

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES  
BY DEPUTY M.R. HIGGINS OF ST. HELIER  
QUESTION SUBMITTED ON TUESDAY 19<sup>th</sup> APRIL 2022  
ANSWER TO BE TABLED ON TUESDAY 26<sup>th</sup> APRIL 2022**

**Question**

“Will the Minister advise members of –

- (a) the different types of fuel duty that are imposed on different users of fuel;
- (b) the amount of duty that has been raised by the Treasury for each category identified in (a) during each of the last four years; and
- (c) the amount of any additional duty received for each of these categories over the last six months due to the increased cost in wholesale prices arising from current global events?”

**Answer**

- (a) The table below shows the rates of duty charged on the sale of different fuels for the period 2018-2022, as provided for in the [Customs and Excise \(Jersey\) Law 1999](#).

Year	Rate of duty per type of hydrocarbon oil (pence per litre)			
	Higher octane ultra low sulphur petrol	All other ultra low sulphur petrol	Ultra low sulphur diesel	All other types of hydrocarbon oil
2022	65.83	63.89	63.89	67.97
2021	60.71	58.83	58.83	62.77
2020	58.42	56.55	56.55	60.47
2019	52.42	50.55	50.55	54.47
2018	50.42	48.55	48.55	52.32

Under [Article 5 of the Excise Duty \(Relief and Drawback\) \(Jersey\) Order 2000](#), fuel duty is not charged on fuels used for reasons other than the propulsion of a vehicle on a public road, or where the use of the vehicle on such road is incidental to its main use (e.g., agricultural machinery), or on light oils used for marine craft, aircraft and furnace fuel.

- (b) The table below shows fuel duty receipts per type of fuel for the period 2018-2021.

Year	Fuel duty receipts per type of hydrocarbon oil			
	Higher octane ultra low sulphur petrol	All other ultra low sulphur petrol	Ultra low sulphur diesel	All other types of hydrocarbon oil
2021	£300,155	£13,598,106	£10,704,713	£577
2020	£182,152	£11,684,966	£9,288,432	£421
2019	£255,431	£12,721,382	£9,901,947	£251
2018	£213,367	£12,689,581	£9,661,930	-

At present, approximately 9p from fuel duty collected on the sale of a litre of fuel is earmarked for the Climate Emergency Fund.

(c) Data on fuel duty receipts over the previous six months are not available.

Fuel duty is charged by volume rather than value. As such, fuel duty receipts are not directly affected by changes in the wholesale or retail price of fuel. However, the level of fuel duty receipts will be indirectly affected by changes to consumption habits in response to retail prices changes. Higher pump prices may lead to a reduction in demand and, therefore, a reduction in the amount of fuel duty collected.