

Island of



Guernsey

Ordinance of the States

LV
2008

Made27th November, 2008

Coming into Operation27th November, 2008

The Excise Duties (Budget) Ordinance, 2008

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THE STATES, in pursuance of their Resolution of 27th November 2008 and in exercise of the powers conferred on them by sections 23B(3) and 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:

"1. Tobacco and tobacco products

a. Cigarettes	£183.21 per kilo
b. Cigars	£170.12 per kilo
c. Hand rolling tobacco	£158.42 per kilo
d. Other manufactured tobacco	£137.42 per kilo
e. Tobacco leaf – unstemmed	£152.53 per kilo
f. Tobacco leaf – stemmed	£154.07 per kilo

2. Petrol and Gas oil –

a. Petrol other than any fuel used for the purpose of air navigation (and subject to b.)	31p per litre
b. Petrol used for the purpose of marine navigation	17p per litre where supplied by an approved

^a Ordres en Conseil Vol. XXIII, p.573; Vol. XXIV, p.87; No XIII of 1991; No.X of 2004; Ordinance Nos. XXXV and XLVIII of 2007.

	trader except where supplied to an approved trader in which case 31p per litre ^b
c. Gas oil	31p per litre
3. Beer	
a. Beer brewed by an independent small brewery	38p per litre
b. Other beer	59p per litre
4. Spirits	
a. Spirits not exceeding 5.5 per cent volume	44p per litre
b. Spirits exceeding 5.5 per cent volume but not exceeding 25.0 per cent volume	£6.33 per litre
c. Spirits exceeding 25.0 per cent volume but not exceeding 50.0 per cent volume	£8.41 per litre
d. Spirits exceeding 50.0 per cent volume	In the extra proportion to 50.0 per cent volume
5. Cider	
a. Cider produced by an independent small cider-maker	38p per litre
b. Other cider	59p per litre

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

6. Wines
- | | |
|---------------------------------------------------------------------------------------------------------------|--------------------|
| a. Light wines not exceeding 5.5 per cent volume | 44p per litre |
| b. Light wines exceeding 5.5 per cent volume but not exceeding 15 per cent volume (including sparkling wines) | £1.79 per litre |
| c. Other wines | £2.86 per litre” . |

Extent

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

Repeal

3. Section 1 of the Excise Duties (Budget) Ordinance, 2007^c and section 1(d) of the Customs and Excise (General Provisions) (Amendment) Ordinance, 2007^d are repealed.

Citation

4. This Ordinance may be cited as the Excise Duties (Budget) Ordinance, 2008.

Commencement

5. This Ordinance shall come into force on 27th November 2008.

S.M.D. ROSS,
Her Majesty's Deputy Greffier.

^c Ordinance No.XXXV of 2007.

^d Ordinance No.XLVIII of 2007.

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