



Jersey

FINANCE (JERSEY) LAW 2008**Arrangement****Article**

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FINANCE (JERSEY) LAW 2008

A LAW to set the standard rate of income tax for 2008, to amend further the Stamp Duties and Fees (Jersey) Law 1998 and to amend further the Customs and Excise (Jersey) Law 1999.

<i>Adopted by the States</i>	<i>5th December 2007</i>
<i>Sanctioned by Order of Her Majesty in Council</i>	<i>5th November 2008</i>
<i>Registered by the Royal Court</i>	<i>14th November 2008</i>

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

1 Standard rate of income tax for 2008

There shall be levied and charged in Jersey for the year 2008, in accordance with, and subject to the provisions of, the Income Tax (Jersey) Law 1961¹, income tax at the standard rate of 20 pence in the pound.

2 Stamp Duties and Fees (Jersey) Law 1998 amended

In Part 1 of the Schedule to the Stamp Duties and Fees (Jersey) Law 1998², in the following items, for the amount “£250,000” there shall be substituted the amount “£300,000” –

- (a) item 1(a)(iv);
- (b) item 13(b)(iv);
- (c) item 13(d)(iv);
- (d) item 13(m)(iv).

3 Customs and Excise (Jersey) Law 1999 amended

In the Customs and Excise (Jersey) Law 1999³, in Part 2 of Schedule 1, for paragraphs 1 to 7 there shall be substituted the following paragraphs –

“1 Spirits

There shall be charged –

- (a) on all spirits, produced by a small independent distiller of spirits, which are imported into or produced or manufactured in Jersey, excise duty at the rate of £11.10 per litre of alcohol; and
- (b) on all other spirits imported into or produced or manufactured in Jersey, excise duty at the rate of £22.19 per litre of alcohol.

2 Wines

There shall be charged, on all wines imported into or produced or manufactured in Jersey, excise duty at the following rates –

<i>Strength of wines</i>	<i>Rate per hectolitre</i>
Wines exceeding 1.2 % volume but not exceeding 5.5 % volume	£54.03
Wines exceeding 5.5 % volume but not exceeding 15 % volume	£141.81
Wines exceeding 15 % volume but not exceeding 22 % volume	£173.78
	<i>Rate per litre of alcohol</i>
Wines exceeding 22 % volume	£22.19.

3 Beer

There shall be charged –

- (a) on all beer, produced by a small independent brewer, which is imported into or produced or manufactured in Jersey, excise duty at the rate of –
 - (i) £23.43 per hectolitre of beer not exceeding 4.9% volume, and
 - (ii) £35.25 per hectolitre of beer exceeding 4.9% volume; and
- (b) on all other beer imported into or produced or manufactured in Jersey, excise duty at the rate of –
 - (i) £46.85 per hectolitre of beer not exceeding 4.9% volume, and
 - (ii) £70.49 per hectolitre of beer exceeding 4.9% volume.

4 Cider

There shall be charged –

- (a) on all cider, produced by a small independent cider-maker, which is imported into or produced or manufactured in Jersey, excise duty at the rate of –
 - (i) £21.92 per hectolitre of cider not exceeding 4.9% volume, and
 - (ii) £32.98 per hectolitre of cider exceeding 4.9% volume; and
- (b) on all other cider, imported into or produced or manufactured in Jersey, excise duty at the rate of –
 - (i) £43.85 per hectolitre of cider not exceeding 4.9% volume, and
 - (ii) £65.96 per hectolitre of cider exceeding 4.9% volume.

5 Other alcoholic beverages

There shall be charged, on all alcoholic beverages imported into or produced or manufactured in Jersey (other than wines, beer or cider exceeding 1.2% volume but not exceeding 5.5% volume), excise duty at the rate of £22.19 per litre of alcohol.

6 Tobacco

There shall be charged, on all tobacco imported into or grown, produced or manufactured in Jersey, excise duty at the following rates –

- (a) on unprocessed tobacco £154.47 per kilogramme
- (b) on cigars £167.14 per kilogramme
- (c) on cigarettes £209.01 per kilogramme
- (d) on hand-rolling tobacco £177.65 per kilogramme
- (e) on other types of processed tobacco not included in sub-paragraphs (b) to (d) £161.77 per kilogramme.

7 Hydrocarbon oil

(1) There shall be charged, on hydrocarbon oil imported or delivered into or produced in Jersey, excise duty at the following rate –

- (a) on higher octane ultra low sulphur petrol £42.61 per hectolitre
- (b) on all other ultra low sulphur petrol £40.92 per hectolitre
- (c) on ultra low sulphur diesel £40.92 per hectolitre
- (d) on all other types of hydrocarbon oil £44.27 per hectolitre.

(2) For the purposes of sub-paragraph (1) –

- (a) petrol is ‘higher octane’ if its research octane number is not less than 96 and its motor octane number is not less than 86;
- (b) ‘ultra low sulphur petrol’ means unleaded petrol the sulphur content of which does not exceed 0.005% by weight; and
- (c) ‘ultra low sulphur diesel’ means gas oil the sulphur content of which does not exceed 0.005% by weight.”.

4 Citation and commencement

- (1) This Law may be cited as the Finance (Jersey) Law 2008.
- (2) Articles 2 and 3 shall be deemed to come into force on 1st January 2008.

M.N. DE LA HAYE

Greffier of the States

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- ¹ *chapter 24.750*
 - ² *chapter 24.960*
 - ³ *chapter 24.660*