

Island of



Guernsey

## Ordinance of the States

**XL**  
**2014**

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Made ..... 31st October, 2014

Coming into Operation ..... 31st October, 2014

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## Excise Duties (Budget) Ordinance, 2014



## **The Excise Duties (Budget) Ordinance, 2014**

**THE STATES**, in pursuance of their Resolution of the 31<sup>st</sup> October, 2014 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	£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

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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; Recueil d'Ordonnances Tome XXXII, pp. 607 and 668; and Ordinance No. XXVI of 2013.

(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 <sup>b</sup>
(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	£8.81 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.

	but not exceeding 25.0 per cent volume	
	(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.
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 litre".

**Extent.**

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

**Repeals.**

3. The Excise Duties (Budget) Ordinance, 2013<sup>c</sup> is repealed.

**Citation.**

4. This Ordinance may be cited as the Excise Duties (Budget) Ordinance, 2014.

**Commencement.**

5. This Ordinance shall come into force on 31<sup>st</sup> October, 2014.

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<sup>c</sup> Ordinance No. XXVI of 2013.



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Printed by Colour Monster Printshop, Lowlands Building, Lowlands Industrial Estate, Guernsey GY3 5XH.