



HM TREASURY

# Review of alcohol taxation

November 2010





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# Executive summary

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As part of the Coalition Agreement, the Government committed to reviewing alcohol taxation to tackle problem drinking without unfairly penalising responsible drinkers, pubs and important local industries. The Treasury held an informal consultation over the summer holding workshops for industry and other groups as well as receiving around 70 written submissions.

The Government recognises that the majority of drinkers consume alcohol in a responsible manner. However, the harms associated with problem consumption of alcohol remain a concern: alcohol-related hospital admissions have been increasing year on year and almost half of all violent crimes are alcohol-related.

There are a number of measures that can be considered to help address the harms associated with problem drinking, and the Government recognises that in some areas taxation can play a role. A change to the definition of cider has already been made to increase the duty on cheap, strong ciders strongly associated with public health concerns.

To complement this change, the Government intends to introduce a new additional duty on beers over 7.5% abv in strength. This will help to address the consumption of cheap, “super strength” lagers that are also associated with high, and dangerous, levels of alcohol consumption.

Changes will also be made to introduce a reduced rate of duty on beers produced at an alcohol strength of 2.8% abv or below. This measure will help encourage the production and consumption of lower strength beers and give responsible drinkers additional choice.

These measures will continue to be developed with a final announcement made at Budget 2011. Draft Finance Bill clauses will be published alongside other Finance Bill measures on the 9 December 2011 as announced by the Exchequer Secretary<sup>1</sup>. The Treasury will continue to engage with industry and other interested groups ahead of Budget.

There are no further changes to the structure of duty on alcohol as a result of this review. Decisions about duty rates remain a matter for the Chancellor at the Budget. The Government will continue to work with all interested groups to monitor and assess the available evidence about alcohol consumption.

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<sup>1</sup> Hansard, 10WS, 9 November 2011.



# 1

## Introduction

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**1.1** The coalition Programme for Government outlined the intention to review alcohol taxation and pricing to tackle problem drinking without unfairly penalising responsible drinkers, pubs and important local industries. This intention was confirmed by the Chancellor in the June Budget.

**1.2** The Treasury subsequently announced that it would lead a review of taxation with the Home Office leading consideration of pricing issues. The review of alcohol duty covered:

- the rates and structure of duty on different products;
- the differential between rates on high and low strength products; and
- the interaction between tax and price.

**1.3** Over the summer the Treasury held a number of workshops that were attended by a wide range of groups representing the alcohol industry including brewers, pubs, wine and spirits producers and retailers, health bodies and homelessness groups. Around 70 written submissions providing evidence about alcohol consumption patterns and proposals for reform were also received.

**1.4** In considering potential reforms to the alcohol taxation regime, the Treasury has considered a number of impacts including (but not limited to) tax receipts; the alcohol industry and wider economy; and public health and public order.

**1.5** Any potential reforms also have to be consistent with legal and practical constraints on the alcohol duty regime. These constraints include both the EU “rates” Directive<sup>1</sup> and the EU “structures” Directive<sup>2</sup>. Any reforms also have to be made in the context of the Government’s fiscal commitments.

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<sup>1</sup> Directive 92/84/EEC

<sup>2</sup> Directive 92/83/EEC



# 2

## Absolute levels of duty

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### Introduction

**2.1** Alcohol duties make a substantial contribution to Exchequer tax revenues raising £9.0 billion in 2009-10. They will continue to be an important source of revenue helping to ensure the Government meets its fiscal mandate<sup>1</sup>.

**2.2** The debate about the absolute level of alcohol duty rates is often polarised. A number of groups, particularly health groups, argue that there should be substantial increases in duty rates to combat problem drinking. However, industry and consumer groups (e.g. CAMRA<sup>2</sup>) argue that levels of taxation should be frozen or even reduced to support businesses and employment.

### Price and problem drinking

**2.3** There is consistent evidence that, in aggregate, consumers respond to changes in the price of alcohol and an increase in price will lead to lower average consumption. Several health and social groups believe that low prices play a role in encouraging excess consumption, and that tax could help to address this.

