

GUERNSEY STATUTORY INSTRUMENT
2010 No.²⁵.....

THE ALDERNEY ELECTRICITY LIMITED DUTY FREE WAREHOUSE
ORDER, 2010

Made 22 March, 2010
Coming into operation 23 March, 2010

THE STATES OF GUERNSEY HOME DEPARTMENT, in pursuance of the powers conferred on it by sections 21, 41 and 79 of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972^a, and of all other powers enabling it in that behalf (hereinafter referred to as "**the Law**") hereby makes the following order: -

1. Alderney Electricity Limited ("**AEL**") may hold dutiable goods on which duty has not been paid provided that it complies with the requirements contained in articles 2 to 8 of this order in relation to such goods and the holding of such goods.
2. Stocks of dutiable goods must be kept in the place of security approved by the States of Guernsey Home Department under article 8 ("**the approved warehouse**").
3. When dutiable goods are brought to the approved warehouse for warehousing, AEL shall make entry of such goods to the proper officer of Customs and Excise in such form and manner as the States of Guernsey Home Department ("**the Home Department**") may direct.
4. Stock records must be kept to the satisfaction of the Chief Officer of Customs and Excise.
5. All dutiable goods imported into the approved warehouse must be accounted for to the satisfaction of the Chief Officer of Customs and Excise.
6. If at any time any dutiable goods entered to the approved warehouse cannot be accounted for as being either subsequently entered for home

^a Ordres en Conseil Vol. XXIII, p. 573; as amended by Ordres en Conseil Vol. XXIV, p. 87; Vol. XXXI, p. 278; Vol. XXXIII, p. 220, and Order in Council No. X of 2004; Ordinance No. XLVIII of 2007 and No. XXXV of 2007, Ordinance No. XLIV of 2009; G.S.I. No. 56 of 2008 and G.S.I. No. 76 of 2009.

use, in stock, or exported, the excise duty on such goods shall be paid immediately.

7. A banker's guarantee in favour of the States of Guernsey must be provided in such form and amount as the Home Department may from time to time require in respect of the liability of AEL to excise duty on the dutiable goods held by it, provided that the Home Department may in its absolute discretion require any other form or manner of security in respect of the said liability, whether in addition to or in substitution of the said guarantee.
8. The Home Department hereby approves, for use as an approved warehouse for the purpose of the Law and this Order, those premises as approved by the Chief Officer of Customs and Excise known as the Power Station, York Hill, Route de Crabby, Alderney, GY9 3XY, which forms land registered as entry number AY 244 in the Alderney Land Registry provided that -
 - a. the said premises are managed and controlled by AEL and
 - b. AEL shall, in relation to the said premises and all transactions conducted therefrom, ensure that the provisions of this Order and the Law are complied with in all respects.
9. The Guernsey Tobacco Company Limited Duty Free Warehouse Order, 2005^b and the Guernsey Dairy Duty Free Warehouse Order, 2005^c are hereby revoked.
10. (1) In this Order, unless the context requires otherwise, "**Chief Officer of Customs and Excise**" means the Chief Officer of Customs and Excise for the time being appointed by the Policy Council and shall include any officer of Customs and Excise acting by or under his authority.
 - (2) The Interpretation (Guernsey) Law, 1948, shall apply to the interpretation of this Order.
 - (3) Any reference in this Order to an enactment is a reference thereto as from time to time amended, re-enacted (with or without modification), extended or applied.
 - (4) Unless the context requires otherwise, expressions not defined in this Order and which are defined in the Law have the same meaning as in the Law.
11. This Order may be cited as the Alderney Electricity Limited Duty Free Warehouse Order, 2010 and shall come into force on the 23rd day of March 2010.

^b G. S. I. No. 11 of 2005.

^c G. S. I. No. 15 of 2005.

Dated this 22nd day of March 2010

G H Mahy

G H MAHY

Minister for the Home Department
For and on behalf of the Board

EXPLANATORY NOTE

(This note is not part of the Order but is intended to indicate its general purport.)

This Order allows for goods on which excise duty has not been paid to be kept in an approved warehouse by Alderney Electricity Limited until such time as the excise duty becomes liable and is paid or the goods are otherwise dealt with under Customs supervision subject to Alderney Electricity Limited complying with the requirements set out in the Order.