



GUERNSEY STATUTORY INSTRUMENT

2021 No. 87

**The Customs and Excise (Relief for HVO) (Guernsey)
(Amendment) Order, 2021**

Made

2nd August, 2021

Coming into operation

3rd August, 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^a and all other powers enabling them in that behalf, hereby orders:-

Amendment of the Customs and Excise (Relief for HVO) (Guernsey) Order, 2021.

1. The Customs and Excise (Relief for HVO) (Guernsey) Order, 2021^b ("the principal Order") is amended as set out in articles 2 and 3.

2. For articles 1, 2, 3 and 4 of the principal Order, substitute the following articles –

^a Ordres en Conseil Vol. XXIII, p. 573; amended by Ordres en Conseil 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. XXXV and XLVIII of 2007; No. VII of 2008; No. XLIII of 2013; Nos. IX and XXXI of 2016; No. XXIX of 2020. There are other amendments not relevant to this enactment.

^b G. S. I. No. 32 of 2021.

"Relief for HVO imported and withdrawn, or manufactured, before 2 April 2021.

1. (1) This article applies to any HVO –
 - (a) imported into Guernsey from a place outside Guernsey, deposited in an approved warehouse and withdrawn, or
 - (b) manufactured in Guernsey,

on or after 1 January 2020 but before 2 April 2021.

(2) Any HVO to which this article applies is fully relieved from excise duty.

Reliefs for HVO imported unwarehoused, or manufactured, on or after 2 April 2021.

2. (1) This article applies to any HVO –
 - (a) imported into Guernsey from a place outside Guernsey on or after 2 April 2021, without being deposited in an approved warehouse at any time, or
 - (b) manufactured in Guernsey on or after 2 April 2021.

(2) Subject to article 4 and paragraphs (3) and (4), the importer or (as the case may be) the manufacturer of the HVO may claim –

- (a) full relief from excise duty in respect of the first 125,000 litres of the HVO imported or (as the case may be) manufactured in any period of 12 months determined by the Chief Revenue Officer, and
- (b) relief from excise duty at the rate of 10.0 pence per litre in respect of any other HVO imported or (as the case may be) manufactured in excess of the volume specified in subparagraph (a) in that 12-month period.

(3) No relief may be claimed under paragraph (2) in respect of any imported HVO unless its importation is authorised under an import licence held by the importer.

(4) No relief may be claimed under paragraph (2) in respect of any HVO manufactured in Guernsey unless its manufacture is authorised under an excise licence granted to the manufacturer under section 23F of the Law.

Relief for HVO imported at any time and withdrawn on or after 2 April 2021.

3. (1) This article applies to any HVO –
- (a) imported into Guernsey from a place outside Guernsey at any time,
 - (b) deposited in an approved warehouse operated by the importer, and

- (c) withdrawn from the approved warehouse on or after 2 April 2021.

(2) Subject to article 4 and paragraph (3), the importer of the HVO may claim –

- (a) full relief from excise duty in respect of the first 125,000 litres of the HVO withdrawn by that importer in any period of 12 months determined by the Chief Revenue Officer, and
- (b) relief from excise duty at the rate of 10.0 pence per litre in respect of any other HVO withdrawn by that importer in excess of the volume specified in subparagraph (a) in that 12-month period.

(3) No relief may be claimed under paragraph (2) in respect of any HVO unless –

- (a) its importation was authorised under an import licence held by the importer,
- (b) the Chief Revenue Officer is satisfied that the HVO was imported before 2 April 2021, or
- (c) HVO imported before 2 April 2021 is mingled in an approved warehouse with HVO imported on or after 2 April 2021, and the Chief Revenue Officer is satisfied that –

- (i) a volume of HVO equivalent to the HVO for which the relief is claimed was imported before 2 April 2021,
- (ii) no claim for relief from excise duty has been made in respect of the HVO imported before 2 April 2021, and
- (iii) it would be appropriate under the circumstances to treat the HVO for which relief is claimed as if it were imported before 2 April 2021 for the purposes of subparagraph (b).

Restrictions on relief in relation to relevant importers and manufacturers.

