

## EXCISE DUTIES

Budget 2011 confirms that alcohol duty rates will increase by 2 percent above inflation on 28 March 2011. The rates are set out in the table below. Budget 2011 also confirms changes to beer duty regime announced to come into effect in October 2011. Including:

- A new additional duty on high-strength beers (above 7.5 per cent abv) to be 25% of the general beer duty rate; and
- A reduced rate of duty on lower strength beers (at or below 2.8 % abv and above 1.2% abv) to be 50 per cent of the general beer duty rate.

<b>Alcohol duty</b>			
	<b>Duty rate from 29 March 2010</b>	<b>Duty rate from 30 June 2010</b>	<b>Duty rate from 28 March 2011</b>
	<b>Rate per litre of pure alcohol</b>		
Spirits	23.80	23.80	25.52
Spirits-based RTDs	23.80	23.80	25.52
Wine and made-wine: Exceeding 22% abv	23.80	23.80	25.52
	<b>Rate per hectolitre per cent of alcohol in the beer</b>		
Beer	17.32	17.32	18.57
	<b>Rate per hectolitre of product</b>		
Still cider and perry: exceeding 1.2% - not exceeding 7.5% abv.	36.01	33.46	35.87
Still cider and perry: Exceeding 7.5% - less than 8.5% abv.	54.04	50.22	53.84
Sparkling cider and perry: exceeding 1.2% - less than 5.5% abv.	36.01	33.46	35.87
Sparkling cider and perry: Exceeding 5.5% - less than 8.5% abv.	217.83	217.83	233.55
Wine and made-wine: Exceeding 1.2% - not exceeding 4% abv.	69.32	69.32	74.32
Wine and made-wine: Exceeding 4% - not exceeding 5.5% abv.	95.33	95.33	102.21
Still wine and made-wine: Exceeding 5.5% - not exceeding 15% abv.	225.00	225.00	241.23
Wine and made-wine: Exceeding 15% - not exceeding 22% abv.	299.97	299.97	321.61
Sparkling wine and made-wine: Exceeding 5.5% - less than 8.5% abv.	217.83	217.83	233.55
Sparkling wine and made-wine: 8.5% - not exceeding 15% abv.	288.20	288.20	308.99