UK / Scotland whisky industry
New Scottish whisky duty calculation: 43.4p extra on 70cl 40% Scotch

WHISKY CLAN RESEARCH - FOR IMMEDIATE RELEASE - 10 NOVEMBER 2026

HM Treasury Budget 2026 Annex A: spirits duty above 22% ABV rises
from GBP 33.99 to GBP 35.54 per litre pure alcohol on 1 February 2027.
The rate difference is GBP 1.55 per pure alcohol litre, or 4.56%.

KEY FINDINGS
- A modelled 70cl 40% whisky bottle gains 43.4p in duty.
- A modelled 70cl 46% whisky bottle gains 49.91p in duty.
- A modelled 70cl 60% whisky bottle gains 65.1p in duty.
- A modelled 1 litre 40% whisky bottle gains 62.0p in duty.
- These figures are NOT forecasts of actual retail price changes.

METHOD: volume in litres x ABV fraction x published tax rate.
Illustrative formats only, excluding VAT and commercial pass-through.

Original charts may be reused with Whisky Clan and original data credit.
Primary source: HM Treasury Budget 2026 Annex A, updated 5 Nov 2026.

Full analysis: whisky-clan.com/post/
uk-whisky-duty-2027-bottle-strength-cost-research

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