

GREFFE
ROYAL COURT
12 NOV 2012
GUERNSEY

GUERNSEY STATUTORY INSTRUMENT

2012 No. 51

**The Approved Warehouses (Bailiwick of Guernsey)
Order, 2012**

Made

12th November, 2012

Coming into operation

13th November, 2012

THE STATES OF GUERNSEY HOME DEPARTMENT, in exercise of the powers conferred on it by sections 41 and 79 of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972^a, hereby orders:-

Deposit of goods in approved warehouse without payment of excise duty.

1. Subject to articles 3 and 4, dutiable goods may be deposited and held in an approved warehouse without payment of any excise duty.

Approved warehouses.

2. Subject to articles 3 and 4, the Department approves each place of security specified in column 1 of Schedule 1 for use as an approved warehouse.

Duties of proprietors.

3. (1) The proprietor of an approved warehouse –

^a Ordres en Conseil Vol. XXIII, p. 573; Vol. XXIV, p. 87; Vol. XXX1, p. 278; No. XIII of 1991; No. X of 2004 and Ordinance No. XXXII of 2005.

- (a) must manage and control the approved warehouse,
- (b) must supervise all transactions in dutiable goods in and in relation to the approved warehouse,
- (c) must deliver to the proper officer an entry, in a form and manner and containing particulars directed by the Department, when dutiable goods are brought to the approved warehouse for warehousing,
- (d) must keep dutiable goods entered for warehousing safe and secure in the approved warehouse, in a manner satisfactory to the Chief Officer of Customs and Excise, until those goods are exported, shipped as stores, entered for home use, or transferred to and deposited in another approved warehouse and entered for warehousing at that other approved warehouse,
- (e) must keep stock records of dutiable goods to the satisfaction of the Chief Officer of Customs and Excise,
- (f) must account for all dutiable goods to the satisfaction of the Chief Officer of Customs and Excise,
- (g) must provide a banker's guarantee in favour of the States of Guernsey, in an amount sufficient to provide for the potential excise duty liability of the whole of the stock of the approved warehouse, in a form and manner required by the Department from time to time, and the Department may in its absolute discretion require any

other form or manner of security in respect of that potential liability, whether in addition to or in substitution of the said guarantee,

- (h) must make and carry out any other arrangements relating to the deposit, keeping and movement of dutiable goods, and any other operation in relation to such goods, as may be required by the Chief Officer of Customs and Excise by notice in writing to the proprietor (including arrangements for duty-free retail sale of those goods for purposes of export, if such sale is permitted at the absolute discretion of the Chief Officer of Customs and Excise), and
- (i) must ensure that the provisions of the Law and this Order are complied with at all times and in all respects.

(2) For the avoidance of doubt, the proprietor of an approved warehouse must, in accordance with section 23A of the Law, pay on demand all excise duties charged on –

- (a) any dutiable goods entered for home use, and
- (b) any other dutiable goods, if at any time those goods cannot be accounted for as being –
 - (i) in stock,
 - (ii) exported,
 - (iii) shipped as stores, or

- (iv) transferred to and deposited in another approved warehouse and entered for warehousing at that other approved warehouse.

(3) Nothing in paragraph (2) limits the obligation of any other person to pay any excise duty on dutiable goods in accordance with section 23A of the Law.

Effect of non-compliance.

4. (1) In the event of a contravention of or a failure to comply with the provisions of the Law or this Order, the Department may revoke the approval of any premises as an approved warehouse or vary the conditions applicable to the approval.

- (2) For the avoidance of doubt, nothing in paragraph (1) limits –
 - (a) the Department's power under section 41(2) of the Law to revoke an approval or vary the terms of an approval granted under article 2 of this Order for any reasonable cause, or
 - (b) the offences created under section 23H of the Law, including the offence of contravening or failing to comply with –
 - (i) any provision of Part IIIA of the Law or this Order, or
 - (ii) any term or condition of any approval granted under article 2 of this Order.

Revocations.

5. The Orders listed in Schedule 2 are revoked.

Interpretation.

6. (1) In this Order, unless the context requires otherwise -

"**approved warehouse**" means any premises approved for use as an approved warehouse under article 2,

"**Bailiwick**" means Bailiwick of Guernsey,

"**Department**" means States of Guernsey Home Department,

"**dutiable goods**" means goods of a class or description subject to any duty of customs or excise, whether or not those goods are in fact chargeable with that duty, and whether or not that duty has been paid thereon,

"**enactment**" means any Law, Ordinance or subordinate legislation,

"**excise duty**" means any duty charged under Part IIIA of the Law on goods and at the rates specified in the Fourth Schedule to the Law,

"**export**" means export from the Bailiwick,

"**the Law**" means the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972,

"**proprietor**" in relation to an approved warehouse, means the person specified as the proprietor in relation to the approved warehouse in Column 2 of Schedule 1,

"subordinate legislation" means any regulation, rule, order, rule of court, resolution, scheme, byelaw or other instrument made under any enactment and having legislative effect,

and other expressions have the same meanings as in the Law.

