

GUERNSEY AND ALDERNEY EXCISE RATES FROM 01.01.22

Description of Goods	Rate of Duty
Cigarettes	£425.71 per kilogram
Cigars	£425.71 per kilogram
Handrolling tobacco	£413.27 per kilogram
Other manufactured tobacco	£358.47 per kilogram
Tobacco leaf unstemmed	£397.94 per kilogram
Tobacco leaf stemmed	£401.93 per kilogram
Petrol	76.3p per litre
Petrol for marine propulsion	51.9p per litre
Road Diesel	76.3p per litre
Biodiesel (Subject to reliefs)	66.3p per litre
Spirits	
- Spirits exceeding 1.2% alcohol by volume (ABV)	£41.50 per litre of pure alcohol
Wines	
- light wines exceeding 1.2 % ABV but not exceeding 5.5% ABV	72p per litre
- light wines exceeding 5.5% ABV but not exceeding 15% ABV	£2.92 per litre
- other wines	£4.67 per litre
Beer or Cider	
- exceeding 1.2% ABV but not exceeding 2.8% ABV	57p per litre
- exceeding 2.8% ABV but not exceeding 4.9% ABV	92p per litre
- exceeding 4.9% ABV but not exceeding 7.5% ABV	£1.15 per litre
- exceeding 7.5% ABV	£1.33 per litre
- exceeding 1.2% ABV but not exceeding 2.8% ABV and produced by a small independent brewery/producer	27p per litre
- exceeding 2.8% ABV but not exceeding 4.9% ABV and produced by a small independent brewery/producer	46p per litre
- exceeding 4.9% ABV but not exceeding 7.5% ABV and produced by a small independent brewery/producer	58p per litre