

Island of



Guernsey

## Ordinance of the States

**XXVI**  
**2013**

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Made ..... 29th October, 2013

Coming into Operation ..... 29th October, 2013

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## Excise Duties (Budget) Ordinance, 2013



## **The Excise Duties (Budget) Ordinance, 2013**

**THE STATES**, in pursuance of their Resolution of the 29<sup>th</sup> October, 2013 and in exercise of the powers conferred on them by section 23C(3) of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972 as amended<sup>a</sup>, hereby order:-

### **Increase in excise duties.**

1. In the Fourth Schedule to the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, as amended, for the tables in paragraphs 1 to 6 under "GOODS LIABLE TO EXCISE DUTY; & RATES OF EXCISE DUTY" substitute the following:

"1. Tobacco and tobacco products –

(a)	Cigarettes	£265.44 per kilo
(b)	Cigars	£246.49 per kilo
(c)	Hand rolling tobacco	£229.54 per kilo
(d)	Other manufactured tobacco	£199.10 per kilo
(e)	Tobacco leaf – unstemmed	£221.01 per kilo

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<sup>a</sup> Ordres en Conseil Vol. XXIII, p.573; Vol. XXIV, p.87 and Vol. XXXIII, p. 217; Order in Council No.X of 2004; Receuil d'Ordonnances Tome XXXII, pp. 607 and 668; Ordinance No. XLVII of 2011 and No. L of 2012.

- |     |                        |                  |
|-----|------------------------|------------------|
| (f) | Tobacco leaf - stemmed | £223.24 per kilo |
|-----|------------------------|------------------|
2. Petrol and gas oil –
- |     |   |   |
|-----|---|---|
| (a) | Petrol other than any fuel used for the purpose of air navigation (and subject to b.) | 48.8p per litre   |
| (b) | Petrol used for the purpose of marine navigation                                      | 33.6p per litre where supplied by an approved trader except where supplied to an approved trader in which case 48.8p per litre <sup>b</sup> |
| (c) | Gas oil   | 48.8p per litre   |
3. Beer –
- |     |   |               |
|-----|---|---------------|
| (a) | Beer brewed by an independent small brewery | 43p per litre |
| (b) | Other beer                                  | 68p per litre |
4. Spirits –
- |     |   |               |
|-----|---|---------------|
| (a) | Spirits not exceeding 5.5 per cent volume | 60p per litre |
|-----|---|---------------|

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<sup>b</sup> The circumstances in which the different rates may apply shall be specified by the Board by Order.

- |            |  |   |
|------------|--|---|
| (b)        | Spirits exceeding 5.5 per cent volume<br>but not exceeding 25.0 per cent volume                                  | £8.39 per litre                                     |
| (c)        | Spirits exceeding 25.0 per cent volume<br>but not exceeding 50.0 per cent volume                                 | £11.15 per litre                                    |
| (d)        | Spirits exceeding 50.0 per cent volume   | In the extra proportion<br>to 50.0 per cent volume. |
| 5. Cider – |  |   |
| (a)        | Cider produced by an independent<br>small cider-maker  | 43p per litre                                       |
| (b)        | Other cider  | 68p per litre                                       |
| 6. Wines – |  |   |
| (a)        | Light wines not exceeding 5.5 per cent volume  | 50p per litre                                       |
| (b)        | Light wines exceeding 5.5 per cent volume<br>but not exceeding 15 per cent volume<br>(including sparkling wines) | £2.07 per litre                                     |
| (c)        | Other wines  | £3.30 per litre".                                   |

**Extent.**

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

**Repeals.**

3. The Excise Duties (Budget) Ordinance, 2012<sup>c</sup> is repealed.

**Citation.**

4. This Ordinance may be cited as the Excise Duties (Budget) Ordinance, 2013.

**Commencement.**

5. This Ordinance shall come into force on 29<sup>th</sup> October, 2013.

J.TORODE,

Her Majesty's Greffier.

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<sup>c</sup> Ordinance No. L of 2012.



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