

The UK Duty Burden



- Current excise duty policy - increasing alcohol duty by 2% above inflation every year up to and including 2015 entrenches the tax discrimination faced by Scotch Whisky in the UK. Every year the duty gap with other drinks widens, damaging competitiveness.
- Scotch Whisky is taxed more heavily than other alcoholic drinks.
- The annual excise 'escalator' should be abolished and duty frozen.
- A typical 70cl bottle of Scotch Whisky costs £10.85, the Government takes more than 75% in tax.
- It breaks down like this:

Excise duty	6.66
VAT	1.62
Total tax (76% of price)	<hr/> 8.28
Scotch Whisky	2.57
	<hr/> <hr/> £10.85

THE SCOTCH WHISKY ASSOCIATION SAYS:

The Government should review its policy of pre-determined excise duty rises up to 2015. The annual excise 'escalator' should be abolished and duty frozen. Industry competitiveness is being harmed at a time of challenging economic conditions at home and abroad.

Further information from: The Scotch Whisky Association