

# Alcohol taxation



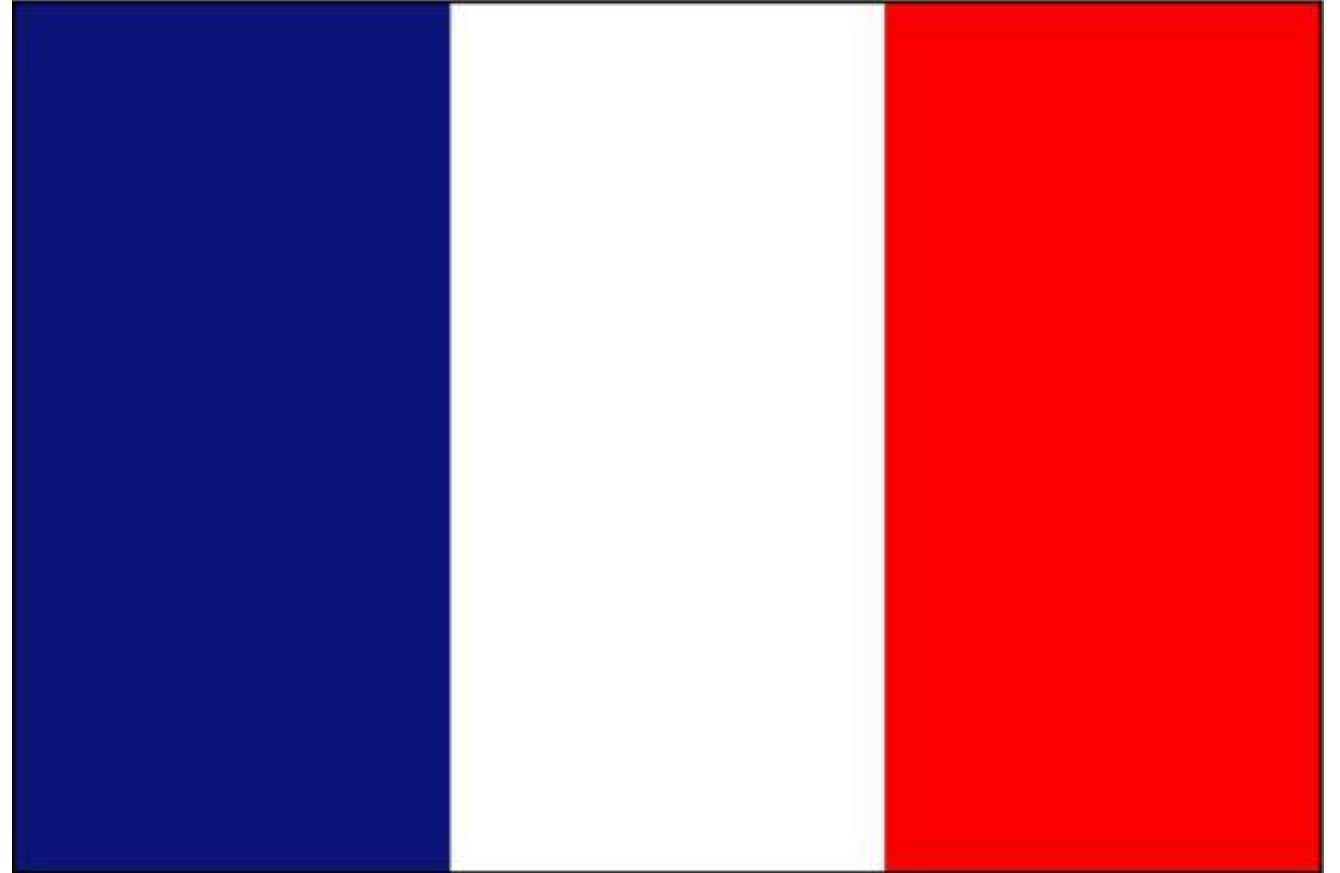
## French policy

- There are two different taxes on alcohol:
  - Excise duty (varies depending on the type of alcohol)
  - Social contributions (more 18% alcohol)

Social cost represent 120 Billion euros per year for the French society.

Public finance spend 4.9 Billion euros per year.

All taxes profit represent 3.1 Billion euros a year for the French government.



