

GUERNSEY STATUTORY INSTRUMENT

2020 No.

**The Customs and Excise (Relief for Hand Sanitiser)
(Guernsey and Alderney) Order, 2020**

<i>Made</i>	<i>2nd April, 2020</i>
<i>Coming into operation</i>	<i>2nd April, 2020</i>
<i>Laid before the States</i>	<i>, 2020</i>

THE COMMITTEE FOR HOME AFFAIRS, in exercise of the powers conferred on it by sections 23G 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:-

Spirits used in hand sanitiser relieved from excise duty.

1. Subject to Article 2, spirits used in the production of hand sanitiser are relieved from excise duty.

Conditions of relief.

2. The relief in Article 1 is subject to the following conditions –

^a Ordres en Conseil Vol. XXIII, p. 573; amended by Vol. XXIV, p. 87; Vol. XXXI, p. 278; Vol. XXXIII, p. 217; Order in Council No. X of 2004; No. XV of 2012; No. VI of 2019; Ordinance No. XXIX of 2004; Nos. XLVIII and XXXV of 2007; No. VII of 2008; No. XLIII of 2013; No. IX of 2016.

- (a) the person claiming relief must be 18 years of age or older,
- (b) the hand sanitiser must be produced in the Bailiwick of Guernsey (excluding Sark), and
- (c) the product must be approved under regulation 11 of the Control of Poisonous Substances (Guernsey) Regulations, 2014^b.

Claims.

3. (1) A person claiming relief from excise duty under this order must answer any questions and furnish any books of accounts, documents or other information that the Chief Officer of Customs and Excise requires to be satisfied as to the claimant's eligibility to such relief.

(2) The Chief Officer of Customs and Excise may –

- (a) direct that a claim for relief under this Order be made in a specified form and manner, and
- (b) give any other directions as the Chief Officer of Customs and Excise considers necessary for the administration of any relief allowed under this Order.

Samples.

4. An officer authorised by the Chief Officer of Customs and Excise may take samples of the contents of any drum, storage tank, container or appliance in order to determine –

^b G.S.I. No. 18 of 2014.

- (a) whether or not any spirits are eligible for relief from excise duty by virtue of this Order, or
- (b) whether or not there has been a contravention of, or failure to comply with, any provision of this Order or the Law as it applies in respect of this Order.

Interpretation.

5. In this Order, unless the context otherwise requires –

“**hand sanitiser**” means any substance prepared or used for the purpose of disinfecting human skin,

“**the Law**” means the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972,

“**spirits**” has the meaning given in the Fourth Schedule to the Law.

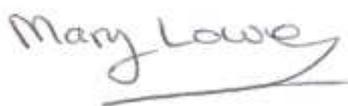
Citation.

6. This Order may be cited as the Customs and Excise (Relief for Hand Sanitiser) (Guernsey and Alderney) Order, 2020.

Commencement

7. This Order shall come into force on the 2nd April, 2020.

Dated this 2nd day of April, 2020



M.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 provides for spirits used in the production of hand sanitiser to be relieved from excise duty under the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972 ("**the Law**").

Spirits used in the production of hand sanitiser are relieved from excise duty provided that the claimant is 18 years of age or over, that the hand sanitiser is produced in Guernsey or Alderney and that it is approved under the Control of Poisonous Substances (Guernsey) Regulations, 2014. There is a duty on claimants to answer questions and produce accounts and other information if so requested for the purpose of determining eligibility for relief, and authorises the Chief Officer of Customs and Excise to specify the form and manner of claims and give further directions for the administration of the relief. Samples may also be taken.

This Order will come into force on the 2nd April, 2020.