

# GUERNSEY STATUTORY INSTRUMENT

ENTITLED

## **The Customs and Excise (Bailiwick of Guernsey) (Personal Reliefs) Order, 2008 \***

[CONSOLIDATED TEXT]

### **NOTE**

*This consolidated version of the enactment incorporates all amendments listed in the footnote below. It has been prepared for the Guernsey Law website and is believed to be accurate and up to date, but it is not authoritative and has no legal effect. No warranty is given that the text is free of errors and omissions, and no liability is accepted for any loss arising from its use. The authoritative text of the enactment and of the amending instruments may be obtained from Her Majesty's Greffier, Royal Court House, Guernsey, GY1 2PB.*

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\* G.S.I. No. 63 of 2010; as amended by the Customs and Excise (Bailiwick of Guernsey) (Personal Reliefs) (Amendment) Order, 2010 (G.S.I. No. 30 of 2010); the Customs and Excise (Bailiwick of Guernsey) (Personal Reliefs) (Amendment) Order, 2019 (G.S.I. No. 26 of 2019).

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## **The Customs and Excise (Bailiwick of Guernsey) (Personal Reliefs) Order, 2008**

ARRANGEMENT OF SECTIONS

1-7. Sections 1-7.

SCHEDULE

Explanatory Note.

*(Made on 24th November, 2008.)*

## **The Customs and Excise (Bailiwick of Guernsey) (Personal Reliefs) Order, 2008**

**THE HOME DEPARTMENT**, in pursuance of the powers conferred upon it by sections 21 and 23G of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972<sup>a</sup> and subsection four of section 4 of the European Communities (Bailiwick of Guernsey) Law, 1973 and in implementation of the obligations of the Bailiwick under the provisions of Protocol No 3 annexed to the Treaty relating to the accession of the United Kingdom to the European Economic Community and to the European Atomic Energy Community, hereby orders: –

### **Sections 1-7.**

1. In this Order and Schedule:

**"accompanied baggage"** in relation to a person entering the Bailiwick includes any article which he brings with him when he enters, and any article he intended to bring with him that was, at the time of his departure for the Bailiwick, consigned by him as accompanied baggage to the transport operator with whom he travelled, and

**"private pleasure-flying"** and **"private pleasure-sea-navigation"** means the use of an aircraft or a sea-going vessel by its owner or the natural or legal person who enjoys its use either through hire or through any other means, for purposes other than commercial purposes and in particular other

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<sup>a</sup> No. XIII of 1991; No. X of 2004; Ordinance No. XXXII of 2005; Ordinance XLVIII of 2005; Ordinances XXXV and XLVIII of 2007. Also amended by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003 (No. XXXIII).

than for the carriage of passengers or goods or for the supply of services for consideration or for the purposes of public authorities.

2. Subject to the provisions of this Order, a person entering the Bailiwick from a place outside the Bailiwick shall be relieved from payment of any duty of customs or excise on goods of the descriptions and in the quantities shown in the Schedule to this Order.

3. No relief shall be afforded under this Order –

- (i) to any person under the age of 17 in respect of any tobacco or tobacco products or alcoholic beverages,
- (ii) in respect of any articles unless those articles are brought into the Bailiwick as accompanied baggage, and their import is of a non-commercial character,
- (iii) to any person who is a member of the paid crew of a ship or an aircraft.

4. For the purposes of this Order and Schedule, imports shall be regarded as being of a non-commercial character if they meet the following conditions:

- (i) they take place occasionally,
- (ii) they consist exclusively of goods for the personal or family use of the travellers, or of goods intended as presents.

The nature or quantity of the goods must not be such as to indicate that they are being imported for commercial reasons.

5. The Customs and Excise (Bailiwick of Guernsey) (Personal Reliefs) Order 1995, as amended<sup>b</sup>, is revoked.

6. The Interpretation (Guernsey) Law, 1948<sup>c</sup> shall apply to the interpretation of this Order as it applies to the interpretation of a Guernsey enactment.