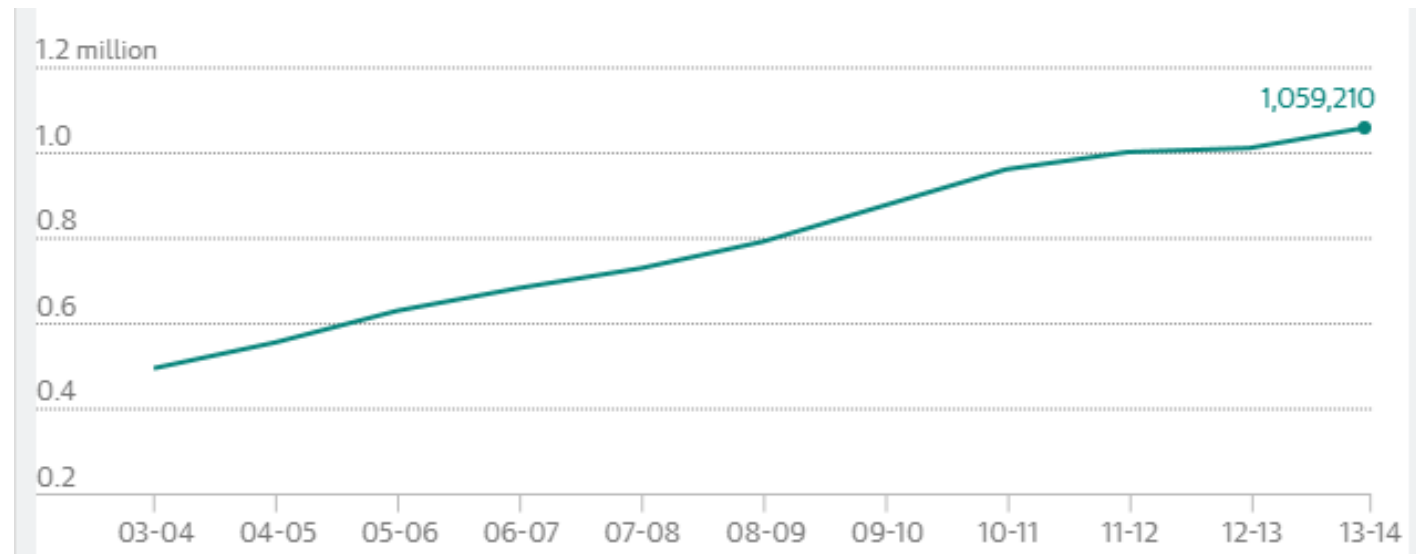
## UK policy

- Different tax levels depending on the type of alcohol.
- Different tax levels for the strength of the alcohol and number of units.
- Over the last ten years the price of alcohol has increased by 33%.
- Alcohol has become 1.1% more affordable since 2007
- Number of alcohol related hospital admissions rose 115% between 2004 and 2014.

### Rates per bottle from 1 February 2019 (excluding VAT @ 20%)

(Figures are approximate due to rounding up - effective from 01.02.2019)

<b>Wine</b>	£2.23 per 75cl
<b>Sparkling Wine</b> Exceeding 5.5% but not exceeding 8.5% abv	£2.16 per 75cl
<b>Sparkling Wine</b> Exceeding 8.5% but not exceeding 15% abv	£2.86 per 75cl
<b>Fortified Wines</b>	£2.98 per 75cl
<b>Spirits (37.5% abv)</b>	£7.54 per 70cl
<b>Spirit based RTDs (5.5%)</b>	£0.42 per 27.5cl
<b>Cider/Perry</b> From 1.2%, not exceeding 6.9% abv	£0.23 per pint
<b>Cider/Perry</b> Between 6.9 to 7.5% abv	£0.29 per pint
<b>Beer (4%)</b>	£0.43 per pint



# Colombia

- Different tax levels depending on the strength of alcohol.
- Different tax levels for the number of units of alcohol.
- During the time, the consumption of alcohol has reduced.



# ESSCALAND Alcohol Policy

- Setup the best policy to finance alcohol prevention and medicine.
- Adapt the tax to the type of alcohol.
- We are valuating local jobs and earning funds to provide healthcare.
- Esscaland's revenue will be proportioned so on:
  - 80% on spirits (most damaging for health)
  - 10% on wines (still strong and we're not producing)
  - 5% on beer (we are producing then we want to stimulate the market)

