

GUERNSEY AND ALDERNEY EXCISE RATES FROM 10.10.17

Description of Goods	Rate of Duty
Cigarettes Cigars	£339.83 per kilogram £338.29 per kilogram
Handrolling tobacco	£315.03 per kilogram
Other manufactured tobacco	£273.25 per kilogram
Tobacco leaf unstemmed	£303.34 per kilogram
Tobacco leaf stemmed	£306.38 per kilogram
Petrol Petrol for marine propulsion Road Diesel Biodiesel (Subject to reliefs)	67p per litre 43.9p per litre 67p per litre 67p per litre
Spirits exceeding 1.2% alcohol by volume (ABV)	£35.66 per litre of pure alcohol
Wines – <ul style="list-style-type: none"> • light wines exceeding 1.2 % ABV but not exceeding 5.5% ABV • light wines exceeding 5.5% ABV but not exceeding 15% ABV • other wines 	62p per litre £2.51 per litre £4.01 per litre
Beer or Cider – <ul style="list-style-type: none"> • exceeding 1.2% ABV but not exceeding 2.8% ABV • exceeding 2.8% ABV but not exceeding 4.9% ABV • exceeding 4.9% ABV but not exceeding 7.5% ABV • exceeding 7.5% ABV • exceeding 2.8% ABV but not exceeding 4.9% ABV and produced by a small independent brewery/producer • exceeding 4.9% ABV but not exceeding 7.5% ABV and produced by a small independent brewery/producer 	49p per litre 79p per litre 99p per litre £1.14 per litre 49p per litre 63p per litre