

**VII. Wine and other alcohol  
consumption and import  
taxes, 2008**

**Table 178: Excise taxes and VAT/GST on wine, beer and spirits, 2008, %**

	Ad valorem equivalent rates at the quoted border price						VAT/GST
	Non-premium wine (A\$2.50/litre)	Commercial premium wine (A\$7.50/litre)	Super premium wine (A\$20/litre)	Sparkling wine (A\$25/litre)	Beer (A\$2/litre)	Spirits (A\$15/litre)	
France	2.0	1.0	0.0	1.0	0.0	64.0	20.0
Italy	0.0	0.0	0.0	0.0	24.0	35.0	20.0
Portugal	0.0	0.0	0.0	0.0	3.0	43.0	21.0
Spain	0.0	0.0	0.0	0.0	1.0	37.0	16.0
Total WEX	0.7	0.4	0.0	0.4	9.8	46.6	19.4
Austria	0.0	0.0	0.0	0.0	20.0	44.0	20.0
Belgium	31.0	10.0	4.0	0.0	17.0	77.0	21.0
Luxembourg	0.0	0.0	0.0	0.0	8.0	46.0	15.0
Denmark	54.0	18.0	7.0	8.0	0.0	89.0	25.0
Finland	154.0	51.0	19.0	15.0	1.0	143.0	22.0
Germany	0.0	0.0	0.0	9.0	8.0	57.0	19.0
Greece	0.0	0.0	0.0	0.0	11.0	48.0	19.0
Ireland	180.0	60.0	23.0	na	1.0	173.0	21.0
Netherlands	45.0	15.0	6.0	0.0	0.0	66.0	19.0
Sweden	151.0	50.0	19.0	15.0	1.0	234.0	25.0
Switzerland	0.0	0.0	0.0	na	na	55.0	8.0
UK	162.0	54.0	20.0	21.0	1.0	119.0	18.0
Total WEM	54.4	18.1	6.8	10.0	6.8	83.9	19.6
Bulgaria	0.0	0.0	0.0	0.0	8.0	25.0	20.0
Croatia	na	na	na	na	na	na	22.0
Georgia	na	na	na	na	na	na	18.0
Hungary	0.0	0.0	0.0	3.0	21.0	44.0	20.0
Moldova	na	na	na	na	na	na	20.0
Romania	0.0	0.0	0.0	2.0	7.0	30.0	19.0
Russia	na	na	na	0.0	na	na	18.0
Ukraine	na	na	na	na	na	na	20.0
Total ECA	0.0	0.0	0.0	1.5	13.3	35.8	18.8
Australia	29.0	29.0	29.0	29.0	76.0	171.0	10.0
New Zealand	85.0	28.0	11.0	na	42.0	103.0	13.0
Total ANZ	37.4	28.8	26.3	29.0	70.9	160.7	10.5
Canada	26.0	9.0	3.0	na	1.0	31.0	14.0
USA	23.0	8.0	3.0	na	1.0	31.0	0.0
Total USC	23.4	8.1	3.0	na	1.0	31.0	1.8
Argentina	3.0	3.0	3.0	na	4.0	18.0	21.0
Brazil	10.0	10.0	10.0	20.0	40.0	60.0	12.0
Chile	15.0	15.0	15.0	15.0	15.0	27.0	19.0
Mexico	25.0	25.0	25.0	na	25.0	50.0	15.0
Uruguay	na	na	na	na	na	na	na
Total LAC	6.8	6.8	6.8	17.8	12.8	28.1	18.9
South Africa	10.0	3.0	1.0	3.0	0.0	24.0	14.0
Turkey	183.0	61.0	23.0	na	63.0	304.0	18.0
Total AME	29.9	9.7	3.5	3.0	7.3	56.3	14.5
China	na	na	na	0.0	na	na	17.0
Hong Kong	0.0	0.0	0.0	0.0	0.0	100.0	na
India	15.0	5.0	2.0	1.0	0.0	1.0	12.5
Japan	32.0	11.0	4.0	na	0.0	11.0	5.0
Korea	33.0	33.0	33.0	na	94.0	94.0	10.0
Malaysia	204.0	68.0	26.0	58.0	6.0	26.0	5.0
Philippines	15.0	5.0	2.0	na	1.0	25.0	12.0
Singapore	na	na	na	282.0	na	na	7.0
Taiwan	13.0	4.0	2.0	1.0	2.0	23.0	5.0
Thailand	173.0	58.0	22.0	17.0	9.0	0.0	7.0
Total APA	36.3	14.2	7.0	2.5	8.4	21.2	14.1
World	32.0	12.1	5.7	7.6	14.2	77.0	23.4

