

GUERNSEY STATUTORY INSTRUMENT

ENTITLED

The Approved Warehouses (Bailiwick of Guernsey) Order, 2012 *

[CONSOLIDATED TEXT]

NOTE

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* G.S.I. No. 51 of 2012; as amended by the: Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016 (No. IX of 2016); Approved Warehouses (Bailiwick of Guernsey) (Amendment) Order, 2013 (G.S.I. No. 17 of 2013); Approved Warehouses (Bailiwick of Guernsey) (Amendment) Order, 2015 (G.S.I. No. 46 of 2015); Approved Warehouses (Bailiwick of Guernsey) (Amendment No. 2) Order, 2015 (G.S.I. No. 77 of 2015); Approved Warehouses (Bailiwick of Guernsey) (Amendment) Order, 2017 (G.S.I. No. 14 of 2017); Approved Warehouses (Bailiwick of Guernsey) (Amendment No. 2) Order, 2017 (G.S.I. No. 58 of 2017); Approved Warehouses (Bailiwick of Guernsey) (Amendment No. 3) Order, 2017 (G.S.I. No. 68 of 2017); Approved Warehouses (Bailiwick of Guernsey) (Amendment) Order, 2025 (G.S.I. No. 28 of 2025).

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The Approved Warehouses (Bailiwick of Guernsey) Order, 2012

ARRANGEMENT OF ARTICLES

1. Deposit of goods in approved warehouse without payment of excise duty.
2. Approved warehouses.
3. Duties of proprietors.
- 3A. Full or partial waiver of security in maturation, etc. of spirits.
4. Effect of non-compliance.
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SCHEDULE 1 Approved warehouses and proprietors.
SCHEDULE 2 Orders revoked.

Explanatory Note.

(Made on 12th November, 2012.)

The Approved Warehouses (Bailiwick of Guernsey) Order, 2012

THE STATES OF GUERNSEY HOME DEPARTMENT, in exercise of the powers conferred on it by sections 41 and 79 of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972^a, hereby orders: –

Deposit of goods in approved warehouse without payment of excise duty.

1. Subject to articles 3 and 4, dutiable goods may be deposited and held in an approved warehouse without payment of any excise duty.

Approved warehouses.

2. Subject to articles 3 and 4, the [Committee] approves each place of security specified in column 1 of Schedule 1 for use as an approved warehouse.

NOTE

In article 2, the word in square brackets was substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016.

Duties of proprietors.

3. (1) The proprietor of an approved warehouse –
- (a) must manage and control the approved warehouse,

^a Ordres en Conseil Vol. XXIII, p. 573; Vol. XXIV, p. 87; Vol. XXXI, p. 278; No. XIII of 1991; No. X of 2004 and Ordinance No. XXXII of 2005.

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- (b) must supervise all transactions in dutiable goods in and in relation to the approved warehouse,
- (c) must deliver to the proper officer an entry, in a form and manner and containing particulars directed by the [Committee], when dutiable goods are brought to the approved warehouse for warehousing,
- (d) must keep dutiable goods entered for warehousing safe and secure in the approved warehouse, in a manner satisfactory to the Chief Officer of Customs and Excise, until those goods are exported, shipped as stores, entered for home use, or transferred to and deposited in another approved warehouse and entered for warehousing at that other approved warehouse,
- (e) must keep stock records of dutiable goods to the satisfaction of the Chief Officer of Customs and Excise,
- (f) must account for all dutiable goods to the satisfaction of the Chief Officer of Customs and Excise,
- (g) must provide a banker's guarantee in favour of the States of Guernsey, in an amount sufficient to provide for the potential excise duty liability of the whole of the stock of the approved warehouse, in a form and manner required by the [Committee] from time to time, and the [Committee] may in its absolute discretion require an other form or manner of security in respect of that potential liability, whether in addition to or in substitution of the said guarantee,

- (h) must make and carry out any other arrangements relating to the deposit, keeping and movement of dutiable goods, and any other operation in relation to such goods, as may be required by the Chief Officer of Customs and Excise by notice in writing to the proprietor (including arrangements for duty-free retail sale of those goods for purposes of export, if such sale is permitted at the absolute discretion of the Chief Officer of Customs and Excise), and
- (i) must ensure that the provisions of the Law and this Order are complied with at all times and in all respects.

