



Jersey

EXCISE DUTY (RELIEF AND DRAWBACK) (JERSEY) ORDER 2000

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EXCISE DUTY (RELIEF AND DRAWBACK) (JERSEY) ORDER 2000

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Jersey

EXCISE DUTY (RELIEF AND DRAWBACK) (JERSEY) ORDER 2000¹

THE FINANCE AND ECONOMICS COMMITTEE, in pursuance of Articles 41 and 73 of the [Customs and Excise \(Jersey\) Law 1999](#), orders as follows –

Commencement [[see endnotes](#)]

1 Interpretation

(1) In this Order unless the context otherwise requires –

“beer” has the same meaning as in the [Customs and Excise \(Jersey\) Law 1999](#);

“cider” has the same meaning as in the [Customs and Excise \(Jersey\) Law 1999](#);

“furnace fuel” means light oil delivered for home use for burning in vaporized or atomized form in a furnace;

“gas oil” means heavy oil of which –

(a) no more than 50% by volume distils at a temperature not exceeding 240°C;
and

(b) more than 50% by volume distils at a temperature not exceeding 340°C;

“heavy oil” means hydrocarbon oil other than light oil;

“hire vehicle” has the meaning assigned to it by the [Motor Vehicle Registration \(General Provisions\) \(Jersey\) Order 1993](#);

“kerosene” means heavy oil of which more than 50% by volume distils at a temperature not exceeding 240°C;

“light oil” means hydrocarbon oil –

(a) of which not less than 90% by volume distils at a temperature not exceeding 210°C; or

(b) which gives off a flammable vapour at a temperature of less than 23°C when tested in a manner approved by the Minister;

“Minister” means the Minister for Treasury and Resources;

“oil” means hydrocarbon oil;

“public road” means a road repairable at the public expense;

“registered” means registered in accordance with the [Motor Vehicle Registration \(Jersey\) Law 1993](#).²

- (2) A reference in this Order to a marker or colouring substance is a reference to the marker or colouring substance (or both) required to be added to any hydrocarbon oil described in Article 5 in order that relief from excise duty may be allowed, and such reference shall, except where the context otherwise requires, include a reference to a solution containing such marker or colouring substance.

2 Relief

Where Article 9(1) and (2) have been complied with, relief from excise duty shall be allowed –

- (a) in accordance with Articles 3 to 5 and 7; and
- (b) on such other goods as the Minister may allow, subject to such conditions as it thinks fit to impose.³

3 Personal relief

- (1) Subject to paragraph (2), relief from excise duty shall be allowed in respect of the following goods when they accompany, as part of his or her personal baggage, a person entering Jersey if that person has made a valid journey –

- (a) one litre of spirits;
- (b) 4 litres of wine;
- (ba) 16 litres of beer or cider; and
- (c) 200 cigarettes or 250 g of other tobacco products.⁴

- (2) Relief shall not be allowed –

- (a) in respect of any goods the importation of which is prohibited or restricted by or under any enactment;
- (b) in respect of any goods imported or to be used for any commercial purpose;
- (c) to a person who is a member of the paid crew of a ship or aircraft; or
- (d) to a person under the age of 17 years.

- (3) In this Article “valid journey” means a journey to Jersey from –

- (a) any other of the British Islands; or
- (b) another country,

but does not include a journey to Jersey that is made only from the territorial seas of or adjacent to a place referred to in sub-paragraph (a) or (b) or the air space of such place.⁵

4 Relief on alcohol

Relief from excise duty shall be allowed on –

- (a) wines produced by a person for his or her own domestic consumption not exceeding a total quantity of 5 hectolitres a year;
- (b) cider or beer produced by a person for his or her own domestic consumption not exceeding a total quantity of 10 hectolitres a year;
- (c) spirits, wines, cider or beer used in the manufacture of other goods, whether or not those goods are liable to excise duty; and
- (d) spirits used for purposes other than as a beverage.

