

GUERNSEY STATUTORY INSTRUMENT

2007 NO. 28

**The Excise Duty (Temporary Variation of Chargeable
Goods and Rates) Order, 2007**

<i>Made</i>	<i>8th November, 2007</i>
<i>Coming into operation</i>	<i>9th November, 2007</i>

THE TREASURY AND RESOURCES DEPARTMENT, in exercise of the powers conferred on it by sections 23B, 23C and 79 of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, as amended^a, hereby order:-

Amendment of 4th Schedule to Law.

1. In the Fourth Schedule to the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, as amended^b, for the tables in paragraphs 1 to 6 substitute the following -

^a Ordres en Conseil Vol. XXIII, p. 573; Vol. XXIV, p. 87; No. XIII of 1991; No. X of 2004; sections 23B and 23C were inserted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2003 (No. X of 2004).

^b The Fourth Schedule was inserted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2003, and most recently amended by the Excise Duties (Budget) Ordinance, 2006 (No. LIV of 2006).

"1. Tobacco and tobacco products

a.	Cigarettes	£168.86 per kilo
b.	Cigars	£156.79 per kilo
c.	Hand rolling tobacco	£146.01 per kilo
d.	Other manufactured tobacco	£126.65 per kilo
e.	Tobacco leaf – unstemmed	£140.58 per kilo
f.	Tobacco leaf – stemmed	£142.00 per kilo

2. Hydrocarbon oil

a.	Petrol other than any fuel used for the purpose of air navigation	15p per litre
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3. Beer

a.	Beer brewed by an independent small brewery	36p per litre
b.	Other beer	56p per litre

4. Spirits

a.	Spirits not exceeding 5.5 per cent volume	42p per litre
b.	Spirits exceeding 5.5 per cent volume but not exceeding 25.0 per cent volume	£6.00 per litre
c.	Spirits exceeding 25.0 per cent volume but not exceeding 50.0 per cent volume	£7.97 per litre
d.	Spirits exceeding 50.0 per cent volume	In the extra proportion to 50.0 per cent volume

5. Cider

- a. Cider produced by an independent small cider-maker 36p per litre
- b. Other cider 56p per litre

6. Wines

- a. Light wines not exceeding 5.5 per cent volume 42p per litre
- b. Light wines exceeding 5.5 per cent volume but not exceeding 15 per cent volume (including sparkling wines) £1.70 per litre
- c. Other wines £2.71 per litre

Interpretation

2. In and for the purposes of this Order—

“independent small cider-maker” means a cider-maker, wherever located, in respect of which the Chief Officer of Customs and Excise is satisfied that —

- (a) it does not produce more than 50,000 hectolitres of cider per year;
- (b) it is legally and economically independent of any other cider-maker;
- (c) it uses only premises situated physically apart from any other cider-maker; and
- (d) it does not operate under licence;

provided that where two or more cider-makers co-operate and their combined annual production of cider does not exceed 50,000 hectolitres, those cider-makers may be treated as a single independent small cider-maker.

Extent.

3. This Order shall have effect in the Islands of Guernsey, Alderney, Herm and Jethou.

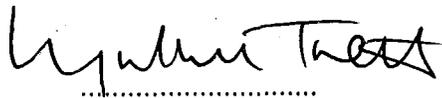
Citation.

4. This Order may be cited as the Excise Duty (Temporary Variation of Chargeable Goods and Rates) Order, 2007

Commencement.

5. This Order shall come into force on the 9th November, 2007

Dated this 8th day of November, 2007



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DEPUTY L. S. TROTT

Minister of the Treasury and Resources Department

For and on behalf of the Department.