



DUTY CHANGES

DUTY CATEGORY	PACK & UNIT SIZE	ABV	LITRES	NEW DUTY RATE (1/8/2023)	DUTY MOVEMENT
BEER	1 X 30L	3.7	30	£21.18	£0.00
BEER	1 X 30L	4.5	30	£25.76	£0.00
BEER	1 X 30L	5.5	30	£31.48	£0.00
BEER	1 X 50L	3.7	50	£35.30	£0.00
BEER	1 X 50L	4.0	50	£38.16	£0.00
BEER	1 X 50L	4.5	50	£42.93	£0.00
BEER	1 X 50L	4.8	50	£45.79	£0.00
BEER	1 X 50L	5.5	50	£52.47	£0.00
BEER	1 X 9G	3.7	40.891	£28.87	£0.00
BEER	1 X 9G	4.5	40.891	£35.11	£0.00
BEER	1 X 9G	5.5	40.891	£42.91	£0.00
BEER	12X 500ML	3.8	6	£4.79	£0.44
BEER	12X 500ML	4.0	6	£5.04	£0.46
BEER	12X 500ML	4.2	6	£5.29	£0.48
BEER	12X 500ML	4.5	6	£5.67	£0.52
BEER	12X 500ML	4.6	6	£5.80	£0.53
BEER	12X 500ML	4.7	6	£5.92	£0.54
BEER	12X 500ML	4.8	6	£6.05	£0.55
BEER	12X 500ML	4.9	6	£6.18	£0.57
BEER	12X 500ML	5.0	6	£6.30	£0.58
BEER	12X 500ML	5.5	6	£6.93	£0.63
BEER	12X 500ML	5.9	6	£7.44	£0.69
BEER	20 X 500ML	5.0	10	£10.51	£0.97
BEER	24 X 330ML	3.8	7.92	£6.32	£0.58
BEER	24 X 330ML	4.0	7.92	£6.66	£0.62
BEER	24 X 330ML	4.2	7.92	£6.99	£0.64
BEER	24 X 330ML	4.5	7.92	£7.49	£0.69
BEER	24 X 330ML	4.6	7.92	£7.65	£0.70
BEER	24 X 330ML	4.7	7.92	£7.82	£0.72
BEER	24 X 330ML	4.8	7.92	£7.99	£0.74
BEER	24 X 330ML	4.8	7.92	£7.99	£0.74
BEER	24 X 330ML	4.9	7.92	£8.15	£0.75
BEER	24 X 330ML	5.0	7.92	£8.32	£0.76
BEER	24 X 330ML	5.5	7.92	£9.15	£0.84
BEER	24 X 330ML	5.9	7.92	£9.82	£0.90
OTHER FERMENTED PRODUCTS	1 X 30L	4.0	30	£22.90	£-4.60
OTHER FERMENTED PRODUCTS	1 X 30L	4.5	30	£25.76	£-12.06
OTHER FERMENTED PRODUCTS	1 X 50L	3.5	50	£33.39	£-12.45
OTHER FERMENTED PRODUCTS	1 X 50L	3.8	50	£36.25	£-9.59
OTHER FERMENTED PRODUCTS	1 X 50L	4.0	50	£38.16	£-7.68
OTHER FERMENTED PRODUCTS	1 X 50L	4.1	50	£39.11	£-23.93
OTHER FERMENTED PRODUCTS	1 X 50L	4.2	50	£40.07	£-22.97
OTHER FERMENTED PRODUCTS	1 X 50L	4.3	50	£41.02	£-22.02
OTHER FERMENTED PRODUCTS	1 X 50L	4.4	50	£41.98	£-21.06
OTHER FERMENTED PRODUCTS	1 X 50L	4.5	50	£42.93	£-20.11
OTHER FERMENTED PRODUCTS	1 X 50L	4.8	50	£45.79	£-17.25

