

## อัตราภาษีแอลกอฮอล์ของประเทศต่าง ๆ



**Table IV.5 Taxation of alcoholic beverages (2007)**

	Tax per hectolitre of absolute alcohol			
	Excise		VAT	Small distillery rate
	National currency	USD	Per cent	
Australia*	See note		10.00	No
Austria*	1 000.00	1 101.32	20.00	Yes
Belgium	1 169.60	1 324.58	21.00	No
Canada*	1 169.60	920.94	7 or 15	No
Czech Republic	26 500.00	1 815.07	19.00	No
Denmark*	15 000.00	1 773.05	25.00	No
Finland*	2 825.00	3 018.16	22.00	No
France	1 450.00	1 616.50	19.60	No
Germany*	1 303.00	1 387.65	19.00	Yes
Greece*	1 090.00	1 563.85	19.00	No
Hungary*	236 000.00	1 873.02	20.00	Yes
Iceland*	70 780.00	785.57	24.50	No
Ireland	3 925.00	3 886.14	21.00	No
Italy*	800.00	953.52	20.00	No
Japan*	See note		5.00	No
Korea*	See note		10.00	No
Luxembourg	1 041.14	1 058.07	15.00	No
Mexico*	50%		15.00	No
Netherlands*	1 504.00	1 636.56	19.00	No
New Zealand*	see note		12.50	No
Norway	57 400.00	6 054.85	25.00	No
Poland	4 550.00	1 099.03	22.00	No
Portugal*	956.83	522.86	21.00	Yes
Slovak Republic	28 300.00	1 645.35	19.00	No
Spain*	830.25	1 081.05	16.00	Yes
Sweden	50 141.00	5 379.94	25.00	No
Switzerland*	2 900.00	1 638.42	7.60	No
Turkey*	7 092.60	9 093.08	18.00	No
United Kingdom*	1 956.00	3 159.94	17.50	No
United States*	923.00	923.00	-	No

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

Notes:

Australia. The excise duty rate of AUD 64.21 per litre of alcohol applied to fruit brandy, whisky, rum, liqueurs and other excisable beverages (but not beer) of alcoholic strength exceeding 10 per cent. Brandy attracted the rate of AUD 59.94 per litre of alcohol and a lower rate of AUD 37.90 per litre of alcohol applied to other excisable beverages (but not beer) of alcoholic strength not exceeding 10 per cent.

Austria. The rate for small distilleries is EUR 540.

Canada. Spirits are subject to excise duty at the rate of CAD 11.696 per litre of absolute ethyl alcohol by volume. Spirits containing not more than 7% absolute ethyl alcohol by volume are subject to excise duty at the rate of CAD 0.295 per litre.

Denmark. An additional duty is placed on products which contain a mixture of spirits and non-alcoholic drinks, Rates: DKK 2.90 pr. l. of mixture

Finland. Excise rates are as follows: a) CN - code 2208. alcoholic content between 1.2% and 2.8% vol. EUR 168; b) Other products EUR 2 825.

Germany. The rates for small distilleries are EUR 730 or EUR 1 022.

Greece. The rate for ouzo and ethyl alcohol (derogation possible for several regions but only applied in the department of Dodecanese) is EUR 545 per hectolitre of pure alcohol.

Hungary. Reduced rate (HUF 118 000) applies to ethyl-alcohol produced by fruit growers' distilleries from fruit supplied to them by private fruit growers. The application of reduced rate is limited to 50 litres of pure alcohol for private consumption per fruit grower per year.

Iceland. Excise rate shown in the Table is the rate for other alcohol than beer or wine up to 15%. The rate is ISK 52,80 per each centilitre of alcohol by volume exceeding 2.25%..

Italy. Taxation applies for beverages of alcoholic strength exceeding 1.2 per cent

Japan. Excise rates are as follows: a) Whisky and brandy (40% vol.) JPY 40 000; b) Spirits (37% vol.) JPY 37 000; c) Shochu Group A and B (25% vol.) JPY 25 000.

Korea. As Excise Tax for liquor is based on the value of the product, the rate does not vary with alcohol content. For whisky, brandy, general distilled spirits, liqueur, diluted soju and distilled soju, the Liquor tax is 72% and the Education tax is 30%.

Mexico. The rates for 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. For low alcohol spirits with an alcoholic content <1.2% the VAT rate is 6%.

New Zealand. For alcoholic beverages with 9-14% alcoholic content, the excise rate is NZD \$2.3936 per litre. For alcoholic beverages above 14% in alcoholic content, the excise rate is NZD \$43.594 per litre of absolute alcohol (with the exception of unfortified wine and vermouth which has the rate of NZD \$2.33936 per litre of product).

Portugal. A reduced rate for small distilleries applies.

Spain. The excise rate in the Canary Islands is EUR 649.66 per HI of pure alcohol. There is a special regime for small distilleries for which the rate is EUR 726.50 per HI (or EUR 565.66 in the Canary Islands).

Switzerland. Weighted average rate.

Turkey. No specific tax element. The element according to the value is the Excise Duty at a rate of 275.6%. If the tax amount computed according to the tax rate is lower than the minimum tax amount specified in the official table, then the minimum tax amount is paid.

United Kingdom. All drinks over 22% are dutied as spirits.

United States. The weighted average Federal and State excise tax rate is USD 923 per hectolitre. The Federal excise rate is USD 13.50 per proof gallon in 2007. A proof gallon is a US gallon (3.785 litres) containing 50% alcohol. There is no Federal VAT.



