

The Excise Duties (Budget) Ordinance, 2025

THE STATES, in pursuance of their Resolution of the 5th November 2025^a and in exercise of the powers conferred on them by sections 23B(3), 23C(3) and 23K of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972^b, and all other powers enabling them in that behalf, hereby order:-

Amendment of the Fourth Schedule to the Law.

1. In the Fourth Schedule for the table in paragraph 1 under "GOODS LIABLE TO EXCISE DUTY; & RATES OF EXCISE DUTY" substitute the following -

"1. Tobacco and tobacco products -

(a)	Cigarettes	£660.00 per kilo
(b)	Cigars	£660.00 per kilo
(c)	Hand rolling tobacco	£640.82 per kilo
(d)	Other manufactured tobacco	£555.75 per kilo
(e)	Tobacco leaf – unstemmed	£616.95 per kilo
(f)	Tobacco leaf – stemmed	£623.13 per kilo".

2. In the Fourth Schedule for the tables in paragraphs 2 to 7 under "GOODS LIABLE TO EXCISE DUTY; & RATES OF EXCISE DUTY" substitute the following -

^a Article I of Billet d'État No. XXVIII of 2025.

^b Ordres en Conseil Vol. XXIII, p.573; this enactment has been amended.

"2. Petrol and gas oil -

- | | |
|---|---|
| (a) Petrol other than any fuel used for the purpose of air navigation (and subject to b.) | 90.5p per litre |
| (b) Petrol used for the purpose of marine navigation | 61.4p per litre where supplied by an approved trader except where supplied to an approved trader in which case 90.5p per litre ^c |
| (c) Gas oil which does not fall within the definition of HVO | 90.5p per litre |
| (d) Gas oil which falls within the definition of HVO | 60.5p per litre |

3. Other fuels –

Biodiesel	60.5p per litre
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For the purposes of calculating the excise duty applicable to any biodiesel -

^c The circumstances in which the different rates may apply shall be specified by the Committee by Order.

- (a) any computation of the volume of biodiesel shall be made in litres as at 15 degrees Celsius, and
- (b) where any colouring matter or substance commonly added for the purpose of improving or modifying the quality or characteristics of biodiesel as a fuel is added to biodiesel prior to its delivery, then the volume of that biodiesel shall be determined by reference to the total volume including such additives.

4. Beer -

- (a) Beer brewed by an independent small brewery exceeding 1.2 per cent volume but not exceeding 2.8 per cent volume 27p per litre
- (b) Beer, other than beer brewed by an independent small brewery, exceeding 1.2 per cent volume but not exceeding 2.8 per cent volume 67p per litre
- (c) Beer brewed by an independent small brewery exceeding 2.8 per cent 43p per litre

volume but not exceeding 4.9
per cent volume

- | | | |
|-----|--|-----------------|
| (d) | Beer, other than beer brewed
by an independent small
brewery, exceeding 2.8 per
cent volume but not
exceeding 4.9 per cent
volume | £1.08 per litre |
| (e) | Beer brewed by an
independent small brewery
exceeding 4.9 per cent
volume but not exceeding 7.5
per cent volume | 54p per litre |
| (f) | Beer, other than beer brewed
by an independent small
brewery, exceeding 4.9 per
cent volume but not
exceeding 7.5 per cent
volume | £1.35 per litre |
| (g) | Beer exceeding 7.5 per cent
volume | £1.56 per litre |

5. Spirits -

Spirits produced by an independent small distiller

£24.40 per litre of alcohol contained in the liquor, calculated in accordance with section 23D

Spirits, other than produced by an independent small distiller

£48.80 per litre of alcohol contained in the liquor, calculated in accordance with section 23D

6. Cider -

(a) Cider produced by an independent small cider-maker exceeding 1.2 per cent volume but not exceeding 2.8 per cent volume

27p per litre

(b) Cider, other than cider produced by an independent small cider-maker, exceeding 1.2 per cent volume but not exceeding 2.8 per cent volume

67p per litre

(c) Cider produced by an independent small cider-maker exceeding 2.8 per

43p per litre

cent volume but not exceeding 4.9
per cent volume

- | | | |
|-----|---|-----------------|
| (d) | Cider, other than cider produced by an independent small cider-maker, exceeding 2.8 per cent volume but not exceeding 4.9 per cent volume | £1.08 per litre |
| (e) | Cider produced by an independent small cider-maker exceeding 4.9 per cent volume but not exceeding 7.5 per cent volume | 54p per litre |
| (f) | Cider, other than cider produced by an independent small cider-maker, exceeding 4.9 per cent volume but not exceeding 7.5 per cent volume | £1.35 per litre |
| (g) | Cider exceeding 7.5 per cent volume | £1.56 per litre |

7. Wines -

- | | | |
|-----|--|-----------------|
| (a) | Light wines not exceeding 5.5 per cent volume | 85p per litre |
| (b) | Light wines exceeding 5.5 per cent volume but not exceeding 15 per cent volume (including sparkling wines) | £3.44 per litre |

(c) Other wines

£5.50 per litre".

Extent.

3. This Ordinance shall have effect in the Islands of Guernsey, Alderney, Herm and Jethou.

Repeals.

4. Sections 2 and 3 of the Excise Duties (Budget) Ordinance, 2024^d are repealed.

Citation.

5. This Ordinance may be cited as the Excise Duties (Budget) Ordinance, 2025.

Commencement.

6. This Ordinance shall come into force on the 1st January, 2026.

^d Ordinance No. XXXIV of 2024.