5 Relief on hydrocarbon oils

Where the relevant requirements of Part 1 of the Schedule to this Order are satisfied, relief from excise duty shall be allowed on the following hydrocarbon oils –

- (a) heavy oil used for any purpose other than for the propulsion of a vehicle on a public road;
- (b) heavy oil used for the propulsion on a public road of any of the following vehicles where the use of the vehicle on such road is incidental to its main use –
 - (i) tractors and agricultural machinery,
 - (ii) machinery, equipment or plant used principally for the construction or maintenance of roads or for other building or construction work and which are not used in connection with the carriage of goods or persons,
 - (iii) vehicles used solely for the refuelling of aircraft, and
 - (iv) lifting and handling vehicles (such as mobile cranes and fork lift trucks) other than those capable of the haulage or carriage of goods incorporating lifting gear designed to enable the loading and unloading of those goods; and
- (c) light oil used –
 - (i) for the propulsion of any marine craft,
 - (ii) the propulsion of an aircraft, or
 - (iii) as furnace fuel.

6 Use of markers or colouring substances

Part 2 of the Schedule shall have effect with respect to the use of markers or colouring substances.

7 Relief on motor vehicles⁶

- (1) Relief from excise duty shall be allowed on any motor vehicle –
 - (a) constructed more than 50 years prior to the date on which it is required to be registered;
 - (b) with not more than 16 seats in addition to the driver's seat and constructed or substantially and permanently adapted –
 - (i) to be driven by a person suffering from a physical defect or disability, or

- (ii) for the carriage of a person in a wheelchair or on a stretcher; or
 - (c) required to be registered under Article 4 of the [Motor Vehicle Registration \(Jersey\) Law 1993](#) as a consequence of the owner becoming resident in Jersey if the conditions set out in paragraph (2) are met.⁷
- (2) The conditions referred to in paragraph (1)(c) are that the owner –
 - (a) proves to the satisfaction of the Agent of the Impôts that the owner –
 - (i) has been resident outside Jersey for a continuous period of not less than 12 months prior to the motor vehicle being required to be registered, and
 - (ii) has had the vehicle in his or her possession and used it for not less than 6 months prior to its being required to be registered; and
 - (b) has undertaken to the Agent of the Impôts not to sell, hire or otherwise transfer ownership or use of the vehicle for at least 12 months following the date on which it was required to be registered.
- (3) ⁸
- (4) ⁹

8 Drawback

- (1) Subject to the provisions of this Article, drawback of excise duty shall be allowed –
 - (a) on goods (other than motor vehicles) which are exported;
 - (b) on goods (other than motor vehicles) which are destroyed whilst under customs control;
 - (c) on any other goods which are subject to a relief from excise duty; and
 - (d) under such other circumstances as the Minister may direct.¹⁰
- (2) The amount of drawback allowed under paragraph (1) is the amount of duty proved to the satisfaction of the Agent of the Impôts to have been charged on the goods.¹¹
- (3) Where no relief has been allowed under Article 7, drawback of 50% of the excise duty paid in respect of a motor vehicle shall be allowed if, within 6 months of the date on which it was required to be registered, the vehicle is –
 - (a) exported; or
 - (b) destroyed whilst under customs control.¹²
- (4) No drawback shall be paid unless –
 - (a) the Agent of the Impôts is satisfied that excise duty has been paid on the goods in respect of which it is claimed; and
 - (b) Article 9(1) and (2) have been complied with.
- (5) The Agent of the Impôts may determine the minimum quantities of goods on which drawback may be claimed.

8A Transitional relief and drawback for hire vehicles¹³

- (1) This Article applies to any motor vehicle, used exclusively as a hire vehicle, imported during 2018.
- (2) Relief from excise duty payable under Table 1 in paragraph 8(4) of Part 2 of Schedule 1 to the [Customs and Excise \(Jersey\) Law 1999](#) (“vehicle emissions duty”) shall, in accordance with column 2 of the table below, be allowed on any motor vehicle, to which this Article applies, with an established CO₂ mass emission figure specified in column 1 of the following table –

1 Established CO ₂ mass emission figure in grams	2 Rate of relief from vehicle emissions duty
100 or less	100%
101-125	80.95%
126-150	64.29%
151-175	68.25%
176-200	69.52%
201-225	60.32%
226-250	33.86%
251 or more	4.76%

- (3) Relief from excise duty shall be allowed in accordance with this Article provided Article 9(1) and 9(2) have been complied with.
- (4) Where relief is allowed under this Article, drawback of 50% of the excise duty paid shall also be allowed in respect of the hire vehicle if, within 6 months of the date on which it was required to be registered, the vehicle is –
- (a) exported; or
 - (b) destroyed whilst under customs control.
- (5) No drawback shall be paid unless –
- (a) the Agent of the Impôts is satisfied that excise duty has been paid on the vehicle in respect of which it is claimed; and
 - (b) Article 9(1) and (2) have been complied with.

