

GUERNSEY

STATUTORY INSTRUMENT 1973 No. 16

THE CUSTOMS AND EXCISE (BAILLIWICK OF GUERNSEY)(RELIEFS) ORDER, 1973

THE BOARD OF ADMINISTRATION, in pursuance of the powers conferred upon it by section twenty-one of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, hereby orders:-

1. Subject to the provisions of section two of this Order, the Board of Administration shall remit or repay any import duty chargeable in respect of any goods imported or proposed to be imported into the Bailiwick (hereinafter referred to as "the imported articles") where it is satisfied -
 - (a) that it is intended to re-export the imported articles or goods incorporating them or manufactured or produced from them; and
 - (b) that there are reasons why, with a view to promoting the interests of the export trade or similar interests, the duty should not be charged and that it is in the interest of the Bailiwick that it should not be.
2. No remission or repayment under section one of this Order shall be made in the case of any imported articles except on a written application made by the importer before the articles are released from customs control; and any relief from duty under this Order shall be subject to such conditions as the Board sees fit to impose for the protection of the revenue or for securing that the imported articles or goods incorporating them or manufactured or produced from them will be exported or that, in such circumstances as the Board may require, there shall be paid by way of duty such amount as may be so required.
3. The Interpretation (Guernsey) Law, 1948, shall apply to the interpretation of this Order as it applies to the interpretation of a Guernsey enactment.
4.
 - (1) This Order may be cited as the Customs and Excise (Bailiwick of Guernsey)(Reliefs) Order, 1973.
 - (2) This Order shall come into operation on the sixteenth day of April, nineteen hundred and seventy-three.

dated this eleventh day of April, nineteen hundred and seventy-three.

(signed) PEPPINO SANTANGELO

(Peppino Santangelo)
Vice President of the Board of Administration
for and on behalf of the Board.