

STATES OF JERSEY

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DRAFT CUSTOMS AND EXCISE (AMENDMENT No. 3) (JERSEY) LAW 200

**Lodged au Greffe on 11th May 2006
by the Minister for Treasury and Resources**

STATES GREFFE



Jersey

DRAFT CUSTOMS AND EXCISE (AMENDMENT No. 3) (JERSEY) LAW 200

European Convention on Human Rights

The Minister for Treasury and Resources has made the following statement –

In the view of the Minister for Treasury and Resources the provisions of the Draft Customs and Excise (Amendment No. 3) (Jersey) Law 200 are compatible with the Convention Rights.

(Signed) **Senator T.A. Le Sueur**

REPORT

Article 2

An error was discovered in the Customs and Excise (Jersey) Law 1999 during the machinery of government consequential amendments. The roles and responsibilities of the Minister for Treasury and Resources and the Minister for Home Affairs were not properly differentiated. A simple amendment to Article 5 of the Law is all that is required to correct the error. The amendment will make it clear that the Minister for Treasury and Resources is only responsible for the revenue-collecting duties of officers, their other duties coming under the ambit of the Minister for Home Affairs.

Article 3

New, lower, rates of Vehicle Registration Duty were introduced in the Finance (Jersey) Law 2006. However it was subsequently discovered that the rate of VRD for vehicles over 1000cc and previously registered over more than 3 years ago was mistakenly calculated. It had been calculated on 45% of the full rate, whereas it was clearly announced in the Budget that it was the intention of the Finance and Economics Committee for the rates for these vehicles to be based on 40% of the full rate. The amended table in Article 3 will apply the correct rates, based on 40% of the full rate. Repayments of any overpaid amounts have already been made by the Customs and Immigration Service using administrative powers under the Customs and Excise (Relief and Drawback) (Jersey) Order 2000.

Financial/manpower implications

There are no manpower implications for the States, but there will be a recalculation of States income for 2006, which will now be £15K less than originally estimated.

European Convention on Human Rights

Article 16 of the Human Rights (Jersey) Law 2000 will, when brought into force by Act of the States, require the Minister in charge of a Projet de Loi to make a statement about the compatibility of the provisions of the Projet with the Convention rights (as defined by Article 1 of the Law). Although the Human Rights (Jersey) Law 2000 is not yet in force, on 5th May 2006 the Minister for Treasury and Resources made the following statement before Second Reading of this Projet in the States Assembly –

In the view of the Minister for Treasury and Resources the provisions of the Draft Customs and Excise (Amendment No. 3) (Jersey) Law 2006 are compatible with the Convention Rights.

Explanatory Note

This draft Law makes a correction to Article 5 of the Customs and Excise (Jersey) Law so as to make it clear that the Minister for Treasury and Resources is only responsible for the revenue-collecting duties of officers, their other duties coming under the ambit of the Minister for Home Affairs (*Article 2*). The draft Law also amends the rates of Vehicle Registration Duty for vehicles of over 1000 cc first registered outside Jersey 3 years or more before the date on which the duty is payable. The rates of duty are changed from being based on 45% to being based on 40% of the rate of VRD payable on new vehicles (*Article 3 and Schedule*).



Jersey

DRAFT CUSTOMS AND EXCISE (AMENDMENT No. 3) (JERSEY) LAW 200

A **LAW** to amend further the Customs and Excise (Jersey) Law 1999.

Adopted by the States [date to be inserted]

Sanctioned by Order of Her Majesty in Council [date to be inserted]

Registered by the Royal Court [date to be inserted]

THE STATES, subject to the sanction of Her Most Excellent Majesty in Council, have adopted the following Law –

1 Interpretation

In this Law “principal Law” means the Customs and Excise (Jersey) Law 1999^[1].

2 Article 5 substituted

For Article 5 of the principal Law there shall be substituted the following Article–

“5 Duties of Officers

- (1) Subject to the general control of the Minister for Treasury and Resources, the Agent of the Impôts and his or her officers shall be charged with collecting, accounting for and otherwise managing the revenues of customs and excise.
- (2) Subject to the general control of the Minister for Home Affairs, the Agent of the Impôts and his or her officers shall be charged with –
 - (a) controlling the importation and exportation of any goods prohibited or restricted by this Law or any other enactment; and
 - (b) discharging any duties in relation to any other assigned matter.”.

3 Schedule 1 amended

For the table in paragraph 8 of Part 2 of Schedule 1 to the Customs and Excise (Jersey) Law 1999, the shall be substituted the table set out in the Schedule to this Law.

4 Citation and commencement

This Law may be cited as the Customs and Excise (Amendment No. 3) (Jersey) Law 200.

SCHEDULE

(Article 3)

SCHEDULE 1 AMENDED

TABLE				
<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>	<i>Column 4</i>	<i>Column 5</i>
Cylinder capacity of engine	Vehicle first registered in Jersey, or first registered outside Jersey one year or less ago	Vehicle first registered outside Jersey more than one but less than 2 years ago	Vehicle first registered outside Jersey more than 2 but less than 3 years ago	Vehicle first registered outside Jersey 3 years or more ago
125cc or less	£30	£20	£15	£10
126 – 500cc	£60	£40	£30	£20
501 – 1000cc	£125	£85	£65	£50
1001 – 1400cc	£375	£245	£190	£150
1401 – 1800cc	£625	£410	£315	£250
1801 – 2000cc	£940	£615	£470	£380
2001 – 2500cc	£1,250	£815	£625	£500
2501 – 3000cc	£1,875	£1,220	£940	£750
3001 – 3500cc	£2,500	£1,625	£1,250	£1,000
more than 3500cc	£3,125	£2,035	£1,565	£1,250

