



HM Revenue  
& Customs

# UK Alcohol Duty Statistics

## May to July 2020 update

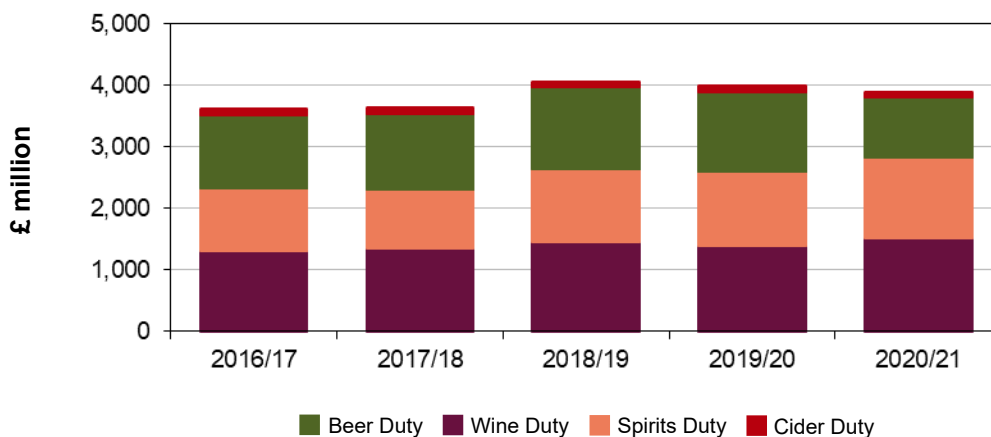
### About this release

HM Revenue and Customs (HMRC) presents statistics from the four UK alcohol duties: Wine Duty, Spirits Duty, Beer Duty and Cider Duty. New information includes provisional receipts data for all duties from May to July 2020, and provisional clearances and production data from April to June 2020.

### Total alcohol duties receipts

#### Chart 1: Impacts from coronavirus (COVID-19) can be observed within the provisional 2020/21 year-to-date Beer Duty total.

Year-to-date receipts by duty type (April to July, 2016/17 to 2020/21).

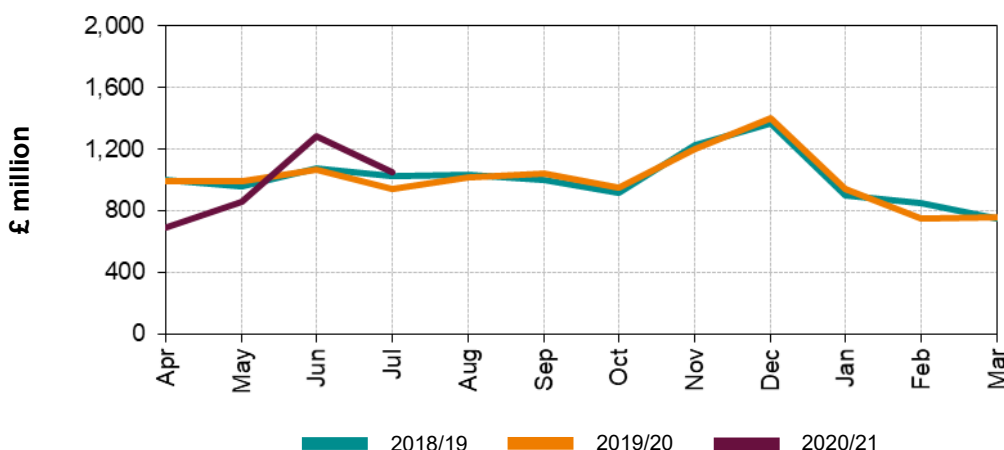


#### Coronavirus

Early signs of the effects from coronavirus and UK Government public health responses are visible within changing trends to receipts collected for alcohol duties since April 2020. This is due to a combination of changes to payment timing, policies effecting on-trade business and emerging coronavirus related economic impacts. It's too early to unpick impact levels from each, but this should become clearer over time.

#### Chart 2: The unseasonal drop in April 2020 and spike in June 2020 are caused by the economic effects of coronavirus, alongside associated impacts to payment timings.

Alcohol receipts per month (current and previous 2 financial years).



#### Alcohol duties

Alcohol products produced or processed in the UK are liable for duty, alongside imported products. Rates are charged according to Alcohol by Volume, apart from Spirits Duty which is charged by litre of pure alcohol.

#### Duty payment patterns

As traders pay duties in the month following the accounting period when liability occurred, there is a one-month lag between accounting periods ending and payment being received by HMRC.

### Headlines



The provisional 2020/21 financial year-to-date total for UK alcohol duty receipts is £3,886.2 million, a decrease of £94.8 million (2.4%) compared with 2019/20.



