

LWC Drinks Ltd  
Greenside Way, Chadderton, Manchester, M24 1SW  
t: 0161 438 4081  
e: enquiries@lwc-drinks.co.uk  
www.lwc-drinks.co.uk

June 2023

Dear Partner,

As announced at Spring Budget 2023, the government will increase the duty rates under the revised duty structure for alcohol products being introduced from 1 August 2023 in line with the Retail Price Index (RPI). This includes all alcoholic products produced in, or imported into, the UK.

The policy paper and the proposed revisions can be found here for your reference: [Alcohol Duty: rate changes - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/papers-and-policies/alcohol-duty-rates)

Based on the current proposed rates from the government there are some example of the changes on the following pages.

These duty changes will be passed on by LWC in our pricing to all customers.

We are currently liaising with all affected suppliers to get the details of the duty change on their products, and we will publish a complete list of the duty changes on our website (<https://www.lwc-drinks.co.uk>) by 30<sup>th</sup> June, 2023. The impact on your individual pricing schedule can be provided by your account manager.

If you have any questions, do not hesitate to contact your account manager.

Yours Sincerely,



Ebrahim Mukadam  
Managing Director

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**Beer**

ABV	Ltrs	Current Rate	New Rate	Difference
4.8%	50L	£45.79	£45.79	£0
4%	50L	£38.16	£38.16	£0
5%	10L	£9.54	£10.51	£0.97
4.8%	7.92L	£7.25	£7.99	£0.74
4.5%	7.92L	£6.80	£7.49	£0.69

**Draught Apple/Pear Cider**

ABV	Ltrs	Current Rate	New Rate	Difference
4.8%	50l	£20.19	£21.07	£0.88
4.5%	50l	£20.19	£19.76	-£0.43
5%	50l	£20.19	£21.95	£1.76
4%	30l	£12.11	£10.54	-£1.57

**Draught Fruit Cider (50 Litres)**

ABV	Current Duty	New Duty	Difference
3.5%	£45.84	£33.39	-£12.45
3.8%	£45.84	£36.25	-£9.59
4%	£45.84	£38.16	-£7.68
4.1%	£63.04	£39.11	-£23.93
4.2%	£63.04	£40.07	-£22.97
4.3%	£63.04	£41.02	-£22.02
4.4%	£63.04	£41.98	-£21.06
4.5%	£63.04	£42.93	-£20.11
4.8%	£63.04	£45.79	-£17.25
5%	£63.04	£47.70	-£15.34
5.5%	£63.04	£52.47	-£10.57

**Packaged Cider**

Product	ABV	Ltrs	Current Rate	New Rate	Difference
Pear 15 x 500ml	4.5%	7.5l	£3.03	£3.26	£0.23
Fruit 15 x 500ml	4%	7.5l	£6.88	£7.43	£0.55
Apple 12 x 500ml	5%	6l	£2.42	£2.90	£0.48
Raspberry 12 x 500ml	4%	6l	£5.50	£5.94	£0.44

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## Spirits

ABV	Ltrs	Current Rate	New Rate	Difference
35%	0.7l	£7.04	£7.75	£0.71
75.5%	0.7l	£15.19	£16.72	£1.53
41.6%	0.7l	£8.37	£9.21	£0.84
37.5%	0.7l	£7.54	£8.31	£0.77
37.5%	1.5l	£16.17	£17.80	£1.63
40%	0.7l	£8.05	£8.86	£0.81

## Still Wine (75cl)

ABV	Current Duty	Duty from 01/08/23	Difference	Duty from 01/02/25	Difference
9.5%	£2.23	£2.03	-£0.20	£2.03	
10%	£2.23	£2.14	-£0.09	£2.14	
10.5%	£2.23	£2.24	£0.01	£2.24	
11%	£2.23	£2.35	£0.12	£2.35	
11.5%	£2.23	£2.67	£0.44	£2.46	-£0.21
12%	£2.23	£2.67	£0.44	£2.57	-£0.10
12.5%	£2.23	£2.67	£0.44	£2.67	
13%	£2.23	£2.67	£0.44	£2.78	£0.11
13.5%	£2.23	£2.67	£0.44	£2.89	£0.22
14%	£2.23	£2.67	£0.44	£2.99	£0.32
14.5%	£2.23	£2.67	£0.44	£3.10	£0.43

## Sparkling Wine (75cl)

ABV	Current Duty	Duty from 01/08/23	Difference	Duty from 01/02/25	Difference
11.5%	£2.86	£2.67	-£0.19	£2.46	-£0.40
12%	£2.86	£2.67	-£0.19	£2.57	-£0.30
12.5%	£2.86	£2.67	-£0.19	£2.67	-£0.19
13%	£2.86	£2.67	-£0.19	£2.78	-£0.08
13.5%	£2.86	£2.67	-£0.19	£2.89	£0.03
14%	£2.86	£2.67	-£0.19	£2.99	£0.13
14.5%	£2.86	£2.67	-£0.19	£3.10	£0.24
15%	£2.86	£3.21	£0.35	£3.21	£0.35