

Duty Payable on Alcohol

Wine		EXCISE	ССТ	EXCISE	ССТ
		per litre	per litre	per 75cl bottle	per 75cl bottle
Still	L.A. (1.2% abv - 5.5% abv)	£0.76	£0.12	£0.57	£0.09
Still	Light (5.6% abv - 15% abv)	£1.99	£0.12	£1.49	£0.09
Still	Heavy (16% abv - 22% abv)	£2.43	£0.16	£1.83	£0.12
Sparkling	5.6% abv - 15% abv	£1.99	£0.28	£1.49	£0.21

Spirits & Liqueurs	EXCISE	ССТ	EXCISE	ССТ
	per litre	per litre	per 70cl bottle	per 70cl bottle
96% abv	£33.69	-	£23.58	-
60% abv	£21.05	-	£14.74	-
55% abv	£19.30	-	£13.51	-
50% abv	£17.55	-	£12.28	-
45% abv	£15.79	-	£11.05	-
40% abv	£14.04	-	£9.83	-
35% abv	£12.28	-	£8.60	-
30% abv	£10.53	-	£7.37	-
25% abv	£8.77	-	£6.14	-
20% abv	£7.02	-	£4.91	-
15% abv	£5.26	-	£3.68	-

Cider & Perry	EXCISE	ССТ
	per litre	per litre
1.2 % abv - 2.8% abv	£0.32	£0.17
2.8% abv - 4.9% abv	£0.63	£0.17
5.0% abv - 8.6% abv	£1.08	£0.17
Exceeding 8.6% abv	£1.99	£0.17

Beer	EXCISE	сст
	per litre	per litre
1.2% avb - 2.8% abv	£0.32	-
2.8% abv - 4.9% abv	£0.63	-
Exceeding 4.9% abv	£1.08	-