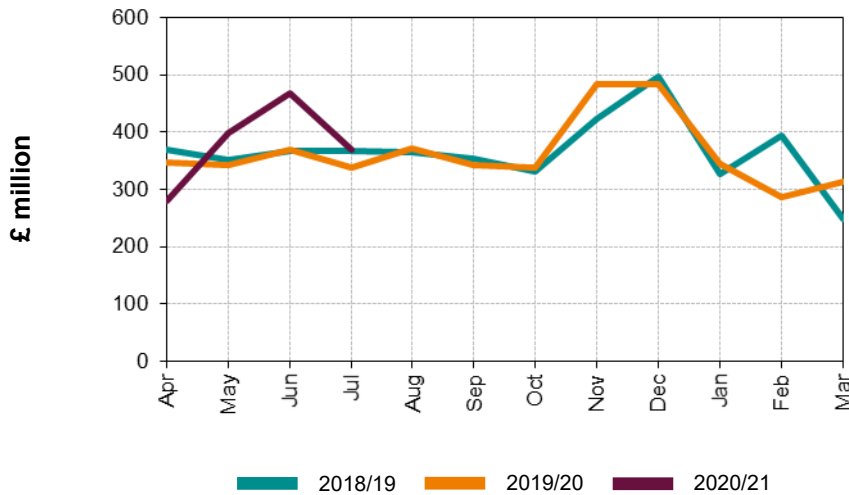
72.5% of the provisional year-to-date UK alcohol duty total has been received from Wine Duty and Spirits Duty.

# Wine Duty (receipts)



**Chart 3: The unseasonal drop in April 2020, and spike in June 2020, are caused by the economic effects of coronavirus, alongside associated impacts to payment timings.**

Receipts per month (current and previous 2 financial years).



Wine Duty is comprised of wine produced from fresh grapes, and made-wine, which is any other drink that has alcohol made by fermentation, apart from beer and cider. Wine becomes dutiable when its strength exceeds 1.2% ABV. Further details found at [HMRC Excise Notice 163](#).

Annually, it contributes around 35% of overall alcohol receipts. The highest recorded financial year was 2018/19 at £4,392 million. The highest single month within Chart 3 was December 2018 at £496 million. Historic receipts available within [T1](#) and [T2](#) tables.

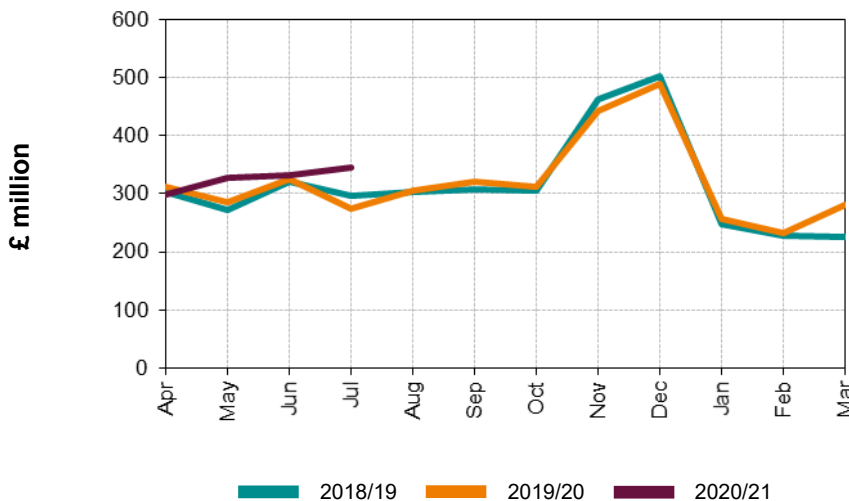


**The provisional year-to-date (April to July) 2020/21 Wine Duty receipts total is £1,514.2 million, an increase of £115.8 million (8.3%) compared to 2019/20.**

# Spirits Duty (receipts)

**Chart 4: The unseasonal spikes in May and July 2020 are believed to be related to payment timings impacted by the coronavirus, alongside recent policy changes relating to post duty point dilution.**

Receipts per month (current and previous 2 financial years).



Spirits Duty is payable on any spirits, or any mixture or combination of spirits, at a strength of more than 1.2% ABV. Duty becomes chargeable following distillation or manufacture of spirits, and normally payable once it's taken out of warehouse storage. It is charged per-litre of pure alcohol. Further details at [HMRC Excise Notice 39](#).

Annually, it contributes around 30% of overall alcohol receipts. The highest recorded financial year was the provisional 2019/20 total of £3,839 million. The highest single month within Chart 4 was December 2018 at £503 million. Historic receipts available within [T3](#) tables.



