

The Customs and Excise (General Provisions) (Amendment) Ordinance, 2020

THE STATES, in pursuance of their Resolution of the 18th August, 2020^a, and in exercise of the powers conferred on them by sections 23J 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 Customs and Excise Law.

1. The Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972 is further amended as follows.

2. In section 6 after “for the account of the General Revenue” insert “except to the extent that the Policy and Resources Committee directs payment elsewhere (for example, to the account of States of Alderney)”.

3. In section 7(6) after “for the account of the General Revenue” insert “except to the extent that the Policy and Resources Committee directs forfeiture otherwise (for example, for the account of the States of Alderney)”.

4. In section 16(2) after “for the account of the General Revenue” insert “except to the extent that the Policy and Resources Committee directs payment elsewhere (for example, for the account of the States of Alderney)”.

^a Article I of Billet d'État No. XVII of 2020.

^b Ordres en Conseil Vol. XXIII, p. 573; sections 23J and 23K were inserted by No. X of 2004; there are other amendments not material to this Ordinance.

5. In section 17(1) after “to the account of the General Revenue” insert “except to the extent that the Policy and Resources Committee directs payment elsewhere (for example, to the account of the States of Alderney)”.

6. After section 23B(3) insert the following subsection -

“(4) Without prejudice to the powers conferred on the Policy and Resources Committee by subsections (1) and (2) and on the States of Deliberation by subsection (3), the States of Alderney may, subject to the provisions of any order or Ordinance made under those subsections and in force in Alderney, by Ordinance amend the Fourth Schedule as it has effect in Alderney by adding any class or description of goods to it or by removing or varying any class or description of goods specified in it.”.

7. After section 23C(3) insert the following subsection -

“(4) Without prejudice to the powers conferred on the Policy and Resources Committee by subsections (1) and (2) and on the States of Deliberation by subsection (3), the States of Alderney may, subject to the provisions of any order or Ordinance made under those subsections and in force in Alderney, by Ordinance amend the Fourth Schedule as it has effect in Alderney by specifying or varying the rates of excise duty chargeable on any class or description of goods specified therein.”.

8. In section 63 after “to the account of the General Revenue” insert “except to the extent that the Policy and Resources Committee directs them to be credited elsewhere (for example, to the account of the States of Alderney)”.

Citation.

9. This Ordinance may be cited as the Customs and Excise (General Provisions) (Amendment) Ordinance, 2020.