(2) For the avoidance of doubt, the proprietor of an approved warehouse must, in accordance with section 23A of the Law, pay on demand all excise duties charged on –

- (a) any dutiable goods entered for home use, and
- (b) any other dutiable goods, if at any time those goods cannot be accounted for as being –
 - (i) in stock,
 - (ii) exported,
 - (iii) shipped as stores, or

- (iv) transferred to and deposited in another approved warehouse and entered for warehousing at that other approved warehouse.

(3) Nothing in paragraph (2) limits the obligation of any other person to pay any excise duty on dutiable goods in accordance with section 23A of the Law.

NOTE

In article 3, the word "Committee" in square brackets, wherever occurring, was substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016.

[Full or partial waiver of security in maturation, etc. of spirits.]

3A. Despite article 3(1)(g), on application by a proprietor of an approved warehouse (or any premises for which an article 2 approval is sought), the Committee for Home Affairs must waive in accordance with paragraph (2) the security that would otherwise be required in respect of any dutiable goods where the Committee is satisfied that –

- (a) the dutiable goods are either –
 - (i) beer, cider, spirits or wine that are or would be deposited and held in the approved warehouse solely for use in the manufacture or production of a manufactured spirit, or
 - (ii) manufactured spirits,

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- (b) the proprietor has been the proprietor of, and provided a security for, a relevant warehouse for at least two consecutive years before the application is made,
- (c) no claim has ever been made against any security provided by the proprietor, and
- (d) no significant irregularity has ever been detected in respect of the payment of excise duties for dutiable goods deposited and held in a relevant warehouse, or in respect of the proprietor's operation of a relevant warehouse.

(2) The waiver required by paragraph (1) is of –

- (a) where the proprietor has been the proprietor of a relevant warehouse and provided a security for it for at least four consecutive years before the application is made, 100% of the security that would otherwise be required under article 3(1)(g), and
- (b) in any other case, 50% of the security that would otherwise be required under article 3(1)(g).

(3) The Committee may at any time by written notice to the proprietor suspend or revoke a waiver given under paragraph (1) if, in the Committee's opinion, a condition in subparagraph (a), (b), (c) or (d) of that paragraph is not, or is no longer, satisfied.

(4) In this article –

"manufactured spirit" means any spirit that is –

- (a) manufactured or produced by a maturation or other process from beer, cider, spirits, wine or any other substance or material deposited and held in an approved warehouse, and
- (b) different from any spirit used in the manufacturing or production process,

"relevant warehouse", in relation to any proprietor, means any approved warehouse of which he is or was the proprietor (whether or not it is the premises for which the application under subsection (1) is made), and

"security" means the guarantee or other security required under article 3(1)(g) in respect of dutiable goods deposited or held in a relevant warehouse.]

NOTE

Article 3A was inserted by the Approved Warehouses (Bailiwick of Guernsey) (Amendment No. 3) Order, 2017, article 1, with effect from 15th September, 2017.

Effect of non-compliance.

4. (1) In the event of a contravention of or a failure to comply with the provisions of the Law or this Order, the [Committee] may revoke the approval of any premises as an approved warehouse or vary the conditions applicable to the approval.

- (2) For the avoidance of doubt, nothing in paragraph (1) limits –

- (a) the [Committee]'s power under section 41(2) of the Law to revoke an approval or vary the terms of an approval granted under article 2 of this Order for any reasonable cause, or
- (b) the offences created under section 23H of the Law, including the offence of contravening or failing to comply with –
 - (i) any provision of Part IIIA of the Law or this Order, or
 - (ii) any term or condition of any approval granted under article 2 of this Order.

NOTE

In article 4, the word "Committee" in square brackets, wherever occurring, was substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016.

Revocations.

5. The Orders listed in Schedule 2 are revoked.

Interpretation.

