

THE BOARD OF ADMINISTRATION, in pursuance of its powers under Section 26 and Section 41 (1) of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, as amended (hereinafter called "the Law"); hereby orders:-

1. Stocks of duty free goods must be kept in premises approved by the Board.
2. When goods are brought to the approved warehouse for warehousing their proprietor shall make entry to the proper officer of Customs and Excise in such form as the Board may direct.
3. Stock records and sales accounts must be kept to the satisfaction of the Chief Officer of Customs and Excise.
4. All goods imported into the approved warehouse must be exported or otherwise dealt with to the satisfaction of the Board.
5. If at any time any dutiable goods entered to the warehouse cannot be accounted for as being either exported, shipped as stores or in stock, the impôt on such goods shall be paid immediately.
6. A Bankers Guarantee in favour of the States of Guernsey, with a surety to provide for the potential excise duty liability of the stock, must be provided in such form and amount as the Board may from time to time require; provided that the Board 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 for the said guarantee;
7. Sales of duty free goods are limited to personal duty free allowances. (Alcoholic drinks and tobacco goods only) (S.I. 1974 No. 11).
8. Subject to such detailed conditions as the Chief Officer of Customs and Excise may require, the supplier of duty free goods shall ensure that such goods are supplied only to persons who are departing directly by air or by sea to some place outside the Bailiwick.
9. Any goods purchased duty free from an approved warehouse or Customs warehouse in Alderney may, notwithstanding the provisions of Section 26 (2) of the Law, be shipped as stores without payment of duty or on drawback in a ship of less than 40 tons register provided that -

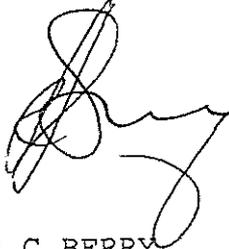
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- (a) the ship is departing from the Bailiwick;
- (b) the ship does not, having so departed, re-enter the Bailiwick with any of the goods on board; and
- (c) none of the goods, in the case of alcoholic drinks or tobacco goods, are consumed in whole or in part in the Bailiwick.

10. The Board hereby approves and appoints, for use as an approved warehouse for the purposes of the Law and this Order, the following premises, that is to say, Brickfields Warehouse, Le Grand Val, Alderney, provided that, at all times when the said premises are open for business to the public, the said premises are managed and controlled by, and all transactions in duty free goods conducted therefrom are supervised by Alderney Duty Free Consortium Limited; and the said Alderney Duty Free Consortium Limited shall, in relation to the said premises and all transactions in duty free goods conducted therefrom, ensure that the provisions of this Order and of the Law are complied with in all respects.

In the event of non-compliance with any such provision, whether by the said Alderney Duty Free Consortium Limited or by any person whomsoever, the approval and appointment contained in this section may be terminated forthwith by the Board.

Dated this 13 June 1995



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

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