(2) The provisions of the Interpretation (Guernsey) Law, 1948^b apply to the interpretation of this Order throughout the Bailiwick as they apply to the interpretation of an enactment in force in the Island of Guernsey.

(3) Any reference in this Order to an enactment is a reference thereto as from time to time amended, re-enacted (with or without modification), extended or applied.

Citation and commencement.

7. This Order may be cited as the Approved Warehouses (Bailiwick of Guernsey) Order, 2012 and comes into force on the 13th November, 2012.

^b Ordres en Conseil Vol. XIII, p. 355.

Dated this twelfth day of November, 2012



J P LE TOCQ

Minister for the Home Department

For and on behalf of the Department

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EXPLANATORY NOTE

(This note is not part of the Order)

This Order allows dutiable goods to be deposited and held in approved warehouses without payment of excise duty. This Order also imposes duties on specified proprietors of these warehouses. The status of those dutiable goods, and the approval of premises as approved warehouses, are both conditional on the proprietors complying with their duties under the Law and this Order.

This Order comes into force on the 13th day of November, 2012.

SCHEDULE 1

APPROVED WAREHOUSES AND PROPRIETORS

Articles 2 and 6(1)

*"specified" means specified by the Chief Officer of Customs and Excise by notice in writing to the relevant proprietor.

	Column 1: Approved warehouse	Column 2: Proprietor
1.	Those premises leased by the States of Guernsey for the purposes of the operation of a duty free shop at the States Airport, La Villiaze, Forest, Guernsey	Wine and Beer Importers (Guernsey) Limited
2.	Specified premises at States Airport, La Villiaze, Forest, Guernsey	Anglo Normandy Aeroengineering Limited
3.	The Corkscrew Cash and Carry, South Side, St Sampson, Guernsey	R.W.Randall Ltd
4.	A specified area within the passenger terminal, Alderney Airport, and Les Coutures Wine Store, Les Coutures, Alderney	Wine and Beer Importers (Guernsey) Limited
5.	Specified premises at Hougue Jehannet, Vale, Guernsey	Bucktrout and Company Limited
6.	Specified premises at Fort Road Garage, Fort Road, St Peter Port, Guernsey	E A Carey (Europe) Limited
7.	Specified premises at Ocean Yard, Bulwer Avenue, St Sampsons, Guernsey	J J Fox (Guernsey) Limited
8.	Specified premises at Les Fauxquets de Haut, Rue des Fauxquets, Castel, Guernsey	Rocquette Cider Company Limited
9.	Specified premises at Bulwer Avenue, St Sampsons,	Fuel Supplies (C.I.)

	Guernsey	Limited
10.	Specified premises at North Side, Vale	Channel Islands Fuels Limited
11.	Specified premises at the Power Station, York Hill, Route de Crabby, Alderney	Alderney Electricity Limited

SCHEDULE 2
ORDERS REVOKED

Article 5

- The Alderney Electricity Limited Duty Free Warehouse Order 2010^c
The Total Channel Islands Limited Duty Free Warehouse Order, 2007^d
The Fuel Supplies (C.I.) Limited Duty Free Warehouse Order 2007^e
The Guernsey Cider Company Limited Duty Free Warehouse Order 2006^f
The Anglo Normandy Aeroengineering Limited Duty Free Warehouse Order 2005^g
The Bucktrout and Company Limited Duty Free Warehouse Order 2005^h
The Airport Services Guernsey Limited Duty Free Warehouse Order 2005ⁱ
The E A Carey (Europe) Limited Duty Free Warehouse Order 2005^j
The J J Fox (Guernsey) Limited Duty Free Warehouse Order 2005^k
The Alderney Duty Free (Harbour) Order 2003^l
The Alderney Duty Free (Airport) Order, 2003^m
The Guernsey Airport Duty Free (Amendment) Order 2003ⁿ

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- ^c G.S.I. No. 25 of 2010.
^d G.S.I. No. 21 of 2007.
^e G.S.I. No. 20 of 2007.
^f G.S.I. No. 3 of 2006.
^g G.S.I. No. 29 of 2005.
^h G.S.I. No. 14 of 2005.
ⁱ G.S.I. No. 13 of 2005.
^j G.S.I. No. 12 of 2005.
^k G.S.I. No. 10 of 2005.
^l G.S.I. No. 46 of 2003.
^m G.S.I. No. 45 of 2003.

The R W Randall Ltd Duty Free Warehouse Order 2002^o

The Alderney Duty Free (Amendment) Order 1999^p

The Guernsey Airport Duty Free Order 1998^q

- n** G.S.I. No. 44 of 2003.
- o** G.S.I. No. 9 of 2002.
- p** G.S.I. No. 59 of 1999.
- q** G.S.I. No. 21 of 1998.

