

GUERNSEY STATUTORY INSTRUMENT

2010 NO. 97

**The Excise Duties (Temporary Variation of Rates)
Order, 2010**

<i>Made</i>	<i>11th November, 2010</i>
<i>Coming into operation</i>	<i>12th November, 2010</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 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; Ordinance Nos. XXXV and XLVIII of 2007; LV of 2008; XLIV of 2009; 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 Excise Duties (Budget) Ordinance, 2009 (No. XLIV of 2009).

"1. Tobacco and tobacco products

a.	Cigarettes	£220.38 per kilo
b.	Cigars	£204.64 per kilo
c.	Hand rolling tobacco	£190.56 per kilo
d.	Other manufactured tobacco	£165.30 per kilo
e.	Tobacco leaf – unstemmed	£183.48 per kilo
f.	Tobacco leaf – stemmed	£185.33 per kilo

2. Petrol and Gas oil -

a.	Petrol other than any fuel used for the purpose of air navigation (and subject to b.)	41p per litre
b.	Petrol used for the purpose of marine navigation	25.8p per litre where supplied by an approved trader except where supplied to an approved trader in which case 41p per litre ^c
c.	Gas oil	41p per litre

3. Beer

a.	Beer brewed by an independent small brewery	39p per litre
b.	Other beer	61p per litre

4. Spirits

a.	Spirits not exceeding 5.5 per cent volume	53p per litre
b.	Spirits exceeding 5.5 per cent volume but not exceeding 25.0 per cent volume	£7.53 per litre
c.	Spirits exceeding 25.0 per cent volume but not exceeding 50.0 per cent volume	£10.01 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 39p per litre
 - b. Other cider 61p per litre
6. Wines
- a. Light wines not exceeding 5.5 per cent volume 46p per litre
 - b. Light wines exceeding 5.5 per cent volume but not exceeding 15 per cent volume (including sparkling wines) £1.85 per litre
 - c. Other wines £2.96 per litre

Extent.

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

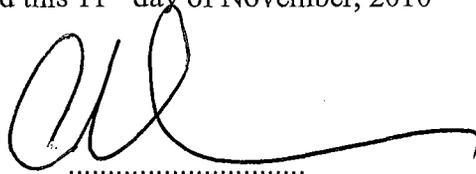
Citation.

3. This Order may be cited as the Excise Duties (Temporary Variation of Rates) Order, 2010.

Commencement.

4. This Order shall come into force on the 12th November, 2010.

Dated this 11th day of November, 2010



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