

1989 No 13

The Customs and Excise
(Bailiwick of Guernsey)(Deferred Payment) Order 1989

The Board of Administration in pursuance of the powers conferred upon it by Section 20(2) of the Customs and Excise (General Provisions)(Bailiwick of Guernsey) Law, 1972 hereby orders:-

1. Upon application in writing to the Chief Revenue Officer and subject to such conditions as the Chief Revenue Officer may impose, the Chief Revenue Officer may permit payment under section 20(2) of the Customs and Excise (General Provisions)(Bailiwick of Guernsey) Law, 1972, of any duty of customs or excise to be deferred, provided:-
 - (i) Security for the payment of duty is given in the form of a Bankers Guarantee to the satisfaction of the Chief Revenue Officer and that the amount of that guarantee shall always be of an amount exceeding the outstanding duty liable.
 - (ii) The period and arrangements which the duty may be deferred shall be maintained, and the duty shall be calculated, on a monthly basis and payment shall be received not later than the fifteenth day of the following month.
 - (iii) The method of payment shall be determined by the Chief Revenue Officer who shall notify the applicant in writing, accordingly.
 - (iv) The Chief Revenue Officer may revoke permission for deferred payment forthwith.
 - (v) That the applicant may withdraw from a duty deferment arrangement after providing the Chief Revenue Officer with three month's notice in writing and having discharged all outstanding duty liability.
2. The Interpretation (Guernsey) Law, 1948 shall apply to the interpretation of this Order as it applies to the interpretation of a Guernsey enactment.
3. (i) This order may be cited as the Customs and Excise (Bailiwick of Guernsey)(Deferred Payment) Order 1989.
(ii) This Order shall come into operation on the first day of April, nineteen hundred and eighty-nine.

dated this twenty-eighth day of March, nineteen hundred and eighty-nine.



R C BERRY
President of the Board of Administration
for and on behalf of the Board