

อัตราภาษีเบียร์ของประเทศต่าง ๆ



Table IV.3 Taxation of beer (2007)

		Specific excise per hectolitre per degree Plato		Specific excise per hectolitre per degree alc.			VAT rate	Excise duty on low alcohol (under 2.8% alcohol by volume) beer		Other features of the excise taxation system on beer	
		National currency	USD	National currency		USD	Per cent	National currency	USD	Excise rates which are progressive by strength	Low rates for small producers
Australia	*	See note		See note			10.00	0.00	0.00	Yes	Yes - see note
Austria	*	2.08	2.39			0.00	20.00		0.00	No	Yes
Belgium	*	1.71	1.91			0.00	21.00		0.00	No	Yes
Canada	*		0.00	31.22		26.02	7 or 15	See note		Yes	Yes - see note
Czech Republic		24.00	1.68			0.00	19.00		0.00	No	Yes
Denmark	*		0.00	50.90		5.93	25.00	0.00	0.00	No	Yes
Finland	*		0.00	19.45		20.07	22.00	1.68	1.73	No	Yes
France			0.00	2.60		2.85	19.60	1.30	1.42	No	No
Germany	*	0.79	0.89			0.00	16.00		0.00	No	Yes
Greece	*	1.13	1.60			0.00	18.00		0.00	No	Yes
Hungary		540.00	4.15			0.00	25.00		0.00	No	No
Iceland	*		0.00	5870.00		55.90	24.50	0.00	0.00	No	No
Ireland	*		0.00	19.87		19.67	21.00	See note		No	Yes
Italy	*	2.35	2.71			0.00	20.00		0.00	No	No
Japan	*		0.00	See note			5.00		0.00	No	No
Korea	*	See note		See note			10.00	See note		No	No
Luxembourg	*	0.79	0.86	0.00		0.00	15.00	0.79	0.86	No	Yes
Mexico	*		0.00	25%		0.03	15.00		0.00	Yes	No
Netherlands	*	2.10	2.35			0.00	19.00		0.00	Yes	Yes
New Zealand	*		0.00	See note			12.50	See note		No	No
Norway	*		0.00	See note			25.00	See note		Yes	No
Poland	*	6.86	3.61			0.00	22.00		0.00	No	Yes
Portugal	*		0.00	See note			19.00	6.60	9.39	Yes	Yes
Slovak Republic	*	50.00	2.89			0.00	19.00		0.00	No	Yes
Spain	*	See note		See note			16.00	2.75	3.63	Yes	No
Sweden	*		0.00	147.00		16.05	25/12	0.00	0.00	No	No
Switzerland	*	2.11	1.24	See note			7.60	See note		No	Yes
Turkey	*		0.00	23.80	*	26.42	18.00		0.00	No	No
United Kingdom	*		0.00	12.59		19.31	17.50	0.00	0.00	No	Yes
United States	*		0.00	21.00		21.00	-		0.00	No	Yes

Source: National Delegates; position as at 1 January, 2007

Notes:

Australia. The excise rates for beer in individual containers not exceeding 48 litres are: AUD 32.52 per litre of alcohol where volume of alcohol does not exceed 3 per cent, AUD 37.90 where volume of alcohol exceeds 3 per cent. The rates for beer in individual containers exceeding 48 litres are: AUD 6.49 per litre of alcohol where volume of alcohol does not exceed 3 per cent, AUD 20.39 where volume of alcohol exceeds 3 per cent but not more than 3.5 per cent, and AUD 26.68 where volume exceeds 3.5 per cent. Each rate is calculated on the amount by which the alcohol content (by volume) exceeds 1.15 per cent. Beer that does not contain more than 1.15 per cent by volume of alcohol is free of excise. Microbrewers receive an excise refund of 60 per cent of the excise paid up to a maximum of AUD 10 000 per financial year provided the production of beer does not exceed 30 000 litres.

Austria. Rates for small breweries (annual production up to 50 000 hl) range from EUR 1.24 to EUR 1.87 according to size of production.

Belgium. Rates for small breweries (annual production up to 200 000 litres of beer) range from EUR 1.4873 to EUR 1.6857 per hl degree Plato, according to the size of production. Beer containing less than 0.5% alc by volume is subject to an excise duty of EUR 3.7184 per hl.

Canada. Rates for small breweries (annual production up to 75 000 hl) range from a) over 2.5% vol. CAD 3.122 to CAD 26.537 per hl; b) over 1.2% but not more than 2.5% vol. CAD 1.561 to CAD 13.269 per hl; c) 1.2% vol. Or less CAD 0.259 to CAD 2.202 per hl. Excise rates are as follows per hectolitre of product over 75 000 hl: a) Over 2.5% vol. CAD 31.22; b) Over 1.2% vol. but not more than 2.5% vol. CAD 15.61; c) 1.2% vol. or less CAD 2.591.

Czech Republic. Excise rates for small breweries: <=10 000 hl CZK 12.00; <=50 000 hl CZK 14.40; <=100 000 hl CZK 16.80; <=150 000 hl CZK 19.20; <=200 000 hl CZK 21.60

Denmark. No duty on beer under 2.8% vol. An additional duty is placed on products which contains a mixture of beer and non-alcoholic drinks, Rates: DKK 8,15 pr. l. of mixture with alcohol content <=10% in the final product and DKK 14,80 pr. l. of mixture with alcohol content >10% in the final product

Finland. Four reduced rates for small independent breweries: a) EUR 9.73 (annual production up to 2 000 hl); b) EUR 13.62 (annual production over 2 000 hl and up to 30 000 hl); c) EUR 15.56 (annual production over 30 000 hl. and up to 55 000 hl); d) 17.51 (annual production over 5 500 hl and up to 100 000 hl.