9 Claims

- (1) A person claiming relief from, or drawback of, excise duty under this Order shall answer such questions or furnish such books of accounts, documents or other information as the Agent of the Impôts may require to satisfy himself or herself as to the claimant’s eligibility to such relief or drawback and the amount of such claim.
- (2) A claim for relief or drawback under this Order shall be in such form and manner as the Agent of the Impôts may direct.

- (3) The Agent of the Impôts may give further directions for the administration of any relief or drawback allowed under this Order and may impose such conditions as the Agent thinks fit.

10 Citation

This Order may be cited as the Excise Duty (Relief and Drawback) (Jersey) Order 2000.

SCHEDULE

MARKING OR COLOURING OF CERTAIN HYDROCARBON OILS

PART 1

REQUIREMENTS FOR RELIEF

(Article 5)

1 Marking or colouring requirements

Subject to the following provisions of this Part, relief from excise duty shall be allowed in accordance with Article 5 if the following requirements are satisfied –

- (a) in the case of kerosene, where not less than 2 kg of coumarin (1:2 benzopyrone) has been added to each million litres;
- (b) in the case light oil for use as furnace fuel and gas oil, where not less than –
 - (i) 1.75 kg of quinizarin (1:4 dihydroxyanthraquinone), and
 - (ii) 4 kg of CI solvent Red 24 as described in the Colour Index compiled by the Society of Dyers and Colourists and the American Association of Textile Chemists and Colourists,has been added to each million litres; and
- (c) in the case of light oil used in the propulsion of any marine craft, where not less than –
 - (i) 1 litre of Detecta Green 1001 colourant, or
 - (ii) 1 litre of Dyeguard Blue 79K colourant,has been added to each 10,000 litres.

2 Variation of proportions of marker or colouring substance in accordance with Community instrument or practice

Where the Agent of the Impôts is satisfied that –

- (a) the provisions of a Community instrument; or
- (b) the standard practice of the Communities, a Member State of the Communities or a Community institution,

in respect of the marking and colouring of hydrocarbon oils requires proportions of a marker or colouring substance other than those set out in paragraph 1, the Agent may authorize the addition of such marker or colouring substance in the proportions which that instrument or practice requires.

3 Waiver of requirements in respect of markers or colouring substances

Subject to such conditions as he or she may think fit to impose, the Agent of the Impôts may waive the requirements set out in paragraph 1 where he or she is satisfied that such marking or colouring –

- (a) is not necessary for the prevention of abuse of this Order; or
- (b) would be impracticable, inexpedient or unsafe.

4 Mixing of duty free and duty paid hydrocarbon oils

No person shall mix any oil on which relief from excise duty has been allowed with any oil on which such duty has been paid, except under and in accordance with the terms of a permit granted by the Agent of the Impôts and, where the Agent so requires, after payment of an amount equal to the duty chargeable.

PART 2

USE OF MARKERS OR COLOURING SUBSTANCES

(Article 6)

5 Adding of marker or colouring substance

- (1) Subject to sub-paragraph (2), the person responsible for approved premises shall, before delivery of any oil from those premises, add the marker or colouring substance to the oil by a method and at a place approved by the Agent of the Impôts.
- (2) The Agent of the Impôts may, subject to such conditions as he or she thinks fit, allow the marker or colouring substance to be added after delivery of the oil from the approved place.
- (3) The marker or colouring substance may be added in the form of a solution containing such marker or colouring substance in such proportions as required by paragraph 1.

6 Storage and labelling

- (1) The person responsible for approved premises shall keep any marker or colouring substance which has not yet been added to any oil –
 - (a) separate from all other substances; and
 - (b) except when removed for immediate use either in an approved tank or within an approved area, in containers describing their contents.
- (2) No person shall store any oil containing any marker or colouring substance with any oil which does not contain a marker or colouring substance.
- (3) The Agent of the Impôts may require any person to mark indelibly or label any –
 - (a) drum, storage tank or other container used for the storage of; or
 - (b) delivery pump or pipe, if it contains, or is an outlet for,

any oil containing any marker or colouring substance in such a way as to indicate the uses to which the oil may or may not be put, and such person shall comply with such requirement.

