

## Alcohol Duty Rates and Tax Codes

|                             | Tax Type | Description                                                                                                                             | Rate as of 1st February 2025                                                                |
|-----------------------------|----------|-----------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| Core Structure              | 301      | Low Alcohol - not exceeding 1.2%                                                                                                        | Nil                                                                                         |
|                             | 311      | Beer less than 3.5%                                                                                                                     | £9.61                                                                                       |
|                             | 312      | Cider less than 3.5%                                                                                                                    |                                                                                             |
|                             | 313      | Wine less than 3.5%                                                                                                                     |                                                                                             |
|                             | 314      | Other fermented products less than 3.5%                                                                                                 |                                                                                             |
|                             | 315      | Spirits less than 3.5%                                                                                                                  |                                                                                             |
|                             | 321      | Beer at least 3.5% but less than 8.5%                                                                                                   | £21.78                                                                                      |
|                             | 322      | Cider at least 3.5% but less than 8.5% & Sparkling Cider at least 3.5% but not exceeding 5.5%                                           | £10.02                                                                                      |
|                             | 323      | Wine at least 3.5% but less than 8.5%                                                                                                   | £25.67                                                                                      |
|                             | 324      | Other fermented products at least 3.5% but less than 8.5% & Sparkling Cider exceeding 5.5% but less than 8.5%                           |                                                                                             |
|                             | 325      | Spirits at least 3.5% but less than 8.5%                                                                                                |                                                                                             |
|                             | 331      | Beer at least 8.5% but not exceeding 22%                                                                                                | £29.54                                                                                      |
|                             | 333      | Wine at least 8.5% but not exceeding 22%                                                                                                |                                                                                             |
|                             | 334      | Other fermented products at least 8.5% but not exceeding 22%                                                                            |                                                                                             |
|                             | 335      | Spirits at least 8.5% but not exceeding 22%                                                                                             |                                                                                             |
|                             | 341      | Beer exceeding 22%                                                                                                                      | £32.79                                                                                      |
|                             | 343      | Wine exceeding 22%                                                                                                                      |                                                                                             |
|                             | 344      | Other fermented products exceeding 22%                                                                                                  |                                                                                             |
|                             | 345      | spirits exceeding 22%                                                                                                                   |                                                                                             |
| Draught Relief (DR)         | 351      | Beer less than 3.5% & eligible for DR                                                                                                   | £8.28                                                                                       |
|                             | 352      | Cider less than 3.5% & eligible for DR                                                                                                  |                                                                                             |
|                             | 353      | Wine less than 3.5% & eligible for DR                                                                                                   |                                                                                             |
|                             | 354      | Other fermented products less than 3.5% & eligible for DR                                                                               |                                                                                             |
|                             | 355      | Spirits less than 3.5% & eligible for DR                                                                                                |                                                                                             |
|                             | 356      | Beer at least 3.5% but less than 8.5% & eligible for DR                                                                                 | £18.76                                                                                      |
|                             | 357      | Cider at least 3.5% but less than 8.5% & Sparkling Cider at least 3.5% but not exceeding 5.5% and eligible for DR                       | £8.63                                                                                       |
|                             | 358      | Wine at least 3.5% but less than 8.5% & eligible for DR                                                                                 | £18.76                                                                                      |
|                             | 359      | Other fermented products at least 3.5% but less than 8.5% & Sparkling Cider exceeding 5.5% but less than 8.5% and eligible for DR       |                                                                                             |
|                             | 360      | Spirits at least 3.5% but less than 8.5% & eligible for DR                                                                              |                                                                                             |
| Small Producer Relief (SPR) | 361      | Beer less than 3.5% & eligible for SPR                                                                                                  | Manual rate determined by calculating SPR discount, and deducting from relevant rate above. |
|                             | 362      | Cider less than 3.5% & eligible for SPR                                                                                                 |                                                                                             |
|                             | 363      | Wine less than 3.5% & eligible for SPR                                                                                                  |                                                                                             |
|                             | 364      | Other fermented products less than 3.5% & eligible for SPR                                                                              |                                                                                             |
|                             | 365      | Spirits less than 3.5% & eligible for SPR                                                                                               |                                                                                             |
|                             | 366      | Beer at least 3.5% but less than 8.5% & eligible for SPR                                                                                |                                                                                             |
|                             | 367      | Cider at least 3.5% but less than 8.5% & Sparkling Cider at least 3.5% but not exceeding 5.5% & eligible for SPR                        |                                                                                             |
|                             | 368      | Wine at least 3.5% but less than 8.5% & eligible for SPR                                                                                |                                                                                             |
|                             | 369      | Other fermented products at least 3.5% but less than 8.5% & Sparkling Cider exceeding 5.5% but less than 8.5% and eligible for SPR      |                                                                                             |
|                             | 370      | Spirits at least 3.5% but less than 8.5% & eligible for SPR                                                                             |                                                                                             |
|                             | 371      | Beer less than 3.5% & eligible for SPR and DR                                                                                           |                                                                                             |
|                             | 372      | Cider less than 3.5% & eligible for SPR and DR                                                                                          |                                                                                             |
|                             | 373      | Wine less than 3.5% & eligible for SPR and DR                                                                                           |                                                                                             |
|                             | 374      | Other fermented products less than 3.5% & eligible for SPR and DR                                                                       |                                                                                             |
|                             | 375      | Spirits less than 3.5% & eligible for SPR and DR                                                                                        |                                                                                             |
|                             | 376      | Beer at least 3.5% but less than 8.5% & eligible for SPR and DR                                                                         |                                                                                             |
|                             | 377      | Cider at least 3.5% but less than 8.5% & Sparkling Cider at least 3.5% but not exceeding 5.5% & eligible for SPR and DR                 |                                                                                             |
|                             | 378      | Wine at least 3.5% but less than 8.5% & eligible for SPR and DR                                                                         |                                                                                             |
|                             | 379      | Other fermented products at least 3.5% but less than 8.5% & Sparkling Cider exceeding 5.5% but less than 8.5% & eligible for SPR and DR |                                                                                             |
|                             | 380      | Spirits at least 3.5% but less than 8.5% & eligible for SPR and DR                                                                      |                                                                                             |



**Note:** The government has also increased the cash discount provided to small producers for non-draught products, and maintain the current cash discount provided to small producers for draught products.

This increases the relative value of Small Producer Relief for both draught and non-draught products.

Small Producer Relief provides lower Alcohol Duty rates for small producers — provided those products are below 8.5% alcohol by volume, not produced under licence, and are made on small producer premises producing below 4,500 hectolitres of pure alcohol per year.