

The Customs and Excise (Aviation Fuel)

(Bailiwick of Guernsey) Order, 1997

THE STATES BOARD OF ADMINISTRATION, in exercise of the powers conferred upon it by Section 21 (1) of The Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972 (a), as amended, as read with Section 4 (4) of The European Communities (Bailiwick of Guernsey) Law, 1973 (b), as amended, hereby orders:-

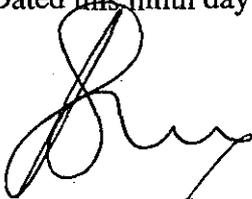
Exemption from Impôt of Aviation fuel

1. Mineral oils supplied for use as fuels for the purpose of air navigation shall be relieved from the impôt otherwise chargeable under the "Ordonnance portant règlement pour la Perception de l'Impôt sur les Huiles Lubrifiantes, sur le Pétrole et sur autres Huiles et Essences" of 1932 (c).

Citation and Commencement

2. This Order may be cited as the Customs and Excise (Aviation Fuel) (Bailiwick of Guernsey) Order, 1997 and shall come into force on 10<sup>th</sup> September 1997.

Dated this ninth day of September 1997.



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

- 
- (a) Ordres en Conseil Vol. XXIII, p. 573
  - (b) Ordres en Conseil Vol. XXIV, p. 87
  - (c) Recueil d'Ordonnances Tome VI, p.141

EXPLANTORY NOTE

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

The effect of this Order is to exempt motor spirit which is supplied for use in aircraft, from Excise Duty.