

Repealed

THE CUSTOMS AND EXCISE (BAILLIWICK OF GUERNSEY)

(PERSONAL RELIEFS) (AMENDMENT) ORDER 1984

THE BOARD OF ADMINISTRATION, in pursuance of the powers conferred upon it by section 21 of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, and section 4 (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. The Customs and Excise (Bailiwick of Guernsey) (Personal Reliefs) Order 1974 (a) as amended (b) is hereby further amended as follows:-
 - (a) In section 3, immediately after paragraph (iv) there is inserted the following paragraph numbered "(v)":

" (v) in respect of any article imported or to be used for commercial purpose;"
 - (b) Section 4 is revoked;
 - (c) in the Schedule to the Order:-
 - (i) in item 1, immediately after the word "cigarillos" there is inserted "(cigars with a maximum weight each of 3 grammes)";
 - (ii) in paragraphs (a) and (b) of item 2, for the symbol, figures and words "38.8^o proof" each time they appear, there is substituted "22% by volume";
 - (iii) in paragraph (a) of item 3, immediately after the symbol and figures "£120", there is inserted "(subject to a limit of 50 litres of either beer or cider or of a combination of beer and cider)".
2. The Interpretation (Guernsey) Law, 1948 shall apply to the interpretation of this Order as it applies to the interpretation of a Guernsey enactment.
3. (i) This Order may be cited as the Customs and Excise (Bailiwick of Guernsey) (Personal Reliefs) (Amendment) Order 1984.
(ii) This Order shall come into operation on the eleventh day of April 1984.

dated this tenth day of April , 1984.

J G DOREY (SIGNED)

J G DOREY
President of the Board of Administration
for and on behalf of the Board.

EXPLANATORY NOTE

This Order further amends the Customs and Excise (Bailiwick of Guernsey) (Personal Reliefs) Order by providing for a limit of 50 litres of beer or cider to be imported as part of a personal allowance, by providing a definition of cigarillos, by amending the definition of alcoholic strength to percentage of alcohol content instead of degrees proof and by removing some of the conditions subject to which personal reliefs are given.