

Alcohol Tax

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Ireland Alcohol Policies

Spirits - €11.92 Excise duty per 70CL @ 40%

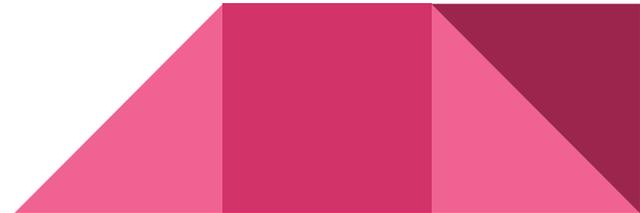
Beer – Between 0.5% - 1.2% - €0 per hectolitre per cent of alcohol in beer

1.2% – 2.8% - €11.27 per hectolitre per cent of alcohol in beer

2.8%+ - €22.55 per hectolitre

Wine – 5.5%-15% - €424.84 per hectolitre

More than 15% - €616.45 per hectolitre



Revenue and Costs

Value of excise tax on alcohol in Ireland 2020

Beer: 351 million

Wine: 425 million

Spirits: 374 million

Cider: 53 million = **1.2 billion**

Costs

Health care system: 1,200 million

Cost of output lost due to related absence from work: 330

Cost of related suicides: 167 million

Cost of accidents at work: 197 million

Cost of related road accidents: 526 million

Cost of premature mortality: 110 million

Cost of related crime: 1,189 million

Total: 1.2 billion - 3.719 billion = **-2.519 Billion**



France Alcohol Policies

Beer	Hectolitre per degree Plato OR Hectolitre per degree alcohol	EUR 0.748 EUR 1.87
Wine (still and sparkling)	Hectolitre of product	EUR 0
Intermediate Products (e.g. port, sherry)	Hectolitre of product	EUR 45
Spirits	Hectolitre of pure alcohol	EUR 550

Beer - 0.748€ per hectolitre per degree Plato or 1.87€ per hectolitre per degree alcohol

Wine (still and sparkling) - 0€ per hectolitre of product

Intermediate Product (e.g. port, sherry) - 45€ per hectolitre of product

Spirits - 550€ per hectolitre of pure alcohol



Revenue and Costs

Value of excise tax on alcohol in France 2020 = **3.1 billion**

costs for national economy: (in Million) :

Cost of lives lost : -65 941

Lost of production : -9 042

Prevention and repression : -283

Cost of life quality loss: 39 530

Cost of care: -8 565

Total Cost = **123,4 billion**



Cameroon Alcohol Policies

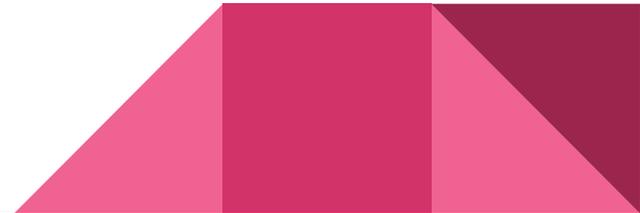
LOCALLY PRODUCED ALCOHOL		IMPORTED ALCOHOL	
Spirits	0.003 € per centiliter	Spirits	0.009 € per centiliter
Wines	0.003 € per centiliter	Wines	0.009 € per centiliter
Whiskies	0.012 € per centiliter	Whiskies	0.030 € per centiliter
Champagne	0.038 € per centiliter	Champagne	0.091 € per centiliter

Revenue and costs

In Cameroon, official figures show a deficit of 155,497,997.58 € **concerning social costs**

Germany Alcohol Policies

- Beer
 - plato scale → “original gravity” determines amount of tax
 - usually 9,44€ per hectolitre
- Wine:
 - <6% - 51,00€ per hectolitre
 - >6% - 136,00€ per hectolitre
- spirits - 303€ per hectolitre



Revenue and Costs

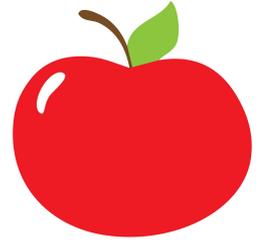
Value of excise tax on alcohol in Germany 2020 = **3.2 billion**

- spirits: 2,1 billion
- beer: 700mio
- wine: 400mio

costs for national economy = **57.04 billion**

- direct costs - healthcare system (doctors, hospital, medication etc.): 16,59 billion
 - indirect costs - (inability to work, unemployment etc.): 40,44 billion
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ESSCALAND



- We are an island that has a booming apple growing economy
- Multiple big farms that can mass produce apples
- We concentrate on producing cider as it has less competition than beer, wine and spirits
- Cider is also a lower % alcohol than most other beers which should lead to less drinking accidents costing the taxpayer money



ESSCALAND

All other alcohol has high import taxes

Tax is linked with alcohol percentage:

Wine - 35%

Spirits - 60%

Beer - 40%

Cider - 75%

Also have high import tax on competitor cider to promote the consumption of our home made product

We become a reference and export our cider all over the world

We tax cider in our own country depending on the strength.

