



**The Customs and Excise (Bailiwick of Guernsey)  
(Personal Reliefs) (Amendment) Order, 2019**

*Made*

*18<sup>th</sup> March, 2019*

*Coming into operation*

*see regulation 2*

THE STATES COMMITTEE FOR HOME AFFAIRS, in exercise of the powers conferred on it by sections 21, 23 and 79 of the Customs and Excise (General provisions) (Bailiwick of Guernsey) Law, 1972<sup>a</sup> and all other powers enabling it in that behalf, hereby orders: -

**Amendment of the 2008 Order.**

1. In paragraph 3 of the Schedule to the Customs and Excise (Bailiwick of Guernsey) (Personal Reliefs) Order 2008<sup>b</sup>, in each place it appears for "customs territory of the European Community" substitute "British Islands".

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<sup>a</sup> Ordres en Conseil Vol. XXIII, p. 573; amended by Ordres en Conseil Vol. XXIV, p. 87; Vol. XXXI, p. 278; Vol. XXXIII, p. 217; Order in Council No. X of 2004; No. II of 2010; No. XIV of 2007; No. XV of 2012; No. 1 of 2019; Ordinance No. XXXIII of 2003; No. XXIX of 2004; No. XLVIII of 2007; No. XXXV of 2007; No. VII of 2008; No. XLIII of 2013; No. XL of 2014; No. IX of 2016; No. XXXI of 2017; G.S.I. No. 56 of 2008; G.S.I. No. 76 of 2009; G.S.I. No. 97 of 2010; G.S.I. No. 42 of 2011; G.S.I. No. 54 of 2012; G.S.I. No. 53 of 2013; G.S.I. No. 61 of 2014; G.S.I. No. 70 of 2015; G.S.I. No. 46 of 2016; and G.S.I. No. 81 of 2017.

<sup>b</sup> G.S.I. 2008 No. 63, as amended by G.S.I. 2010, No. 30; on the repeal and re-enactment of section 21 of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, this Order was saved by paragraph 3 of Schedule 3 to the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018.

**Citation and commencement.**

2. This Order may be cited as the Customs and Excise (Bailiwick of Guernsey) (Personal Reliefs) (Amendment) Order, 2019 and shall come into force on exit day; and in this article, "exit day" has the same meaning as in the European Union (Brexit) (Bailiwick of Guernsey) Law, 2018<sup>c</sup>.

Dated this 18<sup>th</sup> day of March, 2019



M. LOWE

President of the Committee for Home Affairs

For and on behalf of the Committee

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EXPLANATORY NOTE

*(This note is not part of the Regulations)*

This Order, made in consequence of Brexit, replace references to the customs territory of the European Community in the Customs and Excise (Bailiwick of Guernsey) (Personal Reliefs) Order 2008 with references to the British Islands.

This Order comes into force on exit day within the meaning of the European Union (Brexit) (Bailiwick of Guernsey) Law, 2018.

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<sup>c</sup> Order in Council No. I of 2019.