

Alcohol structures: summary of responses

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Chapter 1

Introduction

- 1.1 The government believes that alcohol duties should be related to the alcoholic strength of drinks. This creates incentives within the alcohol duty system to encourage innovation by producers within the low strength alcohol market and for individuals to consume lower strength drinks.
- 1.2 EU law requires beer and spirit duties to be directly proportional to alcohol strength by volume. To encourage the production and consumption of lower strength alcohol beer, the government introduced an additional duty on high strength beer in 2011 and lowered the duty rate on low strength beer. Cider and wine duties, however, must be banded with a single duty rate for products within a range of alcoholic strengths. This means that any drinks within a band pay the same duty regardless of their alcoholic strength within that range. A pint of 1.3% alcohol by volume (abv) still cider currently pays the same amount of alcohol duty as a pint of 7.5% abv still cider.
- 1.3 Within the current alcohol duty system, the government has identified scope to increase the link between alcoholic strength and duty. That is why the government launched the 'Alcohol structures consultation' at Spring Budget 2017, consulting on:
 - the introduction of a new still cider band to target cheap, high strength "white" ciders, below 7.5% abv
 - the impacts of a new lower strength still wine band, to encourage the production and consumption of lower strength wines
- 1.4 The consultation was launched on 20 March 2017 and ran for a period of 12 weeks. It closed on 12 June 2017.
- 1.5 In total the government received 109 responses to the consultation from public health groups, local authorities, alcohol producers, industry groups, consumer groups and individuals.
- 1.6 In addition to these responses, HM Treasury officials met with a number of stakeholders during the consultation process to discuss the proposals.
- 1.7 The government would like to thank all respondents for taking the time to respond to this consultation, and for sharing their views. A list of respondents can be found at Annex A.
- 1.8 Responses and comments to the consultation questions have been analysed and collated into broad themes. This document provides a thematic summary of the responses to each proposal and sets out the government's

response to the consultation, including next steps in each chapter of the consultation.

- 1.9 Chapter 2 relates to the introduction of a new still cider band to target cheap, high strength 'white' ciders, below 7.5% abv. Chapter 3 relates to the impacts of a new lower strength still wine band.

Chapter 2

A new still cider and perry band below 7.5% abv

- 2.1 The government recognises that the majority of drinkers consume alcohol in a responsible manner. However, the government is also aware of the harms associated with problem consumption of alcohol. This remains a concern. The government is committed to reducing excessive alcohol consumption and tackling the related health harms.
- 2.2 The government is also committed to supporting responsible producers in the wider cider industry, recognising the valuable contribution they can make to promoting responsible drinking, providing employment and supporting community life and rural economies.
- 2.3 The current still cider and perry bands are:
- above 1.2% but not above 7.5% abv, with a duty rate of £40.38 per hectolitre of product
 - above 7.5% but less than 8.5% abv, with a duty rate of £61.04 per hectolitre of product
- 2.4 Public health groups argue the main still cider band – above 1.2% to 7.5% abv – is too wide as low-strength still ciders attract the same duty as 7.5% abv still ciders. Theoretically, this can create adverse incentives to produce higher strength drinks towards the top of the band. There is no additional duty cost from increasing alcohol content in a still cider up to 7.5% abv so the duty per unit of alcohol falls as the alcohol content rises in the band.
- 2.5 Higher strength “white” ciders have been highlighted, by some, as a product that causes disproportionate levels of harm. These drinks have an alcohol strength around 7.5% abv, and are reportedly typically purchased as a cheap form of relatively high strength alcohol. A three litre bottle of a 7.5% abv “white” cider contains 22.5 units of alcohol which is over 1.5 times the number of units the UK Chief Medical Officers have recommended for weekly consumption to keep the health risks from drinking alcohol to a low level.
- 2.6 Public health groups report that these high strength products are closely associated with dependent, street and underage drinking primarily due to their low price. According to Thames Reach, super strength drinks have become one of the biggest causes of premature death of homeless people in the UK. The Alcohol Health Alliance cite research suggesting that 25% of

alcohol treatment services patients in Glasgow and Edinburgh drink white cider, and 45% of those white cider drinkers drink it exclusively.

