

**VI. Wine and other alcohol  
consumption taxes,  
2008, 2012 and 2014**

**Table 226: Excise taxes on wines, beers and spirits consumption and VAT/GST**

(a) 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)	
Argentina	3.0	3.0	3.0	na	4.0	18.0	21.0
Australia	29.0	29.0	29.0	29	76.0	171.0	10.0
Austria	0.0	0.0	0.0	0	20.0	44.0	20.0
Belgium	31.0	10.0	4.0	0	17	77.0	21.0
Brazil	10.0	10.0	10.0	20	40.0	60.0	12.0
Bulgaria	0.0	0.0	0.0	0	8.0	25.0	20.0
Canada	26.0	9.0	3.0	na	1.0	31.0	na
Chile	15.0	15.0	15.0	15	15.0	27.0	19.0
China	10.0	10.0	10.0	10.0	na	na	17.0
Czech Rep	0.0	0.0	0.0		9	49.0	19.0
Denmark	54.0	18.0	7.0	8	0.0	89.0	25.0
Estonia	44.0	15.0	5.0		0.0	57.0	18.0
Finland	154.0	51.0	19.0	15	1.0	143.0	22.0
France	2.0	1.0	0.0	1	0.0	64.0	20.0
Germany	0.0	0.0	0.0	9	8.0	57.0	19.0
Greece	0.0	0.0	0.0	0	11.0	48.0	19.0
Hong Kong	0.0	0.0	0.0	0	0.0	100.0	na
Hungary	0.0	0.0	0.0	3	21.0	44.0	20.0
Iceland	252.0	84.0	32.0		1.0	26.0	na
India	15.0	5.0	2.0	1	0.0	1.0	12.5
Indonesia							10.0
Ireland	180.0	60.0	23.0	na	1.0	173.0	21.0
Israel							
Italy	0.0	0.0	0.0	0	24.0	35.0	20.0
Japan	32.0	11.0	4.0	na	0.0	11.0	na
Korea	33.0	33.0	33.0	na	94.0	94.0	10.0
Latvia	28.0	9.0	4.0		0.0	39.0	18.0
Lithuania	34.0	11.0	4.0		0.0	49.0	18.0
Luxembourg	0.0	0.0	0.0	0	8	46.0	15.0
Malaysia	204.0	68.0	26.0	58	6.0	26.0	5.0
Mexico	25.0	25.0	25.0	na	25.0	50.0	15.0
Netherlands	45.0	15.0	6.0	0	0.0	66.0	19.0
New Zealand	85.0	28.0	11.0	na	42.0	103.0	na
Norway	253.0	84.0	32.0		0.0	202.0	na
Philippines	15.0	5.0	2.0	na	1.0	25.0	12.0
Poland	27.0	9.0	3.0		18	60.0	22.0
Portugal	0.0	0.0	0.0	0	3.0	43.0	21.0
Romania	0.0	0.0	0.0	2	7.0	30.0	19.0
Singapore				282			7.0
Slovak Rep	0.0	0.0	0.0		15.0	41.0	19.0
Slovenia	0.0	0.0	0.0		0.0	31.0	20.0
South Africa	10.0	3.0	1.0	3	0.0	24.0	14.0
Spain	0.0	0.0	0.0	0	1.0	37.0	16.0
Sweden	151.0	50.0	19.0	15	1.0	234.0	25.0
Switzerland	0.0	0.0	0.0	na	na	55.0	na
Taiwan	13.0	4.0	2.0	1	2.0	23.0	na
Thailand	173.0	58.0	22.0	17	9.0	0.0	7.0
Turkey	183.0	61.0	23.0	na	63.0	304.0	na
UK	162.0	54.0	20.0	21	1.0	119.0	18.0
USA	23.0	8.0	3.0	na	1.0	31.0	0.0

