

อัตราภาษีเงินของประเทศต่าง ๆ



Table IV.4 Taxation of wine (2007)

	Still wine			Sparkling wine			Low-alcohol (still) wine (<8.5% alc)		
	Excise per hectolitre of product		VAT (%)	Excise per hectolitre of product		VAT (%)	Excise per hectolitre of product		VAT (%)
	National currency	USD		National currency	USD		National currency	USD	
Australia *	See note		10.00	See note		10.00	See note		10.00
Austria	0.00	0.00	20.00	0.00	0.00	20.00	0.00	0.00	20.00
Belgium	47.10	52.57	21.00	161.13	179.83	21.00	14.87	16.60	21.00
Canada *	62.20	51.83	7 or 15	62.20	51.83	6 or 14	See note		6 or 14
Czech Republic	0.00	0.00	19.00	2 340.00	163.64	19.00	0.00	0.00	19.00
Denmark *	614.00	71.56	25.00	920.00	107.23	25.00	390.00	45.45	25.00
Finland *	212.00	218.78	22.00	212.00	218.78	22.00	See note		22.00
France	3.40	3.72	19.60	8.40	9.20	19.60	0.00	0.00	19.60
Germany *	0.00	0.00	19.00	136.00	154.20	19.00	0.00	0.00	19.00
Greece	0.00	0.00	19.00	0.00	0.00	19.00	0.00	0.00	19.00
Hungary	0.00	0.00	20.00	12 220.00	94.00	20.00	0.00	0.00	20.00
Iceland *	52 800.00	502.86	24.50	51 480.00	490.29	24.50	See note		24.50
Ireland *	273.00	270.30	21.00	546.01	540.60	21.00	90.98	90.08	21.00
Italy	0.00	0.00	20.00	0.00	0.00	20.00	0.00	0.00	20.00
Japan	8 000.00	64.52	5.00	8 000.00	64.52	5.00	0.00	0.00	5.00
Korea *	See note		10.00	See note		10.00	See note		10.00
Luxembourg	0.00	0.00	12 or 15	0.00	0.00	15.00	0.00	0.00	15.00
Mexico *	25%/30%		15.00	25%/30%		15.00	25%	0.03	15.00
Netherlands *	59.02	65.94	19.00	201.24	224.85	19.00	29.51	32.97	19.00
New Zealand *	See note		12.50	See note		12.50	See note		12.50
Norway *	4 488.00	504.84	25.00	4 488.00	504.84	25.00	See note		25.00
Poland	136.00	71.58	22.00	136.00	71.58	22.00			22.00
Portugal	0.00	0.00	12.00	0.00	0.00	21.00			21.00
Slovak Republic	0.00	0.00	19.00	2 400.00	138.73	19.00	1 700.00	98.27	19.00
Spain *	0.00	0.00	16.00	0.00	0.00	16.00			16.00
Sweden *	2 208.00	241.05	25.00	2 208.00	241.05	25.00	See note		25.00
Switzerland *	0.00	0.00	7.60	0.00	0.00	7.60	0.00	0.00	7.60
Turkey *	328.00	* 364.04	18.00	1 121.20	** 1 244.40	18.00	328.00	364.04	18.00
United Kingdom *	163.47	250.72	17.50	220.54	338.25	17.50			
United States *	46.00	46.00	0.00	113.00	113.00	0.00	See note		0.00

Source: national delegates; position as at 1 January, 2007

Notes:

Australia. No distinction is made between still, sparkling or low alcohol wine, all are taxed at 10 per cent by the goods and services tax (GST) and all are liable for the Wine Equalisation Tax (WET). The WET is levied at 29 per cent of the wholesale value (before GST). The WET applies to the following alcoholic products provided they contain more than 1.15 per cent by the volume of ethyl alcohol: grape wine; grape wine products such as marsala, vermouth, wine cocktails and creams; fruit wines or vegetable wines; and cider, perry, mead and sake. A rebate of WET applies to eligible producers, up to a maximum of AUD 500,000 each per financial year. Some state governments will also operate separate rebate/subsidy schemes in limited circumstances for cellar door sales.

Canada. A rate of CAD 0.62 per litre applies to wine with an alcohol volume of more than 7% absolute ethyl alcohol by volume. The rate is CAD 0.295 per litre on wine of more than 1.2% absolute ethyl alcohol by volume, but not more than 7%; and for all wine with 1.2% vol. or less the rate is CAD 0.0205 per litre.

Denmark. The rate for wine with more than 15% - maximum 22% volume is DKK 1055. Low-alcohol wine is more than 1.2% - maximum 6% volume. Still and sparkling wine is more than 6% - maximum 15% volume. The rates for sparkling wine correspond to the rates for still wine plus 306 DKK pr. hectolitre of product. An additional duty is placed on products which contains a mixture of wine and non-alcoholic drinks, Rates: DKK 7,25 pr. l. of mixture with alcohol content $\leq 10\%$ in the final product and DKK 14,75 pr. l. of mixture with alcohol content $> 10\%$ in the final product.

