

GUERNSEY STATUTORY INSTRUMENT

2004 NO. 44

The Excise Duty (Temporary Variation of Rates)**Order, 2004**

<i>Made</i>	<i>18th November, 2004</i>
<i>Coming into operation</i>	<i>19th November, 2004</i>

THE TREASURY AND RESOURCES DEPARTMENT, in exercise of the powers conferred on it by sections 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 -

"1. Tobacco and tobacco products

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

^b The Fourth Schedule was inserted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2003, and amended by the Customs and Excise (General Provisions) (Commencement and Amendment) Ordinance, 2004.

- a. Cigars and Cigarettes £137.85 per kilo
- b. Hand rolling tobacco £128.37 per kilo
- c. Other manufactured tobacco £111.35 per kilo
- d. Tobacco leaf – unstemmed £123.60 per kilo
- e. Tobacco leaf – stemmed £124.84 per kilo

2. Hydrocarbon oil

- a. Petrol other than any fuel used for the purpose of air navigation 6.8p per litre

3. Beer

- a. Beer brewed by an independent small brewery 23p per litre
- b. Other beer 35p per litre

4. Spirits

- a. Spirits not exceeding 5.5 per cent volume 26p per litre
- b. Spirits exceeding 5.5 per cent volume but not exceeding 25.0 per cent volume £3.78 per litre
- c. Spirits exceeding 25.0 per cent volume but not exceeding 50.0 per cent volume £5.03 per litre
- d. Spirits exceeding 50.0 per cent volume In the extra proportion to 50.0 per cent volume

5. Cider

- a. Cider 35p per litre
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6. Wines

- a. Light wines not exceeding 5.5 per cent volume 26p per litre
- b. Light wines exceeding 5.5 per cent volume but not exceeding 15 per cent volume (including sparkling wines) £1.07 per litre
- c. Other wines £1.71 per litre".

Extent.

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

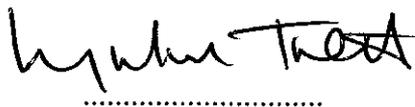
Citation.

3. This Order may be cited as the Excise Duty (Temporary Variation of Rates) Order, 2004.

Commencement.

3. This Order shall come into force on the 19th November, 2004.

Dated this 18th day of November, 2004.



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DEPUTY L. S. TROTT

Minister of the Treasury and Resources Department

For and on behalf of the Department.