

GUERNSEY STATUTORY INSTRUMENT

2021 No. 110

**The Customs and Excise (Relief for Hand Sanitiser)  
(Guernsey and Alderney) (Revocation) Order, 2021**

*Made*

11<sup>th</sup> October, 2021

*Coming into operation*

12<sup>th</sup> October, 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> and all other powers enabling them in that behalf, hereby orders:-

**Revocation of the Customs and Excise (Relief for Hand Sanitiser) (Guernsey and Alderney) Order, 2020.**

1. The Customs and Excise (Relief for Hand Sanitiser) (Guernsey and Alderney) Order, 2020<sup>b</sup> is revoked.

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<sup>a</sup> 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; and No. XXIX of 2020. There are other amendments not relevant to this enactment.

<sup>b</sup> G. S. I. No. 40 of 2020.

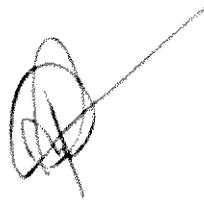
**Citation.**

2. This Order may be cited as the Customs and Excise (Relief for Hand Sanitiser) (Guernsey and Alderney) (Revocation) Order, 2021.

**Commencement**

3. This Order shall come into force on the 12<sup>th</sup> October, 2021.

Dated this 11<sup>th</sup> day of October, 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 the Order)*

This Order revokes the Customs and Excise (Relief for Hand Sanitiser) (Guernsey and Alderney) Order, 2020. That Order has been replaced by the Customs and Excise (Relief for Spirits Used in Manufacture) (Guernsey and Alderney) Order, 2020, which more generally exempts spirits used in manufacture from excise duty, subject to a number of conditions.

This Order will come into force on the 12<sup>th</sup> October, 2021.