



JERSEY CUSTOMS AND IMMIGRATION SERVICE

EXCISE DUTIES (IMPÔTS)

As from 1st January 2024

ALCOHOLIC BEVERAGES

SPIRITS AND SPIRITS-BASED DRINKS

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

Standard rate	£45.46 per litre/alcohol
Produced by a small independent distiller of spirits	£22.75 per litre/alcohol
Spirits-based products which are ready-to-drink (alcopops)	£45.46 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	£88.65 per hectolitre
exceeding 5.5% abv but not exceeding 15.0% abv	£234.91 per hectolitre
exceeding 15.0% abv but not exceeding 22.0% abv	£309.71 per hectolitre
exceeding 22.0% abv	£45.46 per litre/alcohol

BEER

(including beverages based on beer)

Standard rate

of a strength exceeding 1.2% abv but not exceeding 2.8% abv	£36.91 per hectolitre
exceeding 2.8% abv but not exceeding 4.9% abv	£73.82 per hectolitre
exceeding 4.9% abv	£137.39 per hectolitre

Produced by a small brewery

of a strength exceeding 1.2% abv but not exceeding 2.8% abv	£18.47 per hectolitre
exceeding 2.8% abv but not exceeding 4.9% abv	£36.91 per hectolitre
exceeding 4.9% abv	£68.70 per hectolitre

CIDER AND PERRY

Standard rate

of a strength exceeding 1.2% abv but not exceeding 2.8% abv	£36.91 per hectolitre
exceeding 2.8% abv but not exceeding 4.9% abv	£73.82 per hectolitre
exceeding 4.9% abv but not exceeding 8.6% abv	£137.39 per hectolitre
8.6% abv (i.e. made wine)	£234.91 per hectolitre

Produced by a small independent maker of cider

of a strength exceeding 1.2% abv but not exceeding 2.8% abv	£18.47 per hectolitre
exceeding 2.8% abv but not exceeding 4.9% abv	£36.91 per hectolitre
exceeding 4.9% abv but not exceeding 8.6% abv	£68.70 per hectolitre

TOBACCO

Manufactured tobacco and tobacco substitutes

Unprocessed tobacco	£616.30 per kilogram
Cigars	£724.39 per kilogram
Cigarettes	£807.29 per kilogram
Hand-rolling tobacco	£807.29 per kilogram
Other processed tobacco	£642.23 per kilogram

HYDROCARBON OIL

Higher octane ultra low sulphur petrol (Super Unleaded)	£65.83 per hectolitre
All other ultra low sulphur petrol (Unleaded)	£63.89 per hectolitre
Ultra low sulphur diesel	£63.89 per hectolitre
Hydrotreated vegetable oil	£54.89 per hectolitre
All other types of dutiable hydrocarbon oil	£67.97 per hectolitre

Ultra low sulphur fuels are fuels such as unleaded petrol and diesel that have a sulphur content below 0.005% by weight

See separate schedule for Vehicle Emissions Duty Rates

Please note that all rates are liable to change on January 1st of each year



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VED RATES FOR ALL VEHICLES

Except for restricted speed agricultural tractors and commercial vehicles

Established CO ₂ mass emission figure (g)	Vehicle emission duty (£)	In the absence of CO ₂ emission data charge by cylinder capacity of engine (cm ³)	Vehicle emission duty (£)
0	0	0	0
1-50	35	1-500	35
51-75	73	501-1400	291
76-100	240	1401-1800	567
101-125	422	1801-2000	814
126-150	715	2001-2500	1,290
151-175	1,367	2501-3000	2,125
176-200	4,200	3001-3500	4,200
201 or more	7,937	3501 or more	7,937

VED RATES FOR COMMERCIAL VEHICLES

Where CO₂ emission data is available

A COMMERCIAL VEHICLE IS A VEHICLE WHICH IS TYPICALLY USED TO TRANSPORT GOODS OR MATERIALS RATHER THAN PASSENGERS. FOR VED PURPOSES A LOWER EMISSION VEHICLE MEANS A VEHICLE WHICH COMPLIES WITH EURO 5 OR EURO 6 EMISSION LIMITS

Established CO ₂ mass emission figure (g)	Vehicle emissions duty for lower emission vehicle (£)	Vehicle emissions duty for vehicle that is not lower emission vehicle (£)
0	0	0
1-50	0	0
51-75	0	53.66
76-100	0	160.97
101-125	53.66	268.28
126-150	160.97	429.24
151-175	268.28	804.83
176-200	429.24	1,341.38
201 or more	804.83	1,931.58

VED RATES FOR RESTRICTED SPEED AGRICULTURAL TRACTORS

Cylinder capacity of engine (cm ³)	First registered in Jersey (£)	First registered outside Jersey less than 1 year ago (£)	First registered outside Jersey more than 1 but less than 2 years ago (£)	First registered outside Jersey more than 2 years ago (£)
0	0	0	0	0
1000 or less	0	0	0	0
More than 1000 but not more than 1400	180.90	180.90	120.60	89.94
More than 1400 but not more than 1800	301.49	301.49	198.27	150.24
More than 1800 but not more than 2000	456.84	456.84	295.36	229.95
More than 2000 but not more than 2500	601.96	601.96	390.41	301.49
More than 2500 but not more than 3000	902.43	902.43	590.72	451.73
More than 3000 but not more than 3500	1,203.92	1,203.92	782.86	601.96
More than 3500	1,505.41	1,505.41	981.12	751.17

VED RATES FOR COMMERCIAL VEHICLES

Where CO₂ emission data is not available

Cylinder capacity of engine (cm ³)	Vehicle emissions duty for lower emission vehicle (£)	Vehicle emissions duty for vehicle that is not lower emission vehicle (£)
0	0	0
1-500	0	0
501-1400	0	214.62
1401-1800	0	375.59
1801-2000	214.62	536.55
2001-2500	375.59	751.17
2501-3000	536.55	1,073.10
3001-3500	751.17	1,395.03
3501 or more	1,073.10	1,931.58

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