JERSEY CUSTOMS AND IMMIGRATION SERVICE
EXCISE DUTIES (IMPÔTS)
As from 1st January 2026

Alcohol Excise Rates

Alcoholic Content (% ABV)	Standard Rate	Small Independent Rate	Tap Relief Rate	Tap & Small Independent Rate
Beer (Duty calculated per hectolitre of product)				
1.2% to 2.8%	£37.87	£18.94	£32.19	£16.10
2.8% to 4.9%	£75.74	£37.87	£64.38	£32.19
Above 4.9%	£140.96	£70.48	£126.86	£63.43
Beers with a high ABV are likely to involve some form of distillation and therefore must be classified as spirits				
Cider (Duty calculated per hectolitre of product)				
1.2% to 2.8%	£37.87	£18.94	£32.19	£16.10
2.8% to 4.9%	£75.74	£37.87	£64.38	£32.19
4.9% to 8.6 %	£140.96	£70.49	£126.86	£63.43
Ciders above 8.6% are 'made wines' and will be subject to the same rate as wine.				
Wine and Made Wine (includes Cider above 8.6%) (Duty calculated per hectolitre of product)				
1.2% to 4.9%	£90.95	N/A	£77.31	N/A
4.9% to 5.5%	£90.95	N/A	£81.86	N/A
5.5% to 15.0%	£241.02	N/A	£216.92	N/A
15.0% to 22.0%	£317.76	N/A	£285.98	N/A
Wines above 22% are charged the same rate as spirits (based on litre of pure alcohol opposed to hectolitre of product)				
Ready to Drink Cocktails (includes Alcopops) (Duty calculated per litre of pure alcohol content)				
1.2% to 4.9%	£46.64	£23.32	£39.64	£19.82
4.9% and above	£46.64	£23.32	£41.98	£20.99
Spirits (Duty calculated per litre of pure alcohol content)				
Above 5.5%	£46.64	£23.32	N/A	N/A
All Other Alcoholic Beverages (Duty calculated per litre of pure alcohol content)				
1.2% to 4.9%	£46.64	N/A	£39.64	N/A
4.9% to 5.5%	£46.64	N/A	£41.98	N/A

*Important Alcohol Relief Guidance

- **Tap Relief** only applies to beers, cider, wine and RTD cocktails in containers of at least 10 litres that will only be transferred to smaller containers for immediate consumption on the same premises.
- **Small Independent Producers** are only those that meet strict criteria for production volume, independence and method of production (for example, only spirits that are distilled, or purchased base spirits that are re-distilled, by the producer qualify).

For clarification, please email rgc@gov.je with details

Tobacco Excise Rates

(Duty calculated per kilogram)

Unprocessed tobacco	£720.17
Cigars	£894.11
Cigarettes	£943.35
Hand-rolling tobacco (HRT)	£943.35
Other processed tobacco	£750.47

Fuel Excise Rates

(Duty calculated per hectolitre)

Super Unleaded (Higher octane ultra-low* sulphur petrol)	£67.54
Unleaded (All other ultra-low* sulphur petrol)	£65.55
Diesel (Ultra-low* sulphur diesel)	£65.55
HVO (Hydrotreated Vegetable Oil)	£54.89
All other dutiable Fuel (Hydrocarbon Oils)	£69.74

****Ultra-low sulphur fuels** have a sulphur content below 0.005% by weight*

Please note that rates are liable to change on January 1st each year
Any vehicles not registered before 31st December will be liable for any increased rate

JERSEY CUSTOMS AND IMMIGRATION SERVICE

EXCISE DUTIES (IMPÔTS)

As from 1st January 2026

Vehicle Emissions Duty (VED) Rates

Important VED Guidance

- **VED rates will be based on established emissions figures and NOT engine capacity in the vast majority of cases**

- **Standard Rate VED applies to:**
    - *All passenger vehicles (9 seats and under)*
    - *Motorbikes*
    - *Motorised Caravans*
    - *Unrestricted Agricultural Tractors (capable of over 40kph)*

For clarification, please email dvsinfo@gov.je with vehicle details

Standard and Commercial Vehicles

Emissions Band (CO_2 g/km)	Standard Vehicle	Commercial Vehicle	Commercial Vehicle (Euro 5 or 6)
0	£0	£0	£0
1 to 50	£37	£0	£0
51 to 75	£77	£57	£0
76 to 100	£252	£171	£0
101 to 125	£464	£285	£57
126 to 150	£787	£457	£171
151 to 175	£1,650	£856	£285
176 to 200	£5,796	£1,426	£457
above 201	£12,401	£2,053	£856

Reduced Speed Agricultural Tractors & Vehicles with No Published Emissions Figure

Engine Capacity (CC)	VED will ONLY be based on engine capacity where emissions data is not publicly available (i.e. vehicles registered prior to 2001)			Reduced Speed Agricultural Tractors *(Capable of no more than 40kph)*		
	Standard Vehicle	Commercial Vehicle	Commercial Vehicle (Euro 5 or 6)	Registered for less than 12 months (includes new)	Registered for 12 to 24 months	Registered for over 24 months
0	£0	£0	£0	£0	£0	£0
1 to 500	£37	£0	£0	£0	£0	£0
501 to 1000	£306	£228	£0	£0	£0	£0
1001 to 1400				£186	£124	£92
1401 to 1800	£595	£399	£0	£309	£203	£154
1801 to 2000	£895	£570	£228	£469	£303	£236
2001 to 2500	£1,419	£798	£399	£618	£401	£309
2501 to3000	£2,566	£1,141	£570	£926	£606	£463
3001 to 3500	£5,796	£1,483	£798	£1,235	£803	£618
above 3501	£12,401	£2,053	£1,141	£1,545	£1,007	£771

Full details on rates, including the rules regarding their application is available from the Customs and Excise (Jersey) Law 1999.
For further guidance or assistance please email Jersey Customs and Immigration Service (rgc@gov.je) or Driver and Vehicle Standards dvsinfo@gov.je

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