

GUERNSEY AND ALDERNEY EXCISE RATES FROM 08.10.19

Description of Goods	Rate of Duty
Cigarettes Cigars	£390.16 per kilogram £390.16 per kilogram
Handrolling tobacco	£378.76 per kilogram
Other manufactured tobacco	£328.53 per kilogram
Tobacco leaf unstemmed	£364.71 per kilogram
Tobacco leaf stemmed	£368.36 per kilogram
Petrol Petrol for marine propulsion Road Diesel Biodiesel (Subject to reliefs)	71.2p per litre 48.1p per litre 71.2p per litre 71.2p per litre
Spirits exceeding 1.2% alcohol by volume (ABV)	£39.31 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 	68p per litre £2.77 per litre £4.42 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 1.2% ABV but not exceeding 2.8% ABV and produced by a small independent brewery/producer • 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 	54p per litre 87p per litre £1.09 per litre £1.26 per litre 26p per litre 43p per litre 55p per litre