6. (1) In this Order, unless the context requires otherwise –

"approved warehouse" means any premises approved for use as an approved warehouse under article 2,

"Bailiwick" means Bailiwick of Guernsey,

"[**Committee**]" means States of Guernsey [Committee for Home Affairs],

"**dutiable goods**" means goods of a class or description subject to any duty of customs or excise, whether or not those goods are in fact chargeable with that duty, and whether or not that duty has been paid thereon,

"**enactment**" means any Law, Ordinance or subordinate legislation,

"**excise duty**" means any duty charged under Part IIIA of the Law on goods and at the rates specified in the Fourth Schedule to the Law,

"**export**" means export from the Bailiwick,

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

"**proprietor**" in relation to an approved warehouse, means the person specified as the proprietor in relation to the approved warehouse in Column 2 of Schedule 1,

"**subordinate legislation**" means any regulation, rule, order, rule of court, resolution, scheme, byelaw or other instrument made under any enactment and having legislative effect,

and other expressions have the same meanings as in the Law.

(2) The provisions of the Interpretation (Guernsey) Law, 1948^b

^b Ordres en Conseil Vol. XIII, p. 355.

apply to the interpretation of this Order throughout the Bailiwick as they apply to the interpretation of an enactment in force in the Island of Guernsey.

(3) Any reference in this Order to an enactment is a reference thereto as from time to time amended, re-enacted (with or without modification), extended or applied.

NOTES

In article 6, the words, first, "Committee" and, second, "Committee for Home Affairs" in square brackets in the definition of the expression "Committee" in paragraph (1) were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, respectively section 5(1), Schedule 3, paragraph 7, and section 2, Schedule 1, paragraph 6(a) and section 4, with effect from 1st May, 2016.

The functions, rights and liabilities of the Home Department and its Minister arising under or by virtue of this Order were transferred to and vested in, respectively, the Committee for Home Affairs and its President or Vice-President by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 1, Schedule 1, paragraph 6(a) and section 4, with effect from 1st May, 2016, subject to the savings and transitional provisions in section 3 of the 2016 Ordinance.

The Interpretation (Guernsey) Law, 1948 has since been repealed by the Interpretation and Standard Provisions (Bailiwick of Guernsey) Law, 2016, section 28(a), with effect from 1st October, 2018.

Citation and commencement.

7. This Order may be cited as the Approved Warehouses (Bailiwick of Guernsey) Order, 2012 and comes into force on the 13th November, 2012.

SCHEDULE 1

Articles 2 and 6

APPROVED WAREHOUSES AND PROPRIETORS

*"specified" means specified by the Chief Officer of Customs and Excise by notice in writing to the relevant proprietor.

	Column 1: Approved warehouse	Column 2: Proprietor
1.	Those premises leased by the States of Guernsey for the purposes of the operation of a duty free shop at the States Airport, La Villiaze, Forest, Guernsey	Wine and Beer Importers (Guernsey) Limited
2.	Specified premises at States Airport, La Villiaze, Forest, Guernsey	[Aurigny Air Services Limited]
3.	The Corkscrew Cash and Carry, South Side, St Sampson, Guernsey	R.W. Randall Ltd
4.	A specified area within the passenger terminal, Alderney Airport, and Les Coutures Wine Store, Les Coutures, Alderney	[Old Barn Airside (CI) Limited]
5.	Specified premises at Hougue Jehannet, Vale, Guernsey	Bucktrout and Company Limited
6.	[...]	[...]
7.	Specified premises at [Les Bas Courtils, St Sampson, Guernsey, GY2 4BH]	J J Fox (Guernsey) Limited
8.	Specified premises at Les Fauxquets de Haut, Rue des Fauxquets, Castel, Guernsey	Rocquette Cider Company Limited
9.	Specified premises at Bulwer Avenue, St Sampsons, Guernsey	Fuel Supplies (C.1.) Limited
10.	Specified premises at North Side, Vale	Channel Islands Fuels Limited

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11.	Specified premises at the Power Station, York Hill, Route de Crabby, Alderney	Alderney Electricity Limited
[12.]
[13.	A specified area within the West Grass Hangar, La Planque Lane, Forest, Guernsey	Aircraft Servicing Guernsey Limited]
[14.	A specified area at Northside Oil Yard, Northside, St Sampson, Guernsey	ATF Overseas Holdings Ltd]
[15.	A specified area within the restricted port area reserved for vehicle check-in, St Peter Port Harbour, St Peter Port, Guernsey	Condor Limited]
[16.	A specified area within the Harbour passenger terminal, St Peter Port Harbour, St Peter Port, Guernsey	Condor Limited]

