “wines” for the expression “15 degrees proof”, there shall be substituted the expression “8.6 per cent volume”.

(2) For Article 2 of the Law of 1973<sup>17</sup> there shall be substituted the following Article –

“ARTICLE 2

**CALCULATION OF WEIGHT, STRENGTH AND  
VOLUME OF SPIRITS**

(1) For the purposes of this Law –

(a) except where some other measure of quantity is specified, any computation of the quantity 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 twenty degrees Celsius;

(c) 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 (inclusive of the alcohol contained in it);

(2) The Committee may by Order –

<sup>17</sup> Volume 1973–1974, page 40.

- (a) prescribe the means to be used for ascertaining for any purpose the strength, weight or volume of any liquor;
- (b) provide that, in computing for any purpose the strength of any liquor, any substance contained therein which is not alcohol or distilled water may be treated as if it were alcohol or distilled water; and
- (c) make different provisions for different purposes.

(3) Nothing in this Article shall prevent the strength, weight or volume of wines from being computed for the purpose of charging duty thereon by methods other than that provided in this Article.

(4) Except for the purpose of determining whether liquor is or is not beer (within the meaning of Article 2 of the “Loi (1937) sur la perception d’un impôt sur la bière”), nothing in this Article shall apply for the purposes of calculating the impôt duty on beer.

(5) Except as provided in paragraph (6) of this Article, where the quantity of alcohol contained in any spirits, whether or not denatured, has been computed as a quantity of spirits at proof, for the purpose of determining the volume of alcohol in such spirits, one gallon of spirits at proof shall be taken to be equivalent to 2.595 litres of alcohol at twenty degrees Celsius.

(6) The Agent of the Impôts may, if he thinks fit in any particular case, require the quantity of alcohol contained in any spirits or methylated spirits falling within paragraph (5) of this Article to be computed in accordance with this Article without applying the conversion factor specified in that paragraph.

(7) This Article shall apply to methylated spirits and to any fermented liquor as it applies to spirits.”



(3) For the First and Second Schedule to the Law of 1973<sup>18</sup> there shall be substituted the Schedules so numbered set out in the Second Schedule to this Law.

#### ARTICLE 16

This Part of this Law shall be deemed to have come into force at 9 p.m. on the second day of December, 1980.

#### *PART V*

#### AMENDMENT OF BEER DUTY LAWS

#### ARTICLE 17

(1) For the first paragraph of Article 7 of the “Loi (1934) déterminant la régie et le mode de perception de l’Impôt sur la bière”<sup>19</sup> (hereinafter referred to as the “Law of 1934”) there shall be substituted the following paragraph –

“Vingt-quatre kilogrammes de malt ou de grain d’une espèce quelconque, ou seize kilogrammes de sucre (soit sucre de canne, sucre interverti, saccharum, glucose, ou autre substance saccharifère, ou leurs extraits ou leurs sirops) seront considérées comme l’équivalent d’une unité de matériaux, et l’expression ‘unité de matériaux’ comprendra l’un quelconque de ces équivalents ou une quantité quelconque de malt et de grain et de sucre ou de deux seulement de ces matériaux, qui composeront un mélange équivalent à une unité de matériaux.”

(2) In the first paragraph of Article 8 of the Law of 1934<sup>20</sup> for the words “trente six gallons” and “deux boisseaux de malt” there shall be substituted the words “un hectolitre” and “unité de matériaux” respectively.

<sup>18</sup> Volume 1973–1974, page 44 and Volume 1975–1978, page 59.

<sup>19</sup> Tome VII, page 99.

<sup>20</sup> Tome VII, page 100.

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(3) In the first paragraph of Article 9 of the Law of 1934<sup>20</sup> for the words “trente six gallons” there shall be substituted the word “hectolitre”.

(4) In the first paragraph of Article 10,<sup>20</sup> and sub-paragraph (1) and sub-paragraph (2) of the first paragraph of Article 11,<sup>21</sup> of the Law of 1934 for the words “soixante degrés Fahrenheit” there shall be substituted the words “vingt degrés Celsius”.

(5) For the Appendix to the Law of 1934<sup>22</sup> there shall be substituted the Appendix set out in the Third Schedule to this Law.

#### ARTICLE 18

In the “Loi (1937) sur la perception d’un impôt sur la bière”, as amended –<sup>23</sup>

- (a) in the first paragraph of Article 1 for the words “trent-six gallons” there shall be substituted the word “hectolitre” and for the expression “£13.00” there shall be substituted the expression “£9.15”;
- (b) in the second paragraph of Article 2 for the words “deux pour cent d’alcool preuve(anglicé‘roof spirit’)” there shall be substituted the words “un et deux dixième pour cent d’alcool”.