- 2.7 As set out above, duty rates for still cider and perry are split into two bands: (1) the main still cider band above 1.2% up to 7.5% abv, and (2) the higher strength still cider band above 7.5% but less than 8.5% abv. Current EU rules allow reduced rates for still ciders below 8.5% abv. It is therefore possible to introduce a new duty band below 7.5% to split the main still cider band into two.
- 2.8 The Spring Budget 2017 Alcohol Structures Consultation set out the government's intention to introduce a new still cider and perry duty band to target high strength 'white' ciders, up to 7.5% abv. All products captured by this new band would pay a higher duty rate than their current rate. Those still ciders and perries in the lowest duty band would continue to pay the current duty rate.

Question 1: Do you agree that there is a case for a new still cider and perry band below 7.5% abv?

- 2.9 107 out of 109 respondents responded to this question. The majority of respondents (79%) agreed that there is a case for a new still cider band below 7.5% abv. Almost all public health, medical and local authority groups supported the introduction of a new still cider band to target white ciders, expressing strong concerns about the negative impacts on health of these products on dependent, young and vulnerable drinkers.
- 2.10 Of those who did not agree with the case for a new band, the majority were cider producers or industry groups who noted that the market share of white cider had generally decreased over time and that a new band would adversely impact all cider makers, not just white cider makers.
- 2.11 Some respondents suggested the government should introduce the Minimum Unit Pricing alongside or instead of a new band to raise the price of the cheapest alcohol.
- 2.12 A few respondents suggested that the government should create a new, separate band for perry (pear cider) to limit the impact on these drinks.

Question 2: Where do you think the lower threshold should be set? Please provide evidence to support your answer. We would also welcome any evidence about reducing the alcohol content of ciders.

- 2.13 62 respondents, the vast majority of which were public health groups, medical groups and local authorities, argued the lower threshold of a new band should be set at 5.5% or 5.6% abv. They suggested this would be more likely to lead to price rises for consumers as it would capture more products and be more difficult for producers to reformulate to a lower alcohol strength, which in turn may lessen the affordability and consumption of white ciders. They argued that many harmful and dependent drinkers choose to consume white ciders because of their cheap prices, and therefore a wider band that is more likely to impact prices would have the biggest effect. They suggested over 80% of the cider market is below 5.5% abv and

would be completely unaffected by such a band. Some other respondents suggested the threshold should be even lower.

- 2.14 Some respondents argued that a narrower band would encourage reformulation and be more likely to incentivise producers to reduce their alcohol content, which would help reduce the harmful impacts on those who consume white ciders. Some alcohol producers suggested that it was possible to reduce alcohol content in small increments, but achieving larger reductions was more difficult, requiring significant reformulation and development to maintain a cider's characteristics.
- 2.15 Many cider manufacturers producing 'traditional' and 'craft' cider argued that traditional and craft ciders naturally ferment to between 6.0% and 8.0% abv, and that it was not possible to reduce the alcohol content of these types of products without losing their traditional characteristics.
- 2.16 Other suggestions included making the alcohol content of ciders directly proportional to the duty payable, or restructuring cider duty to make it more comparable to beer duty. Some respondents also suggested lowering the lower threshold of the current high strength band (above 7.5% but less than 8.5% abv).

Question 3: In volume terms, how does the still cider market breakdown by strength in 0.1% abv increments?

- 2.17 The government would like to thank those respondents who took the time to provide data on the breakdown of the cider market

Question 4: We would welcome evidence on the impacts a new still cider and perry duty band could have. This includes, but is not limited to, the impacts on: (1) businesses (2) consumers (3) public health.

- 2.18 Almost all respondents answered this question.
- 2.19 Concerning the impact on businesses, cider makers and their representatives raised concerns about the impact on traditional producers, especially smaller producers. Some smaller cider makers pointed to the fragility of the market and the inability to pass on price rises to consumers.
- 2.20 Concerning the impact on consumers, some respondents were concerned that a new band could reduce choice in the market, or increase prices for consumers. Others argued that a new band could change consumer behaviour, for example towards lower strength drinks.
- 2.21 Concerning the impact on public health, health groups and others raised concerns that not taking action would worsen the social and health problems connected with so called "white ciders". These respondents argued that reducing affordability (through a new duty band) would have a positive impact on public health.

