

ORDINANCE
OF THE STATES OF DELIBERATION

ENTITLED

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

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ARRANGEMENT OF SECTIONS

1. Increase in excise duties.
2. Amendment to interpretation provisions of Fourth Schedule.
3. Extent.
4. Repeal.
5. Citation.
6. Commencement.

(Made on the 29th November, 2007.)

The Excise Duties (Budget) Ordinance, 2007

THE STATES, in pursuance of their Resolution of 28th November 2007 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. ...

NOTE

Section 1 was repealed by the Excise Duties (Budget) Ordinance, 2008, section 3, with effect from 27th November, 2008.

Amendment to interpretation provisions of Fourth Schedule.

2. In the Fourth Schedule to the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, as amended, immediately after the definition of "independent small brewery", insert the following definition –

"independent small cider-maker" means a cider-maker, wherever located, in respect of which the Chief Officer of Customs and Excise is satisfied that –

- (a) it does not produce more than 50,000 hectolitres of cider per year,

^a Ordres en Conseil Vol. XXIII, p. 573; Vol. XXIV, p. 87; No XIII of 1991; No. X of 2004; Ordinance No. LIV of 2006.

Consolidated text

- (b) it is legally and economically independent of any other cider-maker,
- (c) it uses only premises situated physically apart from any other cider-maker, and
- (d) it does not operate under licence,

provided that where two or more cider-makers co-operate and their combined annual production of cider does not exceed 50,000 hectolitres, those cider-makers may be treated as a single independent small cider-maker,".

Extent.

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

NOTE

The figure and punctuation in square brackets shown, incorrectly, in the printed version of this section as "2." should read "3."

Repeal.

[3.] The Excise Duties (Budget) Ordinance, 2006^b is repealed.

NOTE

^b Ordinance No. LIV of 2006.

Consolidated text

The figure and punctuation in square brackets shown, incorrectly, in the printed version of this section as "3." should read "4."

Citation.

[4.] This Ordinance may be cited as the Excise Duties (Budget) Ordinance, 2007.

NOTE

The figure and punctuation in square brackets shown, incorrectly, in the printed version of this section as "4." should read "5."

Commencement.

[5.] This Ordinance shall come into force on 28th November 2007.

NOTE

The figure and punctuation in square brackets shown, incorrectly, in the printed version of this section as "5." should read "6."
