

Island of



Guernsey

Ordinance of the States

XXXV

2021

Made 2nd November, 2021

Coming into Operation 1st January, 2022

The Excise Duties (Budget) Ordinance, 2021

The Excise Duties (Budget) Ordinance, 2021

THE STATES, in pursuance of their Resolution of the 2nd November 2021^a and in exercise of the powers conferred on them by sections 23C(3) and 23K of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972^b, and all other powers enabling them in that behalf, hereby order:-

Amendment of Fourth Schedule to the Law.

1. In the Fourth Schedule to the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, for the tables in paragraphs 1 to 7 under “GOODS LIABLE TO EXCISE DUTY; & RATES OF EXCISE DUTY” substitute the following-

"1. Tobacco and tobacco products -

(a)	Cigarettes	£425.71 per kilo
(b)	Cigars	£425.71 per kilo
(c)	Hand rolling tobacco	£413.27 per kilo
(d)	Other manufactured tobacco	£358.47 per kilo
(e)	Tobacco leaf – unstemmed	£397.94 per kilo
(f)	Tobacco leaf – stemmed	£401.93 per kilo

^a Article I of Billet d’État No. XXI of 2021.

^b Ordres en Conseil Vol. XXIII, p.573; there are amendments not material to this Ordinance.

2. Petrol and gas oil -

- | | | |
|-----|---|---|
| (a) | Petrol other than any fuel used for the purpose of air navigation (and subject to b.) | 76.3p per litre |
| (b) | Petrol used for the purpose of marine navigation | 51.9p per litre where supplied by an approved trader except where supplied to an approved trader in which case 76.3p per litre ^c |
| (c) | Gas oil | 76.3p per litre |

3. Other fuels -

Biodiesel	66.3p per litre
-----------	-----------------

For the purposes of calculating the excise duty applicable to any biodiesel -

- (a) any computation of the volume of biodiesel shall be made in

^c The circumstances in which the different rates may apply shall be specified by the Committee by Order.

litres as at 15 degrees Celsius, and

- (b) where any colouring matter or substance commonly added for the purpose of improving or modifying the quality or characteristics of biodiesel as a fuel is added to biodiesel prior to its delivery, then the volume of that biodiesel shall be determined by reference to the total volume including such additives.

4. Beer –

- | | |
|---|---------------|
| (a) Beer brewed by an independent small brewery exceeding 1.2 per cent volume but not exceeding 2.8 per cent volume | 27p per litre |
| (b) Beer, other than beer brewed by an independent small brewery, exceeding 1.2 per cent volume but not exceeding 2.8 per cent volume | 57p per litre |
| (c) Beer brewed by an independent small brewery exceeding 2.8 per cent volume but not exceeding 4.9 per cent volume | 46p per litre |
| (d) Beer, other than beer brewed by an independent small | 92p per litre |

brewery, exceeding 2.8 per cent volume but not exceeding 4.9 per cent volume

- | | | |
|-----|---|-----------------|
| (e) | Beer brewed by an independent small brewery exceeding 4.9 per cent volume but not exceeding 7.5 per cent volume | 58p per litre |
| (f) | Beer, other than beer brewed by an independent small brewery, exceeding 4.9 per cent volume but not exceeding 7.5 per cent volume | £1.15 per litre |
| (g) | Beer exceeding 7.5 per cent volume | £1.33 per litre |

5. Spirits -

Spirits	£41.50 per litre of alcohol contained in the liquor, calculated in accordance with section 23D
---------	--

6. Cider -

(a)	Cider produced by an independent small cider-maker exceeding 1.2 per cent volume but not exceeding 2.8 per cent volume	27p per litre
(b)	Cider, other than cider produced by an independent small cider-maker, exceeding 1.2 per cent volume but not exceeding 2.8 per cent volume	57p per litre
(c)	Cider produced by an independent small cider-maker exceeding 2.8 per cent volume but not exceeding 4.9 per cent volume	46p per litre
(d)	Cider, other than cider produced by an independent small cider-maker, exceeding 2.8 per cent volume but not exceeding 4.9 per cent volume	92p per litre
(e)	Cider produced by an independent small cider-maker exceeding 4.9 per cent volume but not exceeding 7.5 per cent volume	58p per litre
(f)	Cider, other than cider produced by an independent small cider-maker, exceeding 4.9 per cent volume but not exceeding 7.5 per cent volume	£1.15 per litre
(g)	Cider exceeding 7.5 per cent volume	£1.33 per litre

7. Wines -

- | | |
|--|-------------------|
| (a) Light wines not exceeding 5.5 per cent volume | 72p per litre |
| (b) Light wines exceeding 5.5 per cent volume but not exceeding 15 per cent volume (including sparkling wines) | £2.92 per litre |
| (c) Other wines | £4.67 per litre". |

Extent.

2. This Ordinance shall have effect in the Islands of Guernsey, Alderney, Herm and Jethou.

Repeals.

3. The Excise Duties (Budget) Ordinance, 2020^d is repealed.

Citation.

4. This Ordinance may be cited as the Excise Duties (Budget) Ordinance, 2021.

Commencement.

5. This Ordinance shall come into force on the 1st January, 2022.

^d Ordinance No. XLIII of 2020.

Copies may be purchased from
Her Majesty's Greffier, Royal Court House, Guernsey

£2.00