#### ARTICLE 19

This Part of this Law shall be deemed to have come into force at 9p.m. on the second day of December, 1980.

<sup>21</sup> Tome VII, page 101.

<sup>22</sup> Tome VII, page 113.

<sup>23</sup> Tome VII, page 216.

*PART VI*

## AMENDMENT OF TOBACCO DUTY LAWS

## ARTICLE 20

Article 3 of the “Loi (1934) sur la régie et le mode de perception de l’impôt sur le tabac”<sup>24</sup> is hereby repealed.

## ARTICLE 21

In Article 1 of the “Loi (1937) sur la perception d’un impôt sur le tabac”, as amended<sup>25</sup> –

- (a) in the first paragraph –
  - (i) for the words “livre pesant” there shall be substituted the word “kilogramme”;
  - (ii) in sub-paragraphs (a), (b) and (c) for the expressions “£2.60”, “£2.70” and “£2.80” there shall be substituted the expressions “£6.83”, “£7.09” and “£7.35” respectively;
- (b) in the second paragraph, for the words “£2.60 sur chaque livre pesant” there shall be substituted the words “£6.25 sur chaque kilogramme”.

## ARTICLE 22

This Part of this Law shall be deemed to have come into force at 9 p.m. on the second day of December, 1980.

<sup>24</sup> Tome VII, page 89.

<sup>25</sup> Tome VII, page 213.

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## AMENDMENT OF OILS AND SPIRITS DUTY LAW

## ARTICLE 23

In Article 2 of the “Loi (1940) autorisant la perception d’un impôt sur certaines huiles et essence”, as amended,<sup>26</sup> for the words “£0.16 par gallon” there shall be substituted the words “£0.0352 par litre”.

## ARTICLE 24

This Part of this Law shall be deemed to have come into force at 9p.m. on the second day of December, 1980.

*PART VIII*

## CONSEQUENTIAL AMENDMENTS

## ARTICLE 25

- (1) In the Licensing (Jersey) Law, 1974,<sup>27</sup> as amended –
- (a) in the definition of “intoxicating liquor” in Article 1, for the words “two degrees of proof spirit” there shall be substituted the expression “1.2 per cent volume of ethyl alcohol as determined in accordance with Article 2 of the Wines and Spirits (Revenue Duties) (Jersey) Law, 1973”;
  - (b) in paragraph (1) of Article 14<sup>28</sup> for the words from “seventy degrees” to the end of the paragraph there shall be substituted the words “forty per cent alcohol as determined in accordance with Article 2 of the Wines and Spirits (Revenue Duties) (Jersey) Law, 1973”.

<sup>26</sup> Tome VII, page 321.

<sup>27</sup> Volume 1973–1974, page 277.

<sup>28</sup> Volume 1973–1974, page 289.

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(2) In Article 12 of the “Loi (1860) sur les distilleries”<sup>29</sup> for the words “de l’instrument dit SYKE’S HYDROMETER” there shall be substituted the words “des hydromètres legals établis par l’Article 36 de la Loi (1845) sur la régie des impôts, telle que ladite Loi a été modifiée”.

ARTICLE 26

This Part of this Law shall be deemed to have come into force at 9p.m. on the second day of December, 1980.

*PART IX*

SHORT TITLE

ARTICLE 27

This Law may be cited as the Finance (Jersey) Law, 1981.

<sup>29</sup> Tomes I–III, page 216.

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*SCHEDULES*

*FIRST SCHEDULE*

**(Article 1)**

FISCAL LAWS CONTINUED IN FORCE

Import Duties (Jersey) Law, 1932.<sup>30</sup>

“Loi (1937) sur la perception d’un impôt sur le tabac”.<sup>31</sup>

“Loi (1937) sur la perception d’un impôt sur la bière”.<sup>32</sup>

“Loi (1940) autorisant la perception d’un impôt sur certaines huiles et essences”.<sup>33</sup>

Revenue Duty on Oils and Spirits (Administration) (Jersey) Law, 1940.<sup>34</sup>

**E.J.M. POTTER,**

*Greffier of the States.*

<sup>30</sup> Tome VII, page 42.

<sup>31</sup> Tome VII, page 213.

<sup>32</sup> Tome VII, page 216.

<sup>33</sup> Tome VII, page 320.

<sup>34</sup> Tome VII, page 323.

