

COST BREAKDOWN OF AVERAGE PINT*



TAX
£1.60
(32%)

- £0.84 VAT
- £0.11 Business Rates
- £0.48 Duty
- £0.17 Employment/Other Taxes

OTHER COSTS
£3.29
(66%)

- £1.30 Cost of sales
- £0.98 Wages
- £0.22 Utilities
- £0.79 Other costs

PUB PROFIT
£0.12



*An average pub price for a 4.5% ABV pint at £5.01 (total cost rounded)