

Excise Rates from 28th March 2011

Description	Tax Type	Rate	Wine	Spirit	Alcopops	Beer	Beer
			12x75cl	12x70cl@40%	24x275cl@5%	24x50cl@5%	24x50cl@9%
			Cost/case	Cost/case	Cost/case	Cost/case	Cost/case
Spirits UK produced wholly malt	461	£25.52		£85.75			
Spirits UK produced wholly grain	462	£25.52		£85.75			
Spirits UK produced blended	463	£25.52		£85.75			
Spirits other than UK produced	451	£25.52		£85.75			
Spirit based beverages 1.2% vol to 8 % vol	438	£25.52			£8.42		
Beer (imported) based beverage exc. 2.8% vol	473	£18.57				£11.14	
Beer (uk produced) based beverage exc. 2.8% vol	407	£18.57				£11.14	
Beer (imported) based beverage exc. 7.5% vol	445	£23.21					£25.07
Beer (uk produced) based beverage exc. 7.5% vol	447	£23.21					£25.07
Cider and Perry exc 1.2% but not 7.5%	481	£35.87					
Cider and Perry exc 7.5% but not 8.5%	483	£53.84					
Sparkling Cider and Perry exc 1.2% but not 5.5%	481	£35.87					
Sparkling Cider and Perry exc 5.5% but not 8.5%	485	£233.55					
Wine and made wine exc 1.2% but not 4%	433	£74.32	£6.69				
Wine and made wine exc 4% but not 5.5%	435	£102.21	£9.20				
Wine and made wine exc 5.5% but not 15%	413	£241.23	£21.71				
Wine and made wine exc 15% but not 22%	415	£321.61	£28.94				
Sparkling wine and made wine exc 5.5% but not 8.5%	412	£233.55	£21.02				
Sparkling wine and made wine exc 8.5% but not 15%	411	£308.99	£27.81				

* Beers & Spirits are rates per Hecto-litre by ABV

* Wines and others are rates per litre

