

Extract from briefing provided to the First Minister from Scottish Government Officials – FM Bilateral with US Ambassador - 1 November 2025 (The remainder of the document is out of the scope of this FOI request).

ANNEX A

TOP LINES

US Tariffs and UK-US Trade Negotiations

- The Scottish Government welcomes the fact that the UK-US deal is starting to be implemented. We fully support efforts to reduce tariffs and finalise the remaining elements of the deal. This will support long-term certainty and stability in our transatlantic trading partnership.
- During my visit to Washington DC, I followed up on earlier discussions with President Trump during his visit to Scotland, raising the impacts of US tariffs and the symbiotic partnership which exists between the Scotch and US whisky industries. It is in the economic interest of both our countries to reduce tariffs for Scotch whisky.

ANNEX B

US TARIFFS AND UK-US ECONOMIC PROSPERITY DEAL (EPD)

Whisky tariffs

A key objective is to reduce or remove tariffs on whisky. Currently whisky and most other goods are affected by the 10% baseline reciprocal tariff the US has applied to most UK goods. SWA estimate a 10% tariff could result in between £200-400 million export losses on an annual basis to the US.

Extract from briefing provided to the Minister for Business & Employment from Scottish Government Officials - Meeting with Peter Kyle, Secretary of State, Department of Business & Trade, 21 October 2025: key speaking points. (The remainder of the document is out of the scope of this FOI request).

Whisky tariffs:

- I know you spoke to the First Minister after his visit to Washington. It is important that the UK continues to raise the impacts of US tariffs and the symbiotic partnership which exists between the Scotch and US whiskey industries. What is your expectation for progress on this?
- Most Scottish exporters, including our iconic food and drink sector, continue to be directly affected by tariffs. A tariff reduction must be a focus for further UK-US negotiations, alongside other barriers to Scottish exports but clearly not at the expense of our strong regulatory systems. [Redacted - Section 32(1)(a)(i) Substantial prejudice to international relations].

Extract from briefing provided to Gregor Irwin, Director-General Economy from Scottish Government Officials - Whisky Tariff Deal - 19 September 2025. (The remainder of the document is out of the scope of this FOI request).

UK-US Economic Prosperity Deal (EPD) – Update on Tariffs impacting whisky

- Most Scottish exporters, including Scotland’s whisky sector, continue to be directly affected by a 10% reciprocal tariff, which the EPD does not alter.
 - The US is the second largest and most valuable market for Scotch whisky by value (£971m) after the EU.
 - The Scotch Whisky Association (SWA) estimates the reciprocal tariff increase could result in between £200m-£400m export losses on an annual basis to the US.
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Extract from briefing provided to the First Minister from Scottish Government Officials – Washington Visit - 8/9 September 2025 (The remainder of the document is out of the scope of this FOI request).

ANNEX D

Whisky’s Economic Value

- The industry employs approximately 20,000 full time equivalent people in Scotland.
- Scottish Enterprise value the Scottish whisky market at £37.6 billion in 2025 and is projected to reach £61.6 billion by 2032 with a compound annual growth rate of 7.3%. Globally the Scotch whisky market is expected to reach \$70.23 billion by 2030.
- The SWA estimated in 2022 that the Gross Value Added to the UK economy was £7.1bn
- There were 2.7 million visitors to Scottish whisky sites (distilleries and attractions) in 2024, according to the SWA.

The Scotch Whisky Association estimates the 10% reciprocal tariff increase, which currently remains in place despite the UK-US deal, could result in between £200m-£400m export losses on an annual basis to the US alone.

Extract from note of meeting - Devolved Governments meeting on US tariffs – 9 June 2025. (The remainder of the document is out of the scope of this FOI request).

RL (Richard Lochhead) outlined the importance of the US as an export market for Scottish products, in particular whisky, and tariffs would have a significant impact on those exporters.

Extract from briefing to Cabinet Secretary for Finance and Local Government & Minister for Business - Devolved Governments meeting on US tariffs – 9 June 2025. (The remainder of the document is out of the scope of this FOI request).

DISCUSSION POINTS TO MAKE

Impact of US tariffs on Scottish sectors

- The US is Scotland's second biggest international trading partner after the EU and is our largest inward investor.
- Recent (2024 HMRC) data on Scottish trade in goods with the US suggests the tariff increases will particularly affect the food and drink sector (primarily Scotch whisky).
- Beverages are a bigger share of exports to the US for Scotland than for the UK overall (25% vs 3%). The Scotch Whisky Association estimates the 10% tariff increase could result in between £200-400 million export losses to the US on an annual basis.

Extract from briefing provided to Roy Brannen, Director-General Net Zero from Scottish Government Officials - Food & Drink Tariff Briefing - 3 April 2025. (The remainder of the document is out of the scope of this FOI request).

Whisky impact

The USA is the most valuable export market by far, it was worth £971m in 2024 (18% of total Scotch Whisky exports).

The Scotch Whisky Association estimate that a 10% tariff would cost the sector between £200m-400m in export losses per year. [Redacted - Section 30(b)(i) Free and frank provision of advice].

[Redacted – Out of scope]

[Redacted – Section 30(b)(ii) Free and frank exchange of views]

The sector is echoing our calls for a long-term settlement on zero rated tariffs.
