

Island of



Guernsey

Ordinance of the States

XXV
2019

Made 8th November, 2019

Coming into Operation 5th November, 2019

The Excise Duties (Budget) Ordinance, 2019

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THE STATES, in pursuance of their Resolution of the 8th November, 2019 and in exercise of the powers conferred on them by sections 23C(3) and 23K of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, as amended^a, and all other powers enabling them in that behalf, hereby order:-

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 under "GOODS LIABLE TO EXCISE DUTY; & RATES OF EXCISE DUTY" substitute the following -

"1. Tobacco and tobacco products -

(a) Cigarettes	£390.16 per kilo
(b) Cigars	£390.16 per kilo
(c) Hand rolling tobacco	£378.76 per kilo
(d) Other manufactured tobacco	£328.53 per kilo
(e) Tobacco leaf – unstemmed	£364.71 per kilo
(f) Tobacco leaf – stemmed	£368.36 per kilo

^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; Nos. IX and XXXI of 2016; No. XXXI of 2017; No. XXX of 2018.

2. Petrol and gas oil -

- | | |
|---|---|
| (a) Petrol other than any fuel used for the purpose of air navigation (and subject to b.) | 71.2p per litre (until the 31 st December 2019) and 72.3p per litre (thereafter) |
| (b) Petrol used for the purpose of marine navigation | 48.1p per litre (until the 31 st December 2019) and 49.2p per litre (thereafter) where supplied by an approved trader except where supplied to an approved trader in which case 71.2p per litre (until the 31 st December 2019) and 72.3p per litre (thereafter) ^b |
| (c) Gas oil | 71.2p per litre (until the 31 st December 2019) and 72.3p per litre (thereafter) |

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

3. Other fuels -

Biodiesel	71.2p per litre (until the 31 st December 2019) and 72.3p per litre (thereafter)
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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 26p 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 | 54p per litre |
| (c) Beer brewed by an independent small brewery exceeding 2.8 per cent volume but not exceeding 4.9 per cent volume | 43p per litre |
| (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 | 87p per litre |
| (e) Beer brewed by an independent small brewery exceeding 4.9 per cent volume but not exceeding 7.5 per cent volume | 55p 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 | £1.09 per litre |

	(g) Beer exceeding 7.5 per cent volume	£1.26 per litre
5.	Spirits -	
	Spirits	£39.31 per litre of alcohol contained in the liquor, calculated in accordance with section 23D
6.	Cider -	
	(a) Cider produced by an independent small cider-maker exceeding 1.2 per cent volume but not exceeding 2.8 per cent volume	26p per litre
	(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	54p 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	43p per litre
	(d) Cider, other than cider produced by an independent small cider-maker,	87p per litre

- exceeding 2.8 per cent volume but
not exceeding 4.9 per cent volume
- (e) Cider produced by an independent small cider-maker exceeding 4.9 per cent volume but not exceeding 7.5 per cent volume 55p 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 £1.09 per litre
- (g) Cider exceeding 7.5 per cent volume £1.26 per litre
7. Wines -
- (a) Light wines not exceeding 5.5 per cent volume 68p per litre
- (b) Light wines exceeding 5.5 per cent volume but not exceeding 15 per cent volume (including sparkling wines) £2.77 per litre
- (c) Other wines £4.42 per litre'.

Extent.

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

Repeals.

3. The Excise Duties (Budget) Ordinance, 2018^c is repealed.

Citation.

4. This Ordinance may be cited as the Excise Duties (Budget) Ordinance, 2019.

Commencement.

5. This Ordinance shall come into force on the 5th November, 2019.

^c Ordinance No. XXX of 2018.

**Copies may be purchased from
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