Government response

- 2.22 The government would like to thank those respondents who took the time to respond to this section of the consultation and provide data on the breakdown of the cider market.
- 2.23 The government notes the broad support for the introduction of a new still cider and perry band below 7.5% abv and the strong concerns expressed about the impact of cheap, high strength white ciders on public health. The government is committed to reducing the harms caused by excessive alcohol consumption and will therefore introduce a new still cider and perry band targeting white ciders.
- 2.24 The government is aware of the concerns from some producers about the impact a new band may have on other high strength ciders, such as 'traditional' ciders and perry. The government is mindful of the wider impacts a new band may have and will ensure the band is designed in a way that minimises adverse impacts on other producers, including traditional cider makers, while targeting high strength white ciders and promoting responsible drinking. There however remains strong public health concerns about cheap white ciders and it is right that the government takes action to address these.
- 2.25 The government acknowledges that there are differing views on where the lower threshold of a new band should be set. Having carefully considered all the evidence, the government believes the new band should encourage producer reformulation and has therefore decided that the lower threshold should be set at 6.9% abv. Setting the lower threshold at 6.9% abv will ensure producers are able and incentivised to reformulate and lower the alcoholic strength of their drinks, which will help harmful and dependent drinkers to reduce their alcohol intake. A lower threshold of 6.9% abv will ensure we target the strongest white ciders, whilst also minimising the impact on the rest of the cider industry. Industry data suggests traditional ciders naturally ferment to 6.0% abv and above. Setting the lower threshold above that at 6.9% abv also means that traditional cider makers can reformulate their drinks and avoid the higher duty rate, while still maintaining their traditional characteristics. Small cider makers producing less than 70 hectolitres per year will continue to be exempt from cider duty.
- 2.26 Producers who lower the alcoholic strength of their drinks to less than 6.9% abv will continue to attract the same level of duty as in the lowest band. Those producers who choose not to reformulate will pay a higher duty rate and may choose to pass this onto consumers through price rises.
- 2.27 The new band will come into effect in February 2019, to allow producers time to reformulate and reduce the strength of their drinks below 6.9% and if they do, they will not have to pay the new duty rate or pass the cost on to retailers or consumers. This will also allow time for government to engage further with stakeholders on the draft legislation and appropriate rate of duty. The government will bring forward legislation in Finance Bill 2018 to 2019 to implement the new band.

Chapter 3

The impacts of a new still wine band between 5.5% and 8.5% abv

- 3.1 The duty on wine and made-wine, like cider, is currently banded. All wines and made-wines in a band pay the same duty. The government would be in favour of any future changes to EU rules that would better enable duty to rise in line with alcoholic strength. This could help encourage the production and consumption of lower strength wines.
- 3.2 The current still wine and made-wine bands are:
- above 1.2% but not above 4% abv, with a duty rate of £88.93 per hectolitre of product
 - above 4% but not above 5.5% abv, with a duty rate of £122.30 per hectolitre of product
 - above 5.5% but not above 15% abv, with a duty rate of £288.65 per hectolitre of product
 - above 15% but not above 22% abv, with a duty rate of £384.82 per hectolitre of product
 - above 22% abv, with a duty rate of £28.74 per litre of pure alcohol
- 3.3 EU law requires that there is a single band for wine between 8.5% and 15% abv. As the UK's main still wine and made-wine band is currently 5.5% to 15% abv, it would be possible to split the main still wine and made-wine band into two. Under this scenario, there would be new a duty band for wines and made-wines between 5.5% and 8.5% abv with a lower duty rate than currently applied.
- 3.4 The government sought evidence through the consultation on the impacts a new duty band for still wine and made-wine between 5.5% and 8.5% abv could have in encouraging innovation in the lower strength wine market and encouraging the consumption of lower strength wines. This would mimic the duty structure for sparkling wine and made-wines, which has different rates depending on whether the sparkling wine is either above 5.5% but less than 8.5% abv or at least 8.5% but not above 15% abv.
- 3.5 The government has no current plans to change the duty rate on still and sparkling wines between 8.5% and 15% abv apart from those assumed in the public finances.

Question 5: Would a new band for still wine above 5.5% up to 8.5% abv encourage innovation in the lower strength wine market?

