

The Excise Duties (Budget) Ordinance, 2022

THE STATES, in pursuance of their Resolution of the 1st November 2022^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	£472.54 per kilo
(b)	Cigars	£472.54 per kilo
(c)	Hand rolling tobacco	£458.73 per kilo
(d)	Other manufactured tobacco	£397.90 per kilo
(e)	Tobacco leaf – unstemmed	£441.71 per kilo
(f)	Tobacco leaf – stemmed	£446.14 per kilo

^a Article I of Billet d’État No. XIX of 2022.

^b Ordres en Conseil Vol. XXIII, p.573; this enactment has been amended.

2. Petrol and gas oil -

- | | |
|---|--|
| (a) Petrol other than any fuel used for the purpose of air navigation (and subject to b.) | 80.9p per litre |
| (b) Petrol used for the purpose of marine navigation | 55.0p per litre
where supplied by
an approved trader
except where
supplied to an
approved trader in
which case 80.9p
per litre ^c |
| (c) Gas oil | 80.9p per litre |

3. Other fuels –

Biodiesel	70.9p per litre
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For the purposes of calculating the excise duty applicable to any biodiesel -

- (a) any computation of the volume of biodiesel shall be made in litres as at 15 degrees Celsius, and

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

- (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 | 29p 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 | 61p per litre |
| (c) Beer brewed by an independent small brewery exceeding 2.8 per cent volume but not exceeding 4.9 per cent volume | 50p per litre |
| (d) Beer, other than beer brewed by an independent small | 99p 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 | 62p 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 | £1.24 per litre |
| (g) | Beer exceeding 7.5 per cent volume | £1.43 per litre |

5. Spirits -

Spirits	£44.61 per litre of alcohol contained in the liquor, calculated in accordance with section 23D
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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 | 29p 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 | 61p 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 | 50p 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 | 99p 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 | 62p 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 | £1.24 per litre |
| (g) Cider exceeding 7.5 per cent volume | £1.43 per litre |

7. Wines -

- | | |
|--|-------------------|
| (a) Light wines not exceeding 5.5 per cent volume | 77p per litre |
| (b) Light wines exceeding 5.5 per cent volume but not exceeding 15 per cent volume (including sparkling wines) | £3.14 per litre |
| (c) Other wines | £5.02 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, 2021^d is repealed.

Citation.

4. This Ordinance may be cited as the Excise Duties (Budget) Ordinance, 2022.

Commencement.

5. This Ordinance shall come into force on the 1st January, 2023.

^d Ordinance No. XXXV of 2021.