

GREFFE
ROYAL COURT

19 NOV 2009

GUERNSEY

GUERNSEY STATUTORY INSTRUMENT

2009 NO. 76

**The Excise Duty (Temporary Variation of Rates)
Order, 2009**

<i>Made</i>	<i>19th November, 2009</i>
<i>Coming into operation</i>	<i>20th November, 2009</i>

THE TREASURY AND RESOURCES DEPARTMENT, in exercise of the powers conferred on it by sections 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, 2 and 4 substitute the following -

^a Ordres en Conseil Vol. XXIII, p. 573; Vol. XXIV, p. 87; No. XIII of 1991; No. X of 2004; Ordinance Nos. XXXV and XLVIII of 2007; LV of 2008; 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, 2008 (No. LV of 2008).

"1. Tobacco and tobacco products

a.	Cigarettes	£210.69 per kilo
b.	Cigars	£195.64 per kilo
c.	Hand rolling tobacco	£182.18 per kilo
d.	Other manufactured tobacco	£158.03per kilo
e.	Tobacco leaf – unstemmed	£175.41 per kilo
f.	Tobacco leaf – stemmed	£177.18 per kilo

2. Petrol and Gas oil -

a.	Petrol other than any fuel used for the purpose of air navigation (and subject to b.)	37p per litre
b.	Petrol used for the purpose of marine navigation	21.8p per litre where supplied by an approved trader except where supplied to an approved trader in which case 37p per litre ^c
c.	Gas oil	37p per litre

4. Spirits

a.	Spirits not exceeding 5.5 per cent volume	51p per litre
b.	Spirits exceeding 5.5 per cent volume but not exceeding 25.0 per cent volume	£7.28 per litre
c.	Spirits exceeding 25.0 per cent volume but not exceeding 50.0 per cent volume	£9.67 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.

Extent.

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

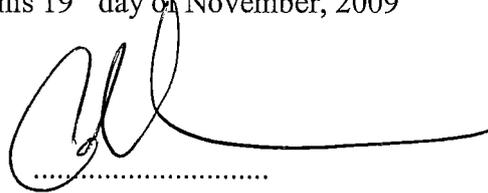
Citation.

3. This Order may be cited as the Excise Duty (Temporary Variation of Rates) Order, 2009.

Commencement.

4. This Order shall come into force on the 20th November, 2009.

Dated this 19th day of November, 2009

A handwritten signature in black ink, consisting of a large, stylized initial 'C' followed by a long horizontal stroke that tapers to the right. Below the signature is a dotted line.

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