

GREFFE
ROYAL COURT
14 AUG 1995
GUERNSEY

GUERNSEY

STATUTORY INSTRUMENT 1995 NO. 21.

THE CUSTOMS AND EXCISE (BAILLIWICK OF GUERNSEY)

(PERSONAL RELIEFS) ORDER 1995

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 4 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 impot on goods of the descriptions and in the quantities shown 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 is a member of the paid crew of a ship or an aircraft;

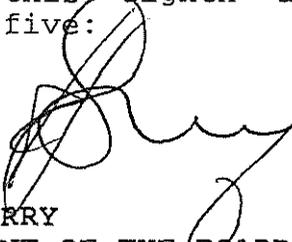
(iv) in respect of any article imported or to be used for commercial purposes.

4. The following Orders are revoked:-

(i) The Customs and Excise (Bailiwick of Guernsey) (Personal Reliefs) Order 1974, (a);

- (ii) The Customs and Excise (Bailiwick of Guernsey) (Personal Reliefs) (Amendment) Order 1984, (b);
 - (iii) The Customs and Excise (Bailiwick of Guernsey) (Personal Reliefs) (Amendment) Order 1989, (c)
 - (iv) The Customs and Excise (Bailiwick of Guernsey) (Personal Reliefs) (Amendment) Order, 1989, (d);
 - (v) The Customs and Excise (Bailiwick of Guernsey) (Personal Reliefs) (Amendment) Order 1990, (e).
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 1995.
- (ii) This Order shall come into operation on the eighth day of August, nineteen hundred and ninety-five.

Dated this eighth day of August, nineteen hundred and ninety-five:



R.C. BERRY
PRESIDENT OF THE BOARD OF ADMINISTRATION
For and on behalf of the Board

- (a) S.I. 1974 No. 11
- (b) S.I. 1984 No.7
- (c) S.I. 1989 No.8
- (d) S.I. 1989 No.9
- (e) S.I. 1990 No.7

SCHEDULE

<u>Description of Goods</u>	<u>Quantity</u>
1. <u>Tobacco products:-</u>	
Cigarettes	200
or	
Cigarillos (cigars with a maximum weight each of 3 grammes)	100
or	
Cigars	50
or	
Other tobacco or tobacco products	250 grammes
2. <u>Alcoholic beverages:-</u>	
(a) With an alcoholic strength exceeding 22% by volume	1 litre
or	
(b) With an alcoholic strength not exceeding 22% by volume	2 litres
or	
(c) fortified wines and sparkling wines	2 litres
and	
(d) still wines (other than fortified wines)	2 litres
3. <u>Articles of any other description:-</u>	
(a) If brought in from a country of the European Community and provided all duties have been paid, articles of an unlimited value, subject to a maximum of 50 litres of beer or cider (or a combination of beer and cider).	
(b) If brought in from a country outside the European Community and provided all duties have been paid, articles to a value of £136, subject to a maximum of 50 litres of beer or cider (or a combination of beer and cider).	

EXPLANATORY NOTE

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

This Order replaces the Personal Reliefs Order of 1974.

Persons arriving in the Bailiwick on a private aircraft or a private vessel need no longer spend a minimum of twenty-four hours outside of the Bailiwick to qualify for reliefs from duty.

Reliefs from duty shall no longer be afforded to a member of the paid crew of a ship.

The monetary limits, above which duty may be payable on goods brought to the Island, are hereby amended. Goods of an unlimited value may be imported free of duty if brought in from an EC country and provided all duties have been paid. For goods brought in from a country outside the EC, the limit is raised to £136.

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