

Island of



Guernsey

Ordinance of the States

XL
2015

Made 29th October, 2015

The Excise Duties (Budget) Ordinance, 2015

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THE STATES, in pursuance of their Resolution of the 29th October, 2015 and in exercise of the powers conferred on them by sections 23B(3), 23C(3) and 23K of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972 as amended^a, hereby order:-

Amendment of Fourth Schedule to the Law.

1. The Fourth Schedule to the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, as amended, is amended as follows.

2. In the definitions at the beginning of the Schedule, insert the following definitions in the appropriate alphabetical order -

""**biodiesel**"" means diesel quality liquid fuel -

- (a) that is produced from biomass or waste cooking oil,
- (b) the ester content of which is not less than 96.5% by weight, and
- (c) the sulphur content of which does not exceed 0.005% by weight or is nil, but

^a 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.

excludes any substance that is gaseous at a temperature of 15 degrees Celsius and under a pressure of 1013.25 millibars,

"biomass" means vegetable and animal substances constituting the biodegradable fraction of -

- (a) products, wastes and residues from agriculture, forestry and related activities, or
- (b) industrial and municipal waste, and

"diesel quality" means capable of being used for the same purposes as heavy oil,".

3. For the tables in paragraphs 1 to 7 of the Schedule under "GOODS LIABLE TO EXCISE DUTY; & RATES OF EXCISE DUTY" 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
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 ^b
(c)	Gas oil	58.5p per litre
3.	Other fuels -	
	Biodiesel	58.5p per litre

For the purposes of calculating the excise duty applicable to any biodiesel -

- (a) any computation of the volume of biodiesel shall be made in

^b The circumstances in which the different rates may apply shall be specified by the Board by Order.

litres as at 15 degrees Celsius, and

- (b) where any colouring matter or substance commonly added for the purpose of improving or modifying the quality or characteristics of biodiesel as a fuel is added to biodiesel prior to its delivery, then the volume of that biodiesel shall be determined by reference to the total volume including such additives.

4. Beer -

- (a) Beer exceeding 1.2 per cent volume but not exceeding 2.8 per cent volume 45p per litre
- (b) Beer brewed by an independent small brewery exceeding 2.8 per cent volume but not exceeding 4.9 per cent volume 45p per litre
- (c) Beer, other than beer brewed by an independent small brewery, exceeding 2.8 per cent volume but not exceeding 4.9 per cent volume 71p per litre
- (d) Beer brewed by an independent small brewery exceeding 4.9 per cent volume but not exceeding 7.5 per cent volume 57p per litre
- (e) Beer, other than beer brewed by an independent small brewery, exceeding 4.9 per cent volume but not exceeding 7.5 per cent volume 89p per litre

(f) Beer exceeding 7.5 per cent volume £1.04 per litre

5. Spirits -

Spirits £32.34 per litre of alcohol contained in the liquor, calculated in accordance with section 23D

6. Cider -

- (a) Cider exceeding 1.2 per cent volume but not exceeding 2.8 per cent volume 45p per litre
- (b) Cider produced by an independent small cider-maker exceeding 2.8 per cent volume but not exceeding 4.9 per cent volume 45p per litre
- (c) Cider, other than cider produced by an independent small cider-maker, exceeding 2.8 per cent volume but not exceeding 4.9 per cent volume 71p per litre
- (d) Cider produced by an independent small cider-maker exceeding 4.9 per cent volume but not exceeding 7.5 per cent volume 57p per litre

- (e) Cider, other than cider produced by an independent small cider-maker, exceeding 4.9 per cent volume but not exceeding 7.5 per cent volume 89p per litre
- (f) Cider exceeding 7.5 per cent volume £1.04 per litre

7. Wines -

- (a) Light wines not exceeding 5.5 per cent volume 56p per litre
- (b) Light wines exceeding 5.5 per cent volume but not exceeding 15 per cent volume (including sparkling wines) £2.28 per litre
- (c) Other wines £3.64 per litre."

Extent.

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

Repeals.

- 5. The Excise Duties (Budget) Ordinance, 2014^c is repealed.

Citation.

6. This Ordinance may be cited as the Excise Duties (Budget) Ordinance, 2015.

^c Ordinance No. XL of 2014.

Commencement.

7. (1) Subject to the provisions of subsection (2), this Ordinance shall come into force on the 29th October, 2015.

(2) Section 3 of this Ordinance, to the extent that it substitutes the tables in paragraphs 3, 4, 5, 6 and 7 of the Fourth Schedule to the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, as amended, shall come into force on the 1st January, 2016.

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