Germany. Rates for small breweries (annual production up to 200 000 hl) range from EUR 0.4407 to EUR 0.7862 per hl per degree Plato.

Greece. Since 25.06.2003 the excise rate for independant small breweries producing annually up to 200 000 hl of beer is EUR 0.57 per hl per degree plato.

Iceland. Excise rate in ISK 5 870 per % alcohol by volume exceeding 2.25%.

Ireland. Excise rate Nil 1.2% and below

Italy. Beers with volume of alcohol does not exceed 0.5 percent is not taxed

Japan. Excise rates are JPY 22 000 per hectolitre of product.

Korea. The rate of Liquor Tax on beer is 72% of the manufacturer's price. In addition, Education Tax (30% on the amount of Liquor Tax levied) is also levied.

Luxembourg. Rates for small breweries (annual production up to 200 000 hl) range from EUR 0.40 to EUR 0.45.

Mexico. All rates are according to the value. The rates for beer 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. As a mechanism to discourage the use of disposable containers, taxpayers should pay the greater amount between the result of applying the corresponding rate to the value or a 3 MXN per liter fee (taxpayers that use re-usable containers can reduce an amount of 1.26 MXN per liter)

Netherlands. For beer that is sold usually, that is, beer of 12 degree Plato in the range 11-15 degree Plato (EUR 25.11: 12 = EUR 2.10 per degree Plato). Excise rates are as follows per hectolitre of product: a) Up to 7 degree Plato EUR 5.50; b) 7-11 degree Plato EUR 18.84; c) 11-15 degree Plato EUR 25.11; d) Over 15 degree Plato EUR 31.40. Rates for small breweries (annual production up to 200 000 hl) are as follows: a) Up to 7 degree Plato the above mentioned rate; b) 7-11 degree Plato EUR 17.43; c) 11-15 degree Plato EUR 23.23; d) Over 15 degree Plato EUR 29.05. For beer with an alcohol content of. 0.5% the VAT rate is 6%.

New Zealand. The excise rate for beer containing more than 2.5% vol. is NZD \$23.936 per litre of alcohol in finished product. The rate for beer containing more than 1.15% vol. but not more than 2.5% vol. is NZD 35.898c per litre of product. There is no excise duty on beer containing less than 1.15% vol.

Norway. Excise rates are as follows per hectoliter of product: a) 0.00-0.70% vol. NOK 164; b) 0.70-2.75% vol. NOK 256; c) 2.75-3.75% vol. NOK 968; d) 3.75-4.75% vol. NOK 1 676. The excise rate for beer with an alcoholic content of more than 7% vol is NOK 374 per degree of alcohol and hectoliter.

Poland. Allowances for small breweries: 25 PLN/hl if the producer sells no more than 20 000 hl a year. 12.50 PLN/hl if the producer sells no more than 70 000 hl a year. 10 PLN/hl if the producer sells no more than 150 000 hl a year. 7.50 PLN/hl if the producer sells no more than 200 000 hl a year.

Portugal. Excise rates for beer are as follows per hectolitre of product: a) More than 0.5% vol. and up to 1.2% - EUR 6.60 ; b) more than 1.2% vol. and a degree Plato up to 8 - EUR 8.27; c) more than 1.2% vol. and a degree Plato in excess of 8 but up to 11

- EUR 13.20; d) more than 1.2% vol. and a degree of Plato in excess of 11 but up to 13 - EUR 16.53; e) more than 1.2% vol. and a degree of Plato in excess of 13 but up to 15 - EUR 19.81; f) more than 1.2% vol. and a degree of Plato in excess of 15 - EUR 23.18. Rates for small breweries (annual production up to 200 000 hl) are 50% of the normal rates.

Slovak Republic. Excise rate for small breweries (annual production up to 200 000 hl of beer) is SKK 37 per hectoliter per degree Plato.

Spain. Beer with an alcoholic content not exceeding 1.2% vol. is free of excise. The rate for beer between 1.2% and 2.8% is EUR 2.75 per HL; Beer with an alcoholic degree > 2.8% and a degree Plato < 11 = EUR 7.48/HL; Beer with a degree Plato > 11 and not > 15 = EUR 9.96/HL; Beer with a degree Plato > 15 and not > 19 = EUR 13.56/HL; Beer with a degree Plato > 19 = EUR 0.91 per HL. and per degree Plato. There is no tax on Beer in Ceuta and Melilla - Spanish cities situated in the North of Africa.

Sweden. The rate shown is for beer stronger than 2.8% vol. The VAT rate for beer with an alcoholic strength lower than 3.5% vol. is 12%.

Switzerland. Rates for small breweries (annual production up to 55 000 hl) range from CHF 1.26 to CHF 2.08 per hl per degree Plato

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

United Kingdom. Beer with an alcoholic content not exceeding 1.2% vol. is free of excise. Reduced duty rates apply for independent breweries producing 5 000 hectolitres or less = GBP 6.30 per %abv. Between 5 000 hectolitres and 30 000 hectolitres = GBP 6.30 -11.54 per %abv. Between 30 000 hectolitres and 60 000 hectolitres GBP 11.54 to 12.59 per %abv.

United States. The weighted average Federal and State excise tax rate is USD 21 per hectolitre of product. The Federal tax is USD 18.00 per barrel (31 gallons). 26.42 US gallons = 1 hectolitre. Small domestic brewers who produce less than 2 million barrels of beer per calendar year pay USD 7.00 per barrel on the first 60 000 barrels. There is no progressive rate structure based on alcohol content and no Federal VAT.

