

GUERNSEY STATUTORY INSTRUMENT  
2015 No. **70**

**The Excise Duties (Temporary Variation of Rates)  
Order, 2015**

*Made* 28 September, 2015  
*Coming into operation* 29 September, 2015

**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<sup>a</sup> and all other powers enabling it in that behalf, hereby orders:-

**Amendment of Fourth Schedule to the Law.**

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 and 2 substitute the following -

"1. Tobacco and tobacco products -

(a)	Cigarettes	£298.52 per kilo
(b)	Cigars	£283.72 per kilo
(c)	Hand rolling tobacco	£264.21 per kilo
(d)	Other manufactured tobacco	£229.17 per kilo
(e)	Tobacco leaf – unstemmed	£254.40 per kilo
(f)	Tobacco leaf - stemmed	£256.96 per kilo

<sup>a</sup> Ordres en Conseil Vol. XXIII, p.573; as amended by Vol. XXIV, p.87; Vol. XXXI, p. 278; Vol. XXXIII, p. 217; Order in Council No. X of 2004; No. XIV of 2007; No. II of 2010; No. XV of 2012; Recueil d'Ordonnances Tome XXIX, p. 406; Tome XXXII, pp. 607 and 668; Tome XXXIII, p. 38; and Ordinance No. XLIII of 2013; and No. XL of 2014.

2. Petrol and gas oil -

- (a) Petrol other than any fuel used for the purpose of air navigation (and subject to b.) 58.5p 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 58.5p per litre<sup>b</sup>
- (c) Gas oil 58.5p per litre".

**Extent.**

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

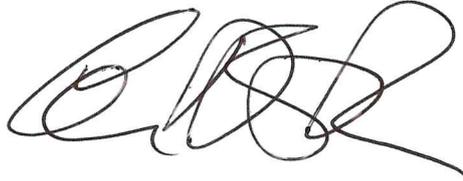
**Citation.**

3. This Order may be cited as the Excise Duties (Temporary Variation of Rates) Order, 2015.

**Commencement.**

4. This Order shall come into force on the 29<sup>th</sup> September, 2015.

Dated this 28<sup>th</sup> day of September, 2015



DEPUTY GAVIN A. ST PIER  
Minister of the Treasury and Resources Department  
For and on behalf of the Department

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