**2.4** However, drawing out the links between price and alcohol-related harm is not as straightforward. Despite a decline in overall alcohol consumption since 2004, alcohol-related hospital admissions have increased year to year. Some evidence provided to the review suggested that some heavy drinkers might not be as price sensitive as other groups but respondents also stated that price changes could be effective in terms of reducing total consumption. The evidence about the effect of price on young drinkers was very mixed, with some groups suggesting that price would not be an effective deterrent to drinking for this group.

### Future levels of alcohol duty

**2.5** At the June Budget, the Government confirmed that it would continue with the plans it inherited to increase duty rates by 2 per cent above inflation each year to 2014-15. Any further decisions on duty rates will be made by the Chancellor as part of the Budget process.

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<sup>1</sup> To achieve cyclically-adjusted current balance by end of the rolling, five year forecast period (Budget 2010, HC61, June 2010)

<sup>2</sup> Campaign for Real Ale



# 3

## Relative levels of duty on different products

### Introduction

**3.1** There are currently four different duty regimes that cover beer, cider, wine and spirits. The approach to the taxation of these products varies both by structure and levels of duty. Table 3.A below shows the duty per typical on-trade serving and also the amount of duty per unit of alcohol (10ml of pure alcohol).

**Table 3.A: Duty per serving and per unit**

Product (abv)	Standard Serving	Duty per Serving	Units per Serving	Duty per Unit
Beer (4.2%)	568ml	41p	2.4	17p
Wine (12.5%)	175ml	39p	2.2	18p
Cider (4.5%)	568ml	19p	2.6	7p
Spirits (37.5%)	25ml	22p	0.9	24p

Source: HMT calculations

**3.2** As the above table illustrates, there are a number of different ways that comparisons between the levels of duty on different products can be made.

**3.3** Some groups have called for an equal level of duty per unit, arguing that “*alcohol is alcohol*” regardless of the source of its consumption:

*“[One unit] has the same properties and the same impact on the human body, whether it comes from beer, wine or distilled spirits.”*

**3.4** Others argue that how the different products are consumed is also important, and that tax policy should:

*“take account of the different composition and characteristics of drinks ... [and] the different health and social dimensions between products”.*

**3.5** A number of specific areas of difference were highlighted and potential changes suggested as part of the review. These are covered in turn below.

### Problem drinking and different categories

**3.6** Many respondents claimed that it is certain drinking patterns, not drinks categories, that lead to harm, and that problem drinkers often consume the same products as responsible drinkers:

*“It is [problem drinkers’] drinking patterns which make their consumption harmful”*

**3.7** Other respondents called for the duty system to recognise that certain product categories are more commonly associated with problem drinking. Spirits and ciders were the broad categories that respondents most commonly associated with harm.

**3.8** There is evidence that on occasions where individuals are consuming large amounts of alcohol, spirits form a greater proportion of this intake. Market data<sup>1</sup> provided by the industry suggests that the share of alcohol consumption accounted for by spirits increases on ‘up tempo’ nights out<sup>2</sup>, which are characterised by a higher level of alcohol consumption. Spirits form a larger proportion of consumption for heavier drinkers, and for younger age groups (18-24 and 25-34).

### Duty on spirits

**3.9** A number of respondents suggested that the taxation of spirits should be increased to help tackle problem drinking. Their argument reflected concerns that spirits are high in alcohol content and can be consumed quickly, potentially leading to high levels of drunkenness:

*“Cheap vodka and white ciders are more often the drinks of choice, as the high alcohol content is used as a means of getting drunk as fast and as cheap as possible, which is the motive for drinking amongst the least responsible group.”*

**3.10** However, spirits also form a significant proportion of general and responsible alcohol consumption. Spirits producers also highlight that spirits contain fewer units per serving than other alcoholic drinks as shown in Table 3.A above.

**3.11** The evidence about an increase in the relative level of duty on spirits is unclear as to the extent of potential benefits. A relative increase could also unfairly penalise responsible drinkers and important local industry and so will not be implemented as part of this review.