**Table 179: Import taxes on wine, beer and spirits, 2008<sup>a</sup>, %**

	Ad valorem equivalent at the quoted border price				
	Non-premium wine (A\$2.50/litre)	Premium wine (commercial plus super) (A\$7.50/litre)	Sparkling wine (A\$25/litre)	Beer (A\$2/litre)	Spirits (A\$15/litre)
France	15.5	3.9	0.0	0.0	0.0
Italy	15.5	3.9	0.0	0.0	0.0
Portugal	15.5	3.9	0.0	0.0	0.0
Spain	15.5	3.9	0.0	0.0	0.0
Total WEX	15.5	3.9	0.0	0.0	0.0
Austria	15.5	3.9	0.0	0.0	0.0
Belgium	15.5	3.9	0.0	0.0	0.0
Luxembourg	15.5	3.9	0.0	0.0	0.0
Denmark	15.5	3.9	0.0	0.0	0.0
Finland	15.5	3.9	0.0	0.0	0.0
Germany	15.5	3.9	0.0	0.0	0.0
Greece	15.5	3.9	0.0	0.0	0.0
Ireland	15.5	3.9	0.0	0.0	0.0
Netherlands	15.5	3.9	0.0	0.0	0.0
Sweden	15.5	3.9	0.0	0.0	0.0
Switzerland	60.4	25.5	0.0	0.0	0.0
UK	15.5	3.9	0.0	0.0	0.0
Total WEM	18.6	5.2	0.0	0.0	0.0
Bulgaria	15.5	3.9	0.0	0.0	0.0
Croatia	na	na	na	na	na
Georgia	na	na	na	na	na
Hungary	15.5	3.9	0.0	0.0	0.0
Moldova	na	na	na	na	na
Romania	15.5	3.9	0.0	0.0	0.0
Russia	na	na	na	na	na
Ukraine	na	na	na	na	na
Total ECA	15.5	3.9	0.0	0.0	0.0
Australia	0.5	0.7	2.4	0.0	0.0
New Zealand	1.6	0.9	2.9	0.0	0.5
Total ANZ	0.7	0.7	2.5	0.0	0.1
Canada	0.0	0.0	0.0	0.0	0.0
USA	0.0	0.0	0.0	0.0	0.0
Total USC	0.0	0.0	0.0	0.0	0.0
Argentina	20.0	17.9	20.0	13.1	13.2
Brazil	na	na	na	na	na
Chile	2.0	1.5	1.3	1.0	1.4
Mexico	na	na	na	na	na
Uruguay	na	na	na	na	na
Total LAC	16.8	15.0	16.6	10.9	11.1
South Africa	25.0	25.0	25.0	0.1	0.0
Turkey	50.0	57.2	50.6	0.0	0.6
Total AME	27.9	28.7	28.0	0.1	0.1
China	na	na	na	na	na
Hong Kong	0.9	0.0	0.0	0.0	0.0
Japan	0.0	0.0	0.0	0.0	0.7
India	150.0	150.0	150.0	100.0	150.0
Korea	13.2	13.2	15.0	30.0	19.9
Malaysia	na	na	na	na	na
Philippines	6.9	6.9	4.6	8.7	10.3
Singapore	na	na	na	na	na
Taiwan	10.0	10.0	20.0	0.0	0.4
Thailand	59.2	59.2	54.0	42.5	52.1
Total APA	119.1	119.0	119.3	81.1	119.2
World	29.3	17.2	13.2	8.4	11.7

a The most recent year available for tariffs is used if 2008 is not available. It is assumed that the tariff for wine in containers of more than 2 litres applies to non-premium wine and that the rate for smaller containers applies to the other wine types.

