



STATES OF JERSEY CUSTOMS AND IMMIGRATION
EXCISE DUTIES (IMPÔTS)
As from 1st January 2022

ALCOHOLIC BEVERAGES

SPIRITS AND SPIRITS-BASED DRINKS

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

Standard rate	£43.50 per litre/alcohol
Produced by a small independent distiller of spirits	£21.77 per litre/alcohol
Spirits-based products which are ready-to-drink (alcopops)	£43.50 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	£84.83 per hectolitre
exceeding 5.5% abv but not exceeding 15.0% abv	£224.79 per hectolitre
exceeding 15.0% abv but not exceeding 22.0% abv	£296.37 per hectolitre
exceeding 22.0% abv	£43.50 per litre/alcohol

BEER

(including beverages based on beer)

Standard rate

of a strength exceeding 1.2% abv but not exceeding 2.8% abv	£35.32 per hectolitre
exceeding 2.8% abv but not exceeding 4.9% abv	£70.64 per hectolitre
exceeding 4.9% abv	£131.47 per hectolitre

Produced by a small brewery

of a strength exceeding 1.2% abv but not exceeding 2.8% abv	£17.67 per hectolitre
exceeding 2.8% abv but not exceeding 4.9% abv	£35.32 per hectolitre
exceeding 4.9% abv	£65.74 per hectolitre

CIDER AND PERRY

Standard rate

of a strength exceeding 1.2% abv but not exceeding 2.8% abv	£35.32 per hectolitre
exceeding 2.8% abv but not exceeding 4.9% abv	£70.64 per hectolitre
exceeding 4.9% abv but not exceeding 8.6% abv	£131.47 per hectolitre
8.6% abv (i.e. made wine)	£224.79 per hectolitre

Produced by a small independent maker of cider

of a strength exceeding 1.2% abv but not exceeding 2.8% abv	£17.67 per hectolitre
exceeding 2.8% abv but not exceeding 4.9% abv	£35.32 per hectolitre
exceeding 4.9% abv but not exceeding 8.6% abv	£65.74 per hectolitre

TOBACCO

Manufactured tobacco and tobacco substitutes

Cigarettes	£603.59 per kilogram
Cigars	£514.56 per kilogram
Hand-rolling tobacco	£596.18 per kilogram
Other processed tobacco	£480.17 per kilogram
Leaf tobacco and un-manufactured tobacco substitutes	£460.79 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')	£65.83 per hectolitre
Other petrol ('Unleaded')	£63.89 per hectolitre
Diesel	£63.89 per hectolitre

ALL OTHER DUTIABLE HYDROCARBON OIL

e.g. high sulphur and/or leaded petrol & diesel	£67.97 per hectolitre
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See separate schedule for Vehicle Emissions Duty Rates



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As from 1st January 2022

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

Manufacturer's CO ₂ Emission specifications (g/CO ₂ /km)	Rate of Vehicle Emission Duty
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

In the absence of CO ₂ Emission data charge by cylinder capacity of engine	Rate of Vehicle Emission Duty
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**

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	£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

Please note that the above Vehicle Emission Duty rates have remained the same as 2021 but will change on 1st April 2022.