

Alcohol Duty Rate changes from 28 March 2011

| Alcohol type | Rate |
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| | Rate £ per litre of pure alcohol |
| Spirits | 25.52 |
| Spirits-based: Ready-to-drinks | 25.52 |
| Wine and made-wine: Exceeding 22% abv | 25.52 |
| | Rate £ per hectolitre per cent of alcohol in the beer |
| Beer | 18.57 |
| | Rate £ per hectolitre of product |
| Still cider and perry: Exceeding 1.2% - not exceeding 7.5% abv. | 35.87 |
| Still cider and perry: Exceeding 7.5% - less than 8.5% abv. | 53.84 |
| Sparkling cider and perry: Exceeding 1.2% - not exceeding 5.5% abv. | 35.87 |
| Sparkling cider and perry: Exceeding 5.5% - less than 8.5% abv. | 233.55 |
| Wine and made-wine: Exceeding 1.2% - not exceeding 4% abv | 74.32 |
| Wine and made-wine: Exceeding 4% - not exceeding 5.5% abv. | 102.21 |
| Still wine and made-wine: Exceeding 5.5% - not exceeding 15% abv. | 241.23 |
| Wine and made-wine: Exceeding 15% - not exceeding 22% abv. | 321.61 |
| Sparkling wine and made-wine: Exceeding 5.5% - less than 8.5% abv. | 233.55 |
| Sparkling wine and made-wine: 8.5% and above - not exceeding 15% abv | 308.99 |

Note: High Strength Beer Duty and Lower Strength Beer Duty will be introduced with effect from 1 October 2011. The rates will be as follows:
High Strength Beer Duty - equivalent to an additional 25 per cent of the general beer duty rate in force at the time of introduction
Lower Strength Beer Duty - equivalent to 50 per cent of the general beer duty rate in force at the time of introduction.