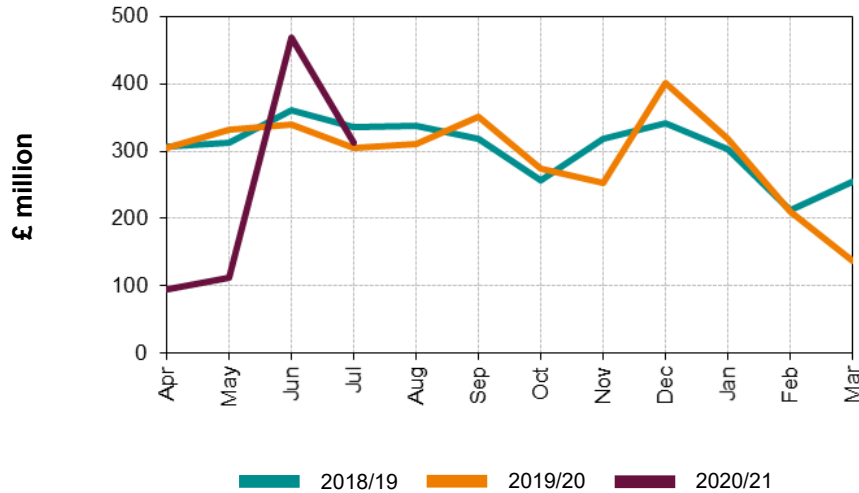
**The provisional year-to-date (April to July) 2020/21 Spirits Duty receipts total is £1,302.5 million, an increase of £102.9 million (8.6%) compared to 2019/20.**

# Beer Duty (receipts)




**Chart 5: The unseasonal drops in April and May 2020, and spike in June 2020, are caused by the economic effects of coronavirus, alongside associated impacts to payment timings.**

Receipts per month (current and previous 2 financial years).



Beer is defined as ale, porter, stout and any other description of beer. It is dutiable in the UK once its strength exceeds 1.2% ABV. Taxpayers become liable for Beer Duty once it is produced, imported or released onto the UK market for consumption. Further details found at [HMRC Excise Notice 226](#).

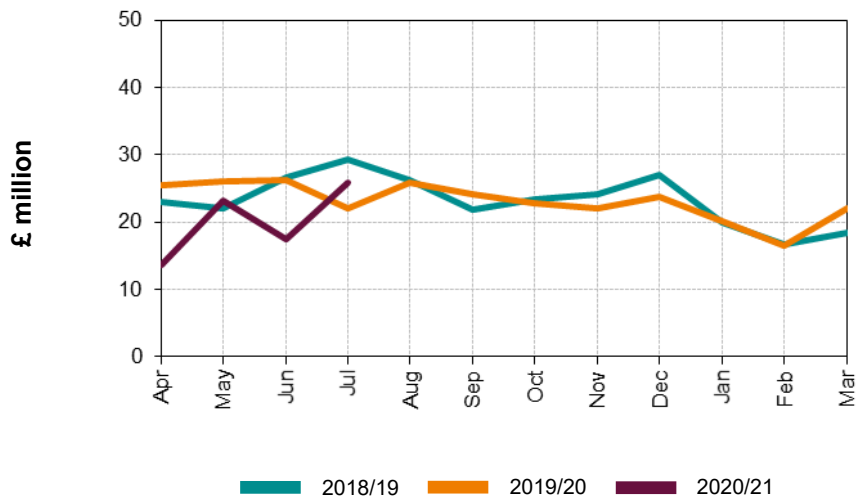
Annually, it contributes around 30% of overall alcohol receipts. The highest recorded financial year was 2018/19 at £3,661 million. The highest single month within Chart 5 is the provisional June 2020 total at £469 million. Historic receipts available within [T4](#) of tables.

 **The provisional year-to-date (April to July) 2020/21 Beer Duty receipts total is £989.4 million, a decrease of £293.7 million (22.9%) compared to 2019/20.**

# Cider Duty (receipts)

**Chart 6: The unseasonal drops in April and June 2020, and spike in July 2020, are caused by the economic effects of coronavirus, alongside associated impacts to payment timings.**

Receipts per month (current and previous 2 financial years).



Cider is defined as cider or Perry of a strength exceeding 1.2% ABV but less than 8.5% ABV obtained from the fermentation of apple or pear juice. It becomes dutiable once it is produced, imported or released onto the UK market for consumption, and is charged by quantity and ABV strength. Further details found at [HMRC Excise Notice 162](#).

Annually, it contributes only around 2-3% of overall alcohol receipts. The highest recorded year was 2013/14 at £340 million. The highest single month within Chart 6 was July 2018 at £29 million. Historic receipts available within [T4](#) of tables.

 **The provisional year-to-date (April to July) 2020/21 Cider Duty receipts total is £80.0 million, a decrease of £19.8 million (19.8%) compared to 2019/20.**