

EUROPEAN ECONOMICS

ALCOHOL DUTY

Tuesday 14 March

IN FRANCE, SPAIN, BVI AND ESSCALAND

Leelou ALLEN, Lola LE GAL, Clara RICHY 

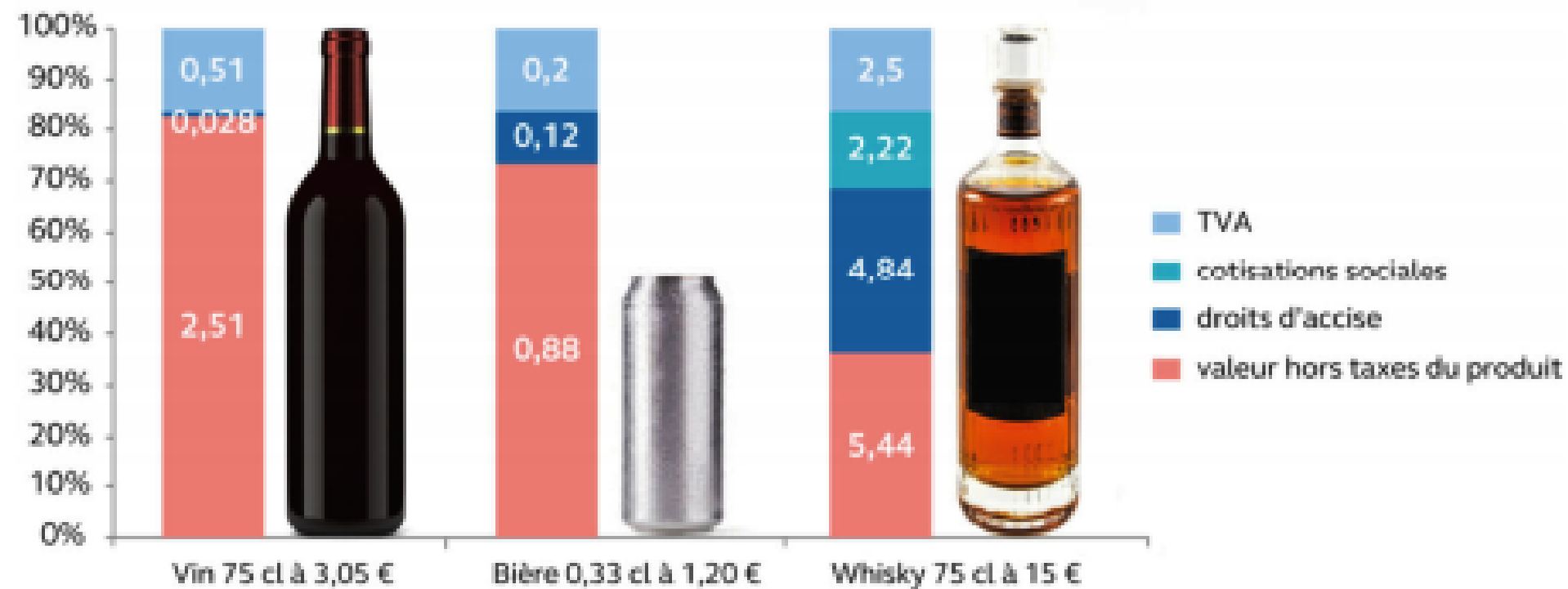
Nicolas BRUNDINI 





FRANCE

Graphique n° 10 : poids des taxes par boisson



Source : Cour des comptes d'après les données DGDDI

TVA

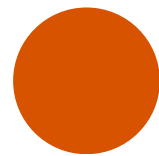
- 20% in France
- Majority of sales of goods and services

EXCISE DUTIES

- Indirect tax
- Applies differently depending on the type of alcohol

SOCIAL CONTRIBUTION

- Alcohol of more than 18 degrees



SPAIN

Beer Tax

- Under 1.2% of alcohol: 0 euros.
- 1.2 - 2.8 % : 2.78 euros/hectolitre
- 2.8 - 11% : 7.48 euros/hectolitre
- 11 - 15%: 9.96 euros / hectolitre.
- 15 - 19%: 13.56 euros/ hectolitre
- over 19%: 0.91 euros per hectoliter and per alcohol percentage.

Wine tax

0 euros.

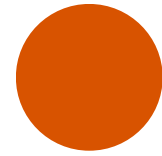
Intermediary products

Under 15%: 38.48 euros/ hectolitre
Over 15%: 64.13 euros / hectolitre.



Wine tax

958.94 euros per hectolitre of pure alcohol.



BVI

Before 2016: (in USD)

Beer \$1.10 per gallon,

Wine at \$1.20 per gallon,

Brandy and whisky at \$3.00 per gallon,

Rum, vodka and gin at \$2.30 per gallon.

2022:

All alcohols are taxed at 25 per cent of their value.

34% of adults between the ages of 25-64
consume alcohol regularly

18% of all current alcohol drinkers are
using alcohol at levels which can be
harmful to health.

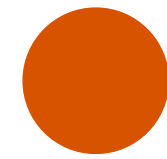




● **ESSCALAND**



- Part of the Schengen area
- Not a member of the European Union
- Surface area: 70 000 square kilometers
- About 5 millions inhabitants
- Beautiful beaches and delicious wine



ALCOHOL DUTY IN ESSCALAND



➔ No tax on homewine
+ import tax of 20% on foreign wine

The amount of the taxes will be determined
each year by the government

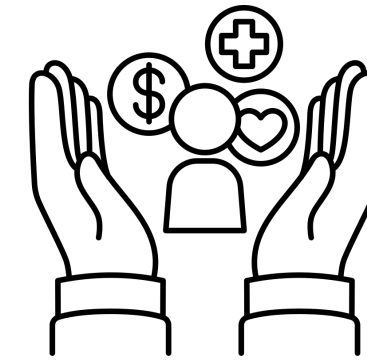
SOCIAL CONTRIBUTION

Alcohol - full rate	600€ /hL of pure alcohol
Intermediate alcohol over 18 degrees	50€ /hL
Alcopops	20€ /dL of pure alcohol

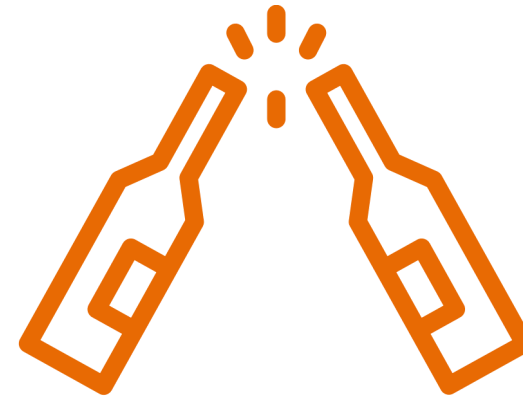
EXCISE DUTIES

Cider, perry, mead	0,80€/hL
Intermediate alcohol	170€ /hL
Beer under 2.8 degrees	2,80€ /degree /hL
Beer over 2.8 degrees	6,50€ /degree /hL
Other types of alcohol	1300€ /hL of pure alcohol

BENEFITS



- Tourism
- Support for local producers
- Encouraging local consumption
- Public health policy
- Money for social security



**THANK YOU
FOR LISTENING !**

have a good day :)