

STATES OF JERSEY



Jersey

DRAFT FINANCE (2024 BUDGET) (JERSEY) LAW 202- (P.91/2023): FIFTH AMENDMENT

**Lodged au Greffe on 14th December 2023
by the Minister for Treasury and Resources
Earliest date for debate: 16th January 2024**

STATES GREFFE

DRAFT FINANCE (2024 BUDGET) (JERSEY) LAW 202- (P.91/2023): FIFTH AMENDMENT

1 PAGE 29, ARTICLE 31 –

- (1) In sub-paragraph (a) for “£23.71” substitute “£22.75”.
- (2) In sub-paragraph (b) for “£47.37” substitute “£45.46”.

2 PAGE 29, ARTICLE 32 –

For the substituted table, substitute –

“Strength of wines	Rate per hectolitre of wine (£)
Wines exceeding 1.2% volume but not exceeding 5.5% volume	88.65
Wines exceeding 5.5% volume but not exceeding 15% volume	234.91
Wines exceeding 15% volume but not exceeding 22% volume	309.71
	Rate per litre of alcohol (£)
Wines exceeding 22% volume	45.46”.

3 PAGE 29, ARTICLE 33 –

- (1) In sub-paragraph (a) –
 - (a) in clause (i) for “£19.24” substitute “£18.47”;
 - (b) in clause (ii) for “£38.46” substitute “£36.91”;
 - (c) in clause (iii) for “£71.59” substitute “£68.70”.
- (2) In sub-paragraph (b) –
 - (a) in clause (i) for “£38.46” substitute “£36.91”;
 - (b) in clause (ii) for “£76.93” substitute “£73.82”;
 - (c) in clause (iii) for “£143.17” substitute “£137.39”.

4 PAGE 30, ARTICLE 34 –

- (1) In sub-paragraph (a) –
 - (a) in clause (i) for “£19.24” substitute “£18.47”;
 - (b) in clause (ii) for “£38.46” substitute “£36.91”;
 - (c) in clause (iii) for “£71.59” substitute “£68.70”.
- (2) In sub-paragraph (b) –
 - (a) in clause (i) for “£38.46” substitute “£36.91”;

- (b) in clause (ii) for “£76.93” substitute “£73.82”;
- (c) in clause (iii) for “£143.17” substitute “£137.39”.

5 PAGE 30, ARTICLE 35 –

For “£47.37” substitute “£45.46”.

MINISTER FOR TREASURY AND RESOURCES

REPORT

This amendment to the Draft Finance (2024 Budget) (Jersey) Law 202- ([P.91/2023](#)) would ensure that the correct alcohol duty rates would be enacted in the [Customs and Excise \(Jersey\) Law 1999](#), if the States adopts the corresponding [amendment](#) (lodged by the Council of Ministers) to the [twenty-fifth amendment](#) (lodged by the Economic and International Affairs Scrutiny Panel) to the proposed Government Plan 2024-2027. The amendment would increase alcohol duties from 1st January 2024 by 4.5% above the 2023 duty rates.

Financial and staffing implications

The financial and staffing implications are included in the Council of Ministers' corresponding Government Plan amendment [P.72/2023 Amd.\(25\) – Amendment](#).