



GUERNSEY STATUTORY INSTRUMENT

2017 No. 30

**The Customs and Excise (Relief for Home-Brewed
Liquor) (Guernsey and Alderney) Order, 2017**

Made *9 June*, 2017
Coming into operation *12 June*, 2017

THE COMMITTEE FOR HOME AFFAIRS, 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:-

Home-brewed wine, cider or beer relieved from excise duty.

1. Subject to article 2, the following are relieved from excise duty –
 - (a) any home-brewed wine produced by an individual, up to a maximum of 125 litres in any period of 12 months (as determined by the Chief Revenue Officer), and
 - (b) any home-brewed cider or home-brewed beer

^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 Nos. IX and XXXI of 2016.

produced by an individual, up to a maximum of 250 litres in aggregate of cider and beer produced in any period of 12 months (as determined by the Chief Revenue Officer).

Conditions of relief.

2. The relief in article 1 is subject to the following conditions –
 - (a) the individual producing the wine, cider or beer must be 18 years of age or older,
 - (b) the wine, cider or beer must be produced in the Bailiwick (other than Sark), and
 - (c) the wine, cider or beer must be produced solely for personal consumption and not for sale.

Prohibition on selling wine, cider or beer relieved of excise duty.

3. (1) A person must not sell to any other person any wine, cider or beer on which relief from excise duty has been allowed under this Order.

(2) Despite paragraph (1), the Chief Officer of Customs and Excise may authorise a person in writing to sell any wine, cider or beer referred to in that paragraph where the Chief Officer of Customs and Excise considers it necessary or expedient to do so.

Claims.

4. (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 he or she considers necessary for the administration of any relief allowed under this Order.

Samples.

5. An officer authorised by the Chief Officer of Customs and Excise may take samples of the contents of any drum, storage tank, container or appliance in order to determine whether or not any wine, beer or cider is eligible for relief from excise duty.

Interpretation.

6. (1) In this Order –

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

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

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

"**home-brewed**", in relation to any wine, cider or beer produced by an

individual, means wine, cider or beer that is produced in the home of the individual,

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

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

"**wine**" has the meaning given by the Fourth Schedule to the Law.

(2) 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.

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

Citation and commencement.

7. This Order may be cited as the Customs and Excise (Relief for Home-Brewed Liquor) (Guernsey and Alderney) Order, 2017 and comes into force on the 1st _____, 2017.

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

Dated this 9th day of June, 2017



Deputy Mary Lowe

President of the Committee for Home Affairs

For and on behalf of the Committee

EXPLANATORY NOTE

(This note is not part of the Order)

This Order provides for home-brewed wine, cider and beer 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 a limited quantity of home-brewed wine, cider and beer from excise duties imposed under the Law.

Article 2 of this Order sets out the conditions which must be met in order for the home-brewed wine, beer or cider to be eligible for relief under article 1.

Article 3 prohibits any wine, beer or cider relieved of excise duty under this Order being sold to any person. Breach of this prohibition is an offence under section 23H(1) of the Law.

Article 4 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 5 authorises the taking of samples for the purposes of determining whether any wine, cider or beer is eligible to relief from excise duty under this Order or whether there has been a breach of this Order.

Article 6 of this Order is the interpretation provision and defines expressions such as "**home-brewed**".

Article 7 of this Order is the citation and commencement provision.

This Order comes into force on the 1st June 2017.