

Global report on the use of alcohol taxes

2023



World Health
Organization

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of alcohol taxes
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Global report on the use of alcohol taxes, 2023
ISBN 978-92-4-008610-4 (electronic version)
ISBN 978-92-4-008611-1 (print version)

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Cataloguing-in-Publication (CIP) data. CIP data are available at <http://apps.who.int/iris>.

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Acknowledgements

The document was developed by Maxime Roche under the lead of Anne-Marie Perucic of the Fiscal Policies for Health team in the Health Promotion Department at the World Health Organization (WHO) headquarters in Geneva, Switzerland.

Acknowledgements are due to (in alphabetical order) Delia Itziar Belausteguigoitia (WHO), Evan Blecher (formerly WHO), Jeremias Paul Jr (WHO), Laura Rossouw (WHO), Michal Stoklosa (WHO) and Chonlathan Visaruthvong (WHO).

WHO would like to thank the following reviewers of this report for their invaluable comments (in alphabetical order):

- WHO: Alexandra Fleischmann (WHO headquarters – HQ), Sumudu Kasturiarachchi (EURO), Maria Neufeld (EURO), Juan Tello (HQ)
- External: Jeff Drope (University of Illinois Chicago)

Acknowledgements are also due to all those who contributed to the data collection efforts and analysis (by WHO office and in alphabetical order):

- WHO: Delia Itziar Belausteguigoitia (HQ), Diana Estevez Fernandez (HQ), Anne-Marie Perucic (HQ), Maxime Roche (HQ), Laura Rossouw (HQ), Njinembo Esther (AFRO), Chidinma Opoko (AFRO), Nivo Ramanandraibe (AFRO), Joseph Saysay (AFRO), Noureiny Tcha-Kondor (AFRO), Rosa Sandoval (AMRO), Tatiana Villacres (AMRO), Khalid Saeed (EMRO), Sumudu Kasturiarachchi (EURO), Maria Neufeld (EURO), Dina Kania (SEARO/Indonesia), Farrukh Qureshi (SEARO/Sri Lanka), Melanie Aldeon (WPRO), Ada Moadsiri (WPRO).
- External: Rose Zheng (University of International Business and Economics)

Production of this document has been supported by a grant from Norway. The contents of this document are the sole responsibility of WHO and should not be regarded as reflecting the position of the funders.

Abbreviations

ABV	Alcohol by volume
AFRO	Regional Office for Africa
AMRO	Regional Office for the Americas
CIF	Cost, insurance and freight
EMRO	Regional Office for the Eastern Mediterranean
EURO	Regional Office for Europe
GATT	General Agreement on Tariffs and Trade
GISAH	WHO Global Information System on Alcohol and Health
IMF	International Monetary Fund
MP	Minimum price
NCD	Noncommunicable diseases
PAHO	Pan American Health Organization
SEARO	Regional Office for South-East Asia
UN	United Nations
VAT	Value added tax
WPRO	Regional Office for the Western Pacific
WHO	World Health Organization
WTO	World Trade Organization

Executive summary

Alcohol consumption is one of the leading risk factors for population health worldwide. While historically predominantly used to raise revenue, excise taxes are an effective tool to decrease the affordability of alcoholic beverages and reduce alcohol consumption and related harms. However, existing taxes on alcoholic beverages differ widely in terms of design and level, and most are not optimized to pursue health goals.

This report provides an assessment of taxes applied to alcoholic beverages at the global level. It qualitatively compares their design and provides estimates of standardized metrics to compare tax levels between countries, for the first time at the global level. This assessment builds on and complements the World Health Organization's (WHO) technical manual on alcohol tax policy and administration (1). It aims to inform policy decisions on alcohol excise taxation and support further research.

Section 1 provides some background on alcohol consumption and its negative consequences, the WHO's policy recommendation on excise taxation of alcoholic beverages, and the importance of assessing the use of such taxes as a policy tool drawing from lessons learned in the monitoring of tobacco taxation carried out by the WHO since 2008.

Section 2 presents the global coverage of the policy.

Key takeaway from this section:

- As of July 2022, at least 148 countries have applied excise taxes to alcoholic beverages at the national level. However, wine is exempted from excise taxes in at least 22 countries, particularly those in the European Region. Excise taxes should apply to all alcoholic beverages.

Section 3 provides an overview of the design of excise taxes on alcoholic beverages across countries. Key takeaways from this section:

- Volume-based specific excise represents the most prevalent type of excise tax systems applied to beer and wine, while alcohol-content-based specific excise tax systems are the most prevalent for spirits.
- Only 23.1% of countries implementing specific excise tax systems mandate the regular automatic adjustment of tax rates.
- Approximately half of countries surveyed apply excise taxes based on alcohol content for beer, and 60% of countries do it for spirits.
- Less than 25% of countries surveyed apply ad valorem excise taxes with majority of them (around 60%) applying them on the producer (manufacturer) price rather than on the retail price.

Section 4 briefly discusses the use of other indirect taxes and complementary pricing measures illustrated by country examples.

Section 5 presents estimates of the share of taxes in the retail price for 330 ml of the most sold brand of beer and 750 ml of the most sold brand of the most sold type of spirits. These indicators allow standardized comparisons between countries with varying tax designs.

Key takeaways from this section:

- The global median excise tax share is low, at 13.4% for beer and 24.8% for spirits, with significant heterogeneity across WHO regions.

Section 6 focuses on tax and price levels.

Key takeaways from this section:

- Current excise tax levels are low in many countries. Globally, the population-weighted average retail prices for 330 ml of the most sold brand of beer and 750 ml of the most sold brand of the most sold type of spirits are PPP\$ 2.26 and PPP\$ 19.63 at purchasing power parity (PPP), composed only of PPP\$ 0.39 (17.2%) and PPP\$ 5.20 (26.5%) of excise taxes, respectively.

Section 7 looks at the implementation of revenue earmarking from excise taxes applied to alcoholic beverages.

Key takeaways from this section:

- Out of the 148 countries that apply excise taxes to alcoholic beverages covered in this analysis, 21 earmark such revenue for various health programmes, including for universal health coverage, the prevention and control of non-communicable disease (NCD), alcohol control and the promotion of physical activity.

Finally section 8 summarizes the main takeaways and provides key considerations to guide policy-makers in improving existing excise taxes on alcoholic beverages in light of available evidence.

Technical notes are provided at the end of the report for more information on the methods used in this analysis, as well as the rationale behind the choice of indicators. Annexes detailing results for each country are available at the end of this report.

Overall, this report highlights that excise taxes on alcoholic beverages are underutilized. Countries should pursue improving tax policy and increasing taxes more systematically so that alcoholic beverage products become less affordable and as a consequence effectively reduce alcohol-related harms.

1. Background

Alcohol consumption is one of the leading risk factors for population health worldwide. Its negative health impacts include those for maternal and child health, infectious diseases, noncommunicable diseases (NCD) and mental health, injuries, and poisonings (1,2,3). The harmful use of alcohol¹ results in the death of approximately 2.6 million people annually (3). It also damages the well-being and health of people around drinkers and significant social and economic costs (4).

In 2019, worldwide total capita consumption was equal to 5.5 liters of pure alcohol per person among those aged 15 years or older, a decrease from 2015 following an overall increase in 2005–2010 and a plateau in 2010–2015. But the trends were not uniform across WHO regions, with decreases in the European and African Regions, stagnation in the Region of the Americas and substantial increases in the South-East Asia and Western Pacific Regions between 2000 and 2019 (3,5). Global analyses show that the affordability of beer, measured as relative income price, has increased in the past decades, driven by rising incomes (6). Similar results are found in the EU and OECD for other alcoholic beverages (7,8).

Empirical evidence indicates that as the prices of alcoholic beverages increase, the affordability, purchases, and consumption of these products decrease (9). Increasing excise taxes on alcoholic beverages can prevent alcohol-related harm by reducing consumption, delaying and even preventing the initiation of drinking (10,11,12). Consequently, WHO recommends taxing alcoholic beverages as one of the most cost-effective policy options listed in the WHO Global Alcohol Action Plan (2022–2030)² and the WHO Global Action Plan for the Prevention and Control of NCDs (2013–2030),³ as well as the WHO SAFER initiative⁴ (13,14). Alcohol taxes represent a win-win-win strategy: a win for public health (and averted healthcare costs), a win for government revenue, and a win for health equity⁵.

WHO has developed a technical manual on alcohol taxation policy and administration (9). It provides a practical guide for policymakers and others involved in alcohol taxation policy development and implementation. It features summaries of available global evidence and case studies of country experiences. As highlighted in the manual, and in regional analyses in the WHO European Region and the

¹ Harmful use of alcohol: "Drinking that causes detrimental health and social consequences for the drinker (harmful drinking), the people around the drinker and society at large, as well as patterns of drinking that are associated with increased risk of adverse health outcomes (hazardous drinking)" (source: <https://www.who.int/data/gho/indicator-metadata-registry/imr-details/3415>).

² Endorsed by WHA 75, <https://www.who.int/teams/mental-health-and-substance-use/alcohol-drugs-and-addictive-behaviours/alcohol/our-activities/towards-and-action-plan-on-alcohol>

³ Extended to 2030 by Resolution WHA 72.11. [https://apps.who.int/gb/ebwha/pdf_files/WHA72/A72\(11\)-en.pdf](https://apps.who.int/gb/ebwha/pdf_files/WHA72/A72(11)-en.pdf)

⁴ SAFER stands for: Strengthen restrictions on alcohol availability; Advance and enforce drink driving counter measures; Facilitate access to screening, brief interventions and treatment; Enforce bans or comprehensive restrictions on alcohol advertising, sponsorship, and promotion; Raise prices on alcohol through excise taxes and pricing policies.

⁵ Evidence shows that the harm of alcohol is disproportionately borne by households with lower economic status. At the same time, households with lower economic status tend to be more sensitive to alcohol price and tax increases, therefore reducing their consumption more compared with those with higher income status and benefiting more from the reduction in the health consequences of alcohol consumption (9).

Region of the Americas (15,16), alcohol taxes are currently applied using a variety of designs, which in turn have different implications on their effectiveness to reduce consumption. Given such heterogeneity, standardized indicators are required to compare taxes on alcoholic beverages and their level across countries.

