

The Excise Duties (Budget) Ordinance, 2023

THE STATES, in pursuance of their Resolution of the 23rd November 2023^a, and in exercise of the powers conferred on them by 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	£514.59 per kilo
(b)	Cigars	£514.59 per kilo
(c)	Hand rolling tobacco	£499.56 per kilo
(d)	Other manufactured tobacco	£433.31 per kilo
(e)	Tobacco leaf – unstemmed	£481.03 per kilo
(f)	Tobacco leaf – stemmed	£485.85 per kilo

^a Article I of Billet d'État No. XVIII of 2023.

^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.) 84.1p per litre
 - (b) Petrol used for the purpose of marine navigation 57.1p per litre where supplied by an approved trader except where supplied to an approved trader in which case 84.1p per litre^c
 - (c) Gas oil 84.1p per litre
3. Other fuels
 - Biodiesel 74.1p 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 litres as at 15 degrees Celsius, and
- (b) where any colouring matter or substance commonly added for

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

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 | 31p 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 | 65p per litre |
| (c) | Beer brewed by an independent small brewery exceeding 2.8 per cent volume but not exceeding 4.9 per cent volume | 53p per litre |
| (d) | Beer, other than beer brewed by an independent small brewery, exceeding 2.8 per cent volume but not | £1.05 per litre |

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 | 66p 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 | £1.31 per litre |
| (g) | Beer exceeding 7.5 per cent volume | £1.51 per litre |

5. Spirits -

Spirits	£47.24 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 | 31p per litre |
|-----|--|---------------|

cent volume but not exceeding 2.8
per cent volume

- | | | |
|-----|---|-----------------|
| (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 | 65p 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 | 53p 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 | £1.05 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 | 66p 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 | £1.31 per litre |

(g) Cider exceeding 7.5 per cent volume £1.51 per litre

7. Wines -

(a) Light wines not exceeding 5.5 per cent volume 82p per litre

(b) Light wines exceeding 5.5 per cent volume but not exceeding 15 per cent volume (including sparkling wines) £3.33 per litre

(c) Other wines £5.32 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, 2022^d is repealed.

Citation.

4. This Ordinance may be cited as the Excise Duties (Budget) Ordinance, 2023.

Commencement.

5. This Ordinance shall come into force on the 1st January, 2024.

^d Ordinance No. XXI of 2022.