

GREFFE
ROYAL COURT

24 NOV 2005

GUERNSEY

GUERNSEY STATUTORY INSTRUMENT

2005 NO *44*

The Excise Duty (Temporary Variation of Rates)

Order, 2005

<i>Made</i>	<i>24th November, 2005</i>
<i>Coming into operation</i>	<i>25th November, 2005</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; 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, 2004 (No. XLII of 2004).

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|----|----------------------------|------------------|
| a. | Cigars and Cigarettes | £147.22 per kilo |
| b. | Hand rolling tobacco | £137.10 per kilo |
| c. | Other manufactured tobacco | £118.92 per kilo |
| d. | Tobacco leaf – unstemmed | £132.00 per kilo |
| e. | Tobacco leaf – stemmed | £133.33 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 | 25p per litre |
| b. | Other beer | 39p per litre |

4. Spirits

- | | | |
|----|---|---|
| a. | Spirits not exceeding 5.5 per cent volume | 29p per litre |
| b. | Spirits exceeding 5.5 per cent volume but not exceeding 25.0 per cent volume | £4.16 per litre |
| c. | Spirits exceeding 25.0 per cent volume but not exceeding 50.0 per cent volume | £5.53 per litre |
| d. | Spirits exceeding 50.0 per cent volume | In the extra proportion to 50.0 per cent volume |

5. Cider

- | | | |
|----|-------|---------------|
| a. | Cider | 39p per litre |
|----|-------|---------------|

6. Wines

- a. Light wines not exceeding 5.5 per cent volume 29p per litre
- b. Light wines exceeding 5.5 per cent volume but not exceeding 15 per cent volume (including sparkling wines) £1.18 per litre
- c. Other wines £1.88 per litre".

Extent.

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

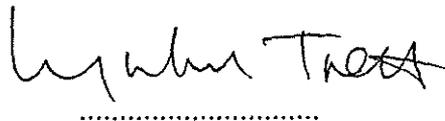
Citation.

3. This Order may be cited as the Excise Duty (Temporary Variation of Rates) Order, 2005.

Commencement.

3. This Order shall come into force on the 25th November, 2005.

Dated this 24th day of November, 2005.



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DEPUTY L. S. TROTT

Minister of the Treasury and Resources Department

For and on behalf of the Department.