



Ref: ATISN 19353

20 December 2023

Dear ,

ATISN 19353 - VAT on minimum alcohol prices

Thank you for your email which was received on 29 November 2023 and has been dealt with under the Freedom of Information Act (2000). You referred to the minimum pricing policy on alcohol in Wales and requested the following:

In view of the minimum pricing policy on alcohol set up in Wales by the Welsh Government what impact has this had on funding from the Treasury to Wales.

- 1. What is the total amount of additional VAT being paid in Wales on the minimum retail price in Wales compared with England?*
- 2. How much of the Wales specific VAT increase has been repaid by the Treasury to Welsh Government?*
- 3. If no additional funds have been provided what is the estimated additional Tax being collected in Wales that has gone to the UK Government Treasury?*
- 4. Has any discussion taken place between Welsh Government Minister and or Officials with Westminster on this subject - if so when and provide copies of minutes?*

Our Response

Minimum Unit Pricing (MUP) for alcohol is not a tax. It sets the minimum price for which alcohol can be purchased in Wales. This is made up of the minimum unit price of 50p per unit, multiplied by the volume of the alcohol and strength of the alcohol.

We do not hold information on points 1-3 of your query regarding additional VAT being paid in Wales as a result of the MUP. VAT paid on alcohol applies across the UK and is a matter of responsibility for the UK Government. We are therefore unable to offer further comment on this issue.

In relation to point 4, the Welsh Government Minister and/or Officials has not held any discussions with Westminster on this subject.

Next steps

If you are dissatisfied with the Welsh Government's handling of your request, you can ask for an internal review within 40 working days of the date of this response. Requests for an internal review should be addressed to the Welsh Government's Freedom of Information Officer at:

Information Rights Unit,
Welsh Government,
Cathays Park,
Cardiff,
CF10 3NQ

or Email: Freedom.ofinformation@gov.wales

Please remember to quote the ATISN reference number above.

You also have the right to complain to the Information Commissioner. The Information Commissioner can be contacted at: Information Commissioner's Office,
Wycliffe House,
Water Lane,
Wilmslow,
Cheshire,
SK9 5AF.

However, please note that the Commissioner will not normally investigate a complaint until it has been through our own internal review process.

Yours sincerely,