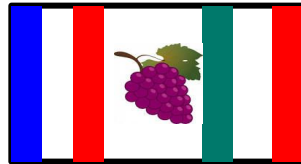


Presentation

Alcohol duty for Esscaland

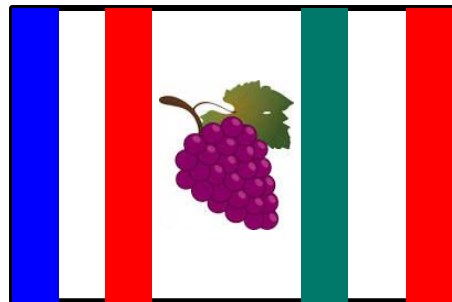


DE BRIDIERS CELINE - NOUVELLON CHARLOTTE - MORI LARA EVA

	<u>FRANCE</u>	<u>SLOVENIA</u>
<p><u>Alcohol duty</u></p> <p>-> Regressive TAX -> Indirect TAX</p>	<ul style="list-style-type: none"> - Still wine: 3.78 EUR/hl - Sparkling wine: 9.35 EUR/hl - Fermented beverages other than wine and beer: 3.78 EUR/hl - Beer: <ul style="list-style-type: none"> - Under 2.8% vol. : 3.71 EUR/degree/hl - Above 2.8% vol.: 7.42 EUR/degree/hl - Cider, perry and mead: 1,33 €/hl - Other alcohol: 1 737.56 EUR/hl pur alcohol 	<ul style="list-style-type: none"> - Still wine: 0 EUR - Sparkling wine: 0 EUR - Fermented beverages other than wine and beer: 0EUR - Beer: 9 EUR for 1 vol. %/hl - Ethyl alcohol: 91 EUR for 100 vol.%/hl
<u>How much does alcohol cost ?</u>	<ul style="list-style-type: none"> - 120 Billion Euros (high social cost : 95.1% caused by accidents, losses of production) 	<ul style="list-style-type: none"> - 253 Million Euros (3x bigger amount than received from duties)
<u>Do these countries export and import ?</u>	<ul style="list-style-type: none"> - exports : 11.5 billion euros in 2015 	

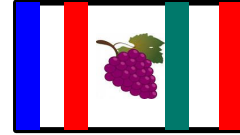
Presentation of ESSCALAND

- Between France and Italy
- **1** million of inhabitants
- Perfect conditions for growing grapes
- Agricultural country
- Specialization in wine producement



ESSCALAND : Our dream country !

Make wine our national symbol !



- ★ Market our wine : NEW FLAVORS !
- ★ Protect : Import : **250€/HL**
- ★ Expand worldwide
 - ★ Low tax :
 - wine : **1€/HL**
 - beers : **50€/HL**
 - Spirits : **150€/HL**
- ★ Reduce cost of alcohol : 100 Million€