

GUERNSEY STATUTORY INSTRUMENT 2005 No. 11

THE GUERNSEY TOBACCO COMPANY LIMITED DUTY FREE WAREHOUSE ORDER 2005

THE STATES OF GUERNSEY HOME DEPARTMENT, in pursuance of the powers conferred on it by section 21, section 41(1) and section 79 of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, as amended, (hereinafter referred to as “the Law”);

hereby orders: -

1. Stocks of duty free goods must be kept in places of security approved by the Home Department (such places of security being hereinafter referred to as an “approved warehouse”).
2. When goods are brought to an approved warehouse for warehousing their proprietor shall make entry to the proper officer of Customs and Excise in such form and manner as the Home Department may direct.
3. Stock records must be kept to the satisfaction of the Chief Officer of Customs and Excise.
4. All goods imported into an approved warehouse must be accounted for to the satisfaction of the Chief Officer of Customs and Excise.
5. If at any time any dutiable goods entered to an approved warehouse cannot be accounted for as being either subsequently entered for home use, in stock, or exported, the excise duty on such goods shall be paid immediately.
6. A banker’s guarantee in favour of the States of Guernsey, in an amount sufficient to provide for the potential excise duty liability of the whole of the stock of an approved warehouse, must be provided in such form and amount as the Home Department may from time to time require, provided that the Home Department may in its absolute discretion require any other form or manner of security in respect of the said liability, whether in addition to or in substitution of the said guarantee.
7. The Home Department hereby approves and appoints, for use as an approved warehouse for the purpose of the Law and this Order, those premises as approved by the Chief Officer of Customs and Excise at La Ramee, St Peter Port, Guernsey, provided that the said premises are managed and controlled by Guernsey Tobacco Company Limited, and the said Guernsey Tobacco Company Limited shall, in relation to the said premises and all transactions conducted therefrom, ensure that the provisions of this Order and the Law are complied with in all respects.
8. The Interpretation (Guernsey) Law, 1948, shall apply to the interpretation of this Order.

9. This Order may be cited as The Guernsey Tobacco Company Limited Duty Free Warehouse Order, 2005 and shall come into force on the 17th May 2005.

Dated this 16th day of May 2005.

M W TORODE
Minister for the Home Department
For and on behalf of the Board

EXPLANATORY NOTE

(This note is not part of the Order but is intended to indicate its general purport.)

This Order allows for goods on which excise duty has not been paid to be kept in an approved warehouse by the company named until such time as the excise duty becomes liable and is paid or the goods are otherwise dealt with under Customs supervision.