



**STATES OF JERSEY CUSTOMS AND IMMIGRATION
EXCISE DUTIES (IMPÔTS)
As from 1st January 2016**

ALCOHOLIC BEVERAGES

SPIRITS

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

Standard Rate	£34.57 per litre/alcohol
Produced by a small independent distiller of spirits	£17.30 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	£74.70 per hectolitre
exceeding 5.5% abv but not exceeding 15.0% abv	£196.04 per hectolitre
exceeding 15.0% abv but not exceeding 22.0% abv	£240.23 per hectolitre
exceeding 22.0% abv	£34.57 per litre/alcohol

BEER

(including beverages based on beer)

Standard Rate

exceeding 1.2% abv but not exceeding 2.8% abv	£29.83 per hectolitre
exceeding 2.8% abv but not exceeding 4.9% abv	£61.34 per hectolitre
exceeding 4.9% abv	£106.26 per hectolitre

Produced by a small brewery

exceeding 1.2% abv but not exceeding 2.8% abv	£14.92 per hectolitre
exceeding 2.8% abv but not exceeding 4.9% abv	£30.67 per hectolitre
exceeding 4.9% abv	£53.14 per hectolitre

CIDER AND PERRY

Standard Rate

exceeding 1.2% abv but not exceeding 2.8% abv	£29.83 per hectolitre
of a strength exceeding 2.8% abv but not exceeding 4.9% abv	£61.34 per hectolitre
exceeding 4.9% abv but not exceeding 8.6% abv	£106.26 per hectolitre
8.6% abv (i.e. made wine)	£196.04 per hectolitre

Produced by a small independent maker of cider

exceeding 1.2% abv but not exceeding 2.8% abv	£14.92 per hectolitre
exceeding 2.8% abv but not exceeding 4.9% abv	£30.67 per hectolitre
exceeding 4.9% abv but not exceeding 8.6% abv	£53.14 per hectolitre

TOBACCO

Manufactured tobacco and tobacco substitutes

Cigarettes	£379.98 per kilogram
Cigars	£303.88 per kilogram
Hand-rolling tobacco	£322.98 per kilogram
Other processed tobacco	£294.11 per kilogram
Leaf tobacco and un-manufactured tobacco substitutes	£280.85 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')	£47.29 per hectolitre
Other petrol ('Unleaded')	£45.47 per hectolitre
Diesel	£45.47 per hectolitre

ALL OTHER DUTIABLE HYDROCARBON OIL

e.g. high sulphur and/or leaded petrol & diesel	£49.14 per hectolitre

See separate schedule for Vehicle Emissions Duty Rates.



**STATES OF JERSEY CUSTOMS AND IMMIGRATION
VEHICLE EMISSION DUTY RATES
As from 1st January 2016**

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

Manufacturer's CO₂ Emission specifications (g/CO₂/km)	Rate of Vehicle Emission Duty
100g or less	£0
101-125g	£50
126-150g	£150
151-175g	£250
176-200g	£400
201-225g	£750
226-250g	£1,250
251g or more	£1,800

In the absence of CO₂ Emission data charge by cylinder capacity of engine	Rate of Vehicle Emission Duty
1000cc or less	£0
1001-1400cc	£200
1401-1800cc	£350
1801-2000cc	£500
2001-2500cc	£700
2501-3000cc	£1,000
3001-3500cc	£1,300
3501cc or more	£1,800

VEHICLE EMISSION DUTY RATES FOR RESTRICTED SPEED AGRICULTURAL TRACTORS

Cylinder capacity of engine	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
1000cc or less	£0	£0	£0	£0
More than 1000cc but not more than 1400cc	£177	£177	£118	£88
More than 1400cc but not more than 1800cc	£295	£295	£194	£147
More than 1800cc but not more than 2000cc	£447	£447	£289	£225
More than 2000cc but not more than 2500cc	£589	£589	£382	£295
More than 2500cc but not more than 3000cc	£883	£883	£578	£442
More than 3000cc but not more than 3500cc	£1,178	£1,178	£766	£589
More than 3500cc	£1,473	£1,473	£960	£735