



HM Treasury

Information Rights Unit
HM Treasury
1 Horse Guards Road
London
SW1A 2HQ

020 7270 5000
foirequests@hmtreasury.gsi.gov.uk
www.gov.uk/hm-treasury

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Freedom of Information Act 2000: Alcohol and tobacco taxation revenue

Thank you for your Freedom of Information enquiry of 14 August 2017.

You asked for the following information:

"... can you please provide either the exact figures for the last five years or, if these are not available, the average of the last five years figures of the income collected via taxation against all tobacco related products and the income collected via taxation against alcohol related products.

I also would appreciate confirmation of how this taxation is distributed on average across the last 5 years, again if exact figures are available I would prefer these to averages. For example, 50% put back into NHS whilst 5% to the defence budget, etc."

I can confirm that HM Treasury does not hold information within the scope of your request.

However, in order to be helpful, income from the taxation of alcohol and tobacco related products is collected by Her Majesty's Revenue and Customs (HMRC). Information about alcohol and tobacco taxes, including the amount of duty collected, is published online by HMRC and can be found at:

<https://www.uktradeinfo.com/Statistics/Pages/TaxAndDutybulletins.aspx>

UK taxation consist of several different duties, levies and taxes, none of which are hypothecated - that is to say, the tax revenue is not ring-fenced for specific spending. The revenues are paid into the Consolidated Fund, which is regarded as central Government's current account and used towards general Government expenditure. Further details about the Consolidated Fund are published at the link below:

<https://www.gov.uk/government/collections/hmt-central-funds#consolidated-fund>

It is not therefore possible to identify how a particular revenue source has been spent.

The independent Office for Budget Responsibility (OBR) publishes general information on the Government's finances, including spending, which you may find useful. You can find this information at:

<http://budgetresponsibility.org.uk/forecasts-in-depth/brief-guides-and-explainers/public-finances/>

If you have any queries about this letter, please contact us. Please quote the reference number above in any future communications.

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