*Jersey Law 9/1981**Finance (Jersey) Law, 1981**SECOND SCHEDULE***(Article 15 (3))***“FIRST SCHEDULE***(Article 3)**

## IMPOT ON SPIRITS

£5.56 per litre of alcohol in the spirits.”

*“SECOND SCHEDULE***(Article 4)**

## IMPOT ON WINES

<i>Strength of wines</i>	<i>rate per hectolitre</i>
Not exceeding 15 per cent volume	£36.95
Exceeding 15 per cent volume but not exceeding 22 per cent volume	£44.87
	<i>per litre of alcohol in the wine</i>
Exceeding 22 per cent volume	£5.56

For the purposes of this Schedule –

- (a) the expressions “15 per cent volume” and “22 per cent volume” mean respectively 15 per centum of alcohol and 22 per centum of alcohol determined in accordance with the provisions of Article 2 of this Law; and

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- (b) the expression “per litre of alcohol in the wine” means the quantity of alcohol in the wine as determined in accordance with the provisions of Article 2 of this Law.”



**THIRD SCHEDULE****(Article 17(5))****APPENDICE****Tableau pour déterminer la densité originelle des moûts de Bière.**

Degrés de l'indication alcoolique	Degrés de la densité originelle	Degrés de l'indication alcoolique	Degrés de la densité originelle	Degrés de l'indication alcoolique	Degrés de la densité originelle	Degrés de l'indication alcoolique	Degrés de la densité originelle
0.0	0.00	4.0	17.22	8.0	35.31	12.0	54.06
0.1	0.42	4.1	17.67	8.1	35.77	12.1	54.55
0.2	0.85	4.2	18.11	8.2	36.22	12.2	55.04
0.3	1.27	4.3	18.56	8.3	36.68	12.3	55.53
0.4	1.70	4.4	19.00	8.4	37.14	12.4	56.03
0.5	2.12	4.5	19.45	8.5	37.59	12.5	56.52
0.6	2.54	4.6	19.90	8.6	38.05	12.6	57.01
0.7	2.97	4.7	20.35	8.7	38.51	12.7	57.51
0.8	3.39	4.8	20.80	8.8	38.97	12.8	58.00
0.9	3.81	4.9	21.25	8.9	39.43	12.9	58.50
1.0	4.24	5.0	21.70	9.0	39.88	13.0	58.99
1.1	4.66	5.1	22.16	9.1	40.34	13.1	59.48
1.2	5.08	5.2	22.61	9.2	40.80	13.2	59.98
1.3	5.51	5.3	23.06	9.3	41.26	13.3	60.47
1.4	5.93	5.4	23.51	9.4	41.72	13.4	60.97
1.5	6.35	5.5	23.96	9.5	42.18	13.5	61.46
1.6	6.78	5.6	24.42	9.6	42.64	13.6	61.96
1.7	7.20	5.7	24.87	9.7	43.10	13.7	62.45
1.8	7.62	5.8	25.31	9.8	43.56	13.8	62.94
1.9	8.05	5.9	25.76	9.9	44.02	13.9	63.44
2.0	8.47	6.0	26.21	10.0	44.48	14.0	63.97
2.1	8.91	6.1	26.66	10.1	44.94	14.1	64.47
2.2	9.35	6.2	27.11	10.2	45.41	14.2	64.96
2.3	9.79	6.3	27.57	10.3	45.88	14.3	65.46
2.4	10.23	6.4	28.02	10.4	46.35	14.4	65.96
2.5	10.66	6.5	28.48	10.5	46.82	14.5	66.46
2.6	11.10	6.6	28.93	10.6	47.29	14.6	66.96
2.7	11.53	6.7	29.39	10.7	47.77	14.7	67.47
2.8	11.97	6.8	29.84	10.8	48.24	14.8	67.97

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2.9	12.40	6.9	30.29	10.9	48.72	14.9	68.47
3.0	12.84	7.0	30.75	11.0	49.20	15.0	68.97
3.1	13.27	7.1	31.20	11.1	49.68	15.1	69.48
3.2	13.71	7.2	31.66	11.2	50.16	15.2	69.98
3.3	14.15	7.3	32.12	11.3	50.65	15.3	70.49
3.4	14.58	7.4	32.57	11.4	51.13	15.4	70.99
3.5	15.02	7.5	33.03	11.5	51.62	15.5	71.50
3.6	15.46	7.6	33.48	11.6	52.10	15.6	72.01
3.7	15.90	7.7	33.94	11.7	52.59	15.7	72.51
3.8	16.34	7.8	34.40	11.8	53.08	15.8	73.02
3.9	16.78	7.9	34.85	11.9	53.57	15.9	73.53
						16.0	74.04