Fruit cider is classed as **OTHER FERMENTED PRODUCTS**

DUTY CATEGORY	PACK & UNIT SIZE	ABV	LITRES	NEW DUTY RATE (1/8/2023)	DUTY MOVEMENT
OTHER FERMENTED PRODUCTS	1 X 50L	5.0	50	£47.70	-£15.34
OTHER FERMENTED PRODUCTS	1 X 50L	5.5	50	£52.47	-£10.57
OTHER FERMENTED PRODUCTS	15 X 500ML	3.5	7.5	£6.50	-£0.38
OTHER FERMENTED PRODUCTS	15 X 500ML	4.0	7.5	£7.43	£0.55
OTHER FERMENTED PRODUCTS	15 X 500ML	4.5	7.5	£8.36	-£1.10
OTHER FERMENTED PRODUCTS	15 X 500ML	5.0	7.5	£9.29	-£0.17
OTHER FERMENTED PRODUCTS	15 X 500ML	5.5	7.5	£10.22	£0.76
SPARKLING CIDER	1 X 30L	4.0	30	£10.54	-£1.57
SPARKLING CIDER	1 X 50L	3.5	50	£15.37	-£4.82
SPARKLING CIDER	1 X 50L	3.8	50	£16.68	-£3.51
SPARKLING CIDER	1 X 50L	4.1	50	£18.00	-£2.19
SPARKLING CIDER	1 X 50L	4.2	50	£18.44	-£1.75
SPARKLING CIDER	1 X 50L	4.3	50	£18.88	-£1.31
SPARKLING CIDER	1 X 50L	4.4	50	£19.32	-£0.87
SPARKLING CIDER	1 X 50L	4.5	50	£19.76	-£0.43
SPARKLING CIDER	1 X 50L	4.8	50	£21.07	£0.88
SPARKLING CIDER	1 X 50L	5.0	50	£21.95	£1.76
SPARKLING CIDER	1 X 50L	5.5	50	£24.15	£3.96
SPARKLING CIDER	15 X 500ML	3.5	7.5	£2.54	-£0.49
SPARKLING CIDER	15 X 500ML	4.0	7.5	£2.90	-£0.13
SPARKLING CIDER	15 X 500ML	4.5	7.5	£3.26	£0.23
SPARKLING CIDER	15 X 500ML	5.0	7.5	£3.63	£0.60
SPARKLING CIDER	15 X 500ML	5.5	7.5	£3.99	£0.96
SPIRITS	1 X 70CL	30.0	0.7	£6.64	£0.60
SPIRITS	1 X 70CL	35.0	0.7	£7.75	£0.71
SPIRITS	1 X 70CL	37.0	0.7	£8.19	£0.75
SPIRITS	1 X 70CL	37.0	0.7	£8.19	£0.75
SPIRITS	1 X 70CL	37.5	0.7	£8.31	£0.77
SPIRITS	1 X 70CL	37.5	0.7	£8.31	£0.77
SPIRITS	1 X 70CL	38.0	0.7	£8.42	£0.78
SPIRITS	1 X 70CL	40.0	0.7	£8.86	£0.81
SPIRITS	1 X 70CL	41.6	0.7	£9.21	£0.84
SPIRITS	1 X 70CL	42.0	0.7	£9.30	£0.85
SPIRITS	1 X 70CL	45.0	0.7	£9.97	£0.92
SPIRITS	1 X 70CL	75.5	0.7	£16.72	£1.53
SPIRITS	12 X 200ML	5.0	2.4	£2.97	-£0.48
SPIRITS	12 X 250ML	5.0	3	£3.72	-£0.59
SPIRITS	12 X 250ML	6.0	3	£4.46	-£0.71
SPIRITS	12 X 250ML	7.3	3	£5.42	-£0.87
SPIRITS	12 X 330ML	4.0	3.96	£3.92	-£0.63
SPIRITS	12 X 330ML	4.5	3.96	£4.41	-£0.71
SPIRITS	12 X 330ML	5.0	3.96	£4.90	-£0.79
STILL CIDER	1 X 20L	4.5	20	£7.90	-£0.18
STILL CIDER	1 X 20L	5.0	20	£8.78	£0.70
STILL CIDER	1 X 20L	5.8	20	£10.18	£2.10
STILL CIDER	1 X 20L	6.0	20	£10.54	£2.46

