



GUERNSEY STATUTORY INSTRUMENT JK

2020 No. 141

The Customs and Excise (Deferred Payment) (Bailiwick of Guernsey) Order, 2020

Made

14 December, 2020

Coming into operation

See article 4.

Laid before the States

, 2021

THE COMMITTEE FOR HOME AFFAIRS, in exercise of the powers conferred on it by sections 20(2) and 79 of the Customs and Excise (General Provisions) Law, 1972^a, and all other powers enabling it in that behalf, hereby orders:-

Deferral of payment.

1. (1) Upon application in writing to the Chief Revenue Officer and subject to such conditions as the Chief Revenue Officer may impose, the Chief Revenue Officer may permit payment under section 20(2) of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, of any duty of customs or excise to be deferred, provided –

^a Ordres en Conseil Vol. XXIII, p. 573; amended by Order in Council No. VI of 2019 and Ordinance No. IX of 2016; there are other amendments not material to this Order.

- (a) subject to paragraph (2), security for the payment of duty is given in the form of a Bankers Guarantee to the satisfaction of the Chief Revenue Officer and that the amount of that guarantee shall always be of an amount exceeding the outstanding duty liable,
- (b) the period and arrangements which the duty may be deferred shall be maintained, and the duty shall be calculated, on a monthly basis and payment shall be received not later than the fifteenth day of the following month,
- (c) the method of payment shall be determined by the Chief Revenue Officer who shall notify the application in writing, accordingly,
- (d) the Chief Revenue Officer may revoke permission for deferred payment forthwith, and
- (e) the applicant may withdraw from a duty deferment arrangement after providing the Chief Revenue Officer with three month's notice in writing and having discharged all outstanding duty liability.

(2) As regards the payment of import duty, the proviso at paragraph (1)(a) does not apply in the case of goods imported on or before 30th June, 2021 in respect of which the amount of import duty payable does not exceed £2,000.

Revocation.

2. The Customs and Excise (Bailiwick of Guernsey) (Deferred Payment) Order, 1989^b is revoked.

Citation.

3. This Order may be cited as the Customs and Excise (Deferred Payment) (Bailiwick of Guernsey) Order, 2020.

Commencement.

4. This Order shall come into force on exit day; and for the purpose of this Order, "exit day" has the meaning given in the European Union (Brexit) (Bailiwick of Guernsey) Law, 2018.

Dated this 14 day of December, 2020



R. G. PROW

President of the Committee for Home Affairs

For and on behalf of the Committee

^b G.S.I. No. 13 of 1989.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes provision, for the purpose of the Customs and Excise (General Provisions) Law, 1972, for an application to be made to the Chief Revenue Officer for the deferral of any duty of customs or excise.

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