### Duty on cider

**3.12** A number of respondents raised concerns about the relative rate of duty on cider products compared to other rates both in terms of fairness and its contribution to problem drinking:

*“There are significant anomalous discrepancies between duty rates and systems for fermented beverages of comparable and relatively low alcoholic strength, i.e. beer and cider”*

**3.13** Strong white ciders, so-called ‘industrial ciders’, were identified by health and public order groups as a product of concern due to their relatively low prices and high alcohol content. The Government has recently introduced secondary legislation<sup>3</sup> to tackle these cheap, strong ciders. This legislation introduced a minimum juice content requirement for products to qualify as cider for duty purposes.

**3.14** This measure is expected to increase the price of industrial ciders and help reduce levels of their consumption. The **Government will monitor the impacts of the change in definition over time and consider further measures if necessary.**

**3.15** Under the existing EU Directives it is not possible to introduce a revised system of duty reliefs for small cider makers. This means that any change in rates of cider duty will impact on a wide range of cider makers including small, rural producers.

**3.16** It would be unfair to disproportionately penalise these important local industries and the many responsible drinkers of traditional ciders. Therefore, the Government will not change the relative levels of duty on cider following this review.

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<sup>1</sup> Alcivation data included in the British Beer and Pub Association (BBPA) submission

<sup>2</sup> ‘Up tempo’ nights out: e.g. going clubbing, a big night out, a special celebration.

<sup>3</sup> The Alcoholic Liquor Duties (Definition of Cider) Order 2010

**3.17** However, the Government will promote the extension of reduced rates for small producers to include cider makers as part of the current EU Commission review of alcohol structures. The introduction of such a relief would allow greater flexibility than the current cider duty regime.

### **Duty equivalence – duty charged based upon alcohol content**

**3.18** Some groups argued, on fairness grounds, that all alcohol products should pay tax based upon their alcohol content. This would mean that the duty on one unit of alcohol would be the same, regardless of the drink type.

*“[Duty equalisation is a] simple and transparent system ... reflecting that alcohol is alcohol, regardless of how it is served.”*

**3.19** Other respondents were against such a change:

*“[Duty equivalence] does not recognise the different cost structures of different industries ... and different predominant circumstances of consumption”.*

**3.20** Moving towards a duty system of this nature would require significant changes to the existing rates and structure. For example, if rates of duty were to be aligned with those of spirits, it would require increasing the rates of duty on cider by as much as 250 per cent and those on beer by around 40 per cent. These substantial changes would significantly penalise responsible drinkers.

**3.21** It is also unclear that such a change of structure of taxation would help the Government achieve its wider aims of reducing problem drinking. Respondents generally accepted that consumers respond to price signals and not to the amount of tax charged on a product:

*“Consumers do not look at duty rates when making product choices – most would not even be aware of tax rates on different products”*

**3.22** Price is influenced by a number of factors other than duty, and some respondents pointed to the different cost structures involved in producing different alcohol products.



# 4

## Taxation of the different product categories

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### Beer

**4.1** Beer over 1.2% abv in strength currently pays duty in proportion to its strength at a rate of £17.32 per hectolitre per cent alcohol. This means that stronger beers already pay more duty, for example a pint of 3.0% abv beer pays 29.5p in duty compared to a pint of 6.0% abv beer which pays 59.0p – twice as much.

### High-strength beers

**4.2** A number of health and homelessness groups raised particular concerns about high-strength beers. These products are used as cheap sources of alcohol and are often associated with alcoholism.

**4.3** Some of these products, especially “super-strength” lagers, contain more than the Chief Medical Officer’s recommended daily alcohol consumption<sup>1</sup> in a single can. This makes it difficult for these products to be consumed in a responsible fashion.

**4.4** They are consumed disproportionately by men, and by those in lower socio-economic groups. A submission from a homelessness charity stated that a number of the homeless men and women that they work with are specifically addicted to super-strength lagers, which cause significant health issues.

**4.5** The Government intends to introduce a new additional tax on high-strength beers over 7.5% abv to help reduce the consumption of these products and ultimately reduce health harms. Classifying beers over 7.5% abv as high-strength is comparable to the current cider duty regime where ciders over 7.5% abv pay duty as “strong ciders”.

**4.6** This new tax will be confirmed at Budget, when a final decision on rates will be made, and introduced in autumn 2011. Draft clauses to form part of Finance Bill 2011 will be published on 9 December 2010 consistent with the commitment made by the Exchequer Secretary to improve the tax policy making process<sup>2</sup>.

