

Alcohol Tax Taiwan & United States

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Alcohol Tax in Taiwan

All residents live in Taiwan are covered by this insurance plan





Medical expenses from Car accident



General accident
€ 1,700



Accident by Drunk driving
€ 3,000



Who is driver?



Young adult
Age: 30 – 49 years old

How government charge alcohol tax in TAIWAN?

Import Tax

Wine and Tobacco Tax

Business Income Tax



Import tax





Wine and Tobacco Tax

Raw Materials and Manufacturing Methods



1

Brewed alcoholic beverages

1. Beer: € 0.74 per liter.
2. Other : € 0.20 per liter, per degree of alcohol content.

Distilled spirits

€ 0.07 per liter per degree of alcohol content.

2





3

Reprocessed alcoholic beverages

1. Alcohol content exceeding 20% by volume
€ 5.27 per liter
2. Alcohol content less than 20% by volume:
€ 0.20 per liter per degree of alcohol content.

Cooking alcoholic beverages

€ 0.26 per liter

4





5

Other alcoholic beverages

€ 0.20 per liter per degree of alcohol content.

Ethyl alcohol

€ 0.43 per liter

6





Business income tax 5%

Wine of fresh grape
750 ml , 12 % , Price: € 5 (FOB)

Import Tax: 10% → € 0.5

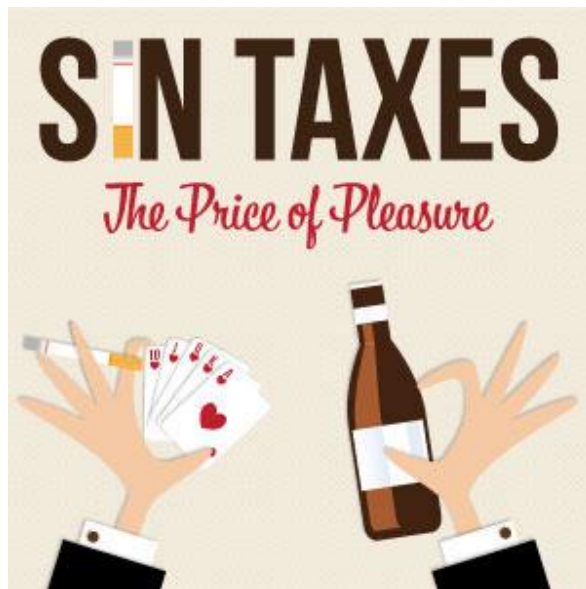
Wine and Tobacco Tax : € 0.20 x 0.75 x 12 → € 1.8

Business Income Tax : (5+0.5+1.8) x 0.05 → € 0.37

Total : € 2.67

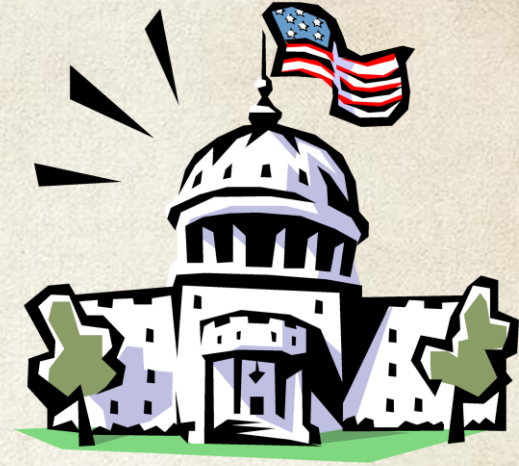
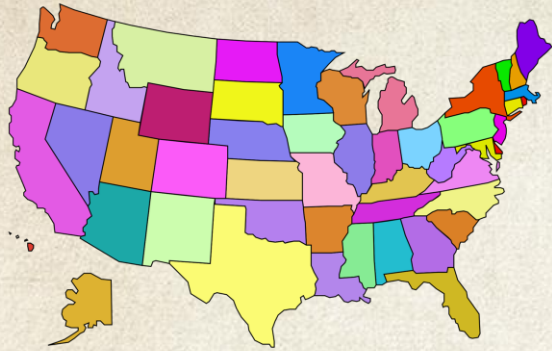


Alcohol Tax in The United States



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- U.S. Government collects alcohol taxes per gallon
 - \$1 Billion per month €989,123,932
 - Some states or cities add sales taxes on their excise taxes

“

CALIFORNIA





Primary Excise Taxes



Tax: € 0.18 per liter

46th Highest



Tax: € 0.18 per liter

26th Highest



Tax: € 2.91 per liter

20th Highest



Federal Excise Taxes



Tax: €0.94 - €2.99 per 3 liters
€0.18 - €0.59 per 750ml bottle

Depending on alcohol content



Tax: €15.83 per 117-liters
barrel
€0.044 per 12-oz can



Tax: €11.87 per proof-liter,
€1.88 per 750ml 80-proof
bottle



REVENUES

2015 collection: \$3.7 Billion (€3.25Billion)

