



Jersey

CUSTOMS AND EXCISE (JERSEY) AMENDMENT LAW 202-

A LAW to amend the [Customs and Excise \(Jersey\) Law 1999](#) to substitute new rates of vehicle emissions duty for certain commercial vehicles.

Adopted by the States

22 January 2026

Sanctioned by Order of His Majesty in Council

[date to be inserted]

Registered by the Royal Court

[date to be inserted]

Coming into force

[date to be inserted]

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

1 [Customs and Excise \(Jersey\) Law 1999](#) amended

This Law amends the [Customs and Excise \(Jersey\) Law 1999](#).

2 **Schedule 1 (excise duties) amended**

In Schedule 1, Part 2, Division 6, for the table in paragraph 18(3) (motor vehicles – commercial vehicles) there is substituted –

Established CO ₂ mass emission figure (g)	Vehicle emissions duty for lower emission vehicle (£)	Vehicle emissions duty for vehicle that is not lower emission vehicle (£)
0	0	0
1-50	0	0
51-75	0	57
76-100	0	171
101-125	57	285
126-150	171	457
151-175	285	856

Established CO₂ mass emission figure (g)	Vehicle emissions duty for lower emission vehicle (£)	Vehicle emissions duty for vehicle that is not lower emission vehicle (£)
176-200	457	1,426
201 or more	856	2,053

3 Citation and commencement

This Law may be cited as the Customs and Excise (Jersey) Amendment Law 202- and comes into force on 23 January 2026.