**4.7** There are also some highly priced, premium beers that are produced at higher strengths. These include domestically produced traditional ales and some imported continental beers. However, these premium products represent a small proportion – around 20 per cent – of sales of high-strength beers.

**4.8** These, niche, premium products are often consumed in a different way to the “super-strength” lagers because they are served in smaller volumes (330ml) and frequently consumed with a meal. They will face only a small percentage increase in price and it is likely that their consumers are not very price sensitive because they choose these beers specifically for their taste and already pay a high price.

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<sup>1</sup> CMOs recommend adults do not regularly exceed: Men: 3-4 units daily; Women: 2-3 units daily.

<sup>2</sup> [http://www.hm-treasury.gov.uk/d/est\\_cms\\_improving\\_tax\\_policy\\_091110.pdf](http://www.hm-treasury.gov.uk/d/est_cms_improving_tax_policy_091110.pdf)

**4.9** Therefore the Government believes that the impacts on these products and consumers will be limited. The introduction of the new tax will not unfairly penalise premium beers which are generally under 7.5% abv in strength.

### **Low-strength beers**

**4.10** Under the EU structures Directive, the UK Government is able to implement reduced rates on low-strength beers. There are currently few low-strength beers produced although some examples do exist and some have been produced specifically as part of a campaign to champion a reduced rate of duty for low-strength beers<sup>3</sup>.

**4.11** Some brewers suggested that the range of products available had been limited due to the higher unit costs of producing and retailing lower strength products. These additional costs could include development costs but also higher ongoing production costs.

**4.12** The Government intends to introduce a new reduced rate of duty for beers at or below 2.8% abv to encourage the production and consumption of lower strength products. This reduced rate will be introduced alongside the new tax on high-strength beers in a broadly revenue neutral way.

### **Small Breweries Relief (SBR)**

**4.13** Brewers producing less than 60,000 hectolitres qualify for Small Breweries Relief and receive a reduction in duty payable by up to 50 per cent. A number of respondents referred to this relief but it was considered outside of the scope of this review because of the limited links to public health and public order objectives.

**4.14** Small Breweries Relief will not apply to the new high-strength beer tax with all breweries, regardless of size, being expected to pay the duty in full. However, the relief will apply to the standard beer duty payable on beers above 7.5% abv meaning small breweries will continue to face lower tax rates than larger breweries.

**4.15** Beers over 7.5% abv represent less than 2 per cent of total production of small breweries. Small breweries have an incentive to produce stronger beers because the absolute value of the relief increases with the strength of the beer produced.

**4.16** Additionally, Small Breweries Relief in its current form cannot be applied to beer produced at or below 2.8% abv in addition to the introduction of a new reduced rate. This is due to the restrictions of the structures Directive which does not allow for the total rate of relief for small breweries to exceed 50 per cent of the standard beer rate<sup>4</sup>.

## **Cider**

**4.17** Cider duty is currently charged in bands of alcohol strength. Still ciders between 1.2% abv and 7.5% abv pay duty at a rate of £33.46 per hectolitre. Stronger still ciders – between 7.5% abv and 8.5% abv – pay duty at a higher rate of £50.22 per hectolitre.

**4.18** The strength of traditional cider can vary depending on the variety of apples used and the weather over the growing period. This can mean that some ciders produced could be considered strong as they naturally have strengths in excess of 6.0% abv. These stronger ciders are often premium products and are not associated with problem drinking.

**4.19** The coalition Government's introduction of a minimum juice content for products to qualify as cider for duty purposes will help to increase the price and reduce consumption of

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<sup>3</sup> 2009 Great British Beer Festival as part of a CAMRA campaign.

<sup>4</sup> Article 4, op. cit.

cheap industrial ciders. Any further changes to the duty regime would unfairly penalise small, traditional cider makers who cannot currently be protected by small producers' relief.

## **Wine (and made-wine)**

**4.20** Wines and made-wines pay duty in bands of strength<sup>5</sup> with the majority of products falling in the 5.5% abv to 15.0% abv band for which duty is £225.00 per hectolitre. Lower strength products (between 4.0% abv and 5.5% abv) pay duty at a reduced rate of £95.33 and higher strength products (between 15.0% abv and 22.0% abv) pay duty at a rate of £299.97 per hectolitre.