- 3.6 There were 39 responses on this subject. Many respondents highlighted that previous steps taken to encourage lower strength alcohol through the duty system has met with modest success.
- 3.7 For example, sales of low and no alcohol beer increased in England and Wales between 2010 and 2012, apparently driven by the introduction of a lower rate of duty for beers between 1.2% and 2.8% ABV in 2011. However, as of 2015, they accounted for only 0.1% of the market. By contrast, some respondents reported that some Australian states have been successful at using tax incentives to promote lower strength beer, which has encouraged a thriving market for low and mid-strength beer.
- 3.8 Respondents generally acknowledged that this evidence base applies almost exclusively to beer, rather than wine, and that there was limited direct analysis of the impact such initiatives could have on the low strength wine market.
- 3.9 Some respondents noted that the duty rate of a new still wine band would need to be significantly lower to encourage innovation in the market and create an attractive price differential between low strength-wines and other wines.

Question 6: We would welcome evidence on non-tax barriers to the growth of the lower-strength wine market.

- 3.10 Respondents raised a number of non-tax barriers to growth.
- 3.11 Consumer perception of low strength wines was identified as a key barrier to innovation. Respondents highlighted that consumers perceived low strength wines to be a lower quality product compared to traditional wines, and that some consumers do not like the taste of lower strength wines.
- 3.12 Labelling regulations were also highlighted as a significant barrier. EU labelling laws require wine under a certain strength to be use an alternative name to 'wine', such as 'wine-based' or 'wine-style' drink. Respondents argue this may confuse some consumers and may add to consumer perceptions that low alcohol wine is a lower quality product.
- 3.13 There was also concern that restrictions around the naming of products as 'low strength/alcohol free' prevent the industry from marketing products as low strength.

Question 7: We would welcome evidence on the current and future performance of the lower-strength wine and made-wine markets, including information on volumes sold.

- 3.14 A number of respondents submitted evidence on the lower strength wine and made-wine markets, for which the government is grateful.

Question 8: We would also welcome evidence on the practicalities of reformulation for wine and made-wine producers.

- 3.15 Almost all respondents agreed that reformulation to a lower alcohol content was possible for wine and made-wine. However, respondents suggested that reformulation to lower strengths was a complex and expensive process due to the investment required in technology and planning to produce lower strength drinks.
- 3.16 Some respondents noted that the process for reducing alcohol content in made-wines is more straightforward than for traditional wines and could be done relatively easily, but offered limited evidence to support this claim.

Question 9: The government would welcome evidence on the impacts of introducing a new band on: (1) businesses, (2) consumers, and (3) public health.

- 3.17 A majority of respondents generally considered that a new band with a lower duty rate would have a positive impact on businesses and consumers. It was noted that any change in regulations or procedural changes may have a short-term cost for business, but in the long term may help to offset the cost of investment and encourage innovation.
- 3.18 Some respondents drew attention to the opportunity for businesses to further increase the size of an already growing lower strength market. They suggested a new tax band could encourage new products and support the industry to invest and increase the choice of lower alcohol wine products. This would benefit consumers and enable them to more easily drink alcohol at a level consistent with lower risk drinking guidelines. A few respondents also pointed out that measures such as reformulation and offering a wider choice of drinks can lead to changes in consumer behaviour.
- 3.19 Many respondents acknowledged that the effectiveness of encouraging lower strength alcohol as a policy for reducing alcohol-related harms is unproven, but worth exploring. It was noted that the success of such a policy is dependent on consumers who switch from higher to lower strength products not increasing their volume consumption and on consumers who already consume 'lighter' products not increasing their consumption of such products. Generally, the overall impact on health was considered ambiguous but potentially positive.

Question 10: If the government decides to introduce a new still wine band, should the new duty band also be applied to still made-wines?

- 3.20 11 out of 15 respondents to this question (73%) agreed that if the government introduced a new still wine band it should also be applied to made-wines.
- 3.21 Some respondents suggested that as wine and made-wine rates have historically been the same, it was logical that they should continue to do so and that this would reduce complexity and any confusion for producers.
- 3.22 It was also noted that this would ensure fair competition between traditional still wines made from grape and other fruit wines and aromatised wines. It

was suggested that these products would be placed at a significant disadvantage if they were not included in a new 5.5% to 8.5% abv band.

