

GUERNSEY STATUTORY INSTRUMENT

2025 No.56

**The Customs and Excise (Relief for HVO)
(Revocation) (Guernsey) 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 Orders and consequential provisions.

1. (1) The following orders are hereby revoked -
 - (a) the Customs and Excise (Relief for HVO) (Guernsey) Order, 2021^c ("**the principal Order**"), and

^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. 32 of 2021; this enactment has been amended.

(b) the Customs and Excise (Relief for HVO) (Guernsey) (Amendment) Order, 2021^d.

(2) For the avoidance of doubt, any period of 12 months as referenced in either article 2(2) or 3(2) of the principal Order is deemed to have ended on 1st January 2025 in accordance with a determination by the Chief Revenue Officer.

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

Citation.

2. This Order may be cited as the Customs and Excise (Relief for HVO) (Revocation) (Guernsey) Order, 2024.

Commencement.

3. 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

^d G.S.I. No. 87 of 2021.

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

For and on behalf of the Committee

EXPLANATORY NOTE

(This note is not part of the Order)

This Order revokes the Customs and Excise (Relief for HVO) (Guernsey) Order, 2021 and the Customs and Excise (Relief for HVO) (Guernsey) (Amendment) Order, 2021, as a consequence to the amendments made to the duty payable on hydrotreated vegetable oil ("HVO") 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 the principal Order in relation to which an amount of HVO 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 HVO.

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