

**GUERNSEY AND ALDERNEY EXCISE RATES FROM 01.01.2023**

<b>Description of Goods</b>	<b>Rate of Duty</b>
Cigarettes	£472.54 per kilogram
Cigars	£472.54 per kilogram
Handrolling tobacco	£458.73 per kilogram
Other manufactured tobacco	£397.90 per kilogram
Tobacco leaf unstemmed	£441.71 per kilogram
Tobacco leaf stemmed	£446.14 per kilogram
Petrol	80.9p per litre
Petrol for marine propulsion	55p per litre
Road Diesel	80.9p per litre
Biodiesel (Subject to reliefs)	70.9p per litre
<b>Spirits</b>	
- Spirits exceeding 1.2% alcohol by volume (ABV)	£44.61 per litre of pure alcohol
<b>Wines</b>	
- light wines exceeding 1.2 % ABV but not exceeding 5.5% ABV	77p per litre
- light wines exceeding 5.5% ABV but not exceeding 15% ABV	£3.14 per litre
- other wines	£5.02 per litre
<b>Beer or Cider</b>	
- exceeding 1.2% ABV but not exceeding 2.8% ABV	61p per litre
- exceeding 2.8% ABV but not exceeding 4.9% ABV	99p per litre
- exceeding 4.9% ABV but not exceeding 7.5% ABV	£1.24 per litre
- exceeding 7.5% ABV	£1.43 per litre
- exceeding 1.2% ABV but not exceeding 2.8% ABV and produced by a small independent brewery/producer	29p per litre
- exceeding 2.8% ABV but not exceeding 4.9% ABV and produced by a small independent brewery/producer	50p per litre
- exceeding 4.9% ABV but not exceeding 7.5% ABV and produced by a small independent brewery/producer	62p per litre