Since 2008, WHO has monitored tobacco tax designs and levels, as well as prices and affordability, with standardised indicators for all Member States. This monitoring has informed best practices, and institutional opportunities and barriers to applying tobacco taxes with a health rationale, enabled comparisons across countries and over time, and provided a powerful tool for advocacy and research (17). Work to develop comparable measures for taxes on alcoholic beverages started in the WHO Region of the Americas in 2016 (18), where the Pan American Health Organization (PAHO) adapted WHO's method to monitor tobacco taxes and developed alcohol tax policy and tax level indicators (16,19). WHO Europe's Signature Initiative on alcohol tax has also been working on identifying an alcohol tax target for implementation by countries in the region⁶ (20). Other regional initiatives to improve alcohol tax monitoring were also developed in the European Union and among OECD countries (21,22).

This report extends this work globally presenting a panorama of current excise taxes applied to alcoholic beverages and assessing their design. It also disseminates standardized indicators of tax level. Beer and spirits were selected as the main focus for this analysis, as they represent the highest share of alcohol per capita consumption globally (1). Additional information is provided on excise taxes applied to wine. The results are discussed within the context of the key findings of the WHO technical manual on alcohol tax policy and administration (9).

The data was collected through a survey instrument (Excel questionnaire) disseminated to all WHO Member States through WHO's regional and country offices. Data collection and analysis covered the July 2022–June 2023 period, which included direct communication with many countries to confirm data validity. The cut-off date for the data and legislation collected and each estimated indicator was 31 July 2022.

The data reported in this analysis, once completed, was shared with country officials for review and feedback and they were given four-to-six weeks to respond with further clarifications or corrections before the data analysis was closed and completed for this report. Out of the 195 Member States and Associate Member contacted, 31 did not give any response while 164 countries sent responses that were more or less complete, which at least served to inform the section on tax design applied on alcoholic beverages. From those 164 countries, 145 countries provided responses that served to compile standardized indicators of tax and price levels for beer and spirits. Out of those same 164 countries, 148 countries were assessed to have some type of excise tax applied to any type of alcoholic beverages, i.e., beer, wine, and spirits.

⁶ <https://www.who.int/europe/news/item/23-02-2022-new-who-signature-initiative-shows-raising-alcohol-taxes-could-save-130-000-lives-per-year>

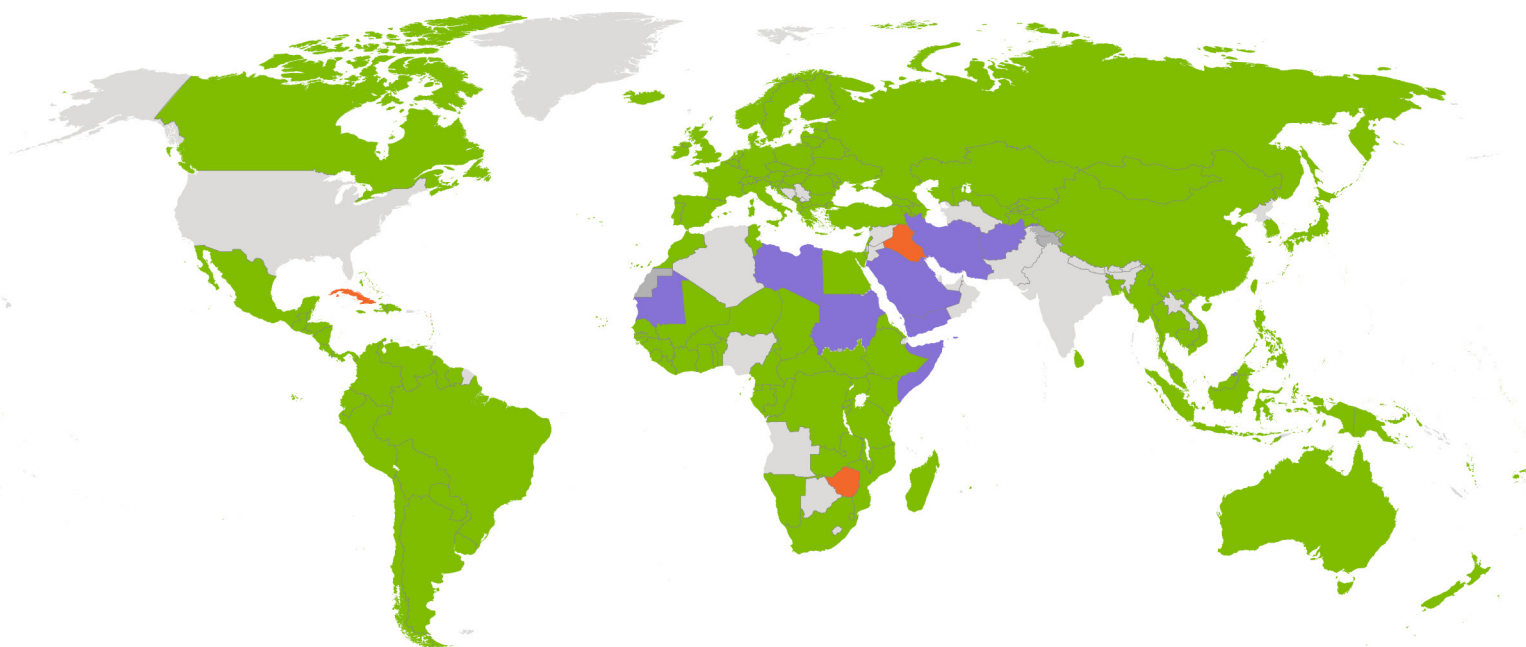
2. Excise taxes on alcoholic beverages

Amongst the different types of consumption taxes (including excise taxes, value added taxes, or VAT, sales taxes, and import duties), excise taxes are preferred from a public health perspective as they raise the relative price of alcoholic beverages compared to other products and services in the economy, helping reduce affordability. Thus, this report focuses largely on analysing such taxes. Unless otherwise specifically indicated, alcohol taxes refer to excise taxes throughout the report.

For more information on the definition of alcoholic beverages, please refer to the Technical Notes.

Globally, as of July 2022, at least 148 countries apply national-level excise taxes to at least one type of alcoholic beverage. Most of the countries that do not apply such taxes are located in the Eastern Mediterranean or South-East Asia Regions, where many countries ban the sale of alcohol. Selling alcohol is not legal in 11 countries of the 164 countries analysed.

MAP 1 National-level excise taxes applied to beer, as of July 2022



Excise taxes applied to beer

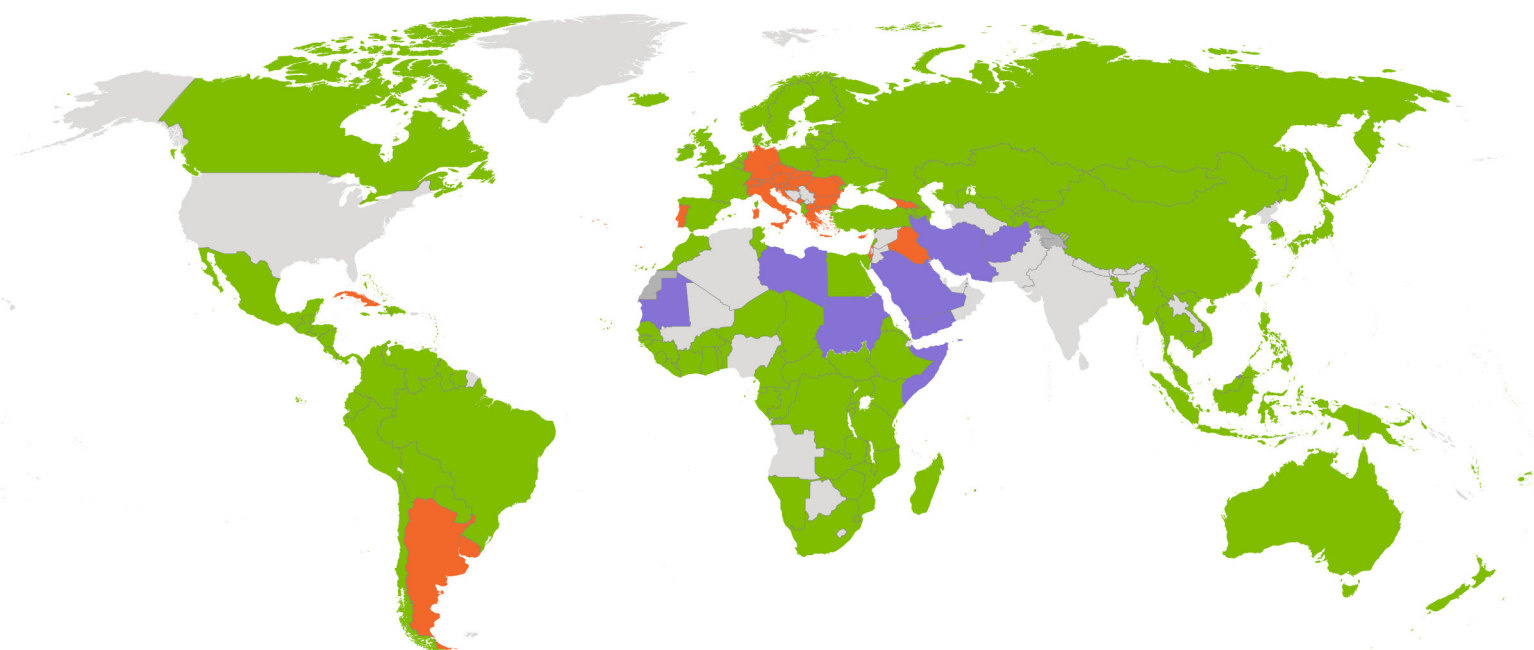
- Yes
- No
- Sale of alcoholic beverages is not legal
- Data not available
- Not applicable

Notes: Subnational-level excise taxes are omitted from this analysis.

