

GUERNSEY STATUTORY INSTRUMENT

2024 No. 64

The Customs and Excise (Dyed Fuel) (Relief and Drawback) (Guernsey and Alderney) (Amendment) Order, 2024

<i>Made</i>	<i>6th August, 2024</i>
<i>Coming into operation</i>	<i>7th August, 2024</i>
<i>Laid before the States</i>	<i>, 2024</i>

THE COMMITTEE FOR HOME AFFAIRS, in exercise of the powers conferred upon it by sections 23G and 79 of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972^a, and all other powers enabling it in that behalf, hereby orders:-

Amendment of the 2007 Order.

1. The Customs and Excise (Dyed Fuel) (Relief and Drawback) (Guernsey and Alderney) Order, 2007^b ("**the principal Order**") is amended as follows.

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

^b G.S.I. No. 39 of 2007; this enactment has been amended.

Amendment of article 6.

2. In article 6 of the principal Order –
- (a) in its heading, immediately after "**dyed**", insert "**gas**",
 - (b) in paragraph (1)(a) and (b), immediately before "oil" in each place where the expression occurs, insert "gas",
 - (c) in paragraph (2) –
 - (i) for "oil in a vehicle", substitute "gas oil to a use, or into a vehicle,"
 - (ii) for "he", substitute "the Chief Officer of Customs and Excise", and
 - (iii) immediately after "so", insert ", and where the Chief Officer of Customs and Excise so requires, after payment of an amount equal to the duty chargeable", and
 - (d) in paragraph (3), immediately before "oil", insert "gas".

Insertion of new article 6A.

3. Immediately after article 6 of the principal Order, insert the following article –

"Prohibition on using or supplying dyed petrol for purposes not qualifying for drawback.

- 6A. (1) No person shall –

- (a) put any petrol containing any marker or colouring substance to a use not qualifying for drawback of excise duty under article 2, or
- (b) put any petrol into a vehicle, appliance or storage tank in order to put it to such use.

(2) Notwithstanding the provisions of subparagraph (1), the Chief Officer of Customs and Excise may authorise a person in writing to put any petrol to a use, or into a vehicle, in the circumstances described in paragraph (1) where the Chief Officer of Customs and Excise considers it necessary or expedient to do so, and where the Chief Officer of Customs and Excise so requires, after payment of an amount equal to any drawback that has been granted in respect of the petrol.

(3) No person shall supply any petrol containing any marker or colouring substance where he knows or suspects that it will be put to a use not qualifying for relief under article 2."

Amendment of article 8.

4. In article 8 of the principal Order, immediately after "Order", insert "and is used in accordance with the conditions specified in that Schedule in relation to that category of vehicle".

Amendment of article 15.

5. In article 15(1) of the principal Order, insert the following definitions in the appropriate alphabetical order –

""**charity or community event**"" means an event that the Chief Officer of Customs and Excise is satisfied is –

- (a) a public event arranged for the benefit of a non-profit organisation registered under the Charities and Non Profit Organisations (Registration) (Guernsey) Law, 2008 or the Charities and Non Profit Organisations (Registration) (Sark) Law, 2010, or
- (b) a not-for-profit public event held solely for the enjoyment of persons within the Bailiwick of Guernsey," and

"public event" means an event which the public is entitled to attend, with or without payment of a fee or charge,".

Amendment of Schedule 1.

6. In Schedule 1 to the principal Order –

- (a) in item 1, in the conditions relating to agricultural tractors –
 - (i) delete "or" at the end of paragraph (b)(ii), and
 - (ii) in paragraph (b)(iii), immediately after "border public roads" insert ", or" and the following subparagraph –
 - "(iv) for the purposes of proceeding to a place where it is to be used for a

purpose in (i), (ii) or (iii) above, or returning from such a place",

(b) in item 2, in the conditions relating to non agricultural tractors, for "any from any place where it is to be used", substitute "a place where it is to be used for a purpose mentioned in the conditions in row 4 or any other heavy mechanical work for which tractors are normally used, or returning from such a place", and

(c) immediately after item 2, insert the following item -

"2A.	Agricultural or non agricultural tractors	<p>Provided that they are used –</p> <p>(a) for the purposes of participating in a charity or community event approved generally or specifically by notice given by the Chief Officer of Customs and Excise and published in any manner that the Chief Officer considers appropriate, or</p> <p>(b) for the purposes of proceeding to a place where it is to be used in accordance with (a), or returning from such a place,</p> <p>and are not used for carrying or hauling any object or load other than as necessary for its propulsion or equipment or for the purposes of participating in the charity or community event."</p>
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Citation.

7. This Order may be cited as the Customs and Excise (Dyed Fuel) (Relief and Drawback) (Guernsey and Alderney) (Amendment) Order, 2024.

Commencement.

8. This Order shall come into force on the day after it is made.

Dated this 6th August, 2024



Deputy Rob Prow

President of the the Committee for Home Affairs

For and on behalf of the Committee

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Customs and Excise (Dyed Fuel) (Relief and Drawback) (Guernsey and Alderney) Order, 2007 ("**the principal Order**").

Article 2 of this Order amends article 6 of the principal Order to clarify that the latter provision applies only to gas oil, and that the Chief Officer of Customs and Excise can

authorise the use of dyed gas oil on public roads and require payment of any duty chargeable if he considers it appropriate.

Article 3 of this Order inserts new article 6A in the principal Order. This new article prohibits the use of dyed petrol for a purpose not qualifying for drawback under article 2 of the principal Order, and (similar to article 6 of the principal Order) provides for the Chief Officer of Customs and Excise to authorise the use dyed petrol in circumstances not qualifying for drawback, and require payment of any drawback already granted if he considers it appropriate.

Article 4 of this Order amends article 8 of the principal Order, to clarify that in order to be exempt from the prohibition against using kerosene to propel a vehicle on a public road, in addition to being in a category of vehicle specified in Schedule 1 to the principal Order, the vehicle must be used in accordance with the conditions specified in that schedule.

Article 5 of this Order inserts definitions of "**charity or community event**" and "**public event**" for the purpose of the amendments made to Schedule 1 to the principal Order.

Article 6 of this Order amends Schedule 1 to the principal Order to relieve from excise duty gas oil used in agricultural and non-agricultural tractors on public roads, if used for the purpose of participating in a charity or community event approved by the Chief Officer of Customs and Excise. In addition, these amendments also provide tractors and non agricultural tractors to proceed to, or return from, a place where they are used for purposes permitted by that schedule, without losing the duty relief.

This Order comes into force on the day after it is made.