

Island of



Guernsey

## Ordinance of the States

**XLVII  
2011**

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Made .....15th December, 2011

Coming into Operation .....15th December, 2011

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## **The Excise Duties (Budget) Ordinance, 2011**

## **The Excise Duties (Budget) Ordinance, 2011**

**THE STATES**, in pursuance of their Resolution of 15<sup>th</sup> December 2011 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<sup>a</sup>, 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	£234.70 per kilo
(b)	Cigars	£217.94 per kilo
(c)	Hand rolling tobacco	£202.95 per kilo
(d)	Other manufactured tobacco	£176.04 per kilo
(e)	Tobacco leaf – unstemmed	£195.41 per kilo

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<sup>a</sup> Ordres en Conseil Vol. XXIII, p.573; Vol. XXIV, p.87 and Vol. XXXIII, p. 217; Order in Council No.X of 2004; REceuil d'Ordonnances Tome XXXII, pp. 607 and 668; and Ordinance No. LII of 2010.

- |     |                        |                  |
|-----|------------------------|------------------|
| (f) | Tobacco leaf - stemmed | £197.38 per kilo |
|-----|------------------------|------------------|
2. Petrol and gas oil –
- |     |   |   |
|-----|---|---|
| (a) | Petrol other than any fuel used for the purpose of air navigation (and subject to b.) | 45p per litre   |
| (b) | Petrol used for the purpose of marine navigation                                      | 29.8p per litre where supplied by an approved trader except where supplied to an approved trader in which case 45p per litre <sup>b</sup> |
| (c) | Gas oil   | 45p per litre   |
3. Beer –
- |     |   |               |
|-----|---|---------------|
| (a) | Beer brewed by an independent small brewery | 40p per litre |
| (b) | Other beer                                  | 63p per litre |
4. Spirits –
- |     |   |               |
|-----|---|---------------|
| (a) | Spirits not exceeding 5.5 per cent volume | 55p per litre |
|-----|---|---------------|

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<sup>b</sup> The circumstances in which the different rates may apply shall be specified by the Board by Order.

(b)	Spirits exceeding 5.5 per cent volume but not exceeding 25.0 per cent volume	£7.76 per litre
(c)	Spirits exceeding 25.0 per cent volume but not exceeding 50.0 per cent volume	£10.31 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	40p per litre
(b)	Other cider	63p per litre
6.	Wines –	
(a)	Light wines not exceeding 5.5 per cent volume	47p per litre
(b)	Light wines exceeding 5.5 per cent volume but not exceeding 15 per cent volume (including sparkling wines)	£1.91 per litre
(c)	Other wines	£3.05 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, 2010<sup>c</sup> is repealed.

**Citation.**

4. This Ordinance may be cited as the Excise Duties (Budget) Ordinance, 2011.

**Commencement.**

5. This Ordinance shall come into force on 15<sup>th</sup> December, 2011.

S. M. D. ROSS,

Her Majesty's Deputy Greffier.

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<sup>c</sup> Ordinance No. LII of 2010.

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

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