



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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