

Table 1: Percentage change in price due to tax/price change

Fruit	Baseline	Scenario 1 EU tariff	Scenario 2 UK cost shock	Scenario 3 Merger	Scenario 4 Subsidy	Scenario 5 VAT
Apricots	3.44	6.52%	-7.15e-11%	2.21%	-10%	20%
Avocados	4.3	1.93%	6.19e-11%	1.73%	-10%	20%
Bananas	2.55	-4.67e-11%	-4.67e-11%	1.56%	-10%	20%
Berries	7.49	3.54%	4.3%	1.75%	-10%	20%
Cherries	7.1	3.47%	1.9%	1.45%	-10%	20%
Dates	1.54	0.05%	1.97e-11%	1.08%	-10%	20%
Apples	4.91	2.86%	1.54%	1.66%	-10%	20%
Easy Peelers	5.28	4.24%	-6.45e-11%	1.71%	-10%	20%
Grapes	5.84	3.39%	0.08%	1.46%	-10%	20%
Grapefruits	2.39	0.87%	-3.6e-11%	1.75%	-10%	20%
Kiwis	4.84	6.65%	7.56e-11%	1.55%	-10%	20%
Lemons	4.41	5.21%	-1.67e-11%	1.7%	-10%	20%
Limes	2.89	2.27%	-7.48e-11%	1.91%	-10%	20%
Lychees	1.37	-6.87e-11%	-6.87e-11%	1.4%	-10%	20%
Mangos	3.87	6.5e-11%	6.5e-11%	1.38%	-10%	20%
Melons	2.6	1.81%	-8.08e-11%	1.51%	-10%	20%
Nectarines	4.17	5.96%	9.81e-11%	1.91%	-10%	20%
Oranges	4.94	2.88%	8.79e-11%	1.66%	-10%	20%
Passion fruits	1.8	6.02e-12%	6.02e-12%	1.51%	-10%	20%
Paw-paws	1.22	-1.02e-10%	-1.02e-10%	1.48%	-10%	20%
Peaches	2.57	8.97%	-1.67e-11%	1.54%	-10%	20%
Pears	4.98	5.15%	1.54%	1.59%	-10%	20%
Pineapples	2.48	6.22e-11%	6.22e-11%	1.22%	-10%	20%
Plums	4.65	3.19%	0.26%	1.61%	-10%	20%
Pomegranates	3.27	3.71%	-5.3e-11%	1.14%	-10%	20%
Rhubarb	2.51	0.11%	9.87%	1.78%	-10%	20%
Sharon fruits	8.27	0.5%	9.95e-11%	1.7%	-10%	20%

Note: The first column shows the baseline price for each fruit (GBP per kilogram). The remaining columns show the percentage impact of the change in tax or prices.

Table 2: Percentage change in demand due to tax/price change

Fruit	Baseline (kg)	Scenario 1 EU tariff	Scenario 2 UK cost shock	Scenario 3 Merger	Scenario 4 Subsidy	Scenario 5 VAT
Apricots	0.00127	-21.5%	-1.15%	-9.06%	29.6%	-29.7%
Avocados	0.0229	1.42%	-1.26%	-2.44%	14.3%	-22.7%
Bananas	0.536	1.97%	0.566%	-0.644%	4.28%	-8.1%
Berries	0.263	-1.3%	-3.75%	-0.692%	3.15%	-5.95%
Cherries	0.0125	-2.45%	-7.37%	-1.4%	14.9%	-23.4%
Dates	0.0153	5.69%	-5.05%	0.481%	7.42%	-14.6%
Apples	0.635	0.0861%	-0.283%	-0.602%	3.97%	-7.31%
Easy Peelers	0.507	-2.46%	0.805%	-1.18%	6.92%	-12.4%
Grapes	0.365	-3.07%	1.83%	-1.24%	9.3%	-16.8%
Grapefruits	0.011	3.49%	-0.241%	-2.51%	11.5%	-20.8%
Kiwis	0.0928	-11.5%	-0.0034%	-1.69%	12.3%	-19.6%
Lemons	0.0668	-9.77%	1.76%	-2.28%	13.5%	-20.4%
Limes	0.00837	-6.59%	0.357%	-4.62%	21.2%	-33.5%
Lychees	0.000897	11.8%	3.13%	-3.68%	36.9%	-52.4%
Mangos	0.019	13.6%	-0.474%	-2.7%	26.5%	-40.4%
Melons	0.337	-0.612%	-0.7%	-1.95%	13.9%	-23.2%
Nectarines	0.0459	-12%	1.35%	-3.95%	19.5%	-30.9%
Oranges	0.158	-3.25%	0.245%	-2.2%	13%	-23.2%
Passion fruits	0.00325	7.31%	2.62%	-2.87%	18.9%	-28.1%
Paw-paws	0.000446	21%	23%	-1.85%	16.7%	-15.6%
Peaches	0.116	-26.6%	2.37%	-1.81%	13.9%	-22.6%
Pears	0.273	-7.35%	-3.61%	-1.14%	8.41%	-16%
Pineapples	0.0784	4.91%	1.34%	-0.829%	12.7%	-20.6%
Plums	0.157	-1.43%	-0.786%	-1.24%	8.2%	-13.9%
Pomegranates	0.00353	-12.2%	0.677%	-3.41%	39.2%	-44.4%
Rhubarb	0.00256	8.78%	-56.6%	-7.49%	56.6%	-59.8%
Sharon fruits	0.00828	15.4%	2.51%	-2.54%	12.7%	-22.6%

Note: The first column shows baseline demand for each fruit (kilograms per household per shopping trip). The remaining columns show the percentage change in demand resulting from the change in tax or prices.

Table 3: Tax impact on expenditure and welfare

	Baseline	Scenario 1 EU tariff	Scenario 2 UK cost shock	Scenario 3 Merger	Scenario 4 Subsidy	Scenario 5 VAT
Consumer expenditure						
10th percentile	6.19	-0.369%	0.48%	0.0333%	0.225%	-2.94%
25th percentile	10	0.0411%	0.646%	0.224%	-1.65%	0.419%
50th percentile	15.3	0.559%	0.59%	0.377%	-3.19%	3.58%
75th percentile	21.8	0.892%	0.537%	0.503%	-3.68%	5.16%
90th percentile	29.7	0.841%	0.478%	0.494%	-3.58%	4.93%
Change in consumer surplus (GBP)						
10th percentile	6.24	-0.259	-0.0723	-0.126	0.855	-1.47
25th percentile	12.6	-0.366	-0.106	-0.184	1.28	-2.2
50th percentile	22.6	-0.529	-0.148	-0.265	1.78	-3.06
75th percentile	37.7	-0.73	-0.2	-0.35	2.31	-4.14
90th percentile	55.6	-0.87	-0.277	-0.425	2.73	-4.82
Per capita effects						
Consumer surplus (GBP)	27.5	-0.553	-0.157	-0.272	1.75	-3.14
Tax revenue (GBP)	0.0	0.541	0.155	0.27	-1.82	2.92
Firm Revenue	16.9	-0.423	-0.0668	-0.197	1.3	-2.28

Note: The first column shows the baseline values for expenditure, consumer surplus, firm revenue and tax revenue. All amounts are measured in pounds per household per shopping trip. Columns 2 - 7 show the percentage change in expenditure, the absolute change in consumer surplus, the absolute change in firm revenue and the absolute change in tax revenue arising in each scenario. Because of quasilinear utility the change in consumer surplus equals compensating variation.