

THE STATES OF DELIBERATION
of the
ISLAND OF GUERNSEY

PROJET DE LOI

Entitled

**THE CUSTOMS AND EXCISE (GENERAL PROVISIONS) (BAILIWICK OF GUERNSEY)
(AMENDMENT) (NO. 2) LAW, 2026**

The States are asked to decide:-

Whether they are of the opinion to approve the draft Projet de Loi entitled "The Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) (No. 2) Law, 2026", and to authorise the Bailiff to present a most humble petition to His Majesty praying for His Royal Sanction thereto.

EXPLANATORY MEMORANDUM

This Projet amends the Third Schedule to the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972 ("the Customs and Excise Law") to bring the importation and exportation penalties in respect of controlled drugs into line with the Misuse of Drugs (Bailiwick of Guernsey) Law, 1974 ("the Misuse of Drugs Law"). The Projet also amends section 2 the Misuse of Drugs Law to add a specific cross reference to the Customs and Excise Law, and also adds a power to make future changes to the Third Schedule of the Customs and Excise Law by Ordinance so that consistency can be maintained with the Misuse of Drugs Law.

PROJET DE LOI

ENTITLED

The Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) (No. 2) Law, 2026

THE STATES, in pursuance of their Resolution of the 24th November, 2021^a, have approved the following provisions which, subject to the Sanction of His Most Excellent Majesty in Council, shall have force of law in the Bailiwick of Guernsey.

Amendment of the 1972 Law.

1. The Third Schedule to the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972^b is amended as follows.

2. In paragraph 1 of the Third Schedule, paragraph (a) of the substituted text is replaced by the following paragraph -

"(a) on summary conviction, to a fine not exceeding three times level 5 on the uniform scale or six times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding two years, or to both,".

^a Article IV of Billet d'État No. XXIII of 2021.

^b Ordres en Conseil Vol. XXIII, p. 573; the Law has been amended.

3. In paragraph 2 of the Third Schedule, paragraph (a) of the substituted text is replaced by the following paragraph -

"(a) on summary conviction, to a fine not exceeding three times level 5 on the uniform scale or six times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding two years, or to both,".

4. In paragraph 3 of the Third Schedule, paragraph (a) of the substituted text is replaced by the following paragraph -

"(a) on summary conviction, to a fine not exceeding three times level 5 on the uniform scale or six times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding two years, or to both,".

5. After paragraph 4 of the Third Schedule insert the following paragraph-

"5. The States may by Ordinance amend paragraphs 1, 2 and 3 of this Schedule to make provision -

(a) corresponding or similar to that made from time to time in respect of prosecutions and penalties under, or

(b) consequential upon any amendment to,

the Misuse of Drugs (Bailiwick of Guernsey) Law, 1974.".

Amendment of 1974 Law.

6. After section 2(2) of the Misuse of Drugs (Bailiwick of Guernsey) Law, 1974 insert the following subsection -

"(3) The offences in respect of a contravention of the prohibitions set out in subsection (1) of this section and the manner of prosecution and the penalties in respect thereof are set out in sections 23(1), 30(2) and 77(1) of, and the Third Schedule to, the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972."

Citation.

7. This Law may be cited as the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) (No. 2) Law, 2026.