7 Prohibition on adding or removing markers or colouring substances, or adding substances to impede their identification

- (1) No person shall –
 - (a) add any marker or colouring substance to any oil –
 - (i) other than an oil described in Article 5, or
 - (ii) except with the authority of the Agent of the Impôts;
 - (b) remove any marker or colouring substance from any oil; or
 - (c) add to any oil any substance calculated to impede the identification of any marker or colouring substance.
- (2) No person shall import, produce or manufacture any oil described in Article 5 containing any substance calculated to impede the identification of any marker or colouring substance.

8 Prohibition on using or supplying marked or coloured hydrocarbon oil for purposes not qualifying for relief

- (1) No person shall –
 - (a) put any oil containing any marker or colouring substance to a use not qualifying for relief under Article 5; or
 - (b) put any oil into a vehicle, appliance or storage tank in order to put it to such use.
- (2) No person shall supply any oil containing any marker or colouring substance where he or she knows or suspects that it will be put to a use not qualifying for relief under Article 5.

9 Samples

An officer may take samples of the contents of any drum, storage tank or other container or the fuel tank of any vehicle or appliance in order to determine whether or not there has been a contravention of, or failure to comply with, any provision of this Part.

ENDNOTES

Table of Legislation History

Legislation	Year and No	Commencement
Excise Duty (Relief and Drawback) (Jersey) Order 2000	R&O.95/2000	1 November 2000
Excise Duty (Relief and Drawback) (Amendment) (Jersey) Order 2002	R&O.158/2002	1 January 2003
Excise Duty (Relief and Drawback) (Amendment No. 2) (Jersey) Order 2003	R&O.157/2003	1 January 2004
Excise Duty (Relief and Drawback) (Amendment No. 3) (Jersey) Order 2004	R&O.147/2004	1 January 2005
States of Jersey (Amendments and Construction Provisions No. 7) (Jersey) Regulations 2005	R&O.47/2005	9 December 2005
Excise Duty (Relief and Drawback) (Amendment No. 4) (Jersey) Order 2008	R&O.145/2008	1 December 2008
Excise Duty (Relief and Drawback) (Amendment No. 5) (Jersey) Order 2010	R&O.1/2010	1 September 2010
Excise Duty (Relief and Drawback) (Amendment No. 6) (Jersey) Order 2015	R&O.168/2015	1 January 2016
Excise Duty (Relief and Drawback) (Amendment No. 7) (Jersey) Order 2018	R&O.22/2018	13 March 2018

Table of Renumbered Provisions

Original	Current
1(3)	spent, omitted from this revised edition
6A	7
7 (2A)	8 (3)
(3)	(4)
(4)	(5)
8	9
9	10

Table of Endnote References

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- ¹ *This Order has been amended by the States of Jersey (Amendments and Construction Provisions No. 7) (Jersey) Regulations 2005. The amendments replace all references to a Committee of the States of Jersey with a reference to a Minister of the States of Jersey, and remove and add defined terms appropriately, consequentially upon the move from a committee system of government to a ministerial system of government*
- ² *Article 1(1) amended by R&O.157/2003, R&O.147/2004, R&O.145/2008, R&O.1/2010, revised on 11 January 2024 by Law Revision Board item [2023/2](#)*
- ³ *Article 2 amended by R&O.158/2002*
- ⁴ *Article 3(1) amended by R&O.147/2004, R&O.145/2008*
- ⁵ *Article 3(3) added by R&O.147/2004*
- ⁶ *Article 7 inserted by R&O.1/2010; former Article revoked by R&O.145/2008; former Article inserted by L.158/2002, amended by R&O.157/2003*
- ⁷ *Article 7(1) amended by R&O.168/2015*
- ⁸ *Article 7(3) deleted by R&O.22/2018*
- ⁹ *Article 7(4) deleted by R&O.22/2018*
- ¹⁰ *Article 8(1) amended by R&O.158/2002, R&O.157/2003, R&O.145/2008, R&O.1/2010*
- ¹¹ *Article 8(2) amended by R&O.157/2003*
- ¹² *Article 8(3) inserted by R&O.1/2010; former paragraph deleted by R&O.145/2008; former paragraph inserted by R&O.157/2003*
- ¹³ *Article 8A inserted by R&O.22/2018*