

The Excise Duties (Budget) Ordinance, 2024

THE STATES, in pursuance of their Resolution of the 8th November 2024^a and in exercise of the powers conferred on them by sections 23B(3), 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 ("the Fourth Schedule") –

- (a) after the definition of "hydrocarbon oil", insert the following definition -

""HVO" or hydrotreated vegetable oil, means gas oil that is paraffinic diesel fuel synthetically derived from the hydrotreatment of all or any of the following -

- (a) vegetable oils,
- (b) non-food grade vegetable oil fractions,
- (c) renewable feedstocks, or
- (d) any waste feedstocks,"

^a Article I of Billet d'État No. XIX of 2024.

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

- (b) in the definition of "**independent small brewery**", wherever it appears for "200,000" substitute "5,000",
- (c) in the definition of "**independent small cider-maker**", wherever it appears for "50,000" substitute "5,000", and
- (d) "**independent small distiller of spirits**" means a distiller of spirits, wherever located, in respect of which the Chief Officer of Customs and Excise is satisfied that
 -
 - (a) it does not manufacture or produce more than 20,000 litres of pure alcohol per year,
 - (b) it is legally and economically independent of any other distiller of spirits,
 - (c) it uses premises physically separate from those of any other distiller of spirits, and
 - (d) it does not operate under licence,

provided that where two or more distillers co-operate and their combined annual production of spirits does not exceed 20,000 litres of pure alcohol, those distillers may be treated as a single independent small distiller of spirits, and for these purposes a "distiller of spirits" means a person who manufactures spirits by the

distillation of a fermented liquor or a person who produces spirits by the redistillation of a distilled spirit,".

2. In the Fourth Schedule 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
(e)	Tobacco leaf – unstemmed	£544.53 per kilo
(f)	Tobacco leaf – stemmed	£549.98 per kilo".

3. In the Fourth Schedule for the tables in paragraphs 2 to 7 under "GOODS LIABLE TO EXCISE DUTY; & RATES OF EXCISE DUTY" substitute the following -

"2. Petrol and gas oil -

(a)	Petrol other than any fuel used for the purpose of air navigation (and subject to b.)	86.8p per litre
(b)	Petrol used for the purpose of marine navigation	58.9p per litre where supplied by an approved trader

except where
supplied to an
approved trader in
which case 86.8p
per litre^c

- (c) Gas oil which does not fall within the definition of HVO 86.8p per litre
- (d) Gas oil which falls within the definition of HVO 56.8p per litre

3. Other fuels –

Biodiesel 56.8p 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 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

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

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 | 26p 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 | 42p per litre |
| (d) | Beer, other than beer brewed by an independent small brewery, exceeding 2.8 per cent volume but not exceeding 4.9 per cent | £1.05 per litre |

volume

- | | | |
|-----|-----------------------------------------------------------------------------------------------------------------------------------|-----------------|
| (e) | Beer brewed by an independent small brewery exceeding 4.9 per cent volume but not exceeding 7.5 per cent volume | 52p 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 -

- | | | |
|-----|----------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| (a) | Spirits produced by an independent small distiller | £23.62 per litre of alcohol contained in the liquor, calculated in accordance with section 23D |
| (b) | Spirits, other than produced by an independent small distiller | £47.24 per litre of alcohol contained in |

the liquor,
calculated in
accordance with
section 23D

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 | 26p 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 | 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 | 42p 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 | 52p 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.

4. This Ordinance shall have effect in the Islands of Guernsey, Alderney, Herm and Jethou.

Repeals.

5. The Excise Duties (Budget) Ordinance, 2023^d is repealed.

Citation.

6. This Ordinance may be cited as the Excise Duties (Budget) Ordinance, 2024.

Commencement.

7. (1) This Ordinance, other than section 2, shall come into force on the 1st January, 2025.

- (2) Section 2 of this Ordinance shall come into force on the conclusion of the meeting of the States for the consideration of the Annual Budget of the States for 2025.

^d Ordinance No. XXXIV of 2023.