

STATES OF JERSEY



Jersey

DRAFT FINANCE (2023 BUDGET) (JERSEY) LAW 202- (P.102/2022): AMENDMENT

**Lodged au Greffe on 15th November 2022
by Deputy M.B. Andrews of St. Helier North
Earliest date for debate: 13th December 2022**

STATES GREFFE

DRAFT FINANCE (2023 BUDGET) (JERSEY) LAW 202- (P.102/2022):
AMENDMENT

PAGE 37, ARTICLE 40 –

For Article 40 substitute –

“40 Excise duty: tobacco

In Schedule 1, Part 2 for the table in paragraph 6 there is substituted –

“Type of tobacco	Rate of excise duty per kilogramme (£)
(a) unprocessed tobacco	531.75
(b) cigars	609.24
(c) cigarettes	696.54
(d) hand-rolling tobacco	696.54
(e) processed tobacco other than types (b) to (d)	554.12”.

DEPUTY M.B. ANDREWS OF ST. HELIER NORTH

REPORT

This amendment makes the necessary changes to the [Draft Finance \(2023 Budget\) \(Jersey\) Law 202- \(P.102/2022\)](#) following my amendment to the [Proposed Government Plan 2023-2026 \(P.97/2022\)](#). This will set increases of Impôt Duties on tobacco products in line with the third quarter Retail Price Index (RPI) rate:

- 15.4 percent increase in tobacco products to include a 10.4 percent increase in line with RPI plus 5 percent.
- 16.8 percent increase in hand-rolling tobacco to include a 10.4 percent increase in line with RPI rate of 10.4 percent plus 6.43 percent.
- 18.4 percent increase in cigars to include a 10.4 percent increase in line with RPI plus 8 percent.

Financial and manpower implications

It is anticipated that following my amendment the total tobacco revenue for 2023 would then be £19.483m, £456,000 higher than those originally proposed. I do not anticipate that there will be any additional manpower implications.