



# ALCOHOL DUTY

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Alcohol abuse is dangerous for your health, consume in moderation

# I. ALCOHOL DUTIES IN FRANCE

## A. THE PLACE OF ALCOHOL IN THE FRENCH INDUSTRY

- Representing more than 700 000 jobs
- In 2019 : France produced 4.2 billion liters of wine = 17% of the world's production
- French wine and spirits exportation market : 12.9 billion euros
- 120 billion euros for health cost due to the alcohol consumption





I. ALCOHOL IN FRANCE  
B. DIFFERENT TAXES ON  
ALCOHOL

VAT  
20%

Delivery

Take away

Restaurants

Bars

Pubs

# I. ALCOHOL IN FRANCE

## B. DIFFERENT TAXES ON ALCOHOL

- **Excise duty (or consumption duty)**

Alcohol Category	Price of the duty
Still wines	3.78€ per hectoliter
Sparkling wines	9.35€ per hectoliter
Beers	From 3.71€ to 7.42€ / hl and per degree
Spirits	Calculated on the hl of pure alcohol

# I. ALCOHOL IN FRANCE

## B. DIFFERENT TAXES ON ALCOHOL

- **Social security contributions**

<b>Social security contributions</b>	<b>Rates in 2021</b>
Alcohols containing more than 18% volume	<b>578,80€/hlap*</b>
Intermediate products over 18% volume	<b>48,87 €/hl</b>
Intermediate products over 18% volume (liqueur wines and natural sweet wines)	<b>19,56 €/hl</b>
Beers containing more than 18% volume	<b>48,87 €/hl</b>
Rums and spirits based on local alcohol	<b>246 €/hlap</b>

