

Island of



Guernsey

Ordinance of the States

XXXI
2016

Made 2nd November, 2016

Coming into Operation 2nd November, 2016

The Excise Duties (Budget) Ordinance, 2016

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THE STATES, in pursuance of their Resolution of the 2nd November, 2016 and in exercise of the powers conferred on them by sections 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. 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 7 of the Schedule under "GOODS LIABLE TO EXCISE DUTY; & RATES OF EXCISE DUTY" substitute the following -

"1. Tobacco and tobacco products -

(a)	Cigarettes	£315.24 per kilo
(b)	Cigars	£306.70 per kilo
(c)	Hand rolling tobacco	£285.61 per kilo
(d)	Other manufactured tobacco	£247.73 per kilo
(e)	Tobacco leaf – unstemmed	£275.01 per kilo
(f)	Tobacco leaf - stemmed	£277.77 per kilo

2. Petrol and gas oil -

(a)	Petrol other than any fuel used for	63.5p per litre
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^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; No. XL of 2015; and No. IX of 2016.

the purpose of air navigation (and subject to b.)

- | | | |
|-----|--|---|
| (b) | Petrol used for the purpose of marine navigation | 40.4p per litre where supplied by an approved trader except where supplied to an approved trader in which case 63.5p per litre ^b |
| (c) | Gas oil | 63.5p per litre |

3. Other fuels -

- | | |
|-----------|-----------------|
| Biodiesel | 63.5p 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 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 47p per litre

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

exceeding 2.8 per cent volume

- (b) Beer brewed by an independent small brewery exceeding 2.8 per cent volume but not exceeding 4.9 per cent volume 47p 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 75p per litre
- (d) Beer brewed by an independent small brewery exceeding 4.9 per cent volume but not exceeding 7.5 per cent volume 60p 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 94p per litre
- (f) Beer exceeding 7.5 per cent volume £1.09 per litre

5. Spirits -

Spirits £33.96 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 47p 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 47p 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 75p 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 60p 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 94p per litre
- (f) Cider exceeding 7.5 per cent volume £1.09 per litre

7. Wines -

- (a) Light wines not exceeding 5.5 per cent volume 59p per litre
- (b) Light wines exceeding 5.5 per cent volume but not exceeding 15 per cent volume (including sparkling wines) £2.39 per litre
- (c) Other wines £3.82 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, 2015^c is repealed.

^c Ordinance No. XL of 2015.

Citation.

4. This Ordinance may be cited as the Excise Duties (Budget) Ordinance, 2016.

Commencement.

5. This Ordinance shall come into force on the 2nd November, 2016.

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Printed by Colour Monster Printshop, The Guernsey Press Building, Braye Road, St. Sampsons, GY2 4WX.