

GREFFE  
ROYAL COURT  
26 NOV 2008  
GUERNSEY

GUERNSEY

STATUTORY INSTRUMENT 2008 NO 63

THE CUSTOMS AND EXCISE (BAILIWICK OF GUERNSEY)

(PERSONAL RELIEFS) ORDER 2008

THE HOME DEPARTMENT, in pursuance of the powers conferred upon it by sections 21 and 23G of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972a and subsection four of section 4 of the European Communities (Bailiwick of Guernsey) Law, 1973 and in implementation of the obligations of the Bailiwick under the provisions of Protocol No 3 annexed to the Treaty relating to the accession of the United Kingdom to the European Economic Community and to the European Atomic Energy Community, hereby orders:-

1. In this Order and Schedule:

"**accompanied baggage**" in relation to a person entering the Bailiwick includes any article which he brings with him when he enters, and any article he intended to bring with him that was, at the time of his departure for the Bailiwick, consigned by him as accompanied baggage to the transport operator with whom he travelled; and

"**private pleasure-flying**" and "**private pleasure-sea-navigation**" means the use of an aircraft or a sea-going vessel by its owner or the natural or legal person who enjoys its use either through hire or through any other means, for purposes other than commercial purposes and in particular other than for the carriage of passengers or goods or for the supply of services for consideration or for the purposes of public authorities.

2. Subject to the provisions of this Order, a person entering the Bailiwick from a place outside the Bailiwick shall be relieved from payment of any duty of customs or excise on goods of the descriptions and in the quantities shown in the Schedule to this Order.

3. No relief shall be afforded under this Order –

- (i) to any person under the age of 17 in respect of any tobacco or tobacco products or alcoholic beverages;
- (ii) in respect of any articles unless those articles are brought into the Bailiwick as accompanied baggage, and their import is of a non-

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<sup>a</sup> No. XIII of 1991; No. X of 2004; Ordinance No. XXXII of 2005; Ordinance XLVIII of 2005; Ordinances XXXV and XLVIII of 2007. Also amended by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003 (No. XXXIII).

commercial character;

(iii) to any person who is a member of the paid crew of a ship or an aircraft.

4. For the purposes of this Order and Schedule, imports shall be regarded as being of a non-commercial character if they meet the following conditions:

(i) they take place occasionally;

(ii) they consist exclusively of goods for the personal or family use of the travellers, or of goods intended as presents.

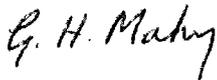
The nature or quantity of the goods must not be such as to indicate that they are being imported for commercial reasons.

5. The Customs and Excise (Bailiwick of Guernsey) (Personal Reliefs) Order 1995, as amended<sup>b</sup>; is revoked.

6. The Interpretation (Guernsey) Law, 1948<sup>c</sup> shall apply to the interpretation of this Order as it applies to the interpretation of a Guernsey enactment.

7. This Order may be cited as the Customs and Excise (Bailiwick of Guernsey) (Personal Reliefs) Order 2008, and shall come into operation on the 1st day of December 2008.

Dated this 24th day of November 2008.



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

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<sup>b</sup> GSI 1995 No. 21; GSI 1996 No. 15

<sup>c</sup> Ordres en Conseil Vol. XIII, p.355

Section 2

**SCHEDULE**

<b><u>Description of Goods</u></b>	<b><u>Quantity</u></b>
1. <b><u>Tobacco Products:-</u></b>	
Cigarettes	200
<i>or</i>	
Cigarillos (cigars with a maximum weight each of 3 grammes)	100
<i>or</i>	
Cigars	50
<i>or</i>	
other tobacco or tobacco products	250 grammes
2. <b><u>Alcoholic beverages:-</u></b>	
2.1	
(a) beverages with an alcoholic strength exceeding 22% by volume	1 litre
<i>or</i>	
(b) beverages with an alcoholic strength not exceeding 22% by volume	2 litres
<i>and:</i>	
2.2 still table wine	4 litres
(or, if no relief is being claimed under 2.1, still table wine	8 litres)
<i>and:</i>	
2.3 beer, or cider, or any combination of beer and cider	50 litres

3. **Articles of any other description:-**

- (a) If brought in from a place within the customs territory of the European Community, and provided all duties have been paid, articles of an unlimited value.
- (b) If brought in from a place outside the customs territory of the European Community by a person other than a person to whom paragraph (c) applies, articles to a value of £340.
- (c) If brought in from a place outside the customs territory of the European Community by a person travelling by means of private pleasure-flying or private pleasure-sea-navigation, articles to a value of £240.

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**EXPLANATORY NOTE**

(This notice is not part of the Order but is intended to indicate its general purpose and effect).

This Order revokes and replaces the Personal Reliefs Order of 1995, as amended.

The statutory personal allowance for still wine is increased from two to four litres, with an additional four litres allowable if no alcohol other than beer or cider is imported.

The beer and cider allowance is transferred from the other goods section to the alcoholic beverages section and remains at 50 litres.

The Order sets out the conditions for imports to be regarded as being of a non-commercial character.

The Order also amends the monetary limits above which duty may be payable on goods other than alcohol and tobacco brought to the Island. The monetary limits for such goods imported by travellers from places outside the customs territory of the European Community are increased, with two rates now applicable. The higher amount of £340 applies to travellers on commercial air or sea services, with private air and sea travellers qualifying for an allowance of £240.

References in the Schedule to countries within, or outside, the European Community have been replaced by references to places within or outside the customs territory of the European Community, better to reflect current practice.