

GUERNSEY

STATUTORY INSTRUMENT 1974 No. 11

THE CUSTOMS AND EXCISE (BAILEWICK OF GUERNSEY) (PERSONAL RELIEFS) ORDER 1974

THE BOARD OF ADMINISTRATION, in pursuance of the powers conferred upon it by section twenty one of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972 and subsection four of section four of the European Communities (Bailiwick of Guernsey) Law, 1973 and in implementation of the obligations of the Bailiwick under the provisions of Protocol No 3 annexed to the Treaty relating to the accession of the United Kingdom to the European Economic Community and to the European Atomic Energy Community, hereby orders:-

1. In this Order -

"accompanied baggage" in relation to a person entering the Bailiwick includes any article which he brings with him when he enters.
2. Subject to the provisions of this Order, a person entering the Bailiwick from a place outside the Bailiwick shall be relieved from payment of any duty of customs or impôt on goods of the descriptions and in the quantities shewn in the Schedule to this Order.
3. No relief shall be afforded under this Order -
 - (i) to any person under the age of 17 in respect of any tobacco or tobacco products or alcoholic beverages;
 - (ii) in respect of any articles unless those articles are brought into the Bailiwick as accompanied baggage;
 - (iii) to any person who enters the Bailiwick after an absence therefrom of less than twenty-four hours unless such journey has been accomplished by means of a flight on a commercially operated aircraft or a voyage on a commercially operated vessel; or
 - (iv) to any person who is a member of the paid crew of a ship or an aircraft.
4. All the reliefs for which provision is made in this Order are afforded subject to the following conditions, that is to say, that the articles in question shall not be -
 - (i) imported or used for any commercial purpose whatsoever;
 - (ii) concealed in any manner at the time of their being brought into the Bailiwick;
 - (iii) brought in by any person bringing into the Bailiwick -
 - (a) any article the importation of which is, for the time being, prohibited; or
 - (b) any goods which, but for the provisions of this Order, are liable to a duty of customs or impôt and which are not declared to the proper officer at the time of their being brought into the Bailiwick; or
 - (iv) any offensive or obscene material.

5. The Interpretation (Guernsey) Law, 1948 shall apply to the interpretation of this Order as it applies to the interpretation of a Guernsey enactment.
6. (i) This Order may be cited as the Customs and Excise (Bailiwick of Guernsey)(Personal Reliefs) Order, 1974.
(ii) This Order shall come into operation on the first day of April nineteen hundred and seventy-four.

dated this twenty sixth day of March , nineteen hundred and seventy-four.

J G DOREY (SIGNED)

J G Dorey
President of the Board of Administration
for and on behalf of the Board

SCHEDULE

Section 2

Description of Goods

Quantity

1. Tobacco products -

Cigarettes	...	...	...	...	...	...	...	...	200
or									
Cigarillos	...	...	...	...	...	...	...	...	100
or									
Cigars	...	...	...	...	...	...	...	...	50
or									
Other tobacco or tobacco products	...	...	...	...	...	...	...	...	250 grammes

2. Alcoholic beverages -

(a) with an alcoholic strength exceeding 38.8° proof	...	...	...	...	...	...	...	...	1 litre
or									
(b) with an alcoholic strength not exceeding 38.8° proof	...	...	...	...	...	...	...	...	2 litres
or									
(c) fortified wines and sparkling wines	...								2 litres
and									
(d) still wines (other than fortified wines)	...								2 litres

3. Articles of any other description -

- (a) if brought in from a country of the European Economic Community and not bought in a duty-free shop or on a ship or aircraft, articles to a total value of £50
- or
- (b) if brought in from any country outside the European Economic Community, or if bought in a duty-free shop or on a ship or aircraft, articles to a total value of £10