

1. Stocks of duty free goods must be kept in premises approved by the Board (such premises being hereinafter described 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 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 an approved warehouse must be exported or otherwise dealt with or accounted for to the satisfaction of the Board.
5. If at any time any dutiable goods entered to an approved warehouse cannot be accounted for as being either exported, shipped as stores or in stock, the import 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 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 from an approved warehouse are limited to personal duty free allowances. (Alcoholic drinks and tobacco goods only) (S.I. 1995 No. 21 as amended or re-enacted from time to time).
8. Subject to such detailed conditions as the Chief Officer of Customs and Excise may from time to time impose, the supplier of duty free goods shall ensure that

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:-

Made.....29 September, 1998  
 Coming into operation.....2 October, 1998

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such goods are supplied from an approved warehouse and only to persons who are departing directly by air to some place outside the Bailiwick.

9. 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 those premises leased by the States of Guernsey to Wine and Beer Importers (Guernsey) Limited for the purposes of the operation of a duty free shop at the States Airport, La Villiaze, Forest, Guernsey, 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, Wine and Beer Importers (Guernsey) Ltd and the said Wine and Beer Importers (Guernsey) Ltd 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 any contravention or non-compliance with any such provision, or in the event of any contravention or failure to comply with any provision of the Liquor Licensing Ordinance, 1993, as amended, or any licence thereunder, whether by the said Wine and Beer Importers (Guernsey) Ltd or by any person whomsoever, the approval and appointment contained in this section may be terminated forthwith by the Board.

10. This Order may be cited as the Guernsey Airport Duty Free Order 1998.
11. This Order shall come into force on the second day of October, 1998.
12. The Interpretation (Guernsey) Law 1948 shall apply to the interpretation of this Order.

Dated this twenty-ninth day of September, 1998.



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