Excise Notice 197: calculation examples for alcohol duties

Check the [current rates of duty payable](#) for spirits, beer, wine, made-wine, cider and perry, then work out the excise duty payable.

Examples for:

- spirts
- beer
- wine and made-wine
- cider and perry

Spirits

79 cases of whisky, each containing 12 x 70 centilitre bottles x 43% alcohol by volume (ABV)

12 x 0.70 x 43% = 3.612 litres of alcohol per case
3.612 x 79 = 285.348 litres of alcohol in total
285.34 litres x [current excise duty rate for spirits](#) = total excise duty payable, shortened to 2 decimal places

Beer

General Beer Duty

327 cases, each containing 24 x 440 millilitre cans x 5.2% ABV

24 x 0.440 = 10.56 litres per case
10.56 x 327 = 3453.12 litres in total
3453.12/100 = 34.5312 hectolitres in total
34.5312 x 5.2 = 179.56224 hectolitres % in total
179.56 hectolitres % x [current excise duty rate for beer](#) = total excise duty payable, shortened to 2 decimal places

High Strength Beer Duty

450 cases, each containing 24 x 275 millilitre bottles x 8% ABV

1. Work out the General Beer Duty.

24 x 0.275 = 6.6 litres per case
6.6 x 450 = 2,970 litres in total
2,970/100 = 29.7 hectolitres in total
29.7 x 8 = 237.6 hectolitres % in total
237.6 hectolitres % x [current excise duty rate for General Beer Duty](#) = amount of General Beer Duty payable, shortened to 2 decimal places

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2. Work out the High Strength Beer Duty.

237.6 hectolitres % x [current excise duty rate for high strength beer](link) = amount of High Strength Beer Duty payable, shortened to 2 decimal places

3. Work out the total duty payable.

Amount of General Beer Duty payable + amount of High Strength Beer Duty payable = total duty payable

Lower Strength Beer Duty

375 cases, each containing 24 x 275 millilitre bottles x 2.8% ABV

24 x 0.275 = 6.6 litres per case
6.6 x 375 = 2,475 litres in total
2475/100 = 24.75 hectolitres in total
24.75 x 2.8 = 69.3 hectolitres % in total
69.3 hectolitres % x [current excise duty rate for lower strength beer](link) = total excise duty payable, shortened to 2 decimal places

Wine and made-wine

Wine and made-wine have different rates of duty depending on alcoholic strength.

150 cases of still wine, each containing 12 x 75 centilitre bottles x 13% ABV

12 x 75cl = 9 litres per case
9 x 150 = 1,350 litres in total
1,350/100 = 13.50 hectolitres in total

13.50 hectolitres x [current excise duty rate for still wine](link) exceeding 5.5% - not exceeding 15% ABV = total excise duty payable, shortened to 2 decimal places

Cider and perry

Cider and perry have different rates of duty depending on alcoholic strength.

75 packs of 15 x 440 millilitre cans of sparkling cider x 5.3% ABV

15 x 0.440 = 6.6 litres per pack
6.6 x 75 = 495 litres in total
495/100 = 4.95 hectolitres in total
4.95 hectolitres x [current excise duty rate for sparkling cider](link) exceeding 1.2% - not exceeding 5.5% ABV = total excise duty payable, shortened to 2 decimal places

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