



**STATES OF JERSEY CUSTOMS AND IMMIGRATION  
EXCISE DUTIES (IMPÔTS)  
As from 1<sup>st</sup> January 2018**

**ALCOHOLIC BEVERAGES**

**SPIRITS**

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

<b>Standard Rate</b>	£35.97 per litre/alcohol
<b>Produced by a small independent distiller of spirits</b>	£18.00 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	£77.56 per hectolitre
exceeding 5.5% abv but not exceeding 15.0% abv	£203.55 per hectolitre
exceeding 15.0% abv but not exceeding 22.0% abv	£249.43 per hectolitre
exceeding 22.0% abv	£35.97 per litre/alcohol

**BEER**

(including beverages based on beer)

**Standard Rate**

exceeding 1.2% abv but not exceeding 2.8% abv	£32.29 per hectolitre
exceeding 2.8% abv but not exceeding 4.9% abv	£64.59 per hectolitre
exceeding 4.9% abv	£110.65 per hectolitre

**Produced by a small brewery**

exceeding 1.2% abv but not exceeding 2.8% abv	£16.15 per hectolitre
exceeding 2.8% abv but not exceeding 4.9% abv	£32.29 per hectolitre
exceeding 4.9% abv	£55.33 per hectolitre

**CIDER AND PERRY**

**Standard Rate**

exceeding 1.2% abv but not exceeding 2.8% abv	£32.29 per hectolitre
of a strength exceeding 2.8% abv but not exceeding 4.9% abv	£64.59 per hectolitre
exceeding 4.9% abv but not exceeding 8.6% abv	£110.65 per hectolitre
8.6% abv (i.e. made wine)	£203.55 per hectolitre

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

exceeding 1.2% abv but not exceeding 2.8% abv	£16.15 per hectolitre
exceeding 2.8% abv but not exceeding 4.9% abv	£32.29 per hectolitre
exceeding 4.9% abv but not exceeding 8.6% abv	£55.33 per hectolitre

**TOBACCO**

Manufactured tobacco and tobacco substitutes

Cigarettes	£441.41 per kilogram
Cigars	£353.00 per kilogram
Hand-rolling tobacco	£390.81 per kilogram
Other processed tobacco	£341.66 per kilogram
Leaf tobacco and un-manufactured tobacco substitutes	£327.88 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')	£50.42 per hectolitre
Other petrol ('Unleaded')	£48.55 per hectolitre
Diesel	£48.55 per hectolitre

**ALL OTHER DUTIABLE HYDROCARBON OIL**

e.g. high sulphur and/or leaded petrol & diesel	£52.32 per hectolitre

**See separate schedule for Vehicle Emissions Duty Rates.**



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

<b>Manufacturer's CO<sub>2</sub> Emission specifications (g/CO<sub>2</sub>/km)</b>	<b>Rate of Vehicle Emission Duty</b>
50g or less	£0
51-75g	£53.66
76-100g	£160.97
101-125g	£268.28
126-150g	£429.24
151-175g	£804.83
176-200g	£1,341.38
201g or more	£1,931.58

<b>In the absence of CO<sub>2</sub> Emission data charge by cylinder capacity of engine</b>	<b>Rate of Vehicle Emission Duty</b>
500cc or less	£0
501-1400cc	£214.62
1401-1800cc	£375.59
1801-2000cc	£536.55
2001-2500cc	£751.17
2501-3000cc	£1,073.10
3001-3500cc	£1,395.03
3501cc or more	£1,931.58

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

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