**4.21** There is some flexibility available within the structures Directive in how reduced rates of duty are applied. However, there is no flexibility to charge differential rates of duty to wines between 8.5% abv and 15.0% abv.

**4.22** The review found that there were a number of obstacles to the production and retail of wines below 8.5% abv. The majority of these products cannot be sold as "wines" and it is not possible to market products on the basis of their alcohol strength making it difficult to advertise these products as a low alcohol alternative.

**4.23** The industry explained that the rates of duty were not a significant consideration in whether to bring a lower alcohol strength product to the market. Some respondents suggested that there was not sufficient consumer demand for these products and this is in part related to the difficulties of producing a good tasting product.

**4.24** The review also found that consumer tastes have been changing and individuals are displaying an increased preference for rosé and for lighter wines, which tend to be lower in strength.

**4.25** The combination of these findings means that the Government does not believe that changes to the duty regime for wine would have an impact on either public health or public order.

## **Spirits**

**4.26** Spirits pay duty in proportion to their strength at a rate of £23.80 per litre of pure alcohol content. This means that stronger spirits already pay more duty than less strong products.

**4.27** There are a number of regulations<sup>6</sup> that specify a minimum strength for spirits. In order to be sold as a gin or vodka a product must be at least 37.5% abv in strength. Whisky must be at least 40% abv in strength.

**4.28** These regulations and the required structure of duty on spirits mean that the scope for encouraging the production of lower strength products is extremely limited. Therefore there will be no changes to the structure of duty on spirits as a result of this review.

## **Ready-to-drinks (RTDs) – "alcopops"**

**4.29** The ready-to-drink category contains a very diverse range of products. Some of these products are spirits-based and pay duty based upon their alcohol content but others are made-wines and these are taxed in bands of strength. This category includes products that might be considered "alcopops", but also more recent products such as pre-mixed gin and tonic.

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<sup>5</sup> A complete list of these duty bands is available from the HM Revenue and Customs website.

<sup>6</sup> Regulation (EC) No 110/2008

**4.30** RTDs represent an expensive form of consumption at around 85p per unit of alcohol<sup>7</sup>, and most products are between 4.0 and 4.5% abv; they are increasingly a less popular form of alcohol consumption. Consumption of these products has fallen by almost three quarters, from an average weekly consumption of 54ml per person in 2001 to 14ml in 2008. Information provided by the industry also shows that the average alcoholic strength of mainstream products has fallen over the same period.

**4.31** Although these products are most commonly consumed by younger drinkers, they are not the most common drink type for this group. RTDs represent only eight per cent of alcohol consumed by 18-24 year old hazardous male drinkers who tend to favour beer (68 per cent). Females of the same group consume relatively more RTDs (20 per cent of total consumption) but this is still less than their consumption of wine (30 per cent)<sup>8</sup>.

**4.32** The current available evidence about consumption patterns does not strongly support the belief that RTDs are disproportionately responsible for alcohol related harms.

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<sup>7</sup> For example, a 700ml bottle of 5.0% abv Smirnoff Ice sells for £2.99 (tesco.com)

<sup>8</sup> Table 1, Estimates effect of alcohol pricing policies on health and health outcomes in England: an epidemiological model; The Lancet; 24 March 2010

# 5

## Taxation and pricing

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### Introduction

**5.1** The extent to which taxation can influence behaviour depends upon how it influences the final sale price of products. The evidence about the how the tax burden is shared between different agents in the market is mixed with most segments suggesting that duty falls disproportionately on them.

**5.2** Alongside the HM Treasury review of taxation, the Home Office has been considering alcohol pricing. This work has considered wider evidence about how taxation and price influence public order and how the Government should meet its commitment to ban the below-cost selling of alcohol products. This is all linked to wider Home Office work on rebalancing the Licensing Act.

### Incidence (or “pass through”) of alcohol duty

**5.3** Alcohol duties are paid by the producers or importers of the products. However, changes in the levels of duty are often passed through to wholesalers; retailers and ultimately consumers. Where the tax burden falls can depend upon the market power of the different agents in the market.

