



STATES OF JERSEY CUSTOMS AND IMMIGRATION
EXCISE DUTIES (IMPÔTS)
FIRST SCHEDULE – CUSTOMS & EXCISE (JERSEY) LAW 1999
As from 1st January 2013

ALCOHOLIC BEVERAGES

SPIRITS

of all kinds (including liqueurs, essences, etc. and beverages based on spirits) of a strength exceeding 1.2% abv

Standard Rate	£28.73 per litre/alcohol
Produced by a small independent distiller of spirits	£14.38 per litre/alcohol

WINES AND MADE WINES

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

exceeding 1.2% abv but not exceeding 5.5% abv	£69.99 per hectolitre
exceeding 5.5% abv but not exceeding 15.0% abv	£183.68 per hectolitre
exceeding 15.0% abv but not exceeding 22.0% abv	£225.09 per hectolitre
exceeding 22.0% abv	£28.73 per litre/alcohol

BEER

(including beverages based on beer)

Standard Rate

exceeding 1.2% abv but not exceeding 4.9% abv	£57.93 per hectolitre
exceeding 4.9% abv	£89.65 per hectolitre

Produced by a small brewery

exceeding 1.2% abv but not exceeding 4.9% abv	£28.96 per hectolitre
exceeding 4.9% abv	£44.83 per hectolitre

CIDER AND PERRY

Standard Rate

of a strength exceeding 1.2% abv but not exceeding 4.9% abv	£54.22 per hectolitre
exceeding 4.9% abv but not exceeding 8.6% abv	£83.88 per hectolitre
8.6% abv (i.e. made wine)	£183.68 per hectolitre

Produced by a small independent maker of cider

exceeding 1.2% abv but not exceeding 4.9% abv	£27.11 per hectolitre
exceeding 4.9% abv but not exceeding 8.6% abv	£41.95 per hectolitre

TOBACCO

Manufactured tobacco and tobacco substitutes

Cigarettes	£306.49 per kilogram
Cigars	£245.10 per kilogram
Hand-rolling tobacco	£260.51 per kilogram
Other processed tobacco	£237.22 per kilogram
Leaf tobacco and un-manufactured tobacco substitutes	£226.52 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')	£44.70 per hectolitre
Other petrol ('Unleaded')	£42.93 per hectolitre
Diesel	£42.93 per hectolitre

ALL OTHER DUTIABLE HYDROCARBON OIL

e.g. high sulphur and/or leaded petrol & diesel	£46.44 per hectolitre
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VEHICLE EMISSION DUTY (VED)

Manufacturer's CO ₂ Emission specifications (g/CO ₂ /km)	Vehicle first registered in Jersey, or first registered outside Jersey one year or less	Vehicle first registered outside Jersey more than one but less than 2 years ago	Vehicle first registered outside Jersey more than 2 years ago
120g or less	£0	£0	£0
121-150g	£44	£27	£22
151-165g	£132	£88	£66
166-185g	£198	£127	£100
186-225g	£331	£215	£166
226-250g	£662	£431	£331
251-300g	£1,103	£717	£551
More than 300g	£1,379	£899	£689

In the absence of CO ₂ Emission data charge by cylinder capacity of engine	Vehicle first registered in Jersey, or first registered outside Jersey one year or less	Vehicle first registered outside Jersey more than one but less than 2 years ago	Vehicle first registered outside Jersey more than 2 years ago
1000cc or less	£0	£0	£0
1001-1400cc	£166	£110	£83
1401-1800cc	£276	£182	£138
1801-2000cc	£419	£270	£210
2001-2500cc	£551	£358	£276
2501-3000cc	£827	£541	£414
3001-3500cc	£1,103	£717	£551
More than 3500cc	£1,379	£899	£689