

DRAFT CUSTOMS AND EXCISE (JERSEY) LAW 1999 (APPOINTED DAY) ACT 200-

**Lodged au Greffe on 26th September 2000
by the Finance and Economics Committee**



STATES OF JERSEY

STATES GREFFE

180

2000

P.162

Price code: A

Report

The existing Customs and Excise (General Provisions) (Jersey) Law was enacted in 1972. It was, however, based on 1952 United Kingdom legislation, which was itself the product of a long history of addition, amendment, duplication and ambiguity. The Customs and Excise (Jersey) Law 1999 integrates the General Provisions Law with the various old and outdated Excise Laws which date back to 1845.

The main aims of this Law are to -

- improve provisions relating to smuggling and fraud;
- clarify the implementation of Jersey's relationship with the European Community as far as customs matters are concerned;
- remove a whole raft of outdated and bureaucratic provisions; and
- introduce readily accessible and flexible rules regarding excise duty.

The draft Law was debated and approved by the States on 13th April 1999, sanctioned by Order of Her Majesty in Council of the 24th day of November 1999 and registered in the Royal Court on 24th December 1999.

Explanatory Note

The purpose of this Act is to appoint 1st November 2000 as the day for the commencement of most of the provisions of the Customs and Excise (Jersey) Law 1999. The Law was adopted by the States on 13th April 1999 (P.21 of 1999).

Customs and Excise (Jersey) Law 1999

**CUSTOMS AND EXCISE (JERSEY) LAW 1999
(APPOINTED DAY) ACT 2000**

(Promulgated on the day of 2000)

STATES OF JERSEY

The day of 2000

THE STATES, in pursuance of Article 74 of the Customs and Excise (Jersey) Law 1999,^[1] have made the following Act -

1. The Customs and Excise (Jersey) Law 1999 shall come into force on the first day of November 2000 with the exception of the following provisions -

- (a) Article 19;^[2] and
- (b) those parts of Part I of the Fourth Schedule^[3] that relate to the repeal of the Import and Export (Control) (Jersey) Law 1946^[4] and parts of the Finance (Jersey) Law 1998.^[5]

2. This Act may be cited as the Customs and Excise (Jersey) Law 1999 (Appointed Day) Act 2000.

^[1] Recueil des Lois, Volume 1999, page 608.

^[2] Recueil des Lois, Volume 1999, page 565.

^[3] Recueil des Lois, Volume 1999, pages 621 and 626.

^[4] Recueil des Lois, Tome VII, page 338.

^[5] This Law currently awaits Privy Council sanction.