

# STATES OF JERSEY



Jersey

## **DRAFT CUSTOMS AND EXCISE (JERSEY) AMENDMENT LAW 202-**

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**Lodged au Greffe on 12th January 2026  
by the Minister for Treasury and Resources  
Earliest date for debate: 24th February 2026**

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**STATES GREFFE**



Jersey

## **DRAFT CUSTOMS AND EXCISE (JERSEY) AMENDMENT LAW 202-**

### **European Convention on Human Rights**

In accordance with the provisions of Article 16 of the Human Rights (Jersey) Law 2000, the Minister for Treasury and Resources has made the following statement –

In the view of the Minister for Treasury and Resources, the provisions of the Draft Customs and Excise (Jersey) Amendment Law 202- are compatible with the Convention Rights.

Signed: **Deputy M.E. Millar of St. John, St. Lawrence and Trinity**  
*Minister for Treasury and Resources*

Dated: 12th January 2026

## REPORT

An amendment is required to correct a layout error in Schedule 1 of the [Customs and Excise \(Jersey\) Law 1999](#), following the adoption of the [Finance \(2026 Budget\) \(Jersey\) Law 202-](#) by the States Assembly on 12 December 2025.

The error concerns the misalignment of the “lower emission vehicle” column in the Vehicle Emissions Duty table for commercial vehicles by established CO<sub>2</sub> mass emission figure. As a result of this misalignment, the rates appearing in the Law do not accurately reflect the increase in rates with RPI inflation, approved by the States in Budget 2026–2029, including the omission of the intended highest rate.

The policy intent approved by the States is clear and unambiguous in the Budget 2026–2029 document and in the Report accompanying the draft Finance Law, which provided for an uprating of these rates in line with inflation. The proposed Amendment makes no change to policy intent and is confined solely to correcting the table so that the Law gives proper effect to the decision already taken by the States.

The tables below highlight the incorrect figures included in the Finance Law and the proposed correction.

### *Incorrect table*

<b>Established CO<sub>2</sub> mass emission figure (g)</b>	<b>Vehicle emissions duty for lower emission vehicle (£)</b>	<b>Vehicle emissions duty for vehicle that is not lower emission vehicle (£)</b>
0	0	0
1-50	0	0
51-75	0	57
76-100	0	171
101-125	0	285
126-150	57	457
150-175	171	856
175-200	285	1,426
201 or more	457	2,053

### *Proposed corrected table*

<b>Established CO<sub>2</sub> mass emission figure (g)</b>	<b>Vehicle emissions duty for lower emission vehicle (£)</b>	<b>Vehicle emissions duty for vehicle that is not lower emission vehicle (£)</b>
0	0	0
1-50	0	0
51-75	0	57
76-100	0	171
101-125	57	285
126-150	171	457
150-175	285	856
175-200	457	1,426
201 or more	856	2,053

**Financial and staffing implications**

There are limited resource implications. Customs officials will be required under law to give the benefit of the incorrect (lower) rate for the period 1 January to 23 January 2026. There is likely to be a negligible loss of revenue depending on the number of registrations of lower emissions commercial vehicles for that period.

**Children's Rights Impact Assessment**

This amendment constitutes a taxation draft in accordance with the Public Finances (Jersey) Law 2019. Under Schedule 2 of the [Children \(Convention Rights\) \(Jersey\) Law 2022](#), a taxation draft to implement a proposal of a lodged government plan is exempt from the requirement to prepare a children's rights impact assessment. As such, an assessment has not been prepared.

**Human Rights**

The notes on the human rights aspects of the Draft Law in the **Appendix** have been prepared by the Law Officers' Department and are included for the information of States Members. They are not, and should not, be taken as legal advice.

**APPENDIX TO REPORT****Human Rights Notes on the Draft Customs and Excise (Jersey) Amendment Law 202-**

These Notes have been prepared in respect of the draft Customs and Excise (Jersey) Amendment Law 202- (the “draft Law”) by the Law Officers’ Department. They summarise the principal human rights issues arising from the contents of the draft Law and explain why, in the Law Officers’ opinion, the draft Law is compatible with the European Convention on Human Rights (“ECHR”).

**These notes are included for the information of States Members. They are not, and should not be taken as, legal advice.**

The draft Law increases the rate of Vehicle Emissions Duty (“VED”) that applies to commercial vehicles under the Customs and Excise (Jersey) Law 1999 (“the CE Law”).

The draft Law engages Article 1 of the First Protocol to the ECHR (“A1P1”), which provides for the right to the peaceful enjoyment of property.

As a revenue raising measure the draft Law engages A1P1. A1P1 is however a qualified right, and it explicitly provides that the right does not in any way impair the right of the State to enforce such laws as it deems necessary to control the use of property in accordance with the general interest. Contracting States are given a wide margin of appreciation to determine what it considers in the public interest in this respect.

The European Court of Human Rights has made clear that the purpose of A1P1 is primarily to guard against the arbitrary confiscation of property. The draft Law is not considered to amount to arbitrary confiscation and so it is only if its provisions are “manifestly unreasonable” that it would be in breach of A1P1.

VED is designed to influence behaviour and discourage the use of more polluting vehicles as part and parcel of Jersey’s commitment to carbon neutrality. Neither the modestly increased rates which the draft Law seeks to implement, nor the rationale for their increase, are considered manifestly unreasonable.

The draft Law is considered to fall within the margin of appreciation afforded to contracting states and to achieve a fair balance between a person’s property rights and the general interest.

Overall, the draft Law is considered compliant with the provisions of the ECHR.

**EXPLANATORY NOTE**

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This Law, if passed will amend the Customs and Excise (Jersey) Law 1999 to change the rate of vehicle emissions duty for lower emission commercial vehicles that emit CO<sub>2</sub> of 101 grams per kilometre and above. It corrects a mistake in the figures supplied for the Finance (2026 Budget) (Jersey) Law 202- caused by a misalignment of the columns and rows in the table. The table in that Law, for insertion into the Customs and Excise (Jersey) Law 1999, including the incorrect figures, came into force on 1 January 2026. The corrected figures will apply when this Law comes into force on 23 January 2026 (by virtue of the Act declaring that it has immediate effect).



Jersey

## DRAFT 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.

<i>Adopted by the States</i>	<i>[date to be inserted]</i>
<i>Sanctioned by Order of His Majesty in Council</i>	<i>[date to be inserted]</i>
<i>Registered by the Royal Court</i>	<i>[date to be inserted]</i>
<i>Coming into force</i>	<i>[date to be inserted]</i>

**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 <sub>2</sub> 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

<b>Established CO<sub>2</sub> mass emission figure (g)</b>	<b>Vehicle emissions duty for lower emission vehicle (£)</b>	<b>Vehicle emissions duty for vehicle that is not lower emission vehicle (£)</b>
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.