

GUERNSEY STATUTORY INSTRUMENT2021 No. **32****The Customs and Excise (Relief for HVO) (Guernsey)****Order, 2021***Made**1<sup>st</sup> April, 2021**Coming into operation**2<sup>nd</sup> April, 2021*

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<sup>a</sup>, article 1 of the Import and Export (Control) (Guernsey) Law, 1946<sup>b</sup> and all other powers enabling it in that behalf, hereby orders:-

**Small-scale importation or manufacture of HVO relieved from excise duty.**

1. Subject to the conditions in article 4, the following are relieved from excise duty –

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<sup>a</sup> 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 and No. XV of 2012; No. VI of 2019; Ordinance No. XXIX of 2004; Nos. XXXV and XLVIII of 2007; No. VII of 2008; No. XLIII of 2013; Nos. IX and XXXI of 2016; No. XXIX of 2020.

<sup>b</sup> Ordres en Conseil Vol. XII, p. 332; amended by Vol. XXIII, p. 573; Vol. XXXIII, p. 246; Order in Council No. XIV of 2007; Ordinance No. XXXIII of 2003 and No. IX of 2016; the Law is applied to the island of Herm by Recueil d'Ordonnances Tome IX, p. 247.

- (a) any HVO imported by a person into Guernsey from a place outside Guernsey, up to a maximum of 125,000 litres in any period of 12 months (as determined by the Chief Revenue Officer), and
- (b) any HVO manufactured by a person in Guernsey, up to a maximum of 125,000 litres in any period of 12 months (as determined by the Chief Revenue Officer).

**Importation or manufacture of HVO exceeding limits partially relieved from excise duty.**

2. Subject to the conditions in article 4, the following are relieved from excise duty to the amount of 10.0 pence per litre –

- (a) any HVO imported by a person into Guernsey from a place outside Guernsey exceeding the maximum volume specified in article 1(a) in the 12-month period determined by the Chief Revenue Officer, and
- (b) any HVO manufactured by a person in Guernsey, exceeding the maximum volume specified in article 1(b) in the 12-month period determined by the Chief Revenue Officer.

**Effective date of reliefs.**

3. (1) This article applies to any HVO imported into or manufactured in Guernsey by a person on or after 1 January 2020 but before this Order comes into force, where the Chief Revenue Officer has not issued or made a demand to the person (or any other person) for payment of any excise duties chargeable in respect of the HVO.

- (2) Any HVO to which this article applies –
- (a) must be treated as if it were imported or manufactured after this Order comes into force for the purposes of the relief under article 1, and
  - (b) if the HVO was imported or manufactured on or after 1 January 2021, must be treated as if it were imported or manufactured after this Order comes into force for the purposes of the relief under article 2.

**Conditions of relief.**

4. (1) No HVO imported by a person is entitled to any relief from excise duty under article 1(a) or 2(a), unless, at the time of the importation, the person holds an import licence granted under the Import (Control) (Guernsey) Order, 2010<sup>c</sup> for the importation of that HVO.

(2) No HVO manufactured by a person is entitled to any relief from excise duty under article 1(b) or 2(b), unless, at the time of the manufacture, the person holds an excise licence granted under section 23F of the Law for the manufacture of that HVO.

(3) Neither paragraph (1) nor (2) applies in respect of any HVO to which article 3 applies.

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<sup>c</sup> G.S.I. No. 39 of 2010; amended by Ordinance Nos. I. IX and XXI of 2016; G.S.I. No. 68 of 2010; Nos. 8 and 23 of 2012; No. 47 of 2013; Nos. 45 and 70 of 2014; Nos. 17, 52 and 102 of 2015; No. 101 of 2019; Nos. 140 and 164 of 2020.

**Claims.**

5. (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 for the administration of any relief allowed under this Order.

**Samples.**

6. An officer authorised by the Chief Officer of Customs and Excise may take samples of the contents of any drum, storage tank or other container or the fuel tank of any vehicle or appliance to determine –

- (a) whether or not any HVO is eligible for relief from excise duty, or
- (b) whether or not there has been a contravention of, or failure to comply with any provision of this Order.

**Interpretation.**

7. In this Order –

"Guernsey" means the Islands of Guernsey, Herm and Jethou,

"HVO", or hydrotreated vegetable oil, means gas oil that is paraffinic diesel fuel synthetically derived from the hydrotreatment of all or any of the following –

- (a) vegetable oils,
- (b) non-food grade vegetable oil fractions,
- (c) renewable feedstocks, or
- (d) any waste feedstocks, and

"the Law" means the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972.

**Consequential amendment.**

8. (1) The Import (Control) (Guernsey) Order, 2010 is amended as follows.

(2) Immediately after paragraph 11 of Schedule 7 to that Order, insert the following paragraph –

"11A. HVO (within the meaning given by article 7 of the Customs and Excise (Relief for HVO) (Guernsey) Order, 2021)."

**Citation.**

9. This Order may be cited as the Customs and Excise (Relief for HVO) (Guernsey) Order, 2021.

**Commencement.**

10. This Order shall come into force on the 2<sup>nd</sup> April, 2021.

Dated this 1st day of April, 2021



DEPUTY ROBERT PROW

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 this Order)*

This Order gives HVO (hydrotreated vegetable oil) certain reliefs from excise duty.

HVO imported or manufactured on a small scale, not exceeding specified volume limits within a 12 month period, is completely relieved from excise duty. HVO imported or manufactured in excess of those volume limits will be relieved from excise duty to the amount of 10.0 pence per litre.

Any HVO imported into or manufactured in Guernsey on or after 1 January 2020 but before this Order comes into force (provided that no demand had previously been made for excise duty chargeable on the HVO), will be treated as if it were imported or manufactured after this Order comes into force for the purposes of the small scale relief. Where the HVO was also imported or manufactured on or after 1 January 2021 (the date on and from which the excise duty for gas oil became 10 pence higher than for biodiesel), it would be treated similarly for the purposes of the relief to the amount of 10.0 pence per litre.

The relief for importation is subject to the importer holding an import licence for that importation under the Import (Control) (Guernsey) Order, 2010 at the time of

importation. The relief for manufacture is subject to the manufacturer holding an excise license for that manufacture at the time of manufacture. But neither of these conditions applies in respect of HVO imported into or manufactured in Guernsey after 1 January 2020 but before this Order comes into force (provided that no demand had previously been made for excise duty chargeable on the HVO).

A person claiming relief from excise duty under this Order must answer questions and produce accounts, documents and other information, if requested by the Chief Officer of Customs and Excise. In addition, the Chief Officer of Customs and Excise is authorised to specify the form and manner of claims and to give further directions for the administration of the reliefs. This Order also authorises the taking of samples.

This Order also consequentially amends the Import (Control) (Guernsey) Order, 2010 to require an import licence for the importation of HVO.

This Order will come into force on the 2<sup>nd</sup> April, 2021.

