

**The Customs and Excise (Relief for Biodiesel)
(Guernsey and Alderney) Order, 2015**

Made

27TH NOVEMBER, 2015

Coming into operation

1ST JANUARY, 2016

THE HOME DEPARTMENT, in exercise of the powers conferred on it by sections 23G and 79 of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972^a and all other powers enabling it in that behalf, hereby orders:-

Small-scale importation or manufacture of biodiesel relieved from excise duty.

1. Subject to article 2, the following are relieved from excise duty –
 - (a) any biodiesel imported by a person into the Island from a place outside the Island, up to a maximum of 125,000 litres in any period of 12 months (as determined by the Chief Revenue Officer), and
 - (b) any biodiesel manufactured by a person in the Island, up to a maximum of 125,000 litres in any period of 12 months (as determined by the Chief Revenue Officer).

Conditions of relief.

2. (1) The relief in article 1(a) is subject to the condition that the

^a Ordres en Conseil Vol. XXIII, p. 573; as amended by Vol. XXIV, p. 87; Vol. XXXI, p. 277; Vol. XXXIII, p. 217; Order in Council No. X of 2004 and No. XV of 2012; Recueil d'Ordonnances Tome XXXII, pp. 607 and 668; Ordinance No. XL of 2014 and No. XL of 2015.

importer of the biodiesel holds an import licence granted under the Import (Control) (Guernsey) Order, 2010^b or the Import (Control) (Alderney) Order, 2010^c in respect of that biodiesel.

(2) The relief in article 1(b) is subject to the condition that the manufacturer of the biodiesel holds an excise licence granted under section 23F of the Law for the manufacture of that biodiesel.

Claims.

3. (1) A person claiming relief from excise duty under this Order must answer any questions and furnish any books of accounts, documents or other information that the Chief Officer of Customs and Excise requires to be satisfied as to the claimant's eligibility to such relief.

(2) The Chief Officer of Customs and Excise may –

- (a) direct that a claim for relief under this Order be made in a specified form and manner, and
- (b) give any other directions for the administration of any relief allowed under this Order.

Samples.

4. An officer authorised by the Chief Officer of Customs and Excise may take samples of the contents of any drum, storage tank or other container or the fuel tank of any vehicle or appliance –

- (a) whether or not any biodiesel is eligible for relief from excise duty, or

^b G.S.I. No. 39 of 2010; as amended by G.S.I. No. 68 of 2010; Nos. 8 and 23 of 2012; No. 47 of 2013; Nos. 45 and 70 of 2014; Nos. 17 and 52 of 2015.

^c A.S.I. No. 3 of 2010; as amended by A.S.I. No. 4 of 2010; Nos. 1, 3 and 6 of 2012; Nos. 6 and 7 of 2013; Nos. 5 and 7 of 2014; Nos. 2 and 4 of 2015.

- (b) whether or not there has been a contravention of, or failure to comply with, any provision of this Order.

Interpretation.

5. (1) In this Order –

"**biodiesel**" has the meaning given by the Fourth Schedule to the Law,

"**enactment**" means any Act, Law, Ordinance or subordinate legislation,

"**the Law**" means the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, and

"**subordinate legislation**" means any regulation, rule, order, rule of court, resolution, scheme, byelaw or other instrument made under any enactment and having legislative effect.

(2) The provisions of the Interpretation (Guernsey) Law, 1948^d apply to the interpretation of this Order as they apply to the interpretation of a Guernsey enactment.

(3) Any reference in this Order to an enactment is a reference thereto as from time to time amended, re-enacted (with or without modification), extended or applied.

Citation and commencement.

6. This Order may be cited as the Customs and Excise (Relief for Biodiesel) (Guernsey and Alderney) Order, 2015 and shall come into force on the 1st January, 2016.

^d Ordres en Conseil Vol. XIII, p. 355.

Dated this 27TH day of NOVEMBER, 2015



Deputy Peter GILLSON
Minister of the Home Department
For and on behalf of the Department

EXPLANATORY NOTE
(This note is not part of the Order)

This Order provides for biodiesel imported or manufactured on a small scale to be relieved from excise duty under the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972 ("**the Law**").

Article 1 of this Order relieves biodiesel from excise duties imposed under the Law, provided that the quantity imported or manufactured by the person (as determined by the Chief Revenue Officer) does not exceed 125,000 litres in any 12-month period.

Article 2 of this Order sets out the conditions under which biodiesel is eligible for relief under article 1.

Article 3 of this Order requires a person claiming relief from excise duty under this Order to answer questions and produce accounts, documents and other information, if requested by the Chief Officer of Customs and Excise. In addition, the Chief Officer of Customs and Excise is authorised to specify the form and manner of claims and to give further directions for the administration of the relief.

Article 4 authorises the taking of samples for the purposes of determining whether any biodiesel is eligible to relief from excise duty under this Order or whether there has been a breach of this Order.

Article 5 of this Order is the interpretation provision and defines "**biodiesel**".

This Order comes into force on the 1st January, 2016.

