

Island of



Guernsey

Ordinance of the States

XLIV
2009

Made9th December, 2009

Coming into Operation9th December, 2009

The Excise Duties (Budget) Ordinance, 2009

The Excise Duties (Budget) Ordinance, 2009

THE STATES, in pursuance of their Resolution of 9th December 2009 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, 2 and 4 under “GOODS LIABLE TO EXCISE DUTY; & RATES OF EXCISE DUTY” substitute the following:

"1. Tobacco and tobacco products

a. Cigarettes	£210.69 per kilo
b. Cigars	£195.64 per kilo
c. Hand rolling tobacco	£182.18 per kilo
d. Other manufactured tobacco	£158.03 per kilo
e. Tobacco leaf – unstemmed	£175.41 per kilo
f. Tobacco leaf – stemmed	£177.18 per kilo

2. Petrol and Gas oil –

a. Petrol other than any fuel used for the purpose of air navigation (and subject to b.)	37 per litre
b. Petrol used for the purpose of marine navigation	21.8p 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; XLVIII of 2007 and LV of 2008.

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|---|---|
| | trader except
where supplied to
an approved
trader in which
case 37p per litre ^b |
| c. Gas oil | 37p per litre |
| 3. Spirits | |
| a. Spirits not exceeding 5.5 per cent volume | 51p per litre |
| b. Spirits exceeding 5.5 per cent volume but
not exceeding 25.0 per cent volume | £7.28 per litre |
| c. Spirits exceeding 25.0 per cent volume but
not exceeding 50.0 per cent volume | £9.67 per litre |
| d. Spirits exceeding 50.0 per cent volume | In the extra
proportion to
50.0 per cent
volume." |

Extent

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

Citation

3. This Ordinance may be cited as the Excise Duties (Budget) Ordinance, 2009.

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

Commencement

4. This Ordinance shall come into force on 9th December 2009.

K.H. TOUGH,
Her Majesty's Greffier.

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Her Majesty's Greffier, Royal Court House, Guernsey.**

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