**Table 180: Import tariff plus excise tax plus VAT/GST on wine, beer and spirits, 2008<sup>a</sup>, %**

	Ad valorem equivalent (AVE) at the quoted border price <sup>b</sup>					
	Non-premium wine (A\$2.50/litre)	Commercial		Sparkling wine (A\$25/litre)	Beer (A\$2/litre)	Spirits (A\$15/litre)
		premium wine (A\$7.50/litre)	Super premium wine (A\$20/litre)			
France	23.0	8.0	3.0	1.0	0.0	64.0
Italy	21.0	7.0	3.0	0.0	24.0	35.0
Portugal	21.0	7.0	3.0	0.0	3.0	43.0
Spain	21.0	7.0	3.0	0.0	1.0	37.0
Austria	21.0	7.0	3.0	0.0	20.0	44.0
Belgium	52.0	17.0	7.0	0.0	17.0	77.0
Luxembourg	21.0	7.0	3.0	0.0	8.0	46.0
Denmark	75.0	25.0	10.0	8.0	0.0	89.0
Finland	175.0	58.0	22.0	15.0	1.0	143.0
Germany	21.0	7.0	3.0	9.0	8.0	57.0
Greece	21.0	7.0	3.0	0.0	11.0	48.0
Ireland	202.0	60.0	26.0	na	1.0	173.0
Netherlands	66.0	22.0	9.0	0.0	0.0	66.0
Sweden	172.0	58.0	22.0	15.0	1.0	234.0
Switzerland	22.0	7.0	3.0	na	0.0	55.0
UK	183.0	61.0	23.0	21.0	1.0	119.0
Bulgaria	na	na	na	0.0	na	na
Croatia	na	na	na	na	na	na
Georgia	na	na	na	na	na	na
Hungary	na	na	na	3.0	na	na
Moldova	na	na	na	na	na	na
Romania	na	na	na	2.0	na	na
Russia	na	na	na	na	na	na
Ukraine	na	na	na	na	na	na
Australia	30.0	30.0	30.0	31.4	76.0	171.0
New Zealand	86.0	29.0	12.0	na	42.0	103.0
Canada	26.0	9.0	3.0	na	1.0	31.0
USA	23.0	8.0	3.0	na	1.0	31.0
Argentina	21.0	21.0	21.0	na	17.0	31.0
Brazil	22.0	22.0	22.0	na	50.0	77.0
Chile	17.0	17.0	17.0	16.3	16.0	28.0
Mexico	na	na	na	na	na	na
Uruguay	na	na	na	na	na	na
South Africa	35.0	28.0	26.0	28.0	0.0	24.0
Turkey	240.0	118.0	80.0	na	63.0	305.0
China	na	na	na	na	na	na
Hong Kong	0.0	0.0	0.0	0.0	0.0	100.0
Japan	na	na	na	na	na	na
India	165.0	155.0	152.0	151.0	100.0	151.0
Korea	46.0	46.0	46.0	na	124.0	114.0
Malaysia	na	na	na	na	na	na
Philippines	22.0	12.0	9.0	na	10.0	35.0
Singapore	na	na	na	na	na	na
Taiwan	23.0	14.0	12.0	21.0	2.0	23.0
Thailand	232.0	117.0	81.0	71.0	51.0	52.0

a The most recent year available for tariffs is used if 2008 is not available. It is assumed that the tariff for wine in containers of more than 2 litres applies to non-premium wine and that the rate for smaller containers applies to the other wine types.  
b AVE is  $(1+t)*(1+e)*(1+g)$  where t, e and g are ad valorem equivalents of the tariffs, excise and value-added tax rates, respectively.  
containers of more than 2 litres applies to non-premium wine and that the rate for smaller containers applies to the other wine types.