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MAP 2 National-level excise taxes applied to wine*, as of July 2022



Excise taxes applied to wine

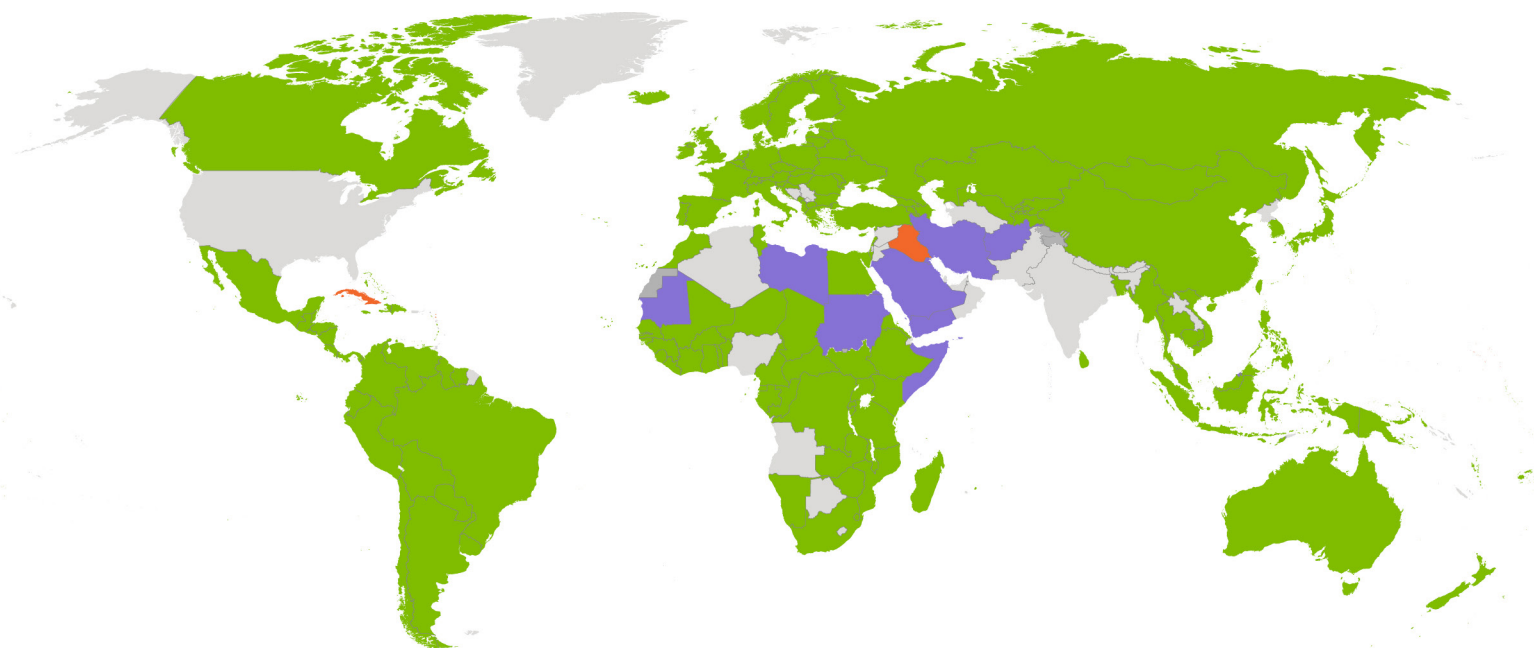
- Yes
- No
- Sale of alcoholic beverages is not legal
- Data not available
- Not applicable

Notes: * This analysis focuses on still wine (not sparkling), typically found in harmonized tariff code 22.04.21. Australia: The country applies a Wine Equalization Tax (WET) specifically on wine as an ad valorem tax. While the tax is not defined as an excise in the country's legislation, it is considered as such in this analysis as it applies specifically to wine. Germany: The excise tax only applies to sparkling wine and not to still wine. Subnational-level excise taxes are omitted from this analysis.

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MAP 3 National-level excise taxes applied to spirits, as of July 2022



Excise taxes applied to spirits

- Yes
- No
- Sale of alcoholic beverages is not legal
- Data not available
- Not applicable

Notes: Subnational-level excise taxes are omitted from this analysis.

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Ideally, alcohol excise taxes should apply to all alcoholic beverages. Spirits, which represent the highest share of recorded alcohol consumed globally (1), and are taxed by all countries that apply excise taxes to alcoholic beverages. For beer, only Zimbabwe does not apply excise taxes among these countries. On the other hand, at least 22 countries exempt wine.^{7,8} Most of these are located in the European Region, where 40.8% these European countries exempt wine.

Excise taxes on alcoholic beverages are widespread and amongst the oldest sources of governmental revenue, yet their potential to improve public health remains largely untapped (23,24). Countries implement alcohol tax policies in many ways (e.g., varying the products subject to the tax, the tax designs and tax levels), and each design characteristic can create different incentives and disincentives that have various implications for public health. Therefore, to further leverage the potential of alcohol taxes to improve public health, it is important to adequately monitor alcohol excise taxes in a comparable manner with standardised indicators to characterise tax designs and tax levels.

⁷ This analysis focuses on still wine (not sparkling), typically found in harmonized tariff code 22.04.21. Missing information regarding excise taxes on wine for Mali and Sri Lanka.

⁸ This list includes countries that do not apply excise taxes to wine or have a zero-rate on wine in their excise tax law, but apply excise taxes to at least one other type of alcoholic beverage.

MAIN TAKEAWAY

Excise taxes should apply to all alcoholic beverages (9). As of July 2022, at least 148 countries worldwide apply national-level excise taxes to at least on type of alcoholic beverages.

However, not all types of alcoholic beverages are subject to excise taxes. For example, at least 22 do not apply excise taxes to wine.

3. Excise tax policy design⁹

Excise taxes can either be applied as a percentage of the monetary value of a beverage (*ad valorem*) or as a fixed amount applied on the volume of a beverage (volume-based specific) or the alcohol content of a beverage (alcohol-content-based specific). Some countries may apply a mixed excise tax system using a combination of these two of excise tax types simultaneously.

Ad valorem excise taxes have the advantages of preserving the real value of the tax without the need for regular adjustment as well as taxing more (in monetary terms) higher-priced or perceived higher-quality beverages. However, they do not effectively target cheap products as these have a smaller tax base, potentially widening the price dispersion within products and incentivising unintended substitutions to cheaper alcoholic beverages without reducing the quantity of alcohol consumed. *Ad valorem* excise taxes are also more prone to tax avoidance strategies like underreporting the value on which the tax is based.

On the other hand, specific taxes effectively target cheap brands, as the same rate applies to all products based on volume or alcohol content, regardless of their price, reducing the incentive to shift demand to cheaper beverages. They are also not as prone to industry price manipulation and provide relatively more stable revenue. Nevertheless, specific excise taxes need to be regularly adjusted for inflation or their real value risks erosion over time. Specific taxes are advised for all countries; however, the choice between volume-based specific and alcohol-content-based specific is dependent on the policy goals and tax administration capacity of each country.

Alcohol-content-based specific excise taxes unify prices in relative terms across brands of the same alcoholic strength and can be used to incentivize consumers to substitute for alternatives with lower or no alcohol content. They are considered the best design to reduce the health harms of excessive drinking and can also incentivise product reformulation by the industry towards low-alcohol content beverages or alcohol-free versions, which could drive alcohol consumption down beyond a tax-induced decrease in demand. On the other hand, volume-based specific taxes are easier to administer and most effective in raising the prices of cheap alcohol, thereby reducing alcohol affordability, curbing initiation and reducing the consumption of low-strength and low-priced beverages.

Finally, some countries apply mixed excise tax systems, mostly involving a specific tax component and an *ad valorem* tax component. In some instances, the specific tax component is used as a minimum floor, i.e., the excise tax collected cannot be below this value. Mixed excise tax systems can balance the advantages and disadvantages of each excise tax type and offer flexibility but is more complex to administer.

⁹ For more detailed results on excise tax policy design country by country, see Annex 3. Please refer to the Technical Notes for more information on the definition of beverages and elements of alcoholic beverage tax design.

Table 1 Number of countries applying different types of excise taxes to beer, by World Bank income groups¹⁰ and WHO regions, as of July 2022

		Ad valorem	Volume-based specific	Alcohol-content-based specific	Mixed – Volume-based specific & Ad valorem	Mixed – Alcohol-based specific & Ad valorem	Specific mixed – Alcohol-based & Volume-based specific	Other	Total countries*
Income groups	High income	2	13	30	1	0	0	0	46
	Upper middle income	7	18	10	1	4	1	1	42
	Lower middle income	11	15	3	5	3	0	0	37
	Low income	13	2	0	2	0	0	5	22
WHO regions	AFRO	18	6	2	7	0	1	5	39
	AMRO	10	10	3	2	5	0	0	30
	EMRO	1	3	0	0	0	0	0	4
	EURO	0	16	31	0	1	0	1	49
	SEARO	1	2	1	0	1	0	0	5
	WPRO	3	11	6	0	0	0	0	20
All countries*		33	48	43	9	7	1	6	147

Notes: * Data only available for Member States who provided complete responses to the survey questionnaire. See Technical Notes for more details.

Ecuador: The *ad valorem* excise tax component does not apply if estimated producer price is lower than a set threshold. Eritrea, Ethiopia, Madagascar, Mozambique, and Uganda: For beer, the excise tax applied is the highest between an *ad valorem* and a volume-based specific component, but never both, effectively working as an *ad valorem* excise tax with a minimum specific tax, categorized here as “Other”. New Zealand: For beer, the type of specific excise tax applied varies based on the alcohol concentration. However, all beers above 2.5% ABV (most beers) are taxed using a volume-based specific tax, thus the excise tax is categorized as such in this analysis. Senegal: No specific excise tax component for beverages with an alcohol content below 6% ABV. Türkiye: For beer, the excise tax applied is the highest between an *ad valorem* and an alcohol-content-based specific component, effectively working as an *ad valorem* excise tax with a minimum specific tax, categorized here as “Other”. Uruguay: The excise tax on alcoholic beverages (not applied on wine) is structured as an *ad valorem* tax applied on fixed tax base amounts – “precios fictos” – per volume varying per beverage type, effectively operating as a volume-based specific tax and classified as such in this analysis.

Volume-based specific excise taxes are the most-used type applied to beer, with 48 out of 147 countries, followed by alcohol-content-based specific excise taxes (43/147). The latter tend to be favoured by high-income countries (30/46), followed by upper- and lower-middle-income countries (10/42 and 3/37, respectively). No low-income country applies alcohol-content-based specific excise taxes to beer. *Ad valorem* excise taxes are mainly used by countries in the African Region and Region of the Americas (18/39 and 10/30, respectively) (Table 1).

¹⁰ World Bank income classification of July 2022.

Table 2 Number of countries applying different types of excise taxes to wine, by World Bank income groups and WHO regions, as of July 2022

		Ad valorem	Volume-based specific	Alcohol-content-based specific	Mixed – Volume-based specific & Ad valorem	Mixed – Alcohol-based specific & Ad valorem	Specific mixed – Alcohol-based & Volume-based specific	Other	Total countries*
Income groups	High income	5	19	5	0	0	0	1	30
	Upper middle income	6	19	4	2	4	1	0	36
	Lower middle income	10	16	2	6	2	0	1	37
	Low income	13	2	0	2	0	0	4	21
WHO regions	AFRO	18	9	1	7	0	0	4	39
	AMRO	9	8	3	2	5	1	0	28
	EMRO	1	3	0	0	0	0	0	4
	EURO	0	26	2	1	0	0	0	29
	SEARO	0	2	0	0	1	0	1	4
	WPRO	6	8	5	0	0	0	1	20
All countries*		34	56	11	10	6	1	6	124

Notes: * Data only available for Member States who provided complete responses to the survey questionnaire. See Technical Notes for more details.

