

Goods	Current Rate of Duty	Proposed Rate of Duty	Unit of Quantity	Change made
ALL GOODS n.e.s.	20%	20%	Value	No change
BEVERAGES				
Wines including fortified wines.....	£6.15	£6.42	Litre	4.4% increase
Fermented beverages n.e.s. (including cider, perry, mead) with an alcohol content not exceeding 3%.....	£1.12	£1.17	Litre	4.4% increase
Fermented beverages n.e.s. (including cider, perry, mead) with an alcohol content exceeding 3% but not exceeding 4.5%.....	£1.83	£1.91	Litre	4.4% increase
Fermented beverages n.e.s. (including cider, perry, mead) with an alcohol content exceeding 4.5%.....	£4.09	£4.27	Litre	4.4% increase
Beer (including lager, ale, stout, porter etc) with an alcohol content not exceeding 3%.....	£1.12	£1.17	Litre	4.4% increase
Beer (including lager, ale, stout, porter etc) with an alcohol content exceeding 3% but not exceeding 4.5%.....	£1.83	£1.91	Litre	4.4% increase

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Beer (including lager, ale, stout, porter etc) with an alcohol content exceeding 4.5%.....	£4.09	£4.27	Litre	4.4% increase
Spirit based beverages containing a premixed additive with an alcohol content not exceeding 7%.....	£4.04	£4.22	Litre	4.4% increase
Spirit based beverages containing a premixed additive with an alcohol content exceeding 7% but not exceeding 22%.....	£6.15	£6.42	Litre	4.4% increase
Spirits, liqueurs and other Spirituous beverages n.e.s.....	£17.33	£18.09	Litre	4.4% increase
FUEL, OIL AND LUBRICANTS				
Motor spirit (gasoline).....	£0.39	£0.39	Litre	No change
Gas oils including diesel oil and distillate fuel.....	£0.39	£0.39	Litre	No change
MOTOR VEHICLES				
Motor cars and other vehicles designed for the transport of persons (other than public transport) including station wagons				

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Band A: CO2 emissions 0 – 100g per km	15%	15%	Value	No change
Band B: CO2 emissions 101 – 120g per km	25%	25%	Value	No change
Band C: CO2 emissions 121 – 165g per km	35%	35%	Value	No change
Band D: CO2 emissions 166 – 185g per km	40%	40%	Value	No change
Band E: CO2 emissions > 185g per km	45%	45%	Value	No change
Motor vehicles for transport of goods and special purpose vehicles	35%	35%	Value	No change
Road motor vehicles	35%	35%	Value	No change
Motorcycles	35%	35%	Value	No change
TOBACCO AND TOBACCO PRODUCTS				
Tobacco unmanufactured	£21.22	£22.37	Kilogram	5.4% increase
Cigars, cheroots and cigarillos, containing tobacco	£70.12	£73.91	Kilogram	5.4% increase
Cigarettes containing tobacco	£261.35	£275.46	Kilogram	5.4% increase
Other tobacco manufactures	£261.35	£275.46	Kilogram	5.4% increase

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REDUCED TARIFF				
Agricultural equipment and supplies				
Agricultural machinery (including any apparatus or device which is able to be assembled to form a power operated machine or to be operated as part of a process undertaken by such a machine for agricultural purposes only) with a value over £300 per item	5%	5%	Value	No change
Apiculture (bee keeping) equipment	5%	5%	Value	No change
Seed potatoes: Class 1 Categories Super Elite Categories Elite Categories	5%	5%	Value	No change
Vegetable seeds	5%	5%	Value	No change
Seeds of herbaceous plants, of a kind used for sowing	20%	5%	Value	Reduced to 5%
Other seeds, fruit and spores, of a kind used for sowing	20%	5%	Value	Reduced to 5%
Trees, shrubs, and bushes, grafted or not, of a kind which bear edible fruit or nuts	20%	5%	Value	Reduced to 5%