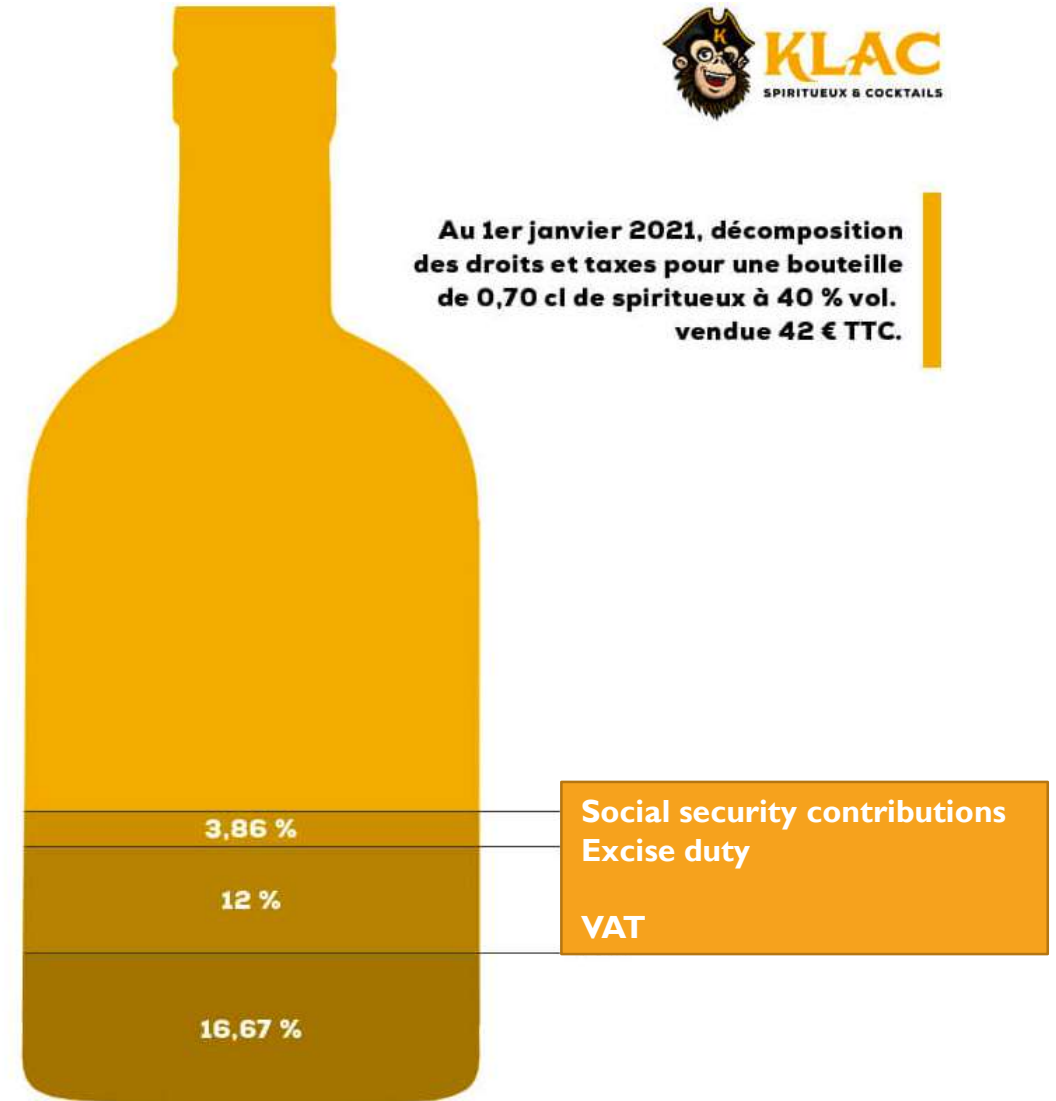
\*hectoliter of pure alcohol

I. ALCOHOL IN FRANCE  
B. DIFFERENT TAXES ON ALCOHOL

Example of the total taxes applied on a bottle of spirit



Au 1er janvier 2021, décomposition des droits et taxes pour une bouteille de 0,70 cl de spiritueux à 40 % vol. vendue 42 € TTC.



# I. ALCOHOL IN FRANCE

## C. EXPORT DUTIES

### Within the EU

- Electronic administrative document
- simplified document of accompaniment
- Administrative reference code

### Outside the EU

- Declaration of origin and define its usefulness
- Export documents

Esscaland



## II. ALCOHOL DUTY IN ESSCALAND

### A. ALCOHOL IN ESSCALAND

#### Wine :

- More than 300 000 hectares
- Exporting 25% of its production, of which 60% in Europe and 40% outside of Europe

#### Beers :

- 1000 hectares of hops planted
- More than 900 breweries
- Beer market : composed of 30% craft beers

#### Spirits:

- Mostly importing from Mexico, United Kingdom, United States and France



## II. ALCOHOL DUTY IN ESSCALAND

### B. ALCOHOL DUTY IN ESSCALAND

Type of alcohol	Taxes Rate
Under 5% Alcohol	10%
Beer, still Wine and sparkling wine From 6% alcohol to 18% alcohol degree	20%
Spirits and other alcohol containing more than 18% alcohol degrees	40%
« Premix » drinks	20%

## II. ALCOHOL DUTY IN ESSCALAND

### B. EXPORTATION DUTIES IN ESSCALAND

#### Documents needed

- Export declaration
- Commercial invoice
- The shipping bill of lading
- Packing list
- Export license
- Certificate of origin

## II. ALCOHOL DUTY IN ESSCALAND

### B. ALCOHOL DUTY AT ESSCALAND

- Exportation Tax Rates

Type of alcohol	Tax Rate for countries in the EU	Tax Rate for countries in shengen Area	For other countries
Under 5% Alcohol	6%	8%	10%
Beer, still Wine and sparkling wine From 6% alcohol to 18% alcohol degree	10%	15%	20%
Spirits and other alcohol containing more than 18% alcohol degrees	15%	15%	20%



THANKS FOR LISTENING!  
ANY QUESTIONS?

# SOURCES

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