Share of total California Tax revenue: 3.8%



Cost of Excessive Alcohol Consumption

- California:
 - \$35 Million (€30.75Million)
 - \$2.44 (€2.14) (cost per drink)
 - \$944 (€829.33) (cost per capita)
 - 72% (work losses)
 - 11% (Health care expenses)
 - Other costs (criminal justice expenses & property damage)
- 2003-2012:
 - 23,125 motor vehicle occupant deaths

“

TEXAS





Alcohol Excise Tax Rates



Tax: € 0.04 / liter

45th Highest



Tax: € 0.04 /liters

25th Highest



Tax: € 0.57 / liters

29th Highest



Federal Alcohol Excise Taxes



Tax: € 15.90/ 117-liter barrel
€ 0.044 / 12-oz can



Tax: € 0.25 - 0.80 / liter
€ 0.19 - 0.59 per 750ml bottle
Depending on alcohol content



Tax: € 11.93/ proof-gallon
€ 1.89 per 750ml 80-proof bottle



Revenues (2015)

2015 Collections: \$1,138,775,576
Share of Total Texas Tax Revenue:
2.16%

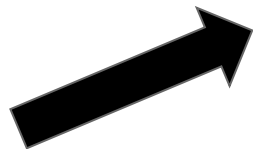


*How many accidents or health related problems due to alcohol consumption?

In 2016, 1,438 people were killed in motor vehicle traffic crashes where a driver was under the influence of alcohol,



IMPORT TARIFFS



Beer:
€15.83 for per barrel



Distilled Spirits:
€ 3.16 per liter



Wine:
€ 0.37 per wine liter



ESSCALAND

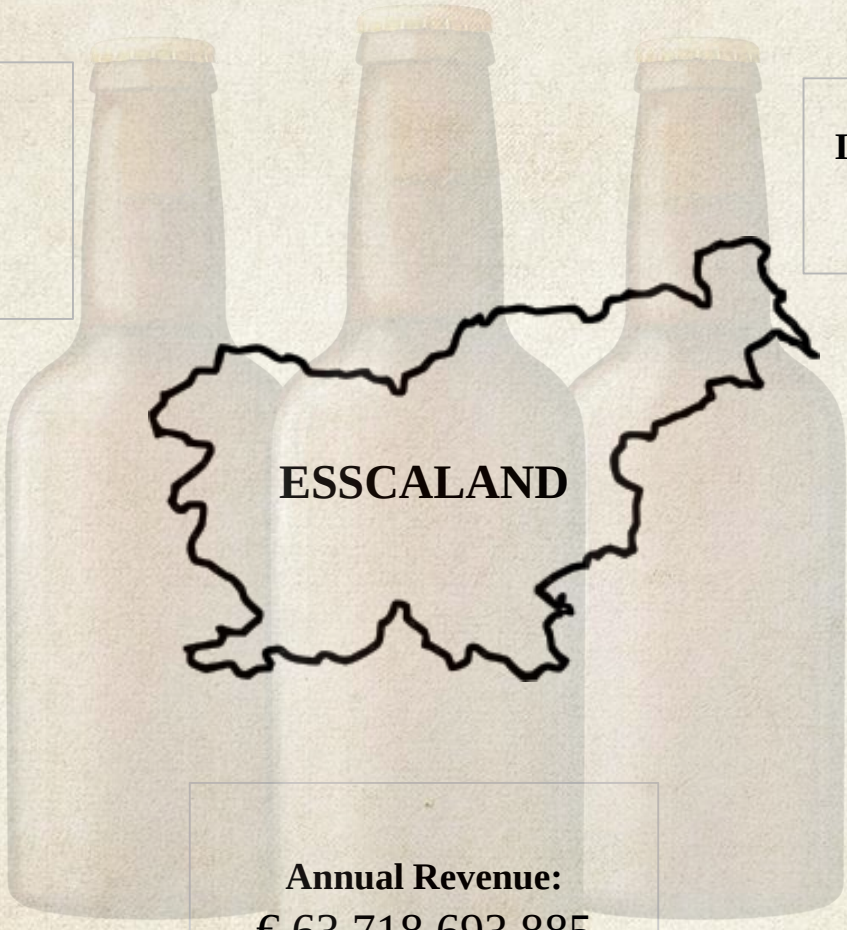


Alcohol Market: Beer

- ❑ Tax on Beer: € 0.01 / liter
- ❑ Tax on Wine: € 1.80 / liter
- ❑ Tax Distilled: € 6.35 / liter

IMPORT TAX on Foreign Beer

25% ad Valorem



ESSCALAND

Tax Burden:

40%

Strict Alcohol

Consumption Policy

ZERO TOLERANCE

Annual Revenue:

€ 63,718,693,885



Zero-tolerance laws

Blood alcohol content : 0.032% or more

and....

Caused an accident: € 30000 ↑

Cause serious injuries: € 150000 and 2 years jail time ↑

Cause case of fatalities: 10 years jail time ↑

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Thank You