

GUERNSEY AND ALDERNEY EXCISE RATES FROM 01.01.16

Description of Goods	Rate of Duty
Cigarettes Cigars	£298.52 per kilogram £283.72 per kilogram
Handrolling tobacco	£264.21 per kilogram
Other manufactured tobacco	£229.17 per kilogram
Tobacco leaf unstemmed	£254.40 per kilogram
Tobacco leaf stemmed	£256.96 per kilogram
Petrol Petrol for marine propulsion Road Diesel	58.5p per litre 36.6p per litre 58.5p per litre
Spirits exceeding 1.2% alcohol by volume (ABV)	£32.34 per litre of pure alcohol
Wines – <ul style="list-style-type: none"> light wines exceeding 1.2 % ABV but not exceeding 5.5% ABV light wines exceeding 5.5% ABV but not exceeding 15% ABV other wines 	56p per litre £2.28 per litre £3.64 per litre
Beer or Cider – <ul style="list-style-type: none"> exceeding 1.2% ABV but not exceeding 2.8% ABV exceeding 2.8% ABV but not exceeding 4.9% ABV exceeding 4.9% ABV but not exceeding 7.5% ABV exceeding 7.5% ABV exceeding 2.8% ABV but not exceeding 4.9% ABV and produced by a small independent brewery/producer exceeding 4.9% ABV but not exceeding 7.5% ABV and produced by a small independent brewery/producer 	45p per litre 71p per litre 89p per litre £1.04 per litre 45p per litre 57p per litre