

**GUERNSEY AND ALDERNEY EXCISE RATES FROM 09.10.18**

Description of Goods	Rate of Duty
Cigarettes Cigars	£364.98 per kilogram £364.98 per kilogram
Handrolling tobacco	£346.22 per kilogram
Other manufactured tobacco	£300.30 per kilogram
Tobacco leaf unstemmed	£333.37 per kilogram
Tobacco leaf stemmed	£336.71 per kilogram
Petrol Petrol for marine propulsion Road Diesel Biodiesel (Subject to reliefs)	70.1p per litre 47p per litre 70.1p per litre 70.1p per litre
Spirits exceeding 1.2% alcohol by volume (ABV)	£37.44 per litre of pure alcohol
Wines – <ul style="list-style-type: none"> <li>• light wines exceeding 1.2 % ABV but not exceeding 5.5% ABV</li> <li>• light wines exceeding 5.5% ABV but not exceeding 15% ABV</li> <li>• other wines</li> </ul>	65p per litre £2.64 per litre £4.21 per litre
Beer or Cider – <ul style="list-style-type: none"> <li>• exceeding 1.2% ABV but not exceeding 2.8% ABV</li> <li>• exceeding 2.8% ABV but not exceeding 4.9% ABV</li> <li>• exceeding 4.9% ABV but not exceeding 7.5% ABV</li> <li>• exceeding 7.5% ABV</li> <li>• exceeding 1.2% ABV but not exceeding 2.8% ABV and produced by a small independent brewery/producer</li> <li>• exceeding 2.8% ABV but not exceeding 4.9% ABV and produced by a small independent brewery/producer</li> <li>• exceeding 4.9% ABV but not exceeding 7.5% ABV and produced by a small independent brewery/producer</li> </ul>	51p per litre 83p per litre £1.04 per litre £1.20 per litre 25p per litre 41p per litre 52p per litre