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**NOTE**

*The Interpretation (Guernsey) Law, 1948 has since been repealed by the Interpretation and Standard Provisions (Bailiwick of Guernsey) Law, 2016, section 28(a), with effect from 1st October, 2018.*

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7. This Order may be cited as the Customs and Excise (Bailiwick of Guernsey) (Personal Reliefs) Order 2008, and shall come into operation on the 1<sup>st</sup> day of December 2008.

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<sup>b</sup> GSI 1995 No. 21; GSI 1996 No. 15.

<sup>c</sup> Ordres en Conseil Vol, XIII, p.355.

## SCHEDULE

Section 2

<u>Description of Goods</u>	<u>Quantity</u>
<b>1. <u>Tobacco Products:</u> –</b>	
Cigarettes	200
<i>or</i>	
Cigarillos (cigars with a maximum weight each of 3 grammes	100
<i>or</i>	
Cigars	50
<i>or</i>	
other tobacco or tobacco products	250 grammes
<b>2. <u>Alcoholic beverages:</u> –</b>	
2.1	
(a) beverages with an alcoholic strength exceeding 22% by volume	1 litre
<i>or</i>	
(b) beverages with an alcoholic strength not exceeding 22% by volume	2 litres
<i>and:</i>	
2.2 still table wine	4 litres
(or, if no relief is being claimed under 2.1, still table wine	8 litres)
<i>and:</i>	
2.3 beer, or cider, or any combination of beer and cider	50 litres
<b>3. <u>Articles of any other description:</u> –</b>	

- (a) If brought in from a place within the [British Islands], and provided all duties have been paid, articles of an unlimited value.
- (b) If brought in from a place outside the [British Islands] by a person other than a person to whom paragraph (c) applies, articles to a value of [£390].
- (c) If brought in from a place outside the [British Islands] by a person travelling by means of private pleasure-flying or private pleasure-sea-navigation, articles to a value of [£270].

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**NOTES**

*In the Schedule,*

*the words "British Islands" in square brackets, wherever occurring, were substituted by the Customs and Excise (Bailiwick of Guernsey) (Personal Reliefs) (Amendment) Order, 2019, article 1, with effect from 11 p.m. on 31st December, 2020;*

*the symbols and figures in square brackets in paragraph 3(b) and paragraph 3(c) were substituted by the Customs and Excise (Bailiwick of Guernsey) (Personal Reliefs) (Amendment) Order, 2010, article 1, respectively paragraph (a) and paragraph (b), with effect from 13th April, 2010.*

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## **EXPLANATORY NOTE**

*(This notice is not part of the Order, but is intended to indicate its general purpose and effect)\*\**

This Order revokes and replaces the Personal Reliefs Order of 1995, as amended.

The statutory personal allowance for still wine is increased from two to four litres, with an additional four litres allowable if no alcohol other than beer or cider is imported.

The beer and cider allowance is transferred from the other goods section to the alcoholic beverages section and remains at 50 litres.

The Order sets out the conditions for imports to be regarded as being of a non-commercial character.

The Order also amends the monetary limits above which duty may be payable on goods other than alcohol and tobacco brought to the Island. The monetary limits for such goods imported by travellers from places outside the customs territory of the European Community are increased, with two rates now applicable. The higher amount of £340 applies to travellers on commercial air or sea services, with private air and sea travellers qualifying for an allowance of £240.

References in the Schedule to countries within, or outside, the European Community have been replaced by references to places within or outside the customs territory of the European Community, better to reflect current practice.

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\*\* The text of this Explanatory Note is as it was when the Statutory Instrument was first made – that is to say that the Explanatory Note has not been updated to take account of any changes made by subsequent amending Statutory Instruments with their own Explanatory Notes, which latter should thus be, if necessary, consulted in the original.