

GUERNSEY STATUTORY INSTRUMENT

2024 No. 74

**The Excise Duties (Temporary Variation of Rates)
Order, 2024**

Made 7 October, 2024

Coming into operation 8 October, 2024

THE POLICY & RESOURCES COMMITTEE, in exercise of the powers conferred on it by section 23C(1) 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 Fourth Schedule to the Law.

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

"1.	Tobacco and tobacco products -	
(a)	Cigarettes	£582.52 per kilo
(b)	Cigars	£582.52 per kilo
(c)	Hand rolling tobacco	£565.50 per kilo
(d)	Other manufactured tobacco	£490.51 per kilo

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

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|-----|--------------------------|--------------------|
| (e) | Tobacco leaf – unstemmed | £544.53 per kilo |
| (f) | Tobacco leaf – stemmed | £549.98 per kilo". |

Extent.

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

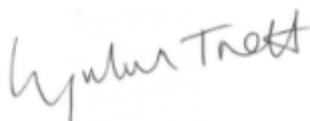
Citation.

3. This Order may be cited as the Excise Duties (Temporary Variation of Rates) Order, 2024.

Commencement.

4. This Order shall come into force on the 8th October, 2024.

Dated this 7th day of October, 2024



DEPUTY L.S. TROTT

President of the Policy & Resources Committee

For and on behalf of the Committee