



## UK Duty Rates 2019

From 1st February 2019

Product	Tax Code	Duty Rate (£)	Category	Per Case* (£)
Wine based drinks not exceeding 1.2% abv	431	-	-	-
Wine and made-wine exceeding 1.2%, not exceeding 4% abv	433	91.68	A	8.25
Wine and made-wine exceeding 4%, not exceeding 5.5% abv	435	126.08	A	11.34
Still wine exceeding 5.5%, not exceeding 15% abv	413	297.57	A	26.78
Still made-wine exceeding 5.5%, not exceeding 15% abv	423	297.57	A	26.78
Wine exceeding 15%, not exceeding 22% abv	415	396.72	A	35.70
Made-wine exceeding 15%, not exceeding 22% abv	425	396.72	A	35.70
Sparkling wine and made-wine exceeding 5.5%, less than 8.5% abv	412	288.10	A	25.92
Sparkling wine 8.5% and above, not exceeding 15% abv	411	381.15	A	34.30
Sparkling made-wine 8.5% and above, not exceeding 15% abv	421	381.15	A	34.30
Wine exceeding 22% abv	419	28.74	C	
Made-wine exceeding 22% abv	429	28.74	C	
Spirits other than UK produced whisky	451	28.74	C	
Spirit based coolers or other spirit composites exceeding 1.2%, not exceeding 8% abv	438	28.74	C	
Still cider and perry exceeding 1.2%, less than 6.9% abv	481	40.38	A	3.63
Sparkling cider and perry exceeding 1.2%, not exceeding 5.5% abv	481	40.38	A	3.63
Still cider and perry 6.9% and above, not exceeding 7.5% abv	487	50.71	A	4.56
Still cider and perry exceeding 7.5%, less than 8.5% abv	483	61.04	A	5.49
Sparkling cider and perry exceeding 5.5%, less than 8.5% abv	485	288.10	A	25.92
Beer exceeding 2.8% abv	473	19.08	B	
Beer exceeding 1.2%, not exceeding 2.8% abv	446	8.42	B	
Beer exceeding 7.5% abv **	447	5.69	B	

\* Per 12 bottle case = 9 litres

\*\* Beer tax code 447 is applied in addition to the general beer duty (473)

Category A - Rate is per hectolitre

Category B - Rate is per hectolitre per 1% degree abv

Category C - Rate is per litre of alcohol