Goods	Current Rate of Duty	Proposed Rate of Duty	Unit of Quantity	Change made
Animal feeds and supplements used for agricultural purposes only	5%	5%	Value	No change
Covered production equipment (polytunnels)	5%	5%	Value	No change
Irrigation equipment and materials for overhead or drip irrigation and hydroponic systems (including specifically manufactured lengths of pipework, fittings, pumps and tanks or feeder units) for agricultural purposes only	5%	5%	Value	No change
Fertilizer and growing mediums (coco-peat, coco pop-up material and sphagnum based moss compost and vermiculite)	5%	5%	Value	No change
Pesticide substances used for agriculture purposes only (including insecticides, herbicides and fungicides)	5%	5%	Value	No change
Equipment used directly in support of animal husbandry (including feeders; water troughs; hurdles for pens; livestock squeeze crushes; mechanical shearing equipment; hoof care tools; drenching guns; restraints and halters and weighing scales)	5%	5%	Value	No change
Fencing for agricultural purposes only: Electric fencing systems (excluding batteries) Round, wooden treated fence posts and strainers Barbed wire Stock wire (excluding chain link wire and single strand baling wire) Wire netting	5%	5%	Value	No change

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Twine for agricultural purposes only: twine, cordage, rope and cables; Binder or baler twine .	20%	5%	Value	Reduced to 5%
Live farm animals (other than horses) and Artificial Insemination: straws, flasks, liquid nitrogen, sleeves, and AI guns	5%	5%	Value	No change
Veterinary pharmaceuticals (including prescription drugs, non-prescription drugs - wormers, vitamin/mineral injectables)	5%	5%	Value	No change
Fishing equipment and supplies				
Fishing rods	20%	5%	Value	Reduced to 5%
Fish-hooks, whether or not snelled	20%	5%	Value	Reduced to 5%
Fishing reels	20%	5%	Value	Reduced to 5%
Fish Finder (sonar)	20%	5%	Value	Reduced to 5%
Drinks manufacture equipment and supplies				
Bottles, flasks, jars,& other glass containers (for drinks and honey manufacture purposes only)	20%	5%	Value	Reduced to 5%
Machinery for cleaning or drying bottles or other containers (for drinks and honey manufacture purposes only)	20%	5%	Value	Reduced to 5%

Goods	Current Rate of Duty	Proposed Rate of Duty	Unit of Quantity	Change made
Machinery for filling, closing, capsuling etc...bottles, cans etc...,and aerating drinks	20%	5%	Value	Reduced to 5%
Stoppers, lids, caps and other closures (for drinks and honey manufacture purposes only)	20%	5%	Value	Reduced to 5%
Carbon dioxide (for drinks manufacture purposes only)	20%	5%	Value	Reduced to 5%
Baby Items and Foods				
Baby oil, lotions, and powder	5%	5%	Value	No change
Baby shampoo.	5%	5%	Value	No change
Terry towelling nappies	5%	5%	Value	No change
Baby carriages parts and accessories	5%	5%	Value	No change
Homogenised food preparations including meat preparations, meat offal or blood, finely homogenised for infant food or dietetic purposes	5%	5%	Value	No change
Food preparations of flour, meal, starch or malt extract for infant use	5%	5%	Value	No change

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Disposable diapers and liners for babies	5%	5%	Value	No change
Baby carriages	5%	5%	Value	No change
Baby and infant furniture (e.g. cots)	20%	5%	Value	Reduced to 5%
Baby wipes	20%	5%	Value	Reduced to 5%
Eggs				
Including birds eggs and yolks	5%	5%	Value	No change
Meat and Meat Products				
Meat and edible offal of poultry, fresh, chilled or frozen	5%	5%	Value	No change
Burgers, sausages and meat that have been transformed through salting, curing, fermentation, smoking, or other processes to enhance flavour or improve preservation.	5%	5%	Value	No change
Pasta Macaroni, spaghetti and similar products (pasta uncooked, not stuffed or otherwise prepared)	5%	5%	Value	No change
Renewable Energy Systems				

