

The Excise Duties (Budget) Ordinance, 2004

THE STATES, in pursuance of their Resolution of 8th December 2004 and in exercise of the powers conferred on them by section 23C(3) of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972 as amended^a, hereby order:-

Increase in excise duties.

1. In the Fourth Schedule to the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, as amended, for the tables in paragraphs 1 to 6 under “GOODS LIABLE TO EXCISE DUTY; & RATES OF EXCISE DUTY” substitute the following:

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|-----|---|------------------|
| "1. | Tobacco and tobacco products | |
| a. | Cigars and Cigarettes | £137.85 per kilo |
| b. | Hand rolling tobacco | £128.37 per kilo |
| c. | Other manufactured tobacco | £111.35 per kilo |
| d. | Tobacco leaf – unstemmed | £123.60 per kilo |
| e. | Tobacco leaf – stemmed | £124.84 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 | 23p per litre |
| b. | Other beer | 35p per litre |
| 4. | Spirits | |

^a Ordres en Conseil Vol. XXIII, p.573; Vol. XXIV, p.87; No XIII of 1991; No.X of 2004; Ordinance No.XXXII of 2004.

- a. Spirits not exceeding 5.5 per cent volume 26p per litre
 - b. Spirits exceeding 5.5 per cent volume but not exceeding 25.0 per cent volume £3.78 per litre
 - c. Spirits exceeding 25.0 per cent volume but not exceeding 50.0 per cent volume £5.03 per litre
 - d. Spirits exceeding 50.0 per cent volume In the extra proportion to 50.0 per cent volume
5. Cider
- a. Cider 35p per litre
6. Wines
- a. Light wines not exceeding 5.5 per cent volume 26p per litre
 - b. Light wines exceeding 5.5 per cent volume but not exceeding 15 per cent volume (including sparkling wines) £1.07 per litre
 - c. Other wines £1.71 per litre".

Extent.

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

Repeal.

3. The Impôts (Budget) Ordinance, 2003^b and section 2 of the Customs and Excise (General Provisions) (Commencement and Amendment) Ordinance, 2004^c are repealed.

Citation.

4. This Ordinance may be cited as the Excise Duties (Budget) Ordinance, 2004

^b Ordinance No. XXIX of 2003.

^c Ordinance No. XXXII of 2004.

Commencement.

5. This Ordinance shall come into force on 8th December, 2004.