

FINANCE (JERSEY) LAW 2001

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FINANCE (JERSEY) LAW 2001

A LAW to prescribe the standard rate of income tax for the year 2001; to amend further the Income Tax (Jersey) Law 1961 regarding the late payment of tax, relief for child care and relief for charitable donations; and to amend further the Customs and Excise (Jersey) Law 1999 regarding alcohol and tobacco duty, sanctioned by Order of Her Majesty in Council of the

14th day of May 2001

(Registered on the 25th day of May 2001)

STATES OF JERSEY

The 16th day of January 2001

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

ARTICLE 1

Interpretation

In this Law, “1961 Law” means the Income Tax (Jersey) Law 1961,¹ as amended.²

¹ Volume 1961-1962, page 197.

² Volume 1961-1962, page 443, Volume 1963-1965, pages 97, 143, 178, 189, 423 and 454, Volume 1966-1967, page 523, Volume 1968-1969, pages 38 and 219, Volume 1970-1972, pages 209, 305 and 382, Volume 1973-1974, page 275, Volume 1975-1978, pages 47, 148 and 257, Volume 1979-1981, pages 16, 157, 297 and 383, Volume 1982-1983, page 46, Volume 1984-1985, page 76, Volume 1986-1987, pages 192 and 208, Volume 1988-1989, pages 222 and 380, Volume 1990-1991, pages 96, 432 and 1088, Volume 1992-1993, pages 36 and 121, Volume 1994-1995, pages 220 and 366, Volume 1996-1997, pages 264, 643 and 652, Volume 1998, pages 3 and 259, Volume 1999, pages 209, 390, 403 and 418 and Volume 2000, page 290.

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Income Tax

ARTICLE 2

Standard rate of income tax for 2001

There shall be levied and charged in the Island for the year 2001, in accordance with the 1961 Law, as amended by any subsequent enactment, including this Law, income tax at the standard rate of twenty pence in the pound.

ARTICLE 3

Revision of rule for late payment of tax

- (1) In Article 26 of the 1961 Law³ -
 - (a) for paragraph (1) there shall be substituted the following paragraph -

“(1) In this Article, “specified time”, in relation to a year of assessment, means 6 p.m. on the Friday following the first Monday in December of the year next following the year of assessment.”;

- (b) in paragraph (2), for the words “specified day”, in each place where they appear, there shall be substituted the words “specified time”.

(2) This Article shall have effect in relation to tax payable for the year 2000 and ensuing years.

³ Volume 1961-1962, page 209 and Volume 1992-1993, page 121.

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ARTICLE 4

Extension of child care tax relief

(1) In Article 92B(1) of the 1961 Law,⁴ in the definition “qualifying child”, for the words “6 years” there shall be substituted the words “13 years”.

(2) This Article shall have effect for the year 2000 and ensuing years.

ARTICLE 5

Extension of rule for charitable donations

(1) In Article 87B(1)(f) of the 1961 Law,⁵ for the words “two hundred and fifty pounds” there shall be substituted the words “one hundred pounds”.

(2) This Article shall have effect for the year 2001 and ensuing years.

Excise duty

ARTICLE 6

Increase of duty on alcohol and tobacco

(1) For paragraphs 1 to 5 of Part II of the First Schedule to the Customs and Excise (Jersey) Law 1999,⁶ as amended, there shall be substituted the following paragraphs -

⁴ Volume 1961-1962, page 254, Volume 1999, page 407 and Volume 2000, page 292.

⁵ Volume 1961-1962, page 249, Volume 1992-1993, page 40 and Volume 1994-1995, page 371.

⁶ Volume 1999, page 610.

*Finance (Jersey) Law 2001***“Spirits**

1. There shall be charged on all spirits imported into or distilled or produced in the Bailiwick excise duty at the rate of £17.23 per litre of alcohol.

Wines

2. There shall be charged on all wines imported into or produced or manufactured in the Bailiwick excise duty at the following rates -

<i>Strength of wines</i>	<i>Rate per hectolitre</i>
Wines exceeding 1.2 per cent volume but not exceeding 5.5 per cent volume	£28.57
Wines exceeding 5.5 per cent volume but not exceeding 15 per cent volume	£96.20
Wines exceeding 15 per cent volume but not exceeding 22 per cent volume	£117.89
	<i>Rate per litre of alcohol</i>
Wines exceeding 22 per cent volume	£17.23.

Beer

- 3.** There shall be charged -
- (a) on all beer produced by a small independent brewer which is imported into or manufactured in the Bailiwick excise duty at the rate of -

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- (i) £19.12 per hectolitre of beer not exceeding 4.9 per cent volume; and
 - (ii) £30.05 per hectolitre of beer exceeding 4.9 per cent volume; and
- (b) on all other beer imported into or manufactured in the Bailiwick excise duty at the rate of -
- (i) £23.73 per hectolitre of beer not exceeding 4.9 per cent volume; and
 - (ii) £35.75 per hectolitre of beer exceeding 4.9 per cent volume.

Other alcoholic beverages

4. There shall be charged on the following alcoholic beverages imported into or produced in the Bailiwick the following rates of duty -

- (a) cider not exceeding 4.9 per cent volume £23.73 per hectolitre
- (b) any other cider £35.75 per hectolitre
- (c) any alcoholic beverage other than wines, beer or cider exceeding 1.2 per cent volume but not exceeding 5.5 per cent volume £28.57 per hectolitre.

Tobacco

5. There shall be charged on all tobacco imported into or grown, produced or manufactured in the Bailiwick excise duty at the following rate -

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- (a) on unprocessed tobacco £77.81 per kilogramme
- (b) on cigars £84.19 per kilogramme
- (c) on cigarettes £105.29 per kilogramme
- (d) on hand-rolling tobacco £89.48 per kilogramme
- (e) on other types of £81.48 per kilogramme.”.
processed tobacco not
included in paragraphs
(b) to (d)

(2) This Article shall be deemed to have come into force at 11.59 p.m. on the seventh day of December 2000.

Closing provision

ARTICLE 7

Citation

This Law may be cited as the Finance (Jersey) Law 2001.

C.M. NEWCOMBE

Greffier of the States.