

GUERNSEY STATUTORY INSTRUMENT

2008 NO. 56

**The Excise Duty (Temporary Variation of Rates)
Order, 2008**

<i>Made</i>	<i>6th November, 2008</i>
<i>Coming into operation</i>	<i>7th November, 2008</i>

THE TREASURY AND RESOURCES DEPARTMENT, in exercise of the powers conferred on it by sections 23B, 23C and 79 of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, as amended^a, hereby order:-

Amendment of 4th Schedule to Law.

1. In the Fourth Schedule to the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, as amended^b, for the tables in paragraphs 1 to 6 substitute the following -

^a Ordres en Conseil Vol. XXIII, p. 573; Vol. XXIV, p. 87; No. XIII of 1991; No. X of 2004; section 23C was inserted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2003 (No. X of 2004).

^b The Fourth Schedule was inserted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2003, and most recently amended by the Customs and Excise Duties (General Provisions) (Amendment) Ordinance, 2007 (No. XLVIII of 2007).

"1. Tobacco and tobacco products

a.	Cigarettes	£183.21 per kilo
b.	Cigars	£170.12 per kilo
c.	Hand rolling tobacco	£158.42 per kilo
d.	Other manufactured tobacco	£137.42 per kilo
e.	Tobacco leaf – unstemmed	£152.53 per kilo
f.	Tobacco leaf – stemmed	£154.07 per kilo

2. Petrol and Gas oil -

a.	Petrol other than any fuel used for the purpose of air navigation (and subject to b.)	31p per litre
b.	Petrol used for the purpose of marine navigation	17p per litre where supplied by an approved trader except where supplied to an approved trader in which case 31p per litre ^c
c.	Gas oil	31p per litre

3. Beer

a.	Beer brewed by an independent small brewery	38p per litre
b.	Other beer	59p per litre

4. Spirits

a.	Spirits not exceeding 5.5 per cent volume	44p per litre
b.	Spirits exceeding 5.5 per cent volume but not exceeding 25.0 per cent volume	£6.33 per litre
c.	Spirits exceeding 25.0 per cent volume but not exceeding 50.0 per cent volume	£8.41 per litre
d.	Spirits exceeding 50.0 per cent volume	In the extra proportion to 50.0 per cent volume

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

5. Cider

- a. Cider produced by an independent small cider-maker 38p per litre
- b. Other cider 59p per litre

6. Wines

- a. Light wines not exceeding 5.5 per cent volume 44p per litre
- b. Light wines exceeding 5.5 per cent volume but not exceeding 15 per cent volume (including sparkling wines) £1.79 per litre
- c. Other wines £2.86 per litre”.

Extent.

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

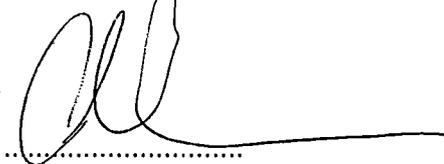
Citation.

- 3. This Order may be cited as the Excise Duty (Temporary Variation of Rates) Order, 2008.

Commencement.

- 4. This Order shall come into force on the 7th November, 2008.

Dated this 6th day of November, 2008



DEPUTY C. N. K. PARKINSON
Minister of the Treasury and Resources Department
For and on behalf of the Department.