

Island of



Guernsey

Ordinance of the States

LII
2010

Made8th December, 2010

Coming into Operation8th December, 2010

The Excise Duties (Budget) Ordinance, 2010

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THE STATES, in pursuance of their Resolution of 8th December 2010 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:

"1. Tobacco and tobacco products –

(a)	Cigarettes	£220.38 per kilo
(b)	Cigars	£204.64 per kilo
(c)	Hand rolling tobacco	£190.56 per kilo
(d)	Other manufactured tobacco	£165.30 per kilo
(e)	Tobacco leaf – unstemmed	£183.48 per kilo

^a Ordres en Conseil Vol. XXIII, p.573; Vol. XXIV, p.87 and Vol. XXXIII, p. 217; Order in Council No.X of 2004; Ordinance Nos. XXXV and XLVIII of 2007; LV of 2008 and XLIV of 2009.

(f) Tobacco leaf - stemmed £185.33 per kilo

2. Petrol and –

(a) Petrol other than any fuel used for the purpose of air navigation (and subject to b.) 41p per litre

(b) Petrol used for the purpose of marine navigation 25.8p per litre where supplied by an approved trader except where supplied to an approved trader in which case 41p per litre^b

(c) Gas oil 41p per litre

3. Beer –

(a) Beer brewed by an independent small brewery 39p per litre

(b) Other beer 61p per litre

4. Spirits –

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

	(a)	Spirits not exceeding 5.5 per cent volume	53p per litre
	(b)	Spirits exceeding 5.5 per cent volume but not exceeding 25.0 per cent volume	£7.53 per litre
	(c)	Spirits exceeding 25.0 per cent volume but not exceeding 50.0 per cent volume	£10.01 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	39p per litre
	(b)	Other cider	61p per litre
6.		Wines –	
	(a)	Light wines not exceeding 5.5 per cent volume	46p per litre
	(b)	Light wines exceeding 5.5 per cent volume but not exceeding 15 per cent volume (including sparkling wines)	£1.85 per litre
	(c)	Other wines	£2.96 per litre".

Extent.

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

Repeals.

3. The Excise Duties (Budget) Ordinance, 2008^c and the Excise Duties (Budget) Ordinance, 2009^d are repealed.

Citation.

4. This Ordinance may be cited as the Excise Duties (Budget) Ordinance, 2010.

Commencement.

5. This Ordinance shall come into force on 8th December 2010.

D.J. ROBILLIARD,

Her Majesty's Deputy Greffier.

^c Ordinance No. LV of 2008.

^d Ordinance No. XLIV of 2008.

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