



JERSEY CUSTOMS AND IMMIGRATION SERVICE

EXCISE DUTIES (IMPÔTS)

As from 1st January 2025

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, FUEL AND STANDARD VEHICLES

TOBACCO

Manufactured tobacco and tobacco substitutes

Unprocessed tobacco	£669.30 per kilogram
Cigars	£808.42 per kilogram
Cigarettes	£876.72 per kilogram
Hand-rolling tobacco	£876.72 per kilogram
Other processed tobacco	£697.46 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*

VEHICLE EMISSIONS DUTY (STANDARD VEHICLES)

Does not include restricted speed agricultural tractors and commercial vehicles

CO ₂ Emissions Data (g/km)	VED	Cylinder capacity (cm ³) (CO ₂ not published)	VED
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	£1,435	2501-3000	£2,231
176-200	£4,830	3001-3500	£4,830
201 or more	£9,921	3501 or more	£9,921

**the use of cylinder capacity to calculate VED can only be used in specific circumstances, for further information please see gov.je/Vehicleemissionsduty*

***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***



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EXCISE DUTIES (IMPÔTS)

As from 1st January 2025

VEHICLE EMISSIONS DUTY (COMMERCIAL VEHICLES)

A commercial vehicle is a vehicle which is designed to be used to transport goods or materials rather than passengers.

Based on CO₂ emission data:

CO ₂ Emissions Data (g/km)	VED (Euro 5 or above)	VED (all other vehicles)
0	-	-
1-50	-	-
51-75	-	£56
76-100	-	£167
101-125	£56	£278
126-150	£167	£445
151-175	£278	£834
176-200	£445	£1,390
201 or more	£834	£2,001

Where CO₂ emissions data is not published:

Cylinder capacity (cm ³)	VED (Euro 5 or above)	VED (all other vehicles)
0	-	-
1-500	-	-
501-1400	-	£222
1401-1800	-	£389
1801-2000	£222	£556
2001-2500	£389	£778
2501-3000	£556	£1,112
3001-3500	£778	£1,445
3501 or more	£1,112	£2,001

**the use of cylinder capacity to calculate VED can only be used in specific circumstances, for further information please see gov.je/VehicleEmissionsDuty*

VEHICLE EMISSIONS DUTY (AGRICULTURAL TRACTORS)

An agricultural tractor with a maximum speed of 26 mph (i.e. fitted with a '40k box)

Cylinder capacity (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	-	-	-	-
1000 or less	-	-	-	-
1001-1400	£180.90	£180.90	£120.60	£89.94
1401-1800	£301.49	£301.49	£198.27	£150.24
1801-2000	£456.84	£456.84	£295.36	£229.95
2001-2500	£601.96	£601.96	£390.41	£301.49
2501-3000	£902.43	£902.43	£590.72	£451.73
3001-3500	£1,203.92	£1,203.92	£782.86	£601.96
3501 or more	£1,505.41	£1,505.41	£981.12	£751.17

FURTHER INFORMATION

Full details on rates, including the rules regarding their application is available from the [Customs and Excise \(Jersey\) Law 1999](#)

If you require further guidance or assistance, please email:

Jersey Customs and Immigration Service:
Driver and Vehicle Standards:

rgc@gov.je
dvsinfo@gov.je

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