- 3.23 One respondent did not agree that a new band should also be introduced for made-wines, and two respondents suggested they would support application of the same principles, or a similar approach to cider.

Question 11: What impacts would a new still made-wine band have?

- 3.24 Some respondents suggested that a new still made-wine band could stimulate innovation in the sector and increase consumer choice. It was also suggested that the band could encourage some reformulation, potentially incentivising consumers to purchase cheaper, lower strength products.
- 3.25 Two respondents commented that a new made-wine band at this level would ensure that there is fair competition between products such as wine based products, fruit wine, British wine and others that are all at a similar level of ABV and in a competing market.

Question 12: Do you think introducing a new still wine and made-wine band could create adverse incentives for producers to increase their alcohol strength of some of their drinks? If so, how large an effect would you expect this to be?

- 3.26 Views on whether a new band might incentivise producers to increase their alcohol strength of some drinks were mixed.
- 3.27 Some respondents suggested that there is a risk that producers may increase their alcohol strength. One respondent suggested there is evidence that some consumers are willing to pay higher prices for higher strength drinks, and that producers may choose to raise their alcohol content if a smaller difference in duty between bands made it more commercially justifiable.
- 3.28 However, other respondents suggested that it was unlikely producers would increase alcohol content as the low alcohol market is growing and this would be against trends of moving to lower alcohol products and lower duty bands. Some respondents suggested the investment required to develop high strength abv, along with the jump higher duty rate, meant there is very little incentive for producers to increase their strength.

Question 13: Are there any other factors that the government should consider in relation to a new duty band for wine and made-wine?

- 3.29 Multiple respondents raised concerns around labelling. In contrast to those who raised concerns about labelling in Question 6, some respondents suggested that labelling of wines in a new duty band as “low” alcohol wines, rather than “lower” alcohol wines, would be potentially misleading to consumers who may mistakenly believe that they are drinking lower amounts of alcohol, which could have negative health impacts.
- 3.30 Two respondents suggested the government should reform the duty system following EU Exit, with one suggesting the government consider measures to support the on-trade sector.

- 3.31 One respondent noted the potential impact on Exchequer revenues of producers reformulating and paying lower amounts of duty. There were also calls to freeze or cut wine duty to help producers.

Government response

- 3.32 The government thanks all those who took the time to respond to the questions in this section of the consultation and for providing evidence on the performance of the lower-strength wine market.
- 3.33 Evidence generally suggested that low strength wines make up a small portion of the overall market, but there is some evidence to suggest this is growing.
- 3.34 The government recognises that a new duty band for still wine and made-wine may encourage innovation in the lower strength market, and that similar initiative for beer have had some success. The government also acknowledges that the evidence base cited by respondents applies almost exclusively to beer, rather than wine and made-wine, and that there is limited direct evidence on the impact a new wine duty band could have on the wine market.
- 3.35 The government recognises and accepts there are some significant non-tax barriers that may be stifling growth in the low strength wine market, such as consumer perception of lower strength drinks and labelling restrictions.
- 3.36 As regards EU labelling restrictions, until exit negotiations are concluded, the UK remains a full member of the European Union and all the rights and obligations of EU membership remain in force. We recognise there could be opportunities post-EU Exit but it is too early to speculate on any changes to labelling laws after EU withdrawal.
- 3.37 The government recognises that innovation and reformulation of drinks to lower alcohol strengths requires significant investment by producers, and that some respondents would like to see the duty rate of a new band significantly lowered to reflect the associated costs of investment. This must also be balanced against the need for any duty rate to be high enough so as not to adversely incentivise producers to increase their alcohol content.
- 3.38 The government has considered all the evidence provided by respondents, noting in particular the limited evidence on the impact a new duty band would have on the lower strength wine market, the non-tax barriers identified by respondents, the investment costs required by producers to reformulate drinks and limited evidence on the impact of public health. After careful consideration we have decided not to proceed with a new duty band for lower strength wine and made-wine at the time. The government will continue to monitor the market and keep the introduction of a new wine band under review.
- 3.39 The government remains keen to support wine producers to innovate and encourage consumption of lower strength wines, and this is why the government announced a duty freeze for wine in the Autumn Budget 2017. This will continue to provide wine and made-wine producers with the

confidence that they need to continue to invest and grow, and for new innovative firms and products to enter the market.