Australia: The country applies a Wine Equalization Tax (WET) specifically on wine as an ad valorem tax. While the tax is not defined as an excise in the country's legislation, it is considered as such in this analysis as it applies specifically to wine. Colombia: The excise tax on wines and spirits is structured as a mixed ad valorem and alcohol-content-based specific tax. The *ad valorem* component is applied on fixed tax base amounts per volume, effectively operating as a volume-based specific tax and classified as such in this analysis. Therefore, the excise tax is classified as specific-mixed, i.e., a mix of volume-based specific and alcohol-content-based specific. Ecuador: The ad valorem excise tax component does not apply if estimated producer price is lower than a set threshold. Eritrea, Madagascar, Mozambique, and Uganda: For wine, the excise tax applied is the highest between an ad valorem and a volume-based specific component, but never both, effectively working as an *ad valorem* excise tax with a minimum specific tax, categorized here as "Other". Myanmar: For wine and spirits, the excise tax type applied depends on the price tier. For the highest price tier, an ad valorem excise applies, for the other price tiers, volume-based specific excise applies. Thus, the excise tax is categorized as "Other" in this analysis. New Zealand: For wine, the type of specific excise tax applied varies based on the alcohol concentration. Wines above 14% ABV are taxed using a volume-based specific tax, while wines above this threshold are taxed using an alcohol-content-based specific tax. Thus, the excise tax is categorized as "Other" in this analysis.

Volume-based specific excise taxes are the most-used type applied to wine, with 56 out of 124 countries, followed by ad valorem excise taxes (34/124). The latter tend to be mainly used by countries in the African Region and Region of the Americas (18/39 and 9/28, respectively). No low-income country applies alcohol-content-based specific excise taxes to wine, while the number of countries using such excise tax type on wine in other World Bank income groups is low (5/30 for high-income, 4/36 for upper-middle-income, and 2/37 for lower-middle-income) (Table 2).

Table 3 Number of countries applying different types of excise taxes to spirits, by World Bank income groups and WHO regions, as of July 2022

		Ad valorem	Volume-based specific	Alcohol-content-based specific	Mixed – Volume-based specific & Ad valorem	Mixed – Alcohol-based specific & Ad valorem	Specific mixed – Alcohol-based & Volume-based specific	Other	Total countries*
Income groups	High income	3	2	40	0	0	1	0	46
	Upper middle income	6	9	17	3	4	1	2	42
	Lower middle income	12	10	5	6	4	0	1	38
	Low income	14	2	0	2	0	0	4	22
WHO regions	AFRO	20	5	4	7	0	0	4	40
	AMRO	9	7	5	3	5	1	0	30
	EMRO	2	1	1	0	0	0	0	4
	EURO	0	3	44	0	1	0	1	49
	SEARO	0	2	1	0	1	0	1	5
	WPRO	4	5	7	1	1	1	1	20
All countries*		35	23	62	11	8	2	7	148

Notes: * Data only available for Member States who provided complete responses to the survey questionnaire. See Technical Notes for more details.

Armenia: The excise tax on spirits applies as a volume-based specific tax on some spirit types (e.g., vodka, rum) and as an alcohol-content-based specific tax on others (e.g., cognac, brandy). It was categorized as “Other” in this analysis. Colombia: The excise tax on wines and spirits is structured as a mixed ad valorem and alcohol-content-based specific tax. The ad valorem component is applied on fixed tax base amounts per volume, effectively operating as a volume-based specific tax and classified as such in this analysis. Therefore, the excise tax is classified as specific-mixed, i.e., a mix of volume-based specific and alcohol-content-based specific. Ecuador: The ad valorem excise tax component does not apply if estimated producer price is lower than a set threshold. Eritrea, Madagascar, and Uganda: For spirits, the excise tax applied is the highest between an ad valorem and a volume-based specific component, but never both, effectively working as an ad valorem excise tax with a minimum specific tax, categorized here as “Other”. Fiji: The excise tax on spirits applies either as an alcohol-content-based specific tax or as a volume-based specific tax, but never both. Thus, it is classified as “Other” in this analysis. Mozambique: For spirits, the excise tax applied is the highest between an ad valorem and an alcohol-content based specific component, but never both, effectively working as an ad valorem excise tax with a minimum specific tax, categorized here as “Other”. Myanmar: For wine and spirits, the excise tax type applied depends on the price tier. For the highest price tier, an ad valorem excise applies, for the other price tiers, volume-based specific excise applies. Thus, the excise tax is categorized as “Other” in this analysis. Uruguay: The excise tax on alcoholic beverages (not applied on wine) is structured as an ad valorem tax applied on fixed tax base amounts – “precios fictos” – per volume varying per beverage type, effectively operating as a volume-based specific tax and classified as such in this analysis.

Alcohol-content-based specific excise taxes are the most used type applied to spirits, with 62 out of 148 countries, followed by ad valorem excise taxes (35/148). The latter tend to be mainly used by countries in the African Region and Region of the Americas (20/40 and 9/30, respectively). No low-income country applies alcohol-content-based specific excise taxes to spirits, while the number of countries using such excise tax type on spirits increases with income (5/38 for lower-middle-income, 17/42 for upper-middle-income, and 40/46 for high-income). Volume-based specific excise taxes are applied in 23/148 countries (Table 3).

The high proportion of European countries with alcohol-content-based specific excise taxes on beer and spirits, as well as volume-based specific for wine, is driven by the European Union’s (EU’s) common legal framework for alcohol duty mandating such excise tax types.

The majority of mixed excise tax systems are in the form of volume-based specific combined with *ad valorem*, followed by alcohol-content-based specific combined with *ad valorem*. For example, Cameroon applies a volume-based specific excise tax of 37.50 CFA per 330 ml and a 25% *ad valorem* excise tax to beer, while Dominican Republic applies an alcohol-content-based specific excise tax of DOP 695.50 Dominican pesos per litre of pure alcohol and a 10% *ad valorem* excise tax to spirits. Equatorial Guinea applies another type of mixed system by combining two different types of specific excise taxes; an alcohol-content-based specific excise tax of 50 CFA per litre of pure alcohol and a volume-based specific excise tax of 100 CFA per litre. Finally, some countries apply the highest between two excise tax components, *ad valorem* and specific, effectively working as an *ad valorem* excise tax with a minimum specific tax floor. This is the case for example in Eritrea, Madagascar, Mozambique, and Uganda for all three alcoholic beverage types while only for beer in Ethiopia and Türkiye.

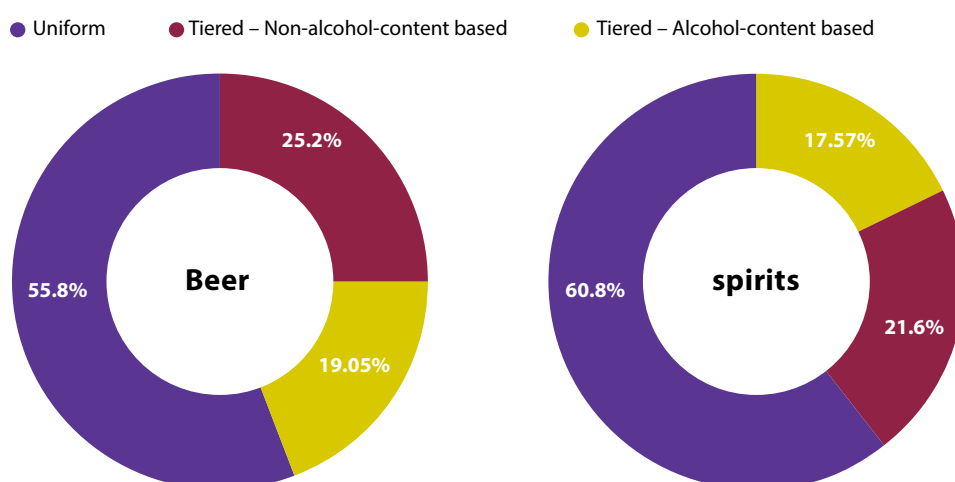
MAIN TAKEAWAY

Volume-based specific excise taxes represent the most prevalent type of excise tax systems applied to beer and wine, while alcohol-content-based specific excise tax systems are the most prevalent for spirits.

Specific excise taxes are advised for all countries but one needs to be mindful of the policy goals and tax administration capacity of each country. Volume-based specific excise taxes are the most effective in raising prices of cheapest beverages and the easiest to implement.

Alcohol-content-based specific excise taxes are the most effective in reducing total alcohol consumption and reducing harm to health but may require resources to implement it effectively (9).

Fig. 1 Excise tax structure: Uniform vs. tiered excise tax system applied to beers and spirits, all countries*, as of July 2022



Notes: * Data only available for Member States who provided complete responses to the survey questionnaire. See Technical notes for more details.

Excise taxes can either be applied using a uniform rate across all beverages of the same type or they can be tiered based on product characteristics such as alcohol

content, type of spirits, or annual production volume. Tiered excise taxes based on the alcohol concentration of beverages may encourage consumers to substitute for alternatives with lower or no alcohol content (demand-side effect) as well as incentivize the industry to reformulate beverages to contain less alcohol (supply-side effect). Tiered taxation based on criteria other than alcohol content¹¹ is not advisable as it does not have any public health purpose and is an additional burden on tax administration. Uniform excise taxes tend to be simpler to administer and more effective at reducing alcohol-related harms than tiered taxes based on other characteristics than alcohol content (9).

Fig. 1 shows that 55.8% and 60.8% of countries apply uniform excise taxes to beer and spirits, respectively. Among countries applying a tiered excise tax system, less than half do so based on alcohol content. Fifteen countries differentiate their excise tax between locally produced beverages and imported beverages for at least one type of alcoholic beverage.¹² The highest number of countries applying tiered excise taxes based on alcohol content is found in the European Region (14) for beer and the Region of the Americas (7) and Western Pacific Region (7) for spirits. For example, Switzerland applies three different volume-based specific excise tax rates based on alcohol concentration on beer (≤ 10.0 degrees Plato, between 10 and 14 degrees Plato and ≥ 14 degrees Plato), while Mongolia imposes three specific tax tiers for spirits based on alcohol content ($\leq 25\%$, between 25% and 40% and $\geq 40\%$ ABV). Fig. 1 only captures tiered excise tax systems within beer and within spirits categories and not between alcohol beverage types.