NOTES

In Schedule 1,

first, the words in square brackets in, first, column 2 of row No. 2 and, second, column 2 of row No. 4 were substituted, third, row No. 6 and, fourth, row No. 12 were revoked and, fifth, row No. 15 and row No. 16 were inserted by the Approved Warehouses (Bailiwick of Guernsey) (Amendment) Order, 2025, article 1(2), respectively paragraph (a), paragraph (b), paragraph (c), paragraph (d) and paragraph (e), with effect from 15th April, 2025;¹

the words in square brackets in the second column of row No. 7 were substituted by the Approved Warehouses (Bailiwick of Guernsey) (Amendment No. 2) Order, 2015, article 1, with effect from 21st October, 2015;

row No. 12 was inserted by the Approved Warehouses (Bailiwick of Guernsey) (Amendment) Order, 2013, article 1, with effect from 16th April, 2013;

row No. 13 was inserted by the Approved Warehouses (Bailiwick of Guernsey) (Amendment) Order, 2017, article 1, with effect from 1st April, 2017;

row No. 14 was inserted by the Approved Warehouses (Bailiwick of Guernsey) (Amendment No. 2) Order, 2017, article 1, with effect from 1st August, 2017.

SCHEDULE 2
ORDERS REVOKED

Article 5

- The Alderney Electricity Limited Duty Free Warehouse Order, 2010^c
The Total Channel Islands Limited Duty Free Warehouse Order, 2007^d
The Fuel Supplies (C.I.) Limited Duty Free Warehouse Order, 2007^e
The Guernsey Cider Company Limited Duty Free Warehouse Order, 2006^f
The Anglo Normandy Aeroengineering Limited Duty Free Warehouse Order, 2005^g
The Bucktrout and Company Limited Duty Free Warehouse Order, 2005^h
The Airport Services Guernsey Limited Duty Free Warehouse Order, 2005ⁱ
The E A Carey (Europe) Limited Duty Free Warehouse Order, 2005^j
The J J Fox (Guernsey) Limited Duty Free Warehouse Order, 2005^k
The Alderney Duty Free (Harbour) Order, 2003^l
The Alderney Duty Free (Airport) Order, 2003^m
The Guernsey Airport Duty Free (Amendment) Order, 2003ⁿ

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- ^c G.S.I. No. 25 of 2010.
^d G.S.I. No. 21 of 2007.
^e G.S.I. No. 20 of 2007.
^f G.S.I. No. 3 of 2006.
^g G.S.I. No. 29 of 2005.
^h G.S.I. No. 14 of 2005.
ⁱ G.S.I. No. 13 of 2005.
^j G.S.I. No. 12 of 2005.
^k G.S.I. No. 10 of 2005.
^l G.S.I. No. 46 of 2003.
^m G.S.I. No. 45 of 2003.
ⁿ G.S.I. No. 44 of 2003.

The R W Randall Ltd Duty Free Warehouse Order, 2002^o

The Alderney Duty Free (Amendment) Order, 1999^p

The Guernsey Airport Duty Free Order, 1998^q

^o G.S.I. No. 9 of 2002.

^p G.S.I. No. 59 of 1999.

^q G.S.I. No. 21 of 1998.

EXPLANATORY NOTE

*(This note is not part of the Order)***

This Order allows dutiable goods to be deposited and held in approved warehouses without payment of excise duty. This Order also imposes duties on specified proprietors of these warehouses. The status of those dutiable goods, and the approval of premises as approved warehouses, are both conditional on the proprietors complying with their duties under the Law and this Order.

This Order comes into force on the 13th day of November, 2012.

1 Prior to their revocation, row No. 6 was amended by the Approved Warehouses (Bailiwick of Guernsey) (Amendment) Order, 2015, article 1, with effect from 7th July, 2015; and row No. 12 was inserted by the Approved Warehouses (Bailiwick of Guernsey) (Amendment) Order, 2013, article 1, with effect from 16th April, 2013.

****** The text of this Explanatory Note is as it was when the Statutory Instrument was first made – that is to say that the Explanatory Note has not been updated to take account of any changes made by subsequent amending Statutory Instruments with their own Explanatory Notes.