4. (1) No relief may be claimed under article 2 in respect of –
- (a) any HVO imported by a relevant importer before 1 January 2022, or
 - (b) any HVO manufactured by a relevant manufacturer before 1 January 2022.
- (2) A relevant importer is not entitled to claim any relief under article 3 in respect of any HVO withdrawn before 1 January 2022.
- (3) In this article –

"a relevant importer" means –

- (a) a person who claims or is entitled to claim a relief under article 1(2) in respect of HVO to which article 1(1)(a) applies, or
- (b) any other person acting on behalf of, under the direction of or otherwise in association with, a person specified in subparagraph (a), and

"a relevant manufacturer" means –

- (a) a person who claims or is entitled to claim a relief under article 1(2) in respect of HVO to which article 1(1)(b) applies, or
- (b) any other person acting on behalf of, under the direction of or otherwise in association with, a person specified in subparagraph (a).

Relief in any other case.

4A. A person liable to pay excise duty in respect of any HVO for which no relief may be claimed under any of articles 1, 2 and 3 may claim relief from excise duty for the HVO at the rate of 10.0 pence per litre."

3. In article 7 of the principal Order, insert the following definitions in the appropriate alphabetical order –

""**approved warehouse**" has the meaning given by article 6(1) of the Approved Warehouses (Bailiwick of Guernsey) Order, 2012," and

""**withdrawn**", in relation to any imported HVO, means the HVO has been removed for home use from an approved warehouse in which it has been deposited; and for the avoidance of doubt, HVO may be withdrawn before a specific day, even if it is entered for home use after that day.".

Citation.

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

Commencement

5. This Order shall come into force on the 3rd August, 2021.

Dated this 2nd day of August, 2021



Deputy Robert Prow
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 amends the Customs and Excise (Relief for HVO) (Guernsey) Order, 2021 (**"the principal Order"**).

Article 2 of this Order substitutes articles 1, 2, 3 and 4 of the principal Order, which provide for relief from excise duty in relation to HVO (hydrotreated vegetable oil) imported into or manufactured in the island of Guernsey. Those articles will be substituted with new articles 1, 2, 3, 4 and 4A.

The new article 1 of the principal Order gives HVO imported and withdrawn from an approved warehouse, or manufactured, on or after 1 January 2020 but before 2 April 2021 full relief from excise duty.

The new article 2 of the principal Order relieves from excise duty HVO imported (without being deposited in an approved warehouse) or manufactured on or after 2 April 2021. The first 125, 000 litres imported or manufactured by the importer or manufacturer in any 12-month period determined by the Chief Revenue Officer is fully relieved from excise duty, while any volume imported or manufactured in excess of that limit in that period would be relieved of excise duty at the rate of 10.0 pence per litre. However, no imported HVO is eligible for relief under this article unless its importation is authorised under an import licence held by the importer, and in the case of manufactured HVO, unless its manufacture is authorised under an excise licence granted to the manufacturer.

The new article 3 of the principal Order relieves from excise duty HVO imported into Guernsey at any time, where the importer deposits the HVO in an approved warehouse operated by the importer and the HVO is withdrawn on or after 2 April 2021. In this case, the importer can claim full relief for the first 125, 000 litres withdrawn in any 12-month period determined by the Chief Revenue Officer, while any volume withdrawn in excess of that limit in that period would be relieved of excise duty at the rate of 10.0 pence per litre. No relief can be claimed under this article unless the HVO was imported before 2 April 2021 or was imported under an import licence on or after that date. Where HVO imported before 2 April 2021 is mingled

with HVO imported on or after that date, there is provision for the Chief Revenue Officer to treat any HVO for which relief is claimed as if it were imported before 2 April 2021.

The new article 4 of the principal Order excludes any importer eligible to claim relief under the new article 1 from claiming relief under the new article 2 in respect of any HVO imported before 1 January 2022 or claiming relief under the new article 3 in respect of any HVO withdrawn before that date. It also excludes any manufacturer eligible to claim relief under the new article 1 from claiming relief under the new article 2 in respect of any HVO manufactured before 1 January 2022.

The new article 4A of the principal Order provides that where relief cannot be claimed under article 1, 2 or 3 in respect of any HVO, any person liable to pay excise duty in respect of the HVO can instead claim relief from excise duty at the rate of 10.0 pence per litre.

This Order will come into force on the 3rd August, 2021.