MAIN TAKEAWAY

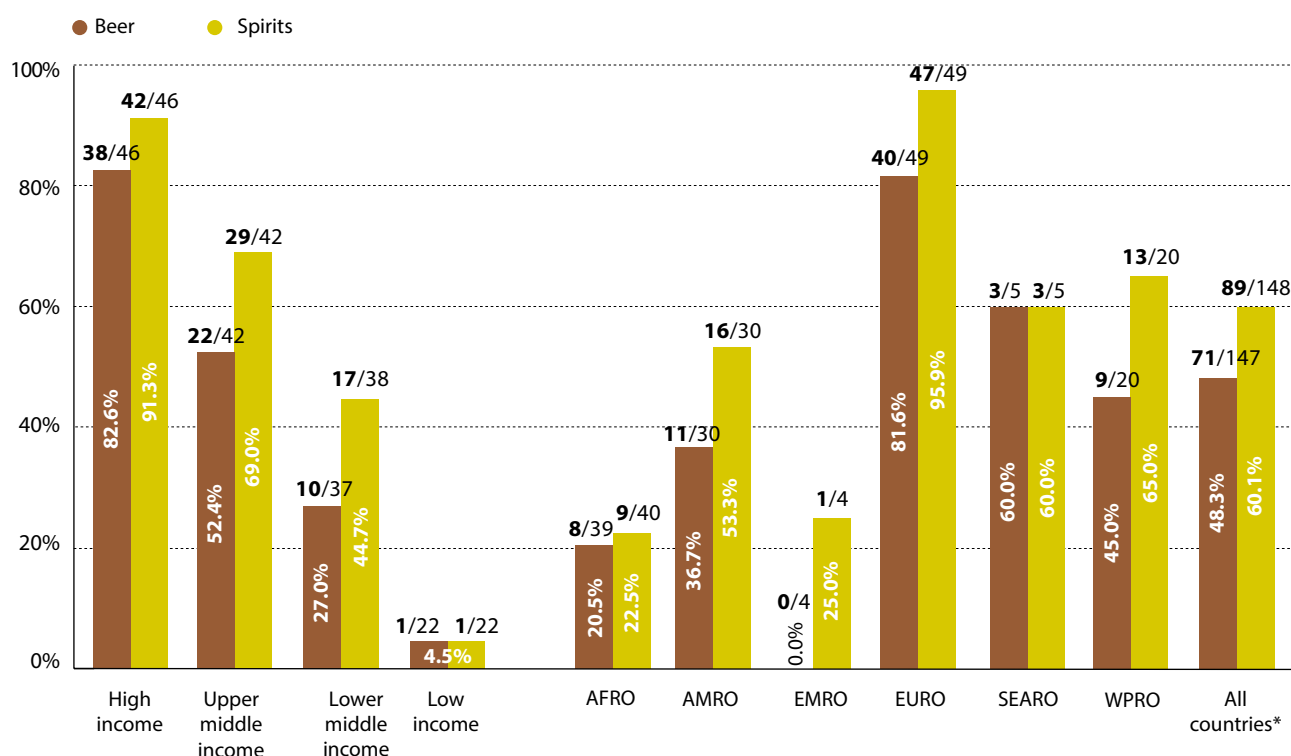
More than half of excise tax systems applied to beer and spirits apply a uniform rate. Most tiered excise tax systems are not based on alcohol content.¹³

¹¹ In the European Region, two-thirds of countries that apply tiered excise taxes on beer apply a reduced excise tax rate on small breweries.

¹² Those countries are: Bangladesh, Cameroon, Equatorial Guinea, Ethiopia, Gabon, Haiti, Lebanon, Liberia, Madagascar, Mozambique, Rwanda, Sierra Leone, Sri Lanka, Uganda, and the United Republic of Tanzania. This tax differentiation may incentivize unintended substitutions from imported to locally produced beverages offsetting the effect of the tax on consumption. To limit the risk that excise taxes might be considered discriminatory, they should apply equivalently to imported and locally produced alcoholic beverages.

¹³ This analysis only accounts for tiers within beer and within spirits and not between alcoholic beverage types.

Fig. 2 Excise tax structure: Proportion of countries with alcohol-content-based excise taxes applied to beers and spirits, by World Bank income groups and WHO regions, as of July 2022



Notes: * Data only available for Member States who provided complete responses to the survey questionnaire. See Technical Notes for more details.

As mentioned previously, accounting for alcohol content in the design of excise taxes is effective in reducing total alcohol consumption and harm to health (9). Tables 1–3 showed that some countries use alcohol-content-based specific excise taxes and some others include an alcohol-content-based specific component in their mixed excise tax system. Nevertheless, as seen in Fig. 1, other countries apply *ad valorem* or volume-based specific excise taxes with varying rates (i.e., tiers) based on alcohol concentration thresholds.

Fig. 2 displays the proportion of countries applying excise taxes to beer and spirits based on alcohol content in each World Bank income group category and WHO region (either by applying an alcohol-content-based specific excise tax or using tiered rates based on alcohol content). This is the case for 48.3% and 60.1% of them, respectively, with less than 5% in low-income countries and more than 80% in high-income countries. The highest proportion of countries applying excise taxes based on alcohol content is found in the European Region (81.6% and 95.9% for beer and spirits, respectively), while the least is found in the Eastern Mediterranean Region (0% and 25% for beer and spirits, respectively).¹⁴

¹⁴ Only four countries reported applying excise taxes on alcoholic beverages in the Eastern Mediterranean Region as many ban the sale of alcohol.

MAIN TAKEAWAY

Approximately half of countries apply excise taxes for beer and three out of five countries apply excise taxes for spirits based on alcohol content (alcohol-content-based specific or tiered rates based on alcohol content). Uniform taxes are generally simpler to administer and more effective at reducing alcohol-related harms than tiered taxes.

Tiered tax rates can only be more effective than uniform rates in reducing alcohol-related harms when the tiered rates are designed to increase with alcohol content (9).

Table 4 Excise tax structure: proportion of countries applying ad valorem excise tax on the most sold brand of beer, using different tax bases, by World Bank income groups and WHO regions, as of July 2022

		All inclusive retail price	Retail price excl. VAT or Retail price excl. VAT and excise	Wholesaler price	Producer (manufacturer) price	CIF or CIF + Import duty	CIF + import duty + other taxes	Other	Missing information
Income groups	High income	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Upper middle income	0.0%	38.5%	0.0%	38.5%	7.7%	0.0%	15.4%	0.0%
	Lower middle income	5.3%	21.1%	5.3%	63.2%	0.0%	5.3%	0.0%	0.0%
	Low income	0.0%	5.0%	0.0%	85.0%	5.0%	5.0%	0.0%	0.0%
WHO regions	AFRO	0.0%	6.7%	0.0%	83.3%	3.3%	6.7%	0.0%	0.0%
	AMRO	0.0%	41.2%	5.9%	23.5%	0.0%	0.0%	11.8%	17.6%
	EMRO	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
	EURO	50.0%	0.0%	0.0%	50.0%	0.0%	0.0%	0.0%	0.0%
	SEARO	0.0%	50.0%	0.0%	50.0%	0.0%	0.0%	0.0%	0.0%
	WPRO	0.0%	0.0%	0.0%	66.7%	33.3%	0.0%	0.0%	0.0%
All countries*		1.8%	18.2%	1.8%	61.8%	3.6%	3.6%	3.6%	5.5%

Notes: * Data only available for Member States who provided complete responses to the survey questionnaire. See Technical Notes for more details.

Ecuador: Base for ad valorem excise tax component is the result of the difference between the producer price and a set threshold. The ad valorem excise tax component does not apply if estimated producer price is lower than this set threshold. Categorized as "Other" in this analysis. Colombia: Base for ad valorem excise tax is the national average price set by the government. Categorized as "Other" in this analysis.

Table 5 Excise tax structure: proportion of countries applying ad valorem excise tax on the most sold brand of the most sold type of spirits using different tax bases, by World Bank income groups and WHO regions, as of July 2022

		All inclusive retail price	Retail price excl. VAT or Retail price excl. VAT and excise	Wholesaler price	Producer (manufacturer) price	CIF or CIF + Import duty	CIF + import duty + other taxes	Other	Missing information
Income groups	High income	0.0%	0.0%	33.3%	33.3%	0.0%	0.0%	0.0%	33.3%
	Upper middle income	0.0%	38.5%	0.0%	46.2%	7.7%	0.0%	7.7%	0.0%
	Lower middle income	4.3%	17.4%	4.3%	52.2%	8.7%	8.7%	4.3%	0.0%
	Low income	0.0%	5.0%	0.0%	75.0%	15.0%	5.0%	0.0%	0.0%
WHO regions	AFRO	0.0%	6.5%	0.0%	71.0%	12.9%	9.7%	0.0%	0.0%
	AMRO	0.0%	41.2%	11.8%	29.4%	5.9%	0.0%	5.9%	5.9%
	EMRO	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
	EURO	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	SEARO	0.0%	50.0%	0.0%	50.0%	0.0%	0.0%	0.0%	0.0%
	WPRO	0.0%	0.0%	0.0%	66.7%	16.7%	0.0%	16.7%	0.0%
	All countries*	1.7%	16.9%	3.4%	57.6%	10.2%	5.1%	3.4%	1.7%

Notes: * Data only available for Member States who provided complete responses to the survey questionnaire. See Technical Notes for more details.

Ecuador: Base for ad valorem excise tax component is the result of the difference between the producer price and a set threshold. The ad valorem excise tax component does not apply if estimated producer price is lower than this set threshold. Categorized as "Other" in this analysis. Philippines: Base for ad valorem excise tax component is the result of the multiplication of the all-inclusive retail price by two and by the ABV, thus accounting for alcohol concentration. Categorized as "Other" in this analysis.

The impact of an ad valorem excise tax rate on retail prices depends on the definition of its tax base value.¹⁵ An *ad valorem* excise tax rate based on a value set early in the value chain (e.g., producer (manufacturer) price or CIF value¹⁶) applies on a smaller base value, diminishing its impact on retail prices.

The majority of countries applying *ad valorem* excise taxes to beer (61.8%) and spirits (58.6%) set their tax base value at the producer (manufacturer) price level. The highest proportion of countries applying ad valorem at the producer price level are from low and lower middle income countries.

