

12.7 Excise Duty – Cider and Perry

Cider (or Perry) - manufactured in the UK by a registered maker of cider or perry or imported.

Class or description	Tax type code	Rate of Excise Duty
► Sparkling, made in UK or imported exceeding 5.5% but less than 8.5%	485	£217.83 per hectolitre
Sparkling, made in UK or imported, exceeding 1.2% but not exceeding 5.5%	481	£36.01 per hectolitre
Still, made in UK or imported exceeding 1.2% but not exceeding 7.5%	481	£36.01 per hectolitre
Still, made in UK or imported exceeding 7.5% but less than 8.5%	483	£54.04 per hectolitre ◀
If total alcohol by volume does not exceed 1.2%	431	NIL

Definitions and notes

"Cider" means cider (or perry) of a strength of less than 8.5% of alcohol by volume (at 20°C) obtained from the fermentation of apple or pear juice without the addition at any time of any alcoholic liquor or of any liquor or substance which communicates colour or flavour other than such as the Commissioners may allow as appearing to them to be necessary to produce cider (or perry).

Cider or perry is chargeable at the **sparkling** rate

- a) if the container has an excess pressure due to carbon dioxide in solution of 3 bar or more
- or
- b) if the container has a mushroom stopper held in place by a tie or fastening - regardless of the pressure

See section 12.5 for definition of "mushroom stopper."

12.8 Excise Duty – Spirits

Class or description	Tax type code	Rate of Excise Duty
► UK produced whisky		£23.80 per litre of alcohol in the spirits at a temperature of 20°C ◀
Wholly Malt	461	
Wholly Grain	462	
Blended	463	
Spirits other than UK produced whisky	451	
Spirits-based beverages exceeding 1.2% vol but not exceeding 8% vol	438	

Notes

If spirits are imported in bottles which the importer does not wish to be opened for test, HM Revenue and Customs will normally be prepared to accept excise duty on the basis of a declared strength of 77% vol. for drinkable spirits. HM Revenue and Customs reserve the right to test any consignment.

12.9 Excise Duty – Low Alcohol Beverages

- Wine
 - Made-wine
 - Mixed drinks made from cider/perry base
- } where the alcohol strength does not exceed 5.5%

The rates are the same for both still and sparkling products with the exception of beer based beverages.

Class or description	Tax type code	Rate of Excise Duty
► Not exceeding 1.2% volume	431	Nil
Exc. 1.2% vol. but not exc. 4.0% vol.	433	£69.32 per hectolitre
Exc. 4.0% vol. but not exc. 5.5% vol.	435	£95.33 per hectolitre
Beer based beverage exc. 1.2% vol.	473	£17.32 per hl for every 1% abv Part percentage charged to the nearest 0.1% ◀

Definitions and notes

This does not include cider, perry and beer as defined in Sections 12.6 to 12.7.