Chapter 4

Next steps

- 4.1 Responses to the Alcohol Structures Consultation gave convincing evidence on the positive impacts of a new still cider and perry duty band, to target “white ciders”. Given concerns expressed by the industry, the government will create a new still cider and perry band at 6.9% to 7.5%, but this will not be implemented until February 2019. This will give time for reformulation and further engagement between government and stakeholders. The government also has no plans to change the current duty exemption for small cider makers producing less than 70 hectolitres.
- 4.2 Responses to the Alcohol Structures Consultation gave limited evidence on the positive impacts of a new wine band. The government has therefore decided not to proceed with this measure at this time, but will continue to monitor the market and keep this under review.

Annex A

List of respondents

AB InBev

Addaction

Alcohol Concern Cymru

Alcohol Focus Scotland

Alcohol Health Alliance

Alcohol Research UK and Alcohol Concern

All Party Parliamentary Group on Alcohol Harm

Association of Convenience Stores

Association of Directors of Public Health

Association of Licensed Multiple Retailers

Aston Manor Limited

B&M Retail Ltd

Balance

Bath and North East Somerset Alcohol Reduction Steering Group

Blenheim

British Association for the Study of the Liver

British Medical Association

British Retail Consortium

British Society of Gastroenterology

Brookfield Drinks Ltd

Burrow Hill Cider

Bury Local Authority

Butford Organics

Campaign for Real Ale

Cancer Research UK

Champs Public Health Collaborative
Children's Public Health Service in North Tyneside
Cleeve Orchard
Cleveland Police
Cranborne Chase Cider
Devon Cider Makers Guild
Doncaster Council
Dorset Nectar Artisan Cider
Durham Constabulary
Durham County Council
Faculty of Public Health
Federation of Wholesale Distributors
Foundation for Liver Research
Gateshead Council
Gregg's Pit Cider & Perry
Halewood Wines & Spirits
Institute of Alcohol Studies
Institute for Fiscal Studies
Institute of Public Health in Ireland
Islington Council
Lawrence's Cider
Little Pomona Orchard & Cidery
Local Government Association
Medical Council on Alcohol
Medway Council
Middlesbrough Alcohol Harm Reduction Partnership
National Association of Cider Makers
Newcastle University
Newcastle University Students' Union
NHS Greater Glasgow and Clyde
NHS Health Scotland
North East Public Protection Partnership

North Tyneside Council
Northumberland Country Council
Oliver's Cider and Perry Ltd
One Tree Hill Cider
Portsmouth City Council
Police and Crime Commissioner for Cleveland
Police and Crime Commissioner for Derbyshire
Police and Crime Commissioner for Northumbria
Public Health Wales NHS Trust
Responsible Authorities Group for Licensing for Middlesbrough
Royal College of Anaesthetists
Royal College of Emergency Medicine
Royal College of Nursing
Royal College of Physicians
Royal College of Physicians of Edinburgh
Royal College of Psychiatrists
Royal College of Surgeons of Edinburgh
Sainsbury's Supermarkets Ltd
Sampford Courtenay Cider
Sandford Orchard
Sandwell Metropolitan Borough Council
Scottish Health Action on Alcohol Problems
Sheffield Alcohol Research Group
Sheffield City Council
Shekinah
South Tyneside Council
South West of England Cider Makers Association
Stockport Metropolitan Borough Council
Stockton-On-Tees Borough Council
Sunderland City Council
Sunderland Health & Wellbeing Board
Surrey's Substance Misuse Partnership

Swindon Borough Council
Thames Reach
Thatchers
The Children's Society
Three Counties Cider & Perry Association
UK Health Forum
Warwickshire Public Health Department
West Milton Cider Company
Westons & Sons Ltd
Wirral Council, Health & Wellbeing
Wirral Council, Social Care & Health
Worcester County Council
World Cancer Research Fund UK
Worcester County Council
Wine & Spirits Trade Association
Yorkshire and the Humber Association of Directors of Public Health

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