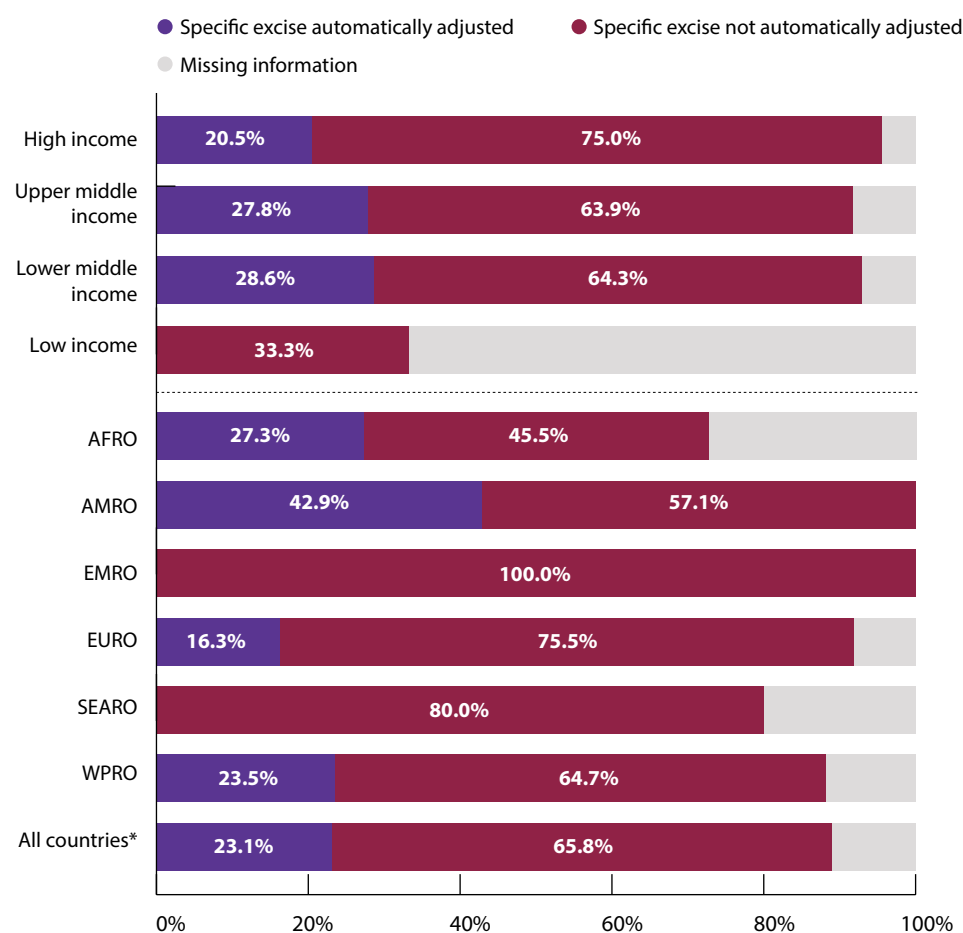
MAIN TAKEAWAY

The majority of *ad valorem* excise taxes are applied on the producer (manufacturer) price. If this type of excise tax is used, applying it on a tax base value set closer to the retail price can have a greater impact on retail prices and be less prone to industry price manipulation (to reduce tax liability) (9).

¹⁵ Assuming the same passthrough rate.

¹⁶ Cost, Insurance, and Freight (CIF) value: used in most countries as the base for import duties and is defined as the value of the unloaded consignment that includes the cost of the product itself, insurance, and transport and unloading.

Fig. 3 Excise tax structure: Automatic adjustment of specific excise taxes, by World Bank income groups and WHO regions, as of July 2022



Notes: * Data only available for Member States who provided complete responses to the survey questionnaire. See Technical notes for more details.

Uruguay: The fixed tax base amounts – “precios fictos” – are usually adjusted annually; however, it is not mandated by law.

The real value of specific excise taxes risks eroding over time if it is not regularly adjusted to keep up with inflation. To address this, the WHO recommends countries to legally mandate the automatic adjustment of specific excise taxes to at least account for inflation. Fig. 3 shows that this is implemented in 23.1% of countries applying specific excise taxes globally.¹⁷ More than two out of five countries using specific excise taxes do so in the Region of the Americas, while none do it in the Eastern Mediterranean and South-East Asia Regions.¹⁸

MAIN TAKEAWAY

Only 23.1% of countries¹⁹ applying specific excise tax systems mandate their regular automatic adjustment. These taxes should be regularly adjusted for inflation to avoid the erosion of their real value over time (9).

¹⁷ Information is missing for 11.1% of countries applying specific excise taxes.

¹⁸ Only three countries in the Eastern Mediterranean Region (Lebanon, Morocco, and Tunisia) and five countries in the South-East Asia Region (Bangladesh, Indonesia, Myanmar, Sri Lanka, and Thailand) apply a specific excise tax component on at least one type of alcoholic beverage.

¹⁹ Information is missing for 11.1% of countries applying specific excise taxes.

4. Other non-excise alcohol taxes and pricing policies

Some countries use other indirect taxes as instruments to target the affordability of alcoholic beverages. For example, Marshall Islands and Nauru use import duties. In these small island states where most alcoholic beverages are imported, import duties may be effective in reducing overall consumption. However, tariffs on imported products that are also produced domestically will raise the relative price of the imported products and may induce tax substitution (tax avoidance) in favour of domestically produced products. Import duties may also create risks for countries under applicable trade agreements. For these reasons, import duties are not considered a best practice as an effective policy tool aimed at reducing alcohol consumption.

Another instrument is value-added taxes (VAT) or sales taxes. From a public health perspective, the VAT or sales tax rate applied to alcoholic beverages should not be discounted, and if various tiers exist, the rate should be higher than that for healthier alternatives such as unsweetened bottled waters or healthy foods. While applying excise taxes to alcoholic beverages, India exempts such beverages from the Goods and Services Tax. Additionally, Colombia applies a reduced VAT rate to spirits (5% compared to 19% for beer and other general goods and services). Imposing an excise tax while concurrently applying a reduced VAT rate may undermine the effectiveness of the excise tax in raising the relative price of alcoholic beverages, and consequently, also undermine its potential to improve public health.

While not covered in this analysis, minimum prices (MP) represent another pricing policy to reduce the affordability of alcoholic beverages. MP based on beverage volume sets a floor price for a specific volume of a beverage, while MP based on alcohol content represent a floor price below which a fixed volume of alcohol, e.g., a “unit” or “standard drink”, cannot be sold to the public. For example, Scotland introduced a minimum price of 0.50 pence per unit of alcohol.²⁰ MP based on alcohol content are better targeted and correlated to alcohol strength and are preferred from a public health perspective. They only increase the price of the cheapest alcohol and thus are particularly effective in targeting heavier drinkers (25,26). As for specific excise taxes, it is recommended to automatically index MP values to inflation. Other pricing policies include banning below-cost sales, quantity-based discounts, and price promotions. They should be complementary to taxation and should not be used as a substitute.

²⁰ Scotland defines one unit of alcohol as 10 ml of pure ethanol.

5. Tax share²¹

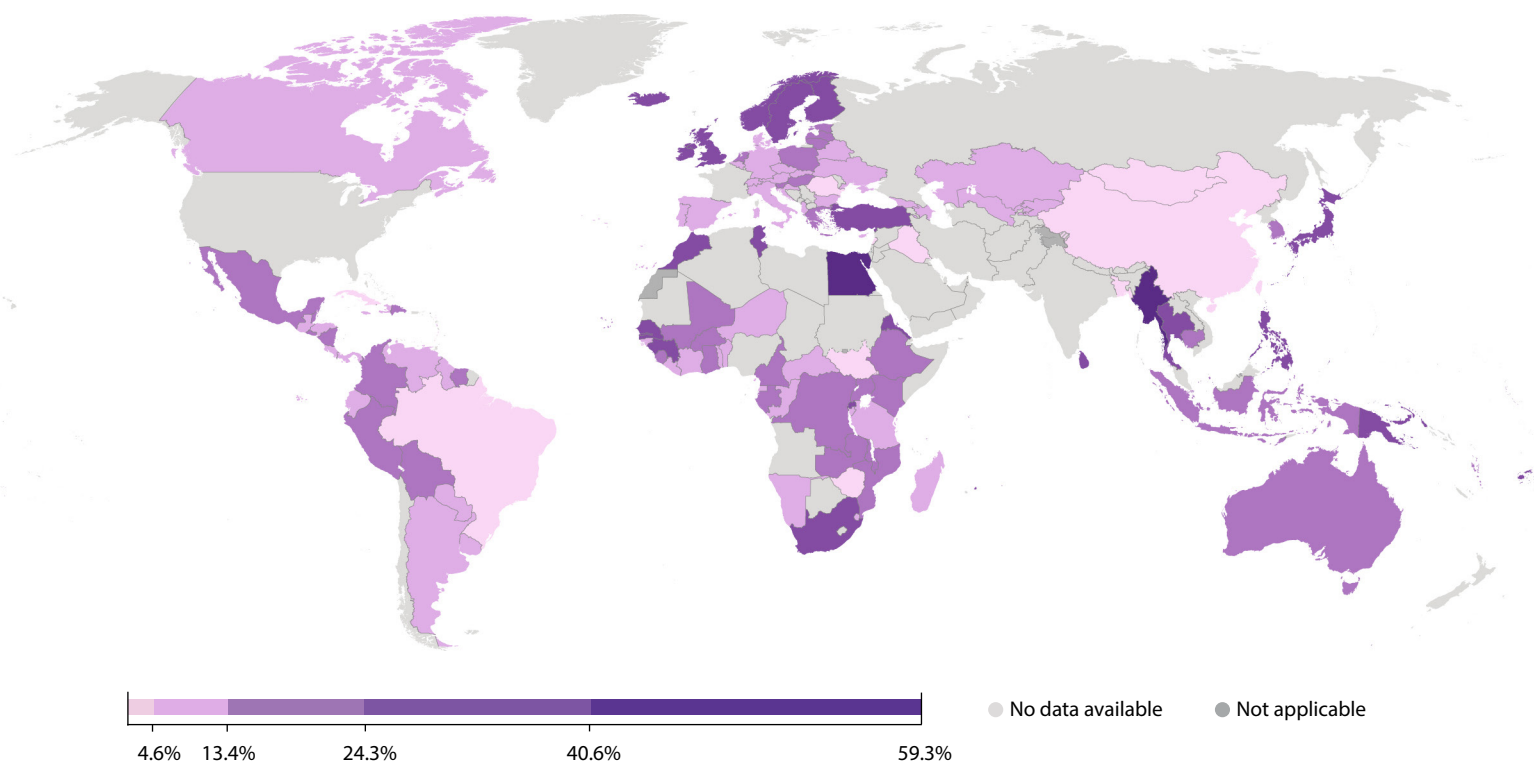
The tax share indicator represents the proportion of indirect taxes in the retail price. This indicator has been used biennially by WHO to monitor tobacco taxes since 2008. It allows the monitoring of trends and country comparisons in a standardized way. In this analysis, we define the total tax share as the sum of all indirect taxes (excise, value-added taxes or sales taxes, import duties, and other indirect taxes) as a proportion of the retail price of 330 ml of the most sold brand of beer and 750 ml of the most sold brand of the most sold type of spirits. The excise tax share measures the proportion that excise taxes alone (whether alcohol-content-based specific, volume-based specific, or *ad valorem*) represent in the retail price.

