

GUERNSEY AND ALDERNEY EXCISE RATES FROM 01.01.2024

Description of Goods	Rate of Duty
Cigarettes	£514.59 per kilogram
Cigars	£514.59 per kilogram
Handrolling tobacco	£499.56 per kilogram
Other manufactured tobacco	£433.31 per kilogram
Tobacco leaf unstemmed	£481.03 per kilogram
Tobacco leaf stemmed	£485.85 per kilogram
Petrol	84.1p per litre
Petrol for marine propulsion	57.1p per litre
Road Diesel	84.1p per litre
Biodiesel (Subject to reliefs)	74.1p per litre
Spirits	
- Spirits exceeding 1.2% alcohol by volume (ABV)	£47.24 per litre of pure alcohol
Wines	
- light wines exceeding 1.2 % ABV but not exceeding 5.5% ABV	82p per litre
- light wines exceeding 5.5% ABV but not exceeding 15% ABV	£3.33 per litre
- other wines	£5.32 per litre
Beer or Cider	
- exceeding 1.2% ABV but not exceeding 2.8% ABV	65p per litre
- exceeding 2.8% ABV but not exceeding 4.9% ABV	£1.05 per litre
- exceeding 4.9% ABV but not exceeding 7.5% ABV	£1.31 per litre
- exceeding 7.5% ABV	£1.51 per litre
- exceeding 1.2% ABV but not exceeding 2.8% ABV and produced by a small independent brewery/producer	31p per litre
- exceeding 2.8% ABV but not exceeding 4.9% ABV and produced by a small independent brewery/producer	53p per litre
- exceeding 4.9% ABV but not exceeding 7.5% ABV and produced by a small independent brewery/producer	66p per litre