

GUERNSEY STATUTORY INSTRUMENT

2025 No. 55

**The Customs and Excise (Relief for Biodiesel)
(Revocation) (Guernsey and Alderney) Order, 2024**

<i>Made</i>	<i>16th December, 2024</i>
<i>Coming into operation</i>	<i>1st January, 2025</i>
<i>Laid before the States</i>	<i>, 2025</i>

THE COMMITTEE FOR HOME AFFAIRS, in exercise of the powers conferred on it by sections 23G and 79 of the Customs and Excise (General Provisions) Law, 1972^a, article 1 of the Import and Export (Control) (Guernsey) Law, 1946^b and all other powers enabling it in that behalf, hereby orders:-

Revocation of Order and consequential provisions.

1. (1) The Customs and Excise (Relief for Biodiesel) (Guernsey and Alderney) Order, 2015^c is hereby revoked.

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

^b Ordres en Conseil Vol. XII, p. 332; this enactment has been amended.

^c G.S.I. No. 101 of 2015.

(2) For the avoidance of doubt, any period of 12 months referenced in article 1 of that Order is deemed to have ended on 1st January 2025 in accordance with a determination by the Chief Revenue Officer.

(3) Paragraph 11 of Schedule 7 to the Import (Control) (Guernsey) Order, 2010^d is deleted.

Revocation of Amendment No. 3 Order.

3. The Import (Control) (Guernsey) (Amendment No. 3) Order, 2015^e is hereby revoked.

Citation.

4. This Order may be cited as the Customs and Excise (Relief for Biodiesel) (Revocation) (Guernsey and Alderney) Order, 2024.

Commencement.

5. This Order shall come into force on this 1st day of January, 2025.

Dated this 16th day of December, 2024



DEPUTY ROBERT PROW

President of the Committee for Home Affairs

For and on behalf of the Committee

^d G.S.I. No. 39 of 2010; this enactment has been amended.

^e G.S.I. No. 102 of 2015.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order revokes the Customs and Excise (Relief for Biodiesel) (Guernsey and Alderney) Order, 2015, as a consequence to the amendments made to the duty payable on biodiesel by the Excise Duties (Budget) Ordinance, 2024 (see the Fourth Schedule to the Customs and Excise (General Provisions) Law, 1972). It also brings to an end any period of 12 months set out in article 1 of that Order in relation to which an amount of biodiesel might be relieved from excise duty.

This Order additionally repeals the requirement in the Import (Control) (Guernsey) Order, 2010 to obtain an import licence for the importation of biodiesel and revokes the Import (Control) (Guernsey) (Amendment No. 3) Order, 2015 which inserted that requirement.

This Order will come into force on the 1st January, 2025.