

GUERNSEY STATUTORY INSTRUMENT

2006 NO. . 41

**The Excise Duty (Temporary Variation of Rates)
Order, 2006**

<i>Made</i>	<i>23rd November, 2006</i>
<i>Coming into operation</i>	<i>24th November, 2006</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 -

^a Ordres en Conseil Vol. XXIII, p. 573; Vol. XXIV, p. 87; No. XIII of 1991; No. X of 2004; section 23C was 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, 2005 (No. XXXII of 2005).

"1. Tobacco and tobacco products

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

2. Hydrocarbon oil

a.	Petrol other than any fuel used for the purpose of air navigation	13p per litre
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3. Beer

a.	Beer brewed by an independent small brewery	30p per litre
b.	Other beer	47p per litre

4. Spirits

a.	Spirits not exceeding 5.5 per cent volume	35p per litre
b.	Spirits exceeding 5.5 per cent volume but not exceeding 25.0 per cent volume	£5.00 per litre
c.	Spirits exceeding 25.0 per cent volume but not exceeding 50.0 per cent volume	£6.64 per litre
d.	Spirits exceeding 50.0 per cent volume	In the extra proportion to 50.0 per cent volume

5. Cider

a.	Cider	47p per litre
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6. Wines

- a. Light wines not exceeding 5.5 per cent volume 35p per litre
- b. Light wines exceeding 5.5 per cent volume but not exceeding 15 per cent volume (including sparkling wines) £1.42 per litre
- c. Other wines £2.26 per litre”.

Extent.

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

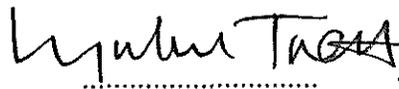
Citation.

3. This Order may be cited as the Excise Duty (Temporary Variation of Rates) Order, 2006

Commencement.

3. This Order shall come into force on the 24th November, 2006

Dated this 23rd day of November, 2006



DEPUTY L. S. TROTT

Minister of the Treasury and Resources Department

For and on behalf of the Department.