Finland. Excise rates for low alcohol wine are as follows: a) over 1.2% vol and up to 2.8% vol. EUR 4.54; b) over 2.8% vol and up to 5.5% vol. EUR 103.00; c) over 5.5% vol and up to 8.0% vol. EUR 152.00.

Germany. Excise rate for low alcohol sparkling wine $< 6\%$ vol. is EUR 51.00. Intermediate products with a volume of alcoholic degree between 1.2 % and 22 % are taxed according to the following rates: $> 15\%$ vol - 22 % vol = 153 EUR/hl, VAT 19 %; $\leq 15\%$ vol = 102 EUR/hl, VAT 19 %; $\leq 15\%$ vol and sparkling = 136 EUR/hl, VAT 19 %

Iceland. Excise rate shown in the Table is the rate for wine up to 15% vol. The rate is ISK 52.80 per each centilitre of alcohol by volume exceeding 2.25%.

Ireland. The rate for low alcohol wine applies to wine with an alcoholic content of less than 5.5% vol.

Korea. The rate of liquor tax on wine is 30% on the manufacturer's price (or imported price). In addition, Education Tax (10% of the amount of Liquor tax levied) is also levied. These rates are applicable to both still and sparkling wine regardless of alcohol content.

Mexico. All rates are according to the value. The rates for wine and other alcoholic beverages apply as follows: 25% up to 14? G.L.; 30% above 14? G.L. and up to 20? G.L.; 50% above 20? G.L.

Netherlands. Excise rate for low alcohol sparkling wine is EUR 38.16. For low alcohol wine $< 5\%$ the VAT rate is 6%.

New Zealand. The excise rate for unfortified wine is NZD \$2.3936 per litre of product.

Norway. The rate shown in the Table is the rate for wine with an alcoholic content of 12% vol. Excise rates for wine with an alcoholic content of 4.76%-22% vol. = NOK 374 per vol. pct. alcohol and per hectoliter.

Spain. Intermediate products - products to which distilled alcohol has been added - and with a volume of alcoholic degree between 1.2% vol. and less than 22% are taxed according to the following rates: Alcoholic degree $> 1.2\%$ and less than 15% = EUR 33.32 per Hl. Others = EUR 55.53 per Hl.

Sweden. Excise rates for low alcohol wine are as follows: a) 7%-8.5% vol. SEK 1 541; b) 4.5%-7% vol. SEK 1 120; c) 2.25%-4.5% vol. SEK 758. No special rates for sparkling wine.

Switzerland. Only wine with more than 15% vol. is taxed at a rate of CHF 1450 per hectolitre

Turkey. No specific tax element. The elements according to the value are the Excise Duty at rate of 63.3% or 275.6%. (*) Excise duty rate is 63.3%. If the tax amount computed according to the tax rate is lower than the minimum tax amount specified in the table, then the minimum tax is paid. (**) Excise duty rate is 275.6%. If the tax amount computed according to the tax rate is lower than the minimum tax amount specified in the table, then the minimum tax is paid.

United Kingdom. Reduced excise rates for lower strength drinks (wine categories) are as follows: a) exceeding 1.2% - not exceeding 4% alcohol by volume = GBP 50.38 per hl; b) exceeding 4% - not exceeding 5.5% alcohol by volume = GBP 69.27 per hl; and c) low strength sparkling wine exceeding 5.5% - less than 8.5% = GBP 166.70 per hl. There is also a rate of duty in the band exceeding 15% but not exceeding 22%: GBP 217.95 per hl (wine and made wine). The United Kingdom also charges excise duty on cider and perry products. The following rates per hl applied on 1 January 2003: Exceeding 1.2% but not exceeding 7.5%: GBP 25.61; Exceeding 7.5% but less than 8.5%: GBP 38.43. Sparkling wine and perry - Exceeding 5.5% but less than 8.5%: GBP 166.70. Any still cider product which has a strength of 8.5% and over is dutied as a made wine.

United States. The weighted average Federal and State excise tax rate is USD 46 per hectolitre of product for still wine up to 14% vol., and USD 113 for sparkling wine. The Federal excise rates are as follows: a) up to 14% vol. USD 1.07 per gallon; b) 14% -21% vol. USD 1.57 per gallon; c) 21%-24% vol. USD 3.15 per gallon; d) artificially carbonated wine USD 3.30 per gallon; and e) sparkling wine USD 3.40 per gallon. 26.42 US gallons = 1 hectolitre. There is no Federal VAT.

