



**STATES OF JERSEY CUSTOMS AND IMMIGRATION  
EXCISE DUTIES (IMPÔTS)  
As from 1<sup>st</sup> January 2023**

**ALCOHOLIC BEVERAGES**

**SPIRITS AND SPIRITS-BASED DRINKS**

of all kinds (including liqueurs, essences, etc.) of a strength exceeding 1.2% abv

Standard rate	£43.50 per litre/alcohol
Produced by a small independent distiller of spirits	£21.77 per litre/alcohol
Spirits-based products which are ready-to-drink (alcopops)	£43.50 per litre/alcohol

**WINES AND MADE WINES**

(including fortified wines and beverages based on wines and/or made wines)

of a strength exceeding 1.2% abv but not exceeding 5.5% abv	£84.83 per hectolitre
exceeding 5.5% abv but not exceeding 15.0% abv	£224.79 per hectolitre
exceeding 15.0% abv but not exceeding 22.0% abv	£296.37 per hectolitre
exceeding 22.0% abv	£43.50 per litre/alcohol

**BEER**

(including beverages based on beer)

**Standard rate**

of a strength exceeding 1.2% abv but not exceeding 2.8% abv	£35.32 per hectolitre
exceeding 2.8% abv but not exceeding 4.9% abv	£70.64 per hectolitre
exceeding 4.9% abv	£131.47 per hectolitre

**Produced by a small brewery**

of a strength exceeding 1.2% abv but not exceeding 2.8% abv	£17.67 per hectolitre
exceeding 2.8% abv but not exceeding 4.9% abv	£35.32 per hectolitre
exceeding 4.9% abv	£65.74 per hectolitre

**CIDER AND PERRY**

**Standard rate**

of a strength exceeding 1.2% abv but not exceeding 2.8% abv	£35.32 per hectolitre
exceeding 2.8% abv but not exceeding 4.9% abv	£70.64 per hectolitre
exceeding 4.9% abv but not exceeding 8.6% abv	£131.47 per hectolitre
8.6% abv (i.e. made wine)	£224.79 per hectolitre

**Produced by a small independent maker of cider**

of a strength exceeding 1.2% abv but not exceeding 2.8% abv	£17.67 per hectolitre
exceeding 2.8% abv but not exceeding 4.9% abv	£35.32 per hectolitre
exceeding 4.9% abv but not exceeding 8.6% abv	£65.74 per hectolitre

**TOBACCO**

**Manufactured tobacco and tobacco substitutes**

Cigarettes	£696.54 per kilogram
Cigars	£609.24 per kilogram
Hand-rolling tobacco	£696.54 per kilogram
Other processed tobacco	£554.12 per kilogram
Leaf tobacco and un-manufactured tobacco substitutes	£531.75 per kilogram

**HYDROCARBON OIL**

**ULTRA LOW SULPHUR FUELS**

(i.e. unleaded petrol and diesel with a sulphur content not above 0.005% by weight)

Higher octane petrol with a research octane number not below 96 and a motor octane number not below 86 ('Super Unleaded')	£65.83 per hectolitre
Other petrol ('Unleaded')	£63.89 per hectolitre
Diesel	£63.89 per hectolitre

**ALL OTHER DUTIABLE HYDROCARBON OIL**

e.g. high sulphur and/or leaded petrol & diesel	£67.97 per hectolitre
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**See separate schedule for Vehicle Emissions Duty Rates**



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**VEHICLE EMISSION DUTY RATES FOR ALL VEHICLES EXCEPT RESTRICTED SPEED AGRICULTURAL TRACTORS AND COMMERCIAL VEHICLES**

Established CO <sub>2</sub> mass emission figure (g)	Vehicle emission duty (£)	In the absence of CO <sub>2</sub> emission data charge by cylinder capacity of engine (cm <sup>3</sup> )	Vehicle emission duty (£)
0-50	0	500 or less	0
51-75	73	501-1400	291
76-100	218	1401-1800	515
101-125	383	1801-2000	740
126-150	621	2001-2500	1,122
151-175	1,188	2501-3000	1,848
176-200	3,500	3001-3500	3,500
201 or more	6,105	3501 or more	6,105

**VEHICLE EMISSION DUTY RATES FOR ALL COMMERCIAL VEHICLES**

Established CO <sub>2</sub> mass emission figure (g)	Vehicle emissions duty for lower emission vehicle (£)	Vehicle emissions duty for vehicle that is not lower emission vehicle (£)
0-50	0	0
51-75	0	53.66
76-100	0	160.97
101-125	53.66	268.28
126-150	160.97	429.24
151-175	268.28	804.83
176-200	429.24	1,341.38
201 or more	804.83	1,931.58

Cylinder capacity of engine (cm <sup>3</sup> )	Vehicle emissions duty for lower emission vehicle (£)	Vehicle emissions duty for vehicle that is not lower emission vehicle (£)
500 or less	0	0
501-1400	0	214.62
1401-1800	0	375.59
1801-2000	214.62	536.55
2001-2500	375.59	751.17
2501-3000	536.55	1,073.10
3001-3500	751.17	1,395.03
3501 or more	1,073.10	1,931.58

**VEHICLE EMISSION DUTY RATES FOR RESTRICTED SPEED AGRICULTURAL TRACTORS**

Cylinder capacity of engine (cm <sup>3</sup> )	Tractor first registered in Jersey (£)	Tractor first registered outside Jersey 1 year or less ago (£)	Tractor first registered outside Jersey more than 1 but 2 years or less ago (£)	Tractor first registered outside Jersey more than 2 years ago (£)
1000 or less	0	0	0	0
More than 1000 but not more than 1400	180.90	180.90	120.60	89.94
More than 1400 but not more than 1800	301.49	301.49	198.27	150.24
More than 1800 but not more than 2000	456.84	456.84	295.36	229.95
More than 2000 but not more than 2500	601.96	601.96	390.41	301.49
More than 2500 but not more than 3000	902.43	902.43	590.72	451.73
More than 3000 but not more than 3500	1,203.92	1,203.92	782.86	601.96
More than 3500	1,505.41	1,505.41	981.12	751.17

**FOR VED PURPOSES A LOWER EMISSION VEHICLE MEANS A VEHICLE WHICH COMPLIES WITH EURO 5 OR EURO 6 EMISSION LIMITS**

**COMMERCIAL VEHICLE MEANS A VEHICLE WHICH IS TYPICALLY USED TO TRANSPORT GOODS OR MATERIALS (RATHER THAN PASSENGERS)**