Beer and spirits were selected as they represent the highest share of alcohol per capita consumption globally (1). No one brand of beer or type of spirit was found to be representative and the most sold globally. For beer, the standardized volume of 330 ml was used as a mid-point volume for bottles or cans with a container size ranging between 300 ml and 360 ml. This range of volume sizes, as well as 750 ml for spirits, are among the most prevalent globally.²²

Research suggests that demand for alcoholic beverages is price-inelastic, i.e., an increase in price leads to a less-than-proportional decrease in consumption (10,12). Tax levels need to be significantly high enough to trigger sufficiently high changes in price to alter the underlying affordability of the product (relative to income). Conventional economic theory suggests that larger tax and price changes are likely to induce bigger changes in consumption. There are currently no set empirical best practices for effective alcohol excise tax levels. Increased monitoring and evaluation will help inform their definition.

²¹ For more detailed price and tax share results country by country, see Annexes 1 and 2. Please refer to the Technical Notes for detailed information on the methods used to estimate the tax share.

²² Based on data from 99 countries for 2021, representing 88.4% of the global population. Source: Euromonitor International, Passport database (<https://www.euromonitor.com/our-expertise/passport>).

MAP 4 Excise tax share for the most sold brand of beer, 330 ml, as of July 2022

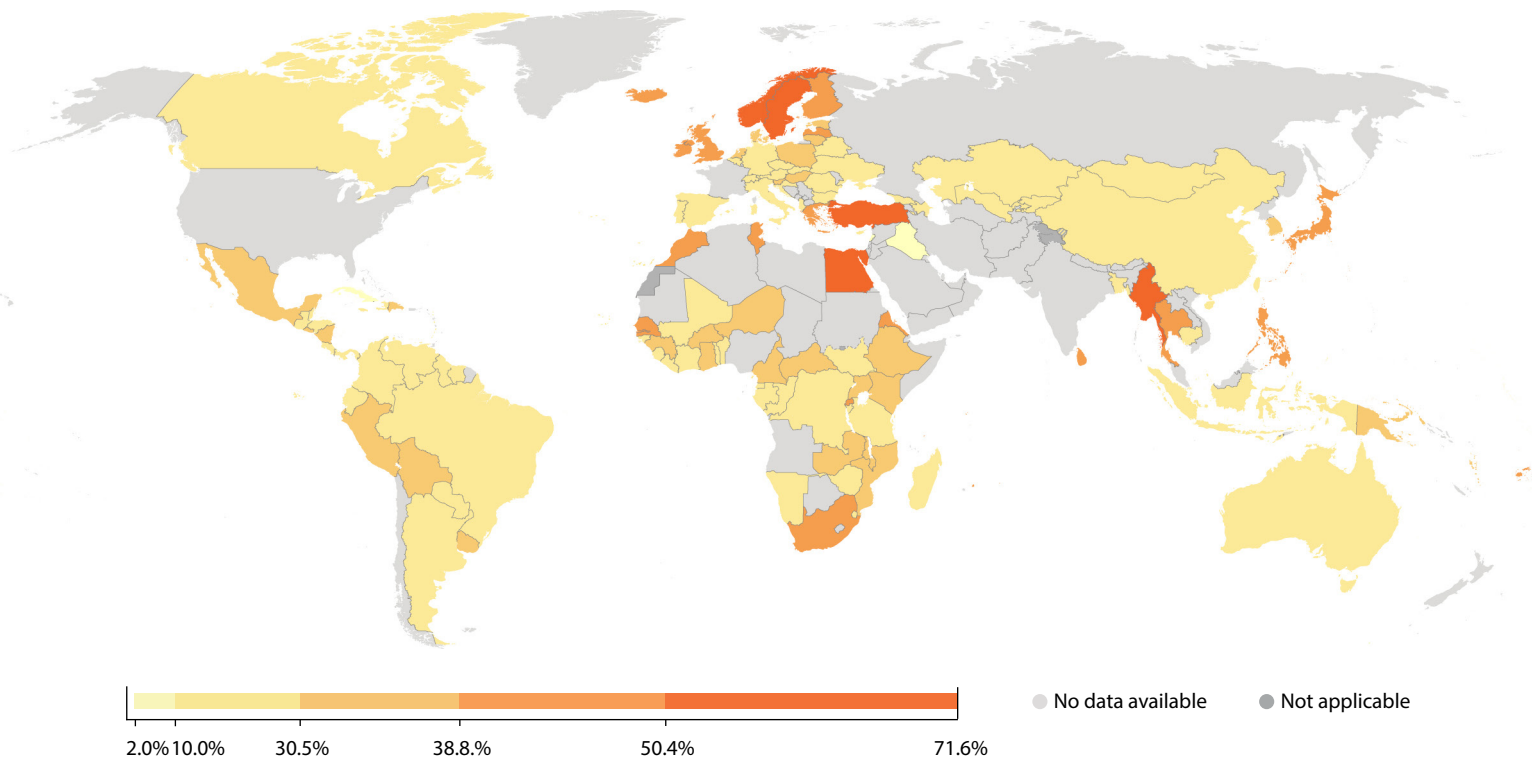
Notes: Subnational-level excise taxes are omitted from this analysis.

Bolivia (Plurinational State of) and Haiti: Retail price and tax data collected as of 31 March 2023. Brazil: Retail price and tax data representing only the State of Sao Paulo. Data collected as of 31 October 2022. Canada: Retail price and tax data representing only the Province of Ontario. Ghana: Retail price and tax data collected as of 31 January 2023.

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MAP 5 Total tax share for the most sold brand of beer, 330 ml, as of July 2022



Notes: Subnational-level excise taxes are omitted from this analysis, except for Canada.

Bolivia (Plurinational State of) and Haiti: Retail price and tax data collected as of 31 March 2023. Brazil: Retail price and tax data representing only the State of Sao Paulo. Data collected as of 31 October 2022. Canada: Retail price and tax data representing only the Province of Ontario. Ghana: Retail price and tax data collected as of 31 January 2023.

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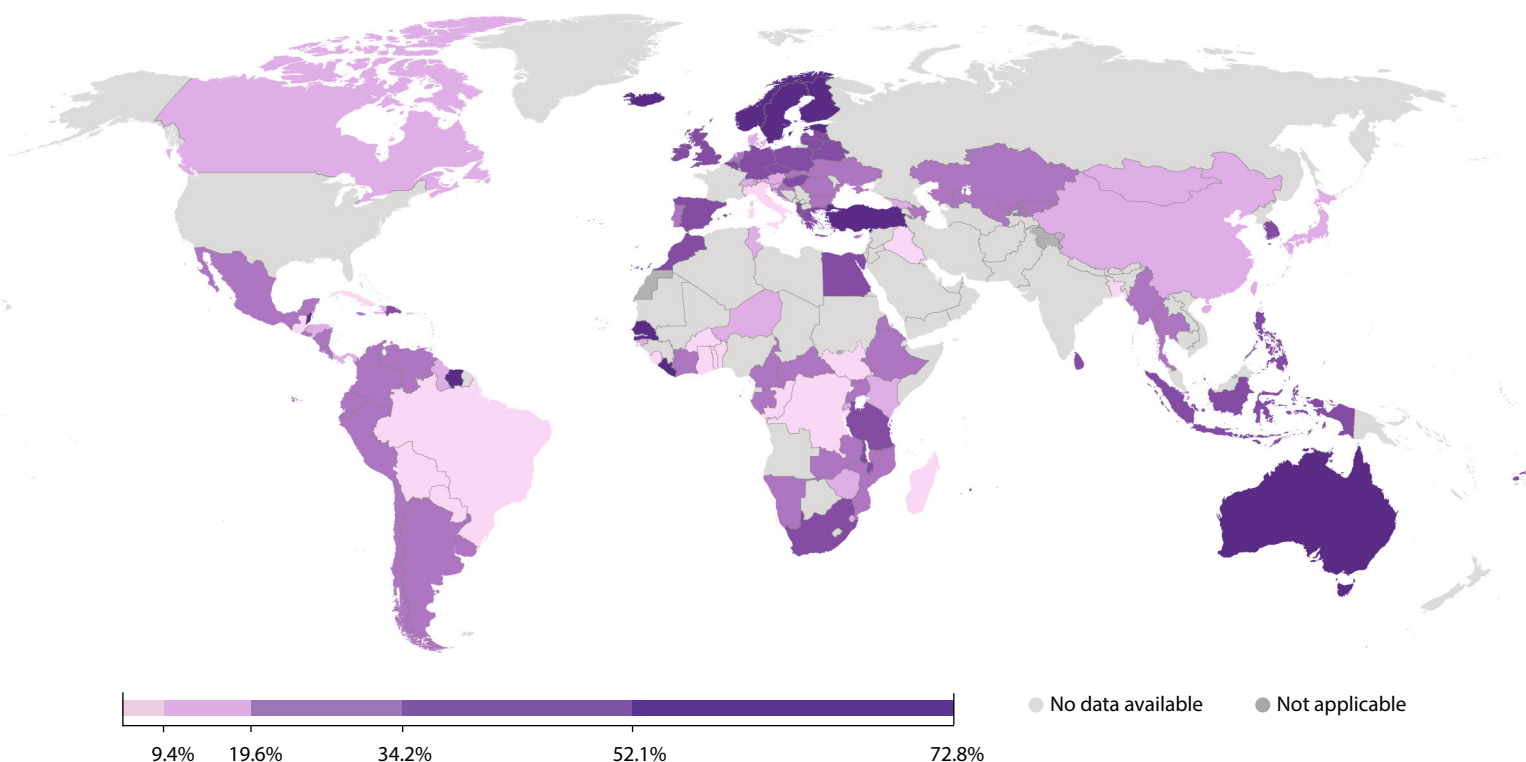
Globally, the median excise tax share for 330 ml of the most sold brand of beer is 13.4%. Excise taxes account for the highest share of the retail price of the most sold brand of beer in Egypt (59.3%). The maximum excise tax share is found in Eritrea for the African Region (40.6%), Peru for the Region of the Americas (23.4%), Norway for the European Region (40.1%), Myanmar for the South-East Asia Region (52.5%), and Samoa for the Western Pacific Region (33.9%). The median excise tax share is higher in low-income countries (16.9%) and lower-middle income countries (17%) than in upper-middle income countries (11.6%) and high-income countries (13.5%). It also varies across WHO regions, from 11.2% in the Region of the Americas to 29.5% in the South-East Asia Region.²³

While excise taxes are the preferred fiscal instrument to reduce the relative affordability of alcoholic beverages, it is also interesting to measure the total tax burden applied to such beverages. Globally, the median total tax share for 330 ml of the most sold brand of beer is 29%. Total taxes account for the biggest share of the

²³ Only five countries in both the Eastern Mediterranean and South-East Asia Regions are represented in tax share and tax level estimates, as others did not provide the required data or ban alcohol sales.

retail price of the most sold brand of beer in Egypt (71.6%). The median total tax share is lowest in the Region of the Americas (25.4%), followed by the European Region (28.9%), the African Region (30.5%), the Western Pacific Region (30.6%), and the South-East Asia Region (42.5%), while being the highest in the Eastern Mediterranean Region (44.8%).²⁴

MAP 6 Excise tax share for the most sold brand of the most sold type of spirits, 750 ml, as of July 2022



Notes: Subnational-level excise taxes are omitted from this analysis.

