

Island of



Guernsey

Ordinance of the States

XLVIII
2007

Made12th December, 2007

Coming into Operation1st January, 2008

The Customs and Excise (General Provisions) (Amendment) Ordinance, 2007

The Customs and Excise (General Provisions) (Amendment) Ordinance, 2007

THE STATES, in exercise of the powers conferred on them by sections 23B, 23C and 23J of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, as amended^a and all other powers enabling them, hereby order:-

Amendment of 4th Schedule.

1. In the Fourth Schedule to the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, as amended -

(a) before the definition of "**beer**", add the following definition -

"**approved trader**" means any person authorised by the Chief Officer of Customs and Excise in writing to supply gas oil, or petrol for the purpose of marine navigation,"

(b) after the definition of "**cider**", add the following definitions -

"**dyed oil**" means hydrocarbon oil that is dyed, marked or coloured, in accordance with the provisions of any Order made by the Board,

"**gas oil**" means heavy oil -

^a Ordres en Conseil Vol. XXIII, p. 573; Vol. XXIV, p. 87; No. XIII of 1991; No. X of 2004 (which inserted the Fourth Schedule); Ordinance No.XXXII of 2005 and No. LIV of 2006.

- (a) of which not more than 50% by volume distils at a temperature not exceeding 240°C, and
- (b) of which more than 50% by volume distils at a temperature not exceeding 340°C"

and for the avoidance of any doubt, includes diesel.

"**heavy oil**" means hydrocarbon oil, other than petrol,"

- (c) after the definition of "**made-wine**" add the following definition -

"**petrol**" means a hydrocarbon oil,

- (a) of which not less than 90% by volume distils at a temperature not exceeding 210 °C, or
- (b) which gives off an inflammable vapour at a temperature of less than 23 °C when tested in a manner approved by the Chief Officer of Customs and Excise,"

- (d) for the table in paragraph 2 ("*Hydrocarbon oil*") substitute the following -

a.	Petrol other than any fuel used for the purpose of air navigation (and subject to b.)	27p per litre
b.	Petrol used for the purpose of marine	13p per litre where

	navigation	supplied by an approved trader except where supplied to an approved trader in which case 27p per litre ^b
c.	Gas oil	27p per litre

Extent.

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

Citation and commencement.

3. This Ordinance may be cited as the Customs and Excise (General Provisions) (Amendment) Ordinance, 2007 and shall come into force on the 1st January, 2008.

^b The circumstances in which the different rates may apply shall be specified by the Board by Order.