**Table 226: Excise taxes on wines, beers and spirits consumption and VAT/GST (continued)**

(b) 2012

	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)	
Argentina	0.0	0.0	0.0	0.0	8.0	20.0	21.0
Australia	29.0	29.0	29.0	29.0	107.1	184.4	10.0
Austria	0.0	0.0	0.0	0.0	15.8	33.6	20.0
Belgium	23.7	7.9	3.0	8.1	13.5	58.9	21.0
Brazil							
Bulgaria							
Canada	23.7	7.9	3.0	2.4	74.7	29.9	15.0
Chile	15.0	15.0	15.0	15.0	15.0	27.0	19.0
China							
Czech Rep	0.0	0.0	0.0	4.6	3.9	37.2	20.0
Denmark	71.9	24.0	9.0	9.6	26.9	67.7	25.0
Estonia	36.8	12.3	4.6	3.7	17.1	47.7	20.0
Finland	157.4	52.5	19.7	15.7	94.3	145.9	23.0
France	2.0	0.7	0.3	0.5	8.7	55.8	20.0
Germany	0.0	0.0	0.0	6.9	6.2	43.8	19.0
Greece	0.0	0.0	0.0	0.0	20.5	82.4	23.0
Hong Kong							
Hungary	0.0	0.0	0.0	2.4	14.6	30.8	27.0
Iceland							
India							
Indonesia							
Ireland	132.1	44.0	16.5	26.4	49.5	104.7	23.0
Israel	0.0	0.0	0.0	0.0	137.4	110.3	16.0
Italy	0.0	0.0	0.0	0.0	18.5	26.9	21.0
Japan	40.5	13.5	5.1	4.0	34.8	13.5	5.0
Korea	33.0	33.0	33.0	33.0	94.0	91.0	10.0
Latvia							
Lithuania							
Luxembourg	0.0	0.0	0.0	0.0	6.2	35.0	15.0
Malaysia							
Mexico	25.0	25.0	25.0	25.0	25.0	50.0	16.0
Netherlands	35.8	11.9	4.5	12.2	17.3	50.6	19.0
New Zealand	86.1	28.7	10.8	8.6	51.8	251.5	15.0
Norway	343.1	114.4	42.9	34.3	178.7	292.4	25.0
Philippines							
Poland	17.8	5.9	2.2	1.8	13.7	37.3	23.0
Portugal	0.0	0.0	0.0	0.0	58.1	37.3	23.0
Romania							
Singapore							
Slovak Rep	0.0	0.0	0.0	4.0	11.3	36.3	20.0
Slovenia	0.0	0.0	0.0	0.0	31.5	33.6	20.0
South Africa	12.0	4.0	1.5	3.6	17.8	35.7	10.0
Spain	0.0	0.0	0.0	0.0	31.4	27.9	18.0
Sweden	122.0	40.7	15.3	12.2	58.7	189.0	25.0
Switzerland	0.0	0.0	0.0	0.0	43.7	80.0	8.0
Taiwan							
Thailand							
Turkey	40.3	13.4	5.0	25.5	63.0	90.6	18.0
UK	145.5	48.5	18.2	18.7	70.1	102.7	20.0
USA	18.3	6.1	2.3	4.5	53.4	25.2	0.0

\* Turkey still wine data are for 2010

**Table 226: Excise taxes on wines, beers and spirits consumption and VAT/GST (continued)**

(c) 2014

	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)	
Argentina	0.0	0.0	0.0	0.0	8.0	20.0	21.0
Australia	29.0	29.0	29.0	29.0	116.9	211.3	10.0
Austria	0.0	0.0	0.0	5.8	18.1	46.3	20.0
Belgium	33.0	11.0	4.1	11.3	16.7	81.8	21.0
Brazil							
Bulgaria							
Canada							
Chile	15.0	15.0	15.0	15.0	15.0	27.0	19.0
China							
Czech Rep	0.0	0.0	0.0	4.9	4.2	39.9	21.0
Denmark	85.2	28.4	10.6	11.0	27.1	77.4	25.0
Estonia	49.2	16.4	6.2	4.9	22.7	63.4	20.0
Finland	196.3	65.4	24.5	19.6	116.0	175.8	24.0
France	2.3	0.8	0.3	0.5	26.5	66.4	20.0
Germany	0.0	0.0	0.0	7.9	7.1	50.3	19.0
Greece	0.0	0.0	0.0	0.0	23.5	94.6	23.0
Hong Kong							
Hungary	0.0	0.0	0.0	3.0	18.7	41.1	27.0
Iceland							
India							
Indonesia							
Ireland	246.1	82.0	30.8	49.2	81.6	164.3	21.0
Israel							
Italy	0.0	0.0	0.0	0.0	24.4	36.4	22.0
Japan							
Korea							
Latvia							
Lithuania							
Luxembourg	0.0	0.0	0.0	0.0	7.2	40.2	15.0
Malaysia							
Mexico							
Netherlands	51.0	17.0	6.4	14.7	17.2	65.1	21.0
New Zealand	104.8	34.9	13.1	10.5	65.5	127.3	15.0
Norway							
Philippines							
Poland	21.9	7.3	2.7	2.2	16.9	52.7	23.0
Portugal	0.0	0.0	0.0	0.0	68.3	48.3	23.0
Romania							
Singapore							
Slovak Rep	0.0	0.0	0.0	4.6	13.0	41.7	20.0
Slovenia	0.0	0.0	0.0	0.0	43.8	51.0	22.0
South Africa	11.4	3.8	1.4	3.6	17.1	36.5	14.0
Spain	0.0	0.0	0.0	0.0	36.0	35.2	21.0
Sweden	145.4	48.5	18.2	14.5	70.1	212.6	25.0
Switzerland							
Taiwan							
Thailand							
Turkey							
UK	197.8	65.9	24.7	25.3	86.5	136.2	20.0
USA							