



**STATES OF JERSEY CUSTOMS AND IMMIGRATION  
EXCISE DUTIES (IMPÔTS)  
As from 1<sup>st</sup> January 2020**

**ALCOHOLIC BEVERAGES**

**SPIRITS AND SPIRITS-BASED DRINKS**

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

|  |                          |
|--|--------------------------|
| Standard rate  | £42.44 per litre/alcohol |
| Produced by a small independent distiller of spirits       | £21.24 per litre/alcohol |
| Spirits-based products which are ready-to-drink (alcopops) | £42.44 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 | £82.76 per hectolitre    |
| exceeding 5.5% abv but not exceeding 15.0% abv              | £219.31 per hectolitre   |
| exceeding 15.0% abv but not exceeding 22.0% abv             | £289.14 per hectolitre   |
| exceeding 22.0% abv   | £42.44 per litre/alcohol |

**BEER**

(including beverages based on beer)

**Standard rate**

|   |                        |
|---|------------------------|
| of a strength exceeding 1.2% abv but not exceeding 2.8% abv | £34.46 per hectolitre  |
| exceeding 2.8% abv but not exceeding 4.9% abv               | £68.92 per hectolitre  |
| exceeding 4.9% abv  | £128.26 per hectolitre |

**Produced by a small brewery**

|   |                       |
|---|-----------------------|
| of a strength exceeding 1.2% abv but not exceeding 2.8% abv | £17.24 per hectolitre |
| exceeding 2.8% abv but not exceeding 4.9% abv               | £34.46 per hectolitre |
| exceeding 4.9% abv  | £64.14 per hectolitre |

**CIDER AND PERRY**

**Standard rate**

|   |                        |
|---|------------------------|
| of a strength exceeding 1.2% abv but not exceeding 2.8% abv | £34.46 per hectolitre  |
| exceeding 2.8% abv but not exceeding 4.9% abv               | £68.92 per hectolitre  |
| exceeding 4.9% abv but not exceeding 8.6% abv               | £128.26 per hectolitre |
| 8.6% abv (i.e. made wine)                                   | £219.31 per hectolitre |

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

|   |                       |
|---|-----------------------|
| of a strength exceeding 1.2% abv but not exceeding 2.8% abv | £17.24 per hectolitre |
| exceeding 2.8% abv but not exceeding 4.9% abv               | £34.46 per hectolitre |
| exceeding 4.9% abv but not exceeding 8.6% abv               | £64.14 per hectolitre |

**TOBACCO**

**Manufactured tobacco and tobacco substitutes**

|  |                      |
|--|----------------------|
| Cigarettes   | £522.49 per kilogram |
| Cigars   | £417.85 per kilogram |
| Hand-rolling tobacco                                 | £484.12 per kilogram |
| Other processed tobacco                              | £415.65 per kilogram |
| Leaf tobacco and un-manufactured tobacco substitutes | £398.88 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') | £58.42 per hectolitre |
| Other petrol ('Unleaded')   | £56.55 per hectolitre |
| Diesel  | £56.55 per hectolitre |

**ALL OTHER DUTIABLE HYDROCARBON OIL**

|   |                       |
|---|-----------------------|
| e.g. high sulphur and/or leaded petrol & diesel | £60.47 per hectolitre |
|---|-----------------------|

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



**STATES OF JERSEY CUSTOMS AND IMMIGRATION  
EXCISE DUTIES (IMPÔTS)  
As from 1<sup>st</sup> January 2020**

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

| <b>Manufacturer's CO2 Emission specifications (g/CO2/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  |