

GREFFE
ROYAL COURT

- 7 OCT 2014

GUERNSEY

GUERNSEY STATUTORY INSTRUMENT

2014 NO. *61*

**The Excise Duties (Temporary Variation of Rates)
Order, 2014**

<i>Made</i>	<i>7th October, 2014</i>
<i>Coming into operation</i>	<i>8th October, 2014</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; Vol. XXXIII, p.217; No.X of 2004; Receuil d'Ordonnances Tome XXXII, pp. 607 and 668; Ordinance No. XXVI of 2013; 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, 2013 (No. XXVI of 2013).

"1. Tobacco and tobacco products

a.	Cigarettes	£280.30 per kilo
b.	Cigars	£260.29 per kilo
c.	Hand rolling tobacco	£242.39 per kilo
d.	Other manufactured tobacco	£210.25 per kilo
e.	Tobacco leaf – unstemmed	£233.39 per kilo
f.	Tobacco leaf – stemmed	£235.74 per kilo

2. Petrol and Gas oil -

a.	Petrol other than any fuel used for the purpose of air navigation (and subject to b.)	51.8p per litre
b.	Petrol used for the purpose of marine navigation	36.6p per litre where supplied by an approved trader except where supplied to an approved trader in which case 51.8p per litre ^c
c.	Gas oil	51.8p per litre

3. Beer

a.	Beer brewed by an independent small brewery	45p per litre
b.	Other beer	71p per litre

4. Spirits

a.	Spirits not exceeding 5.5 per cent volume	63p per litre
b.	Spirits exceeding 5.5 per cent volume but not exceeding 25.0 per cent volume	£8.81 per litre
c.	Spirits exceeding 25.0 per cent volume but not exceeding 50.0 per cent volume	£11.71 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 45p per litre
 - b. Other cider 71p per litre
6. Wines
- a. Light wines not exceeding 5.5 per cent volume 53p per litre
 - b. Light wines exceeding 5.5 per cent volume but not exceeding 15 per cent volume (including sparkling wines) £2.17 per litre
 - c. Other wines £3.47 per litre²

Extent.

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

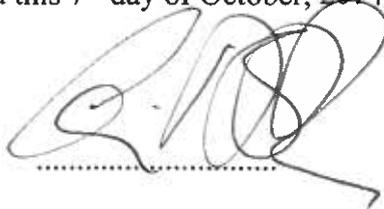
Citation.

3. This Order may be cited as the Excise Duties (Temporary Variation of Rates) Order, 2014.

Commencement.

4. This Order shall come into force on the 8th October, 2014.

Dated this 7th day of October, 2014



DEPUTY G.A. ST. PIER

Minister of the Treasury and Resources Department
For and on behalf of the Department.