

**The Approved Warehouses (Bailiwick of Guernsey)
(Amendment No. 3) Order, 2017**

Made

12 September, 2017

Coming into operation

15 September, 2017

THE COMMITTEE FOR HOME AFFAIRS, in exercise of the powers conferred on it by sections 41 and 79 of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972^a, hereby orders:-

Amendment of the 2012 Order.

1. Between articles 3 and 4 of the Approved Warehouses (Bailiwick of Guernsey) Order, 2012^b, insert the following article –

"Full or partial waiver of security in maturation, etc. of spirits.

3A. (1) Despite article 3(1)(g), on application by a proprietor of an approved warehouse (or any premises for which an article 2 approval is sought), the Committee for Home Affairs must waive in accordance with

^a Ordres en Conseil Vol. XXIII, p. 573; amended by Ordres en Conseil Vol. XXXIII, p. 217 and Order in Council No. X of 2004; Ordinances No. XXXIII of 2003 and No. IX of 2016; there are other amendments to the Law not relevant to this Order.

^b G.S.I. No. 51 of 2012; as amended by G.S.I. No. 17 of 2013; Nos. 46 and 77 of 2015; Nos. 14 and 58 of 2017.

paragraph (2) the security that would otherwise be required in respect of any dutiable goods where the Committee is satisfied that –

- (a) the dutiable goods are either –
 - (i) beer, cider, spirits or wine that are or would be deposited and held in the approved warehouse solely for use in the manufacture or production of a manufactured spirit, or
 - (ii) manufactured spirits,
- (b) the proprietor has been the proprietor of, and provided a security for, a relevant warehouse for at least two consecutive years before the application is made,
- (c) no claim has ever been made against any security provided by the proprietor, and
- (d) no significant irregularity has ever been detected in respect of the payment of excise duties for dutiable goods deposited and held in a relevant warehouse, or in respect of the proprietor's operation of a relevant warehouse.

(2) The waiver required by paragraph (1) is of –

(a) where the proprietor has been the proprietor of a relevant warehouse and provided a security for it for at least four consecutive years before the application is made, 100% of the security that would otherwise be required under article 3(1)(g), and

(b) in any other case, 50% of the security that would otherwise be required under article 3(1)(g).

(3) The Committee may at any time by written notice to the proprietor suspend or revoke a waiver given under paragraph (1) if, in the Committee's opinion, a condition in subparagraph (a), (b), (c) or (d) of that paragraph is not, or is no longer, satisfied.

(4) In this article –

"manufactured spirit" means any spirit that is –

(a) manufactured or produced by a maturation or other process from beer, cider, spirits, wine or any other substance or material deposited and held in an approved warehouse, and

(b) different from any spirit used in the manufacturing or production process,

"**relevant warehouse**", in relation to any proprietor, means any approved warehouse of which he is or was the proprietor (whether or not it is the premises for which the application under subsection (1) is made), and

"**security**" means the guarantee or other security required under article 3(1)(g) in respect of dutiable goods deposited or held in a relevant warehouse.

Interpretation.

2. (1) In this Order, unless the context requires otherwise –

"**enactment**" means any Law, Ordinance or subordinate legislation, 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 Interpretation (Guernsey) Law, 1948^c applies to the interpretation of this Order.

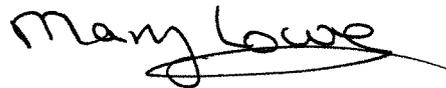
(3) Any reference in this Order to an enactment is a reference thereto as from time to time amended, re-enacted (with or without modification), extended or applied.

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

Citation and commencement.

3. This Order may be cited as the Approved Warehouses (Bailiwick of Guernsey) (Amendment No. 3) Order, 2017 and shall come into force on the 15th day of September, 2017.

Dated this 12 day of September, 2017



Deputy Mary M. 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 amends the Approved Warehouses (Bailiwick of Guernsey) Order, 2012 to provide for full or partial waiver of the security required under article 3(1)(g) of that Order, in the cases of spirits that are manufactured or produced from beer, cider, spirits or wine through maturation or any other similar process, or in the case of that beer, cider, spirits or wine.

The waiver is only available on application, and the proprietor will need to satisfy the Committee of Home Affairs that he has been the proprietor of, and provided a security for, an approved warehouse for at least two years before the application is made.

In addition, the proprietor will need to have established a good track record of operating an approved warehouse: the proprietor will be ineligible for this waiver if a claim has ever been made against a security provided by the proprietor, or if a significant irregularity has ever been detected in respect of the payment of excise duties for dutiable goods in an approved warehouse or in respect of the operation of an approved warehouse.

This Order comes into force on the 15th September, 2017.