Fruit cider is classed as **OTHER FERMENTED PRODUCTS**

DUTY CATEGORY	PACK & UNIT SIZE	ABV	LITRES	NEW DUTY RATE (1/8/2023)	DUTY MOVEMENT
STILL CIDER	1 X 30L	4.0	30	£10.54	-£1.57
STILL CIDER	1 X 50L	4.2	50	£18.44	-£1.75
STILL CIDER	1 X 50L	4.8	50	£21.07	£0.88
STILL CIDER	1 X 50L	6.0	50	£26.34	£6.15
STILL CIDER	15 X 500ML	3.5	7.5	£2.54	-£0.49
STILL CIDER	15 X 500ML	4.0	7.5	£2.90	-£0.13
STILL CIDER	15 X 500ML	4.5	7.5	£3.26	£0.23
STILL CIDER	15 X 500ML	5.0	7.5	£3.63	£0.60
STILL CIDER	15 X 500ML	5.5	7.5	£3.99	£0.96
STILL CIDER	24 X 330ML	3.8	7.92	£2.91	-£0.29
STILL CIDER	24 X 330ML	4.0	7.92	£3.06	-£0.14
STILL CIDER	24 X 330ML	4.2	7.92	£3.22	£0.02
STILL CIDER	24 X 330ML	4.5	7.92	£3.45	£0.25
STILL CIDER	24 X 330ML	4.6	7.92	£3.52	£0.32
STILL CIDER	24 X 330ML	4.7	7.92	£3.60	£0.40
STILL CIDER	24 X 330ML	4.8	7.92	£3.68	£0.48
STILL CIDER	24 X 330ML	4.9	7.92	£3.75	£0.55
STILL CIDER	24 X 330ML	5.0	7.92	£3.83	£0.63
STILL CIDER	24 X 330ML	5.5	7.92	£4.21	£1.01
WINE (SPARKLING)	1 X 75CL	10.0	0.75	£2.14	-£0.72
WINE (SPARKLING)	1 X 75CL	10.0	0.75	£2.14	-£0.72
WINE (SPARKLING)	1 X 75CL	10.5	0.75	£2.24	-£0.62
WINE (SPARKLING)	1 X 75CL	11.0	0.75	£2.35	-£0.51
WINE (SPARKLING)	1 X 75CL	11.5	0.75	£2.67	-£0.19
WINE (SPARKLING)	1 X 75CL	12.0	0.75	£2.67	-£0.19
WINE (SPARKLING)	1 X 75CL	12.5	0.75	£2.67	-£0.19
WINE (SPARKLING)	1 X 75CL	13.0	0.75	£2.67	-£0.19
WINE (SPARKLING)	1 X 75CL	13.5	0.75	£2.67	-£0.19
WINE (SPARKLING)	1 X 75CL	14.0	0.75	£2.67	-£0.19
WINE (SPARKLING)	1 X 75CL	14.5	0.75	£2.67	-£0.19
WINE (SPARKLING)	1 X 75CL	15.0	0.75	£3.21	£0.35
WINE (STILL)	1 X 75CL	5.0	0.75	£0.93	-£0.02
WINE (STILL)	1 X 75CL	8.5	0.75	£1.82	-£0.41
WINE (STILL)	1 X 75CL	9.0	0.75	£1.92	-£0.31
WINE (STILL)	1 X 75CL	9.5	0.75	£2.03	-£0.20
WINE (STILL)	1 X 75CL	10.0	0.75	£2.14	-£0.09
WINE (STILL)	1 X 75CL	10.5	0.75	£2.24	£0.01
WINE (STILL)	1 X 75CL	11.0	0.75	£2.35	£0.12
WINE (STILL)	1 X 75CL	11.5	0.75	£2.67	£0.44
WINE (STILL)	1 X 75CL	12.0	0.75	£2.67	£0.44
WINE (STILL)	1 X 75CL	12.5	0.75	£2.67	£0.44
WINE (STILL)	1 X 75CL	13.0	0.75	£2.67	£0.44
WINE (STILL)	1 X 75CL	13.5	0.75	£2.67	£0.44
WINE (STILL)	1 X 75CL	14.0	0.75	£2.67	£0.44
WINE (STILL)	1 X 75CL	14.5	0.75	£2.67	£0.44
WINE (STILL)	1 X 75CL	15.0	0.75	£3.21	£0.98

Fruit cider is classed as **OTHER FERMENTED PRODUCTS**