

STATES OF JERSEY

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**DRAFT ACT DECLARING THAT PART OF A
TAXATION DRAFT ENTITLED THE CUSTOMS AND
EXCISE (AMENDMENT No. 3) (JERSEY) LAW 200-
SHALL HAVE IMMEDIATE EFFECT**

Lodged au Greffe on 1st June 2006
by the Minister for Treasury and Resources

STATES GREFFE



Jersey

DRAFT ACT DECLARING THAT PART OF A TAXATION DRAFT ENTITLED THE CUSTOMS AND EXCISE (AMENDMENT No. 3) (JERSEY) LAW 200- SHALL HAVE IMMEDIATE EFFECT

REPORT

On 27th March 2006 the Minister for Treasury and Resources made the decision to correct the rates of Vehicle Registration Duty that had been wrongly applied in the previous budget. The incorrect rates affected vehicles over 1000cc that were previously registered elsewhere more than three years ago, and the correction will be applied by Article 3 of the Customs and Excise (Amendment No. 3) (Jersey) Law 200 which has now been lodged “au Greffe” (P.52/2006).

The correct application of the rates is currently being applied administratively using the Minister’s powers under the Customs and Excise (Relief and Drawback) (Jersey) Order 2000. Whilst this is satisfactory in the short term, it is felt desirable for the correct rates to be reflected in the Law as soon as possible, in order to fully regularise the application of VRD.

Article 19 (1) of the Public Finances (Jersey) Law 2005 states: “The States may at any time after a taxation draft has been lodged declare that all or any part of the draft shall have immediate effect as if the declaration were the registration of a Law passed by the States and sanctioned by Her Majesty in Council that was to come into force on registration.”

There are no additional financial or manpower implications for the States arising from this draft Act.

Explanatory Note

This Act is the instrument by which the States may declare that part of the draft Customs and Excise (Amendment No. 3) (Jersey) Law 200 shall have immediate effect. The parts of the draft Law to which the declaration applies are the provisions that correct rates of Vehicle Registration Duty for vehicles of over 1000 cc first registered outside Jersey 3 years or more before the date on which the duty is payable.



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ENTITLED THE CUSTOMS AND EXCISE (AMENDMENT No. 3)
(JERSEY) LAW 200- SHALL HAVE IMMEDIATE EFFECT**

Made

[date to be inserted]

THE STATES, in pursuance of Article 19 of the Public Finances (Jersey) Law 2005^[1], have made the following Act –

IT IS DECLARED that the taxation draft entitled the Customs and Excise (Amendment No. 3) (Jersey) Law 200- (lodged au Greffe on 11th May 2006 by the Minister for Treasury and Resources (P.52/2006)) shall, with the exception of Article 2, have immediate effect as if this declaration were the registration of a Law passed by the States and sanctioned by Her Majesty in Council that was to come into force on registration.