Goods	Current Rate of Duty	Proposed Rate of Duty	Unit of Quantity	Change made
Systems that generate and store energy using wind; solar; hydropower; geothermal; wave; or waste sources, including from biomass wastes and waste-derived biofuel	5%	5%	Value	No change
Storage				
Tanks and water butts for the storage of rainwater.	5%	5%	Value	No change
Fruit, Vegetables, Legumes and Nuts				
Fresh fruit which has not been dried or preserved by sugar.	20%	5%	Value	Reduced rate to 5%
Fresh vegetables	20%	5%	Value	Reduced rate to 5%
Frozen vegetables.	20%	5%	Value	Reduced rate to 5%
Frozen fruit.	20%	5%	Value	Reduced rate to 5%
Tinned vegetables in water which do not contain added salt or sugar.	20%	5%	Value	Reduced rate to 5%
Tinned fruit in water or juice which do not contain added salt or sugar.	20%	5%	Value	Reduced rate to 5%
Garlic, Olives and Fruits of the genus Capsicum or of the genus Pimenta.	20%	5%	Value	Reduced rate to 5%
Legumes; lentils; legume flours; dried, fresh and canned beans and peas, including chickpeas, broad beans and kidney beans; soy products including tofu and soya milk; all of which do not contain added salt or sugar.	20%	5%	Value	Reduced rate to 5%

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Nuts, dried fruits or fruit peel which do not contain added salt or sugar.	20%	5%	Value	Reduced rate to 5%
Other				
Basic Foodstuffs (Milk and Cream, cheese, flour, cereals, fruit juice, rice, and margarine)	5%	5%	Value	No change
Basic Foodstuffs (yoghurt which does not contain added sugars, un-salted butter and olive spread, mineral and aerated waters which do not contain added sugars.)	20%	5%	Value	Reduced rate to 5%
Basic Foodstuffs (Processed cheese).	5%	20%	Value	Upated to 20%
Clothing	5%	5%	Value	No change
Pharmaceuticals	5%	5%	Value	No change
Building materials (cement, wood, iron, steel, quicklime, slaked lime and hydraulic lime)	5%	5%	Value	No change

Excise Duty

Goods	Current Rate of Duty	Proposed Rate of Duty	Unit of Quantity	Change made
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Goods	Current Rate of Duty	Proposed Rate of Duty	Unit of Quantity	Change made
Carbonated beverages, containing at least 15g sugar per litre	£0.75	£1.00	Litre	Increase by 25p
Fruit juices and concentrates containing at least 15g sugar per litre	£0.00	£1.00	Litre	Newly introduced
Sugar confectionary; chocolate; chewing gum ; [except where sugar free]	£0.00	£1.00	Kilogram	Newly introduced
<p>Gingerbread, sweet biscuits, waffles and wafers and other baked sweets (including crisps, not including rusks, toasted bread and not including wafers used in communions or for pharmaceutical use);</p> <p>cocoa power containing added sugar or sweetening matter;</p> <p>mixtures of dough such as part baked cookie dough and croissants;</p> <p>lactose or lactose syrup; maple sugar and maple syrup; glucose and glucose syrup; artificial honey, caramel and other sugars; cane molasses and molasses resulting from the extraction of refining sugar.</p>	£0.00	£0.20	Kilogram	Newly introduced
Ice-cream including ice lollies	£0.00	£0.10	Litre	Newly introduced
Styrofoam (Polystyrene) containers	£0.10	£0.10	Container	No change

Goods	Current Rate of Duty	Proposed Rate of Duty	Unit of Quantity	Change made
Plastic Carrier Shopping Bag made from Polyethylene (PE) or polythene (polyethene or poly(methylene))	£0.10	£0.10	Bag	No change