

GUERNSEY AND ALDERNEY EXCISE RATES FROM 01.01.21

Description of Goods	Rate of Duty
Cigarettes	£396.01 per kilogram
Cigars	£396.01 per kilogram
Handrolling tobacco	£384.44 per kilogram
Other manufactured tobacco	£333.46 per kilogram
Tobacco leaf unstemmed	£370.18 per kilogram
Tobacco leaf stemmed	£373.89 per kilogram
Petrol	73.4p per litre
Petrol for marine propulsion	49.9p per litre
Road Diesel	73.4p per litre
Biodiesel (Subject to reliefs)	63.4p per litre
Spirits	
- Spirits exceeding 1.2% alcohol by volume (ABV)	£39.90 per litre of pure alcohol
Wines	
- light wines exceeding 1.2 % ABV but not exceeding 5.5% ABV	69p per litre
- light wines exceeding 5.5% ABV but not exceeding 15% ABV	£2.81 per litre
- other wines	£4.49 per litre
Beer or Cider	
- exceeding 1.2% ABV but not exceeding 2.8% ABV	55p per litre
- exceeding 2.8% ABV but not exceeding 4.9% ABV	88p per litre
- exceeding 4.9% ABV but not exceeding 7.5% ABV	£1.11 per litre
- exceeding 7.5% ABV	£1.28 per litre
- exceeding 1.2% ABV but not exceeding 2.8% ABV and produced by a small independent brewery/producer	26p per litre
- exceeding 2.8% ABV but not exceeding 4.9% ABV and produced by a small independent brewery/producer	44p per litre
- exceeding 4.9% ABV but not exceeding 7.5% ABV and produced by a small independent brewery/producer	56p per litre