

GUERNSEY STATUTORY INSTRUMENT

2018 No. 56

**The Excise Duties (Temporary Variation of Rates)
Order, 2018**

Made

8 October, 2018

Coming into operation

9 October, 2018

THE POLICY & RESOURCES COMMITTEE, in exercise of the powers conferred on it by sections 23C 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:-

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 substitute the following -

^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; Ordinance No. XLIII of 2013; No. XL of 2015; Nos. IX and XXXI of 2016; No. XXXI of 2017.

"1. Tobacco and tobacco products -

(a) Cigarettes	£364.98 per kilo
(b) Cigars	£364.98 per kilo
(c) Hand rolling tobacco	£346.22 per kilo
(d) Other manufactured tobacco	£300.30 per kilo
(e) Tobacco leaf – unstemmed	£333.37 per kilo
(f) Tobacco leaf - stemmed	£336.71 per kilo

2. Petrol and gas oil –

(a) Petrol other than any fuel used for the purpose of air navigation (and subject to b.)	70.1p per litre
(b) Petrol used for the purpose of marine navigation	47p per litre where supplied by an approved trader except where supplied to an approved trader in which case 70.1p per litre ^b
(c) Gas oil	70.1p per litre

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

3. Other fuels –

Biodiesel 70.1p 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 brewed by an independent small brewery exceeding 1.2 per cent volume but not exceeding 2.8 per cent volume 25p per litre
- (b) Beer, other than beer brewed by an independent small brewery, exceeding 1.2 per cent volume but not exceeding 2.8 per cent volume 51p per litre
- (c) Beer brewed by an independent small brewery exceeding 2.8 per cent volume but not exceeding 4.9 per cent volume 41p per litre

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| (d) Beer, other than beer brewed by an independent small brewery, exceeding 2.8 per cent volume but not exceeding 4.9 per cent volume | 83p per litre |
| (e) Beer brewed by an independent small brewery exceeding 4.9 per cent volume but not exceeding 7.5 per cent volume | 52p per litre |
| (f) Beer, other than beer brewed by an independent small brewery, exceeding 4.9 per cent volume but not exceeding 7.5 per cent volume | £1.04 per litre |
| (g) Beer exceeding 7.5 per cent volume | £1.20 per litre |

5. Spirits

Spirits	£37.44 per litre of alcohol contained in the liquor, calculated in accordance with section 23D
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6. Cider

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| (a) Cider produced by an independent small cider-maker exceeding 1.2 per cent volume but not exceeding 2.8 per cent volume | 25p per litre |
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| (b) | Cider, other than cider produced by an independent small cider-maker, exceeding 1.2 per cent volume but not exceeding 2.8 per cent volume | 51p per litre |
| (c) | Cider produced by an independent small cider-maker exceeding 2.8 per cent volume but not exceeding 4.9 per cent volume | 41p per litre |
| (d) | 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 | 83p per litre |
| (e) | Cider produced by an independent small cider-maker exceeding 4.9 per cent volume but not exceeding 7.5 per cent volume | 52p per litre |
| (f) | 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 | £1.04 per litre |
| (g) | Cider exceeding 7.5 per cent volume | £1.20 per litre |

7. Wines -

- | | | |
|-----|---|-----------------|
| (a) | Light wines not exceeding 5.5 per cent volume | 65p per litre |
| (b) | Light wines exceeding 5.5 per cent | £2.64 per litre |

volume but not exceeding 15 per cent volume (including sparkling wines)

(c) Other wines £4.21 per litre".

Extent.

2. This Order shall have effect in the Islands of Guernsey, Alderney, Herm and Jethou.

Citation.

3. This Order may be cited as the Excise Duties (Temporary Variation of Rates) Order, 2018.

Commencement.

4. This Order shall come into force on the 9th October, 2018.

Dated this 8th day of October, 2018

A handwritten signature in black ink, appearing to be 'GAVIN A. ST PIER', written in a cursive style.

DEPUTY GAVIN A. ST PIER

President of the Policy & Resources Committee

For and on behalf of the Committee