

ADDENDUM

Correction to Paper for the Extraordinary Meeting of Chief Pleas 23rd November 2017

Under the Provisions of Rule 12(11) of the Rules of Procedure of the Chief Pleas of Sark the Speaker of Chief Pleas has waived the notice required under Rule 1(4) and allowed the Finance & Resources Committee to submit a correction to a paper that was circulated at the same time as the Agenda, as follows:

Item 7. Appendix 3. Proposed Impôt Rates with effect from 1 January 2018
(corrected) (copy enclosed).

16th November 2017

Arthur Rolfe
Speaker of Chief Pleas

NOTES:

Anyone wishing to see any of the Reports and Supporting Papers may do so at the Committee Offices, Monday – Thursday, between 2.30pm and 5.00pm and at other times when the offices are open; copies may be obtained from the Committee Office. The Agenda, Reports and Supporting Papers may also be seen on the Sark Government Website at www.sark.gov.gg

Proposed Impôt Rates with effect from 1 January 2018 (corrected)

Current (2017) Impôt method		New ABV Method proposed from 1 st January 2018		For Comparison
Sark Impôt Band	Sark Rate 2017	New Sark Bands 2018	Proposed Rate for 2018	Current 2017 Guernsey Rate
Spirits		Spirits		
1.5%-5.5% alcohol	45.5p/litre	All Spirits	} £22.85p/litre }	} £35.66p/litre }
5.5%-25%	£6.511/litre	exceeding	} of pure	} of pure
Exceeding 25%	£8.680/litre	1.2% alcohol	} alcohol	} alcohol
Wines		Wines (no changes)		
Low alcohol under 5.5%	45.5p/litre	Low alcohol under 5.5%	45.5p/litre	62.0p/litre
5.5%-15%	£1.851/litre	5.5%-15%	£1.851/litre	£2.51/litre
Over 15%	£2.944/litre	Over 15%	£2.944/litre	£4.01/litre
Beers and Ciders		Beers and Ciders		
	}	Beer/Cider 1.2% to 2.8%	36.4p/litre	49p/litre
	}	Beer/Cider >2.8%-4.9%	58.2p/litre	79p/litre
All Beer and Cider	} 60.6p/litre	Beer/Cider >4.9%-7.5%	72.7p/litre	99p/litre
	}	Beer/Cider Over 7.5%	84.8p/litre	£1.14/litre
except				
Small brewery/producer	38.7p/litre	Small brewery} >2.8%-4.9% and	37.2p/litre	49p/litre
(Strengths as specified)		Cider producer} } >4.9%-7.5%	46.4p/litre	63p/litre

Impôt Rates 2018 - Examples:

Sark Spirit Duty	2017	2018	Effect of Decrease/Increase
25% alcohol drink	£6.551/litre	£5.71/litre	84 p decrease on a litre bottle equivalent to 2p decrease on a single measure
38% alcohol drink	£8.68/litre	£8.68/litre	No change
40% alcohol drink	£8.68/litre	£9.14/litre	46 p on a litre bottle equivalent to 1 p increase on a single measure
50% alcohol drink	£8.68/litre	£11.42/litre	£2.74 on a litre bottle equivalent to 7p increase on a single measure
Sark Beer/Cider Duty			
	2017	2018	
2.8% alc. Beer/Cider	60.6p/litre	36.4p/litre	14 p decrease on a pint
4.0% alc. Beer/Cider	60.6p/litre	58.2p/litre	1 p decrease on a pint
6.0% alc. Beer/Cider	60.6p/litre	72.7p/litre	7 p increase on a pint
7.6% Beer/Cider	60.6p/litre	84.8p/litre	14 p increase on a pint

Tobacco and Motor Spirit (petrol) Duty Rates will remain the same for 2018 as in 2017:

Cigarettes £237.747/kg	Cigars £237.747/kg	Hand Rolling Tobacco £192.008/kg	Manufactured Tobacco £192.008/kg
Motor Spirit £0.05 per litre			