



GUERNSEY STATUTORY INSTRUMENT

2008 No. 30

**The Customs and Excise (Dyed Fuel)
(Relief and Drawback) (Guernsey and Alderney)
(Amendment) Order, 2008**

THE HOME DEPARTMENT, in exercise of the powers conferred on it by sections 23G and 79 of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, as amended, and all other powers enabling it, hereby orders:-

1. In item 1. of Schedule 1 to The Customs and Excise (Dyed Fuel) (Relief and Drawback) (Guernsey and Alderney) Order, 2007^a, in the "Conditions" column, for "(B)" substitute the new "(B)" and "(C)" shown below:-

	Categories of vehicle	Conditions
1.	Agricultural Tractors	"(B) agricultural, horticultural, market gardening or forestry produce, where the hauling of the produce is incidental to any agriculture, horticulture, market gardening or forestry being carried

^a Statutory Instrument No 39. of 2007.

		<p>out on the land to which or from which the produce is being hauled, or</p> <p>(C) articles required for the purposes of the premises of the person in whose name the vehicle is registered."</p>
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2. This Order may be cited as the Customs and Excise (Dyed Fuel) (Relief and Drawback) (Guernsey and Alderney) (Amendment) Order, 2008
3. This Order shall come into force on the 3rd day of June 2008.
4. The Interpretation (Guernsey) Law, 1948^b applies to the interpretation of this Order.

Dated this 30th day of May, 2008



DEPUTY G. H. MAHY
Minister of the Home Department
For and on behalf of the Board

^b Ordres en Conseil Vol.. XIII, p.355.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the conditions under which agricultural tractors are permitted to use duty free diesel when hauling certain goods whilst on public roads. By virtue of this amendment, agricultural tractors belonging to contractors are now permitted to haul agricultural, horticultural, market gardening and forestry produce to and from premises belonging to another person whilst using duty free diesel, provided that produce is incidental to agriculture, horticulture, market gardening or forestry carried out on that land. The original relief from duty applied only to haulage of produce of the premises of the person in whose name the vehicle is registered.