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Britain Expands Alcohol Duty Codes

HMRC will apply the new classifications to a wider range of drinks starting May 11, affecting import declarations and small-producer discounts.

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Britain’s tax authority said Monday that it will begin applying excise duty to a broader set of alcohol products under the country’s online tariff system starting May 11, a change that could affect import declarations, duty calculations and eligibility for reduced rates for small producers.

HM Revenue & Customs said the update applies to commodity code 2106909849 and adds a series of new tax types tied to alcohol by strength and category. The categories include beer, cider, wine, other fermented products and spirits across several alcohol-by-volume bands, from at least 3.5% ABV up to more than 22% ABV. The agency also added separate codes for products eligible for reduced rates of Alcohol Duty for small producer products.

The change is part of the UK Integrated Online Tariff and was published April 13. HMRC said declarations that were pre-lodged before the change takes effect must be amended before the goods arrive, or they may be rejected by the Customs Declaration Service.

For beer, cider and sparkling cider, wine, other fermented products and spirits in the 3.5% to less than 8.5% ABV range, the new codes include standard excise classifications as well as reduced-rate classifications for qualifying small producers. Additional codes cover products in the 8.5% to 22% ABV range and those exceeding 22% ABV.

The update matters for importers, customs brokers and beverage companies that move alcohol into Britain, because the classification used on a declaration can determine how much duty is charged and whether a shipment qualifies for a lower rate. It also affects compliance planning for businesses that file entries ahead of arrival, since HMRC said those filings may need to be corrected before the goods reach the border.

HMRC did not say the change alters the underlying duty rates themselves, but rather how alcohol products are classified within the tariff system. The agency said users can subscribe to stop press alerts to track future tariff updates.