**5.4** Large supermarkets have significant purchasing power and often choose to cross-subsidise the sale of alcohol products. This means that over recent years alcohol prices in supermarkets have not risen by as much as alcohol duties.

**5.5** Small retailers and pubs do not have the same range of options available as supermarkets. Prices in pubs have risen by more than duty increases and this is in part due to the pricing structures employed by pubs. An increase in supplier price by 1 penny can lead to pubs increasing prices by at least 2 pence to maintain profit margins<sup>1</sup>.

**5.6** These impacts represent averages and do not necessarily represent the impacts on specific products. Heavy discounts are generally applied to mainstream products to help drive footfall in both pubs and supermarkets. It is rarer for premium or more specialist products to be sold at a loss.

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<sup>1</sup> Time to give beer a break and back the pub, Budget Submission 2010, BBPA



# A

## Contributors to the Review

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**A.1** HM Treasury would like to thank all those who have contributed to the review of alcohol taxation.

**A.2** The review received wide interest from a range of groups – alcohol producers, retailers, health and public interest groups, and members of the public – who have contributed by attendance at Treasury workshops and through written submissions of evidence to the review.

**A.3** Over the summer, the Treasury ran a series of workshops to initiate discussion and to support the evidence-gathering process. These workshops were grouped according to interest:

- Wine and spirits groups and producers;
- Breweries and beer groups;
- Retailers and wholesalers;
- Health and alcohol-related problem groups; and
- A general workshop.

**A.4** These workshops were well-attended and enabled useful discussion and helped to shape the evidence provided to the review.

**A.5** About 70 written submissions were received. Representatives of the alcohol industry and of health and public interest groups who provided written submissions to the review are listed below. In addition, a number of members of the public contributed written responses.

### **Written submissions received: Alcohol industry**

Association of Convenience Stores  
Association of Directors of Public Health  
Association of Licensed Multiple Retailers  
British Beer & Pub Association  
Campaign for Real Ale (CAMRA)  
Carlsberg UK  
Chivas Brothers Ltd  
Constellation Wines  
Diageo GB  
Direct Wines  
Federation of Small Businesses  
Federation of Wholesale Distributors  
Gin & Vodka Association  
Global Brands Ltd  
Greene King Plc  
Heineken UK  
Joseph Holt Limited  
Makro Self Service Wholesalers  
McMullen & Sons Ltd  
Mitchells & Butlers  
Molson Coors  
National Association of Cider Makers  
Pernod Ricard UK  
SABMiller  
Scotch Whisky Association  
Society of Independent Brewers (SIBA)  
TFC Wines & Spirits Inc  
Wilson Drinks Report  
Wine and Spirit Trade Association  
WM Morrison Supermarkets

**Written submissions received: Health and public interest groups**

AERC Alcohol Academy  
Alcohol Concern and the Alcohol Health Alliance (joint submission)  
Alcohol Focus Scotland  
Association of Directors of Public Health  
Balance  
Blackpool Alcohol Partnership  
British Liver Trust  
Cheshire and Merseyside Directors of Public Health  
Cornwall and Isles of Scilly Drug and Alcohol Action Team  
Darlington Drug and Alcohol Action Team  
Faculty of Public Health  
Lancashire Constabulary  
Liverpool Alcohol Strategy Group  
Liverpool City Council (Kensington and Fairfield Ward)  
National Heart Forum  
NHS Bolton  
NHS Central Lancashire  
NHS Cumbria  
Our Life  
Police Service of Northern Ireland  
Policy Exchange  
Quaker Action on Alcohol and Drugs  
Salford Drug and Alcohol Action Team  
Scottish Children's Organisations (joint submission)  
Scottish Health Action on Alcohol Problems  
Thames Reach  
Trading Standards North West

## HM Treasury contacts

This document can be found in full on our website at:  
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If you require this information in another language, format or have general enquiries about HM Treasury and its work, contact:

Correspondence Team  
HM Treasury  
1 Horse Guards Road  
London  
SW1A 2HQ

Tel: 020 7270 4558

Fax: 020 7270 4861

E-mail: [public.enquiries@hm-treasury.gov.uk](mailto:public.enquiries@hm-treasury.gov.uk)

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