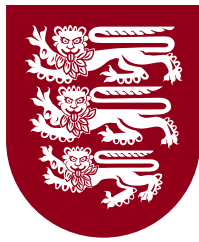


STATES OF JERSEY



Jersey

DRAFT FINANCE (2025 BUDGET) (JERSEY) LAW 202- (P.72/2024): AMENDMENT

**Lodged au Greffe on 11th November 2024
by the Environment, Housing and Infrastructure Scrutiny Panel
Earliest date for debate: 26th November 2024**

STATES GREFFE

DRAFT FINANCE (2025 BUDGET) (JERSEY) LAW 202- (P.72/2024): AMENDMENT

PAGE 24, ARTICLE 25 –

For Article 25 substitute –

25 Excise duty: motor vehicles – general

In paragraph 8 of Part 2 of Schedule 1 –

(a) for the table in sub-paragraph (4) there is substituted –

“Established CO₂ mass emission figure (g)	Rate for 2025 (£)
0	0
1-50	35
51-75	73
76-100	240
101-125	422
126-150	715
151-175	1,504
176-200	4,830
201 or more	9,921”;

(b) for the table in sub-paragraph (5) there is substituted –

“Cylinder capacity of engine (cm³)	Rate for 2025 (£)
0	0
1-500	35
501-1400	291
1401-1800	567
1801-2000	814
2001-2500	1,290
2501-3000	2,338
3001-3500	4,830
3501 or more	9,921”.

ENVIRONMENT, HOUSING AND INFRASTRUCTURE SCRUTINY PANEL

REPORT

The purpose of this amendment to the Draft Finance (2025 Budget) (Jersey) Law 202- ([P.72/2024](#)) is to increase the income generated by Vehicle Emissions Duty (VED) for transfer to the Climate Emergency Fund.

The rationale for this amendment is set out in the Panel's report to its amendment to [P.51/2024](#) – Proposed Budget 2025-2028.

The amendment seeks to generate income from the most polluting non-commercial vehicles, applying increases in the bands already identified by Government as the most polluting and increasing the percentage duty which had been proposed.

The Panel believes that this amendment will provide greater and more meaningful value from what it recognises to be a progressive tax, which increases the direct contribution of those who are buying vehicles with the highest CO₂ mass emissions to the Climate Emergency Fund.

The Panel's amendment would apply a 5% increase to each of the percentage increases proposed by Government for the highest three emissions bands for each of the four years of the Budget. The amendment would be to raise the proposed increases as follows:

- 5% to 10%
- 10% to 15%
- 20% to 25%

This amendment provides an opportunity to reaffirm the commitment set out in the Government's Common Strategic Policy to address the climate emergency by ensuring that adequate funding is available to meet policy and project goals.

Financial and staffing implications

It is not intended that there should be financial or staffing implications that cannot be covered by either business as usual expenditure or the funding transferred to the Climate Emergency Fund.

Children's Rights Impact Assessment

A Children's Rights Impact Assessment (CRIA) has been prepared in relation to this proposition and is available to read on the States Assembly website.