

**ORDINANCE**  
**OF THE STATES OF DELIBERATION**

ENTITLED

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

*[CONSOLIDATED TEXT]*

**NOTE**

*This consolidated version of the enactment incorporates all amendments listed in the footnote below. However, while it is believed to be accurate and up to date, it is not authoritative and has no legal effect, having been prepared in-house for the assistance of the Law Officers. No warranty is given that the text is free of errors and omissions, and no liability is accepted for any loss arising from its use. The authoritative text of the enactment and of the amending instruments may be obtained from Her Majesty's Greffier, Royal Court House, Guernsey, GY1 2PB.*

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\* No. XLVIII of 2007; as amended by the Excise Duties (Budget) Ordinance, 2008 (No. \*\* of 2008).

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**The Customs and Excise (General Provisions)**  
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ARRANGEMENT OF SECTIONS

1. Amendment of 4<sup>th</sup> Schedule.
2. Extent.
3. Citation and commencement.

*(Made on the 12<sup>th</sup> December, 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<sup>a</sup> and all other powers enabling them, hereby order: –

**Amendment of 4<sup>th</sup> 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

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<sup>a</sup> 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.

*Consolidated text*

dyed, marked or coloured, in accordance with the provisions of any Order made by the Board,

**"gas oil"** means heavy oil –

- (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) ...

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**NOTE**

*In section 1, paragraph (d) was repealed by the Excise Duties (Budget) Ordinance, 2008, section 3, with effect from 27th November, 2008.*

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**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 1<sup>st</sup> January, 2008.