

**DRAFT FINANCE (No. 2) (JERSEY) LAW 200-**

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**Lodged au Greffe on 26th September 2000  
by the Finance and Economics Committee**

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**STATES OF JERSEY**

**STATES GREFFE**

180

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### **Explanatory Note**

The purpose of this draft Law is to amend the Customs and Excise (Jersey) Law 1999 on its commencement so that the rates of excise duty chargeable under that Law are brought into line with the rates currently applicable under the previous legislation.

This Law is deemed to have come into force on 1st November 2000, the date the relevant provisions of the 1999 Law come into force.

**FINANCE (No. 2) (JERSEY) LAW 200-**

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**A LAW** to amend the Customs and Excise (Jersey) Law 1999 so as to substitute for the rates of duty contained therein the rates of duty currently in force by virtue of the Finance (Jersey) Law 2000 and for connected purposes; sanctioned by Order of Her Majesty in Council of the

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*(Registered on the      day of      200-)*

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**STATES OF JERSEY**

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The      day of      200-

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**THE STATES**, subject to the sanction of Her Most Excellent Majesty in Council, have adopted the following Law -

ARTICLE 1

In the Customs and Excise (Jersey) Law 1999 -

- (a) in the definition of “small independent brewer” in Article 1(1)<sup>[1]</sup> -
  - (i) at the end of paragraph (b) there shall be inserted the word “and”;
  - (ii) the word “and” at the end of paragraph (c) and the whole of paragraph (d) shall be deleted; and
- (b) for Part II of the First Schedule<sup>[2]</sup> there shall be substituted the Part set out in the Schedule to this Law.

ARTICLE 2

**Repeals**

The following provisions of the Finance (Jersey) Law 1999<sup>[3]</sup> and the Finance (Jersey) Law 2000<sup>[4]</sup> shall be repealed -

- (a) Articles 1 and 9 to 16; and
- (b) the First and Second Schedules.

ARTICLE 3

**Citation and commencement**

This Law may be cited as the Finance (No. 2) (Jersey) Law 200-and shall be deemed to have come into force on the first day of November 2000.

*SCHEDULE*

**(Article 1)**

*“PART II*

**(Article 38)**

**GOODS CHARGEABLE WITH EXCISE DUTY  
AND RATES OF DUTY**

**Spirits**

**1.** There shall be charged on all spirits imported into or distilled or produced in the Bailiwick excise duty at the rate of £15.23 per litre of alcohol.

**Wines**

**2.** There shall be charged on all wines imported into or produced or manufactured in the Bailiwick excise duty at the following rates -

<i>Strength of wines</i>	<i>Rate per hectolitre</i>
Wines exceeding 1.2 per cent volume but not exceeding 5.5 per cent volume	£27.76
Wines exceeding 5.5 per cent volume but not exceeding 15 per cent volume	£93.53
Wines exceeding 15 per cent volume but not exceeding 22 per cent volume	£114.62
	<i>Rate per litre of alcohol</i>
Wines exceeding 22 per cent volume	£15.23.

**Beer**

**3.** There shall be charged -

(a) on all beer produced by a small independent brewer which is imported into or manufactured in the Bailiwick excise duty at the rate of -

(i) £17.36 per hectolitre of beer not exceeding 4.9 per cent volume; and

(ii) £23.01 per hectolitre of beer exceeding 4.9 per cent volume; and

(b) on all other beer imported into or manufactured in the Bailiwick excise duty at the rate of -

(i) £21.97 per hectolitre of beer not exceeding 4.9 per cent volume; and

(ii) £28.71 per hectolitre of beer exceeding 4.9 per cent volume.

**Other alcoholic beverages**

**4.** There shall be charged on the following alcoholic beverages imported into or produced in the Bailiwick the following rates of duty -

(a) cider not exceeding 4.9 per cent volume £21.97 per hectolitre

(b) any other cider £28.71 per hectolitre

- (c) any alcoholic beverage other than wines, beer or cider exceeding 1.2 per cent volume but not exceeding 5.5 per cent volume £27.76 per hectolitre

### **Tobacco**

5. There shall be charged on all tobacco imported into or grown, produced or manufactured in the Bailiwick excise duty at the following rate -

- (a) on unprocessed tobacco £68.09 per kilogramme  
(b) on cigars £73.67 per kilogramme  
(c) on cigarettes £92.13 per kilogramme  
(d) on hand-rolling tobacco £78.30 per kilogramme  
(e) on other types of processed tobacco not included in paragraphs (b) to (d) £71.30 per kilogramme.

### **Hydrocarbon oil**

6.-(1) There shall be charged on hydrocarbon oil imported or delivered into or produced in the Bailiwick excise duty at the following rate -

- (a) on higher octane unleaded petrol £23.20 per hectolitre  
(b) on all other unleaded petrol £21.70 per hectolitre  
(c) on leaded petrol £23.70 per hectolitre  
(d) on other types of hydrocarbon oil £21.70 per hectolitre.

(2) For the purposes of this paragraph unleaded petrol is “higher octane” if its research octane number is not less than 96 and its motor octane number is not less than 86.”.

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[1] Volume 1999, page 547.

[2] Volume 1999, page 610.

[3] Volume 1999, pages 389 and 393 to 398.

[4] Volume 2000, pages 289 and 296 to 301.