

The Excise Duties (Amendment) Ordinance, 2025

THE POLICY & RESOURCES COMMITTEE, in exercise of the powers conferred on them by article 66A of the Reform (Guernsey) Law, 1948^a, section 23B(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 to the Customs and Excise Law.

1. In the Fourth Schedule to the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972 -

- (a) in the definition of "**independent small brewery**" -
 - (i) in paragraph (b), insert "and" after ",",
 - (ii) in paragraph (c), delete "and", and
 - (iii) delete paragraph (d),

- (b) in the definition of "**independent small cider-maker**" -
 - (i) in paragraph (b), insert "and" after ",",
 - (ii) in paragraph (c), delete "and", and

^a Ordres en Conseil Vol. XIII, p.288; this enactment has been amended.

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

- (iii) delete paragraph (d), and
- (c) in the definition of "**independent small distiller of spirits**" -
 - (i) in paragraph (b), insert "and" after " ,",
 - (ii) in paragraph (c), delete "and", and
 - (iii) delete paragraph (d).

Extent.

2. This Ordinance shall have effect in Guernsey, Alderney, Herm and Jethou.

Citation.

3. This Ordinance may be cited as the Excise Duties (Amendment) Ordinance, 2025.

Commencement.

4. This Ordinance shall come into force on the day it is made.