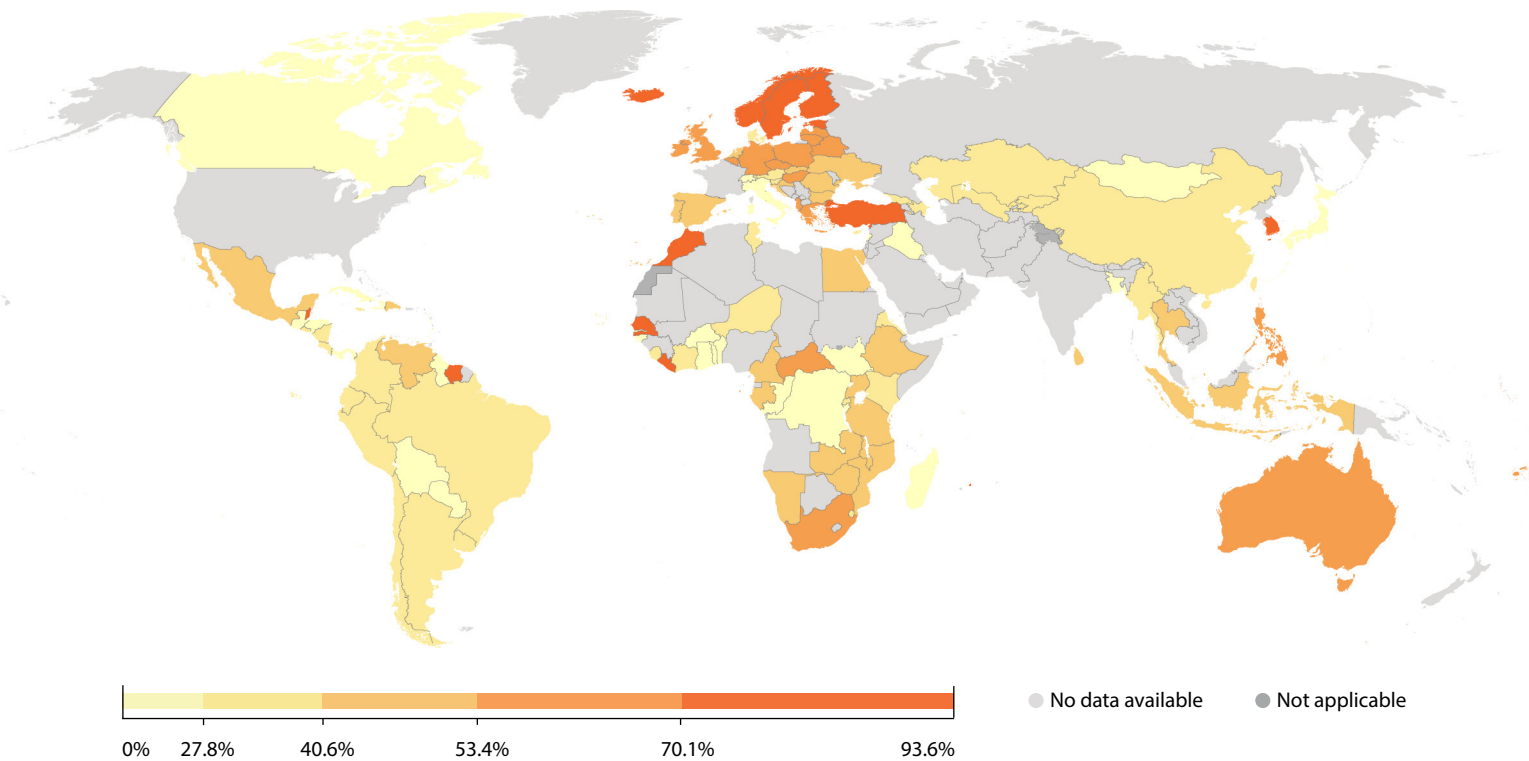
Bolivia (Plurinational State of) and Haiti: Retail price and tax data collected as of 31 March 2023. Brazil: Retail price and tax data representing only the State of Sao Paulo. Data collected as of 31 October 2022. Canada: Retail price and tax data representing only the Province of Ontario. Ghana: Retail price and tax data collected as of 31 January 2023.

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²⁴ Only five countries in both the Eastern Mediterranean and South-East Asia Regions are represented in tax share and tax level estimates, as others did not provide the required data or ban alcohol sale.

MAP 7 Total tax share for the most sold brand of the most sold type of spirits, 750 ml, as of July 2022



Notes: Subnational-level excise taxes are omitted from this analysis, except for Canada.

Bolivia (Plurinational State of) and Haiti: Retail price and tax data collected as of 31 March 2023. Brazil: Retail price and tax data representing only the State of Sao Paulo. Data collected as of 31 October 2022. Canada: Retail price and tax data representing only the Province of Ontario. Ghana: Retail price and tax data collected as of 31 January 2023.

The designations employed and the presentation of the material in this publication do not imply the expression of any opinion whatsoever on the part of WHO concerning the legal status of any country, territory, city or area or of its authorities, or concerning the delimitation of its frontiers or boundaries. Dotted and dashed lines on maps represent approximate border lines for which there may not yet be full agreement.

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Globally, the median excise tax share for 750 ml of the most sold brand of the most sold type of spirits is 24.8%. Excise taxes represent the highest proportion of the retail price in Kiribati (72.8%). The maximum excise tax share is found in Liberia for the African Region (67.1%), Suriname for the Region of the Americas (66.5%), Morocco for the Eastern Mediterranean Region (39.7%), Norway for the European Region (68.5%), and Indonesia for the South-East Asia Region (40.0%). The median excise tax share increases with income: 13.3% in low-income countries, 22.4% in lower-middle income countries, 22.6% in upper-middle income countries, and 31.6% in high-income countries. It also varies across WHO regions, from 12.3% in the Eastern Mediterranean Region to 36% in the European Region.²⁵

Regarding the total tax share, the median is 39.6% globally. Among WHO regions, it is the highest in the European Region (53.3%), and as for beer, it is the lowest in the Region of the Americas (31.9%). Median total tax share estimates increase

²⁵ Only five countries in both the Eastern Mediterranean and South-East Asia Regions are represented in tax share and tax level estimates, as others did not provide the required data or ban alcohol sale.

with income with 33.2% for low-income countries, 36.9% and 36.4% for lower-middle income and upper-middle income countries, respectively, and 47.4% for high-income countries.

MAIN TAKEAWAY

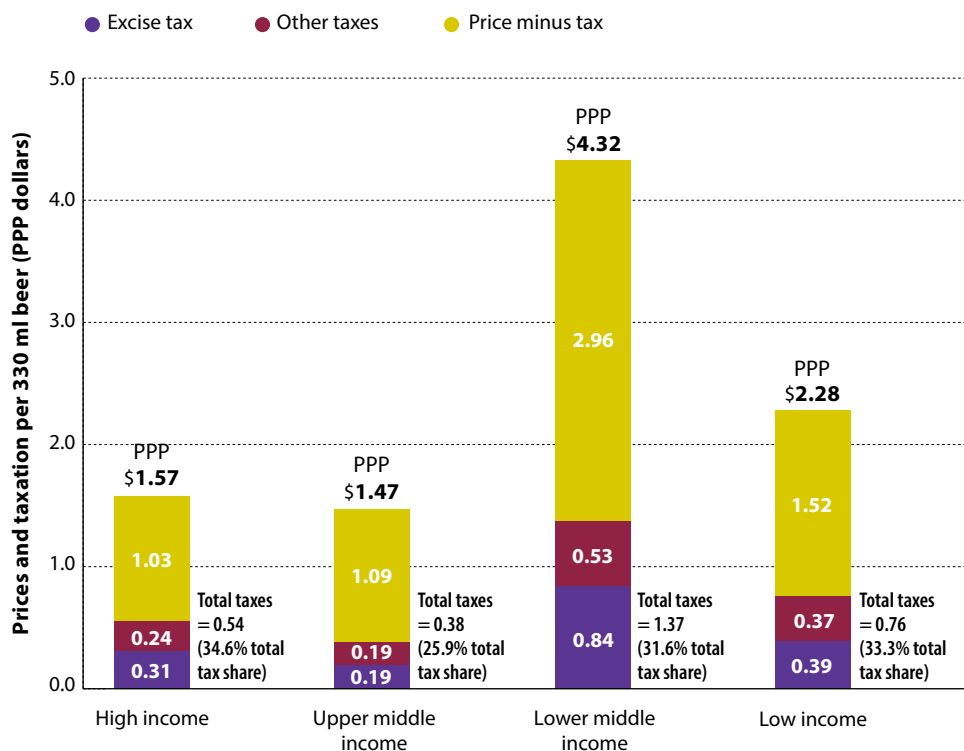
Globally, the median excise tax share and median total tax share are 13.4% and 29%, respectively, for 330 ml of the most sold brand of beer.

The proportions are higher for spirits, *with a median excise tax share of 24.8% and a median total tax share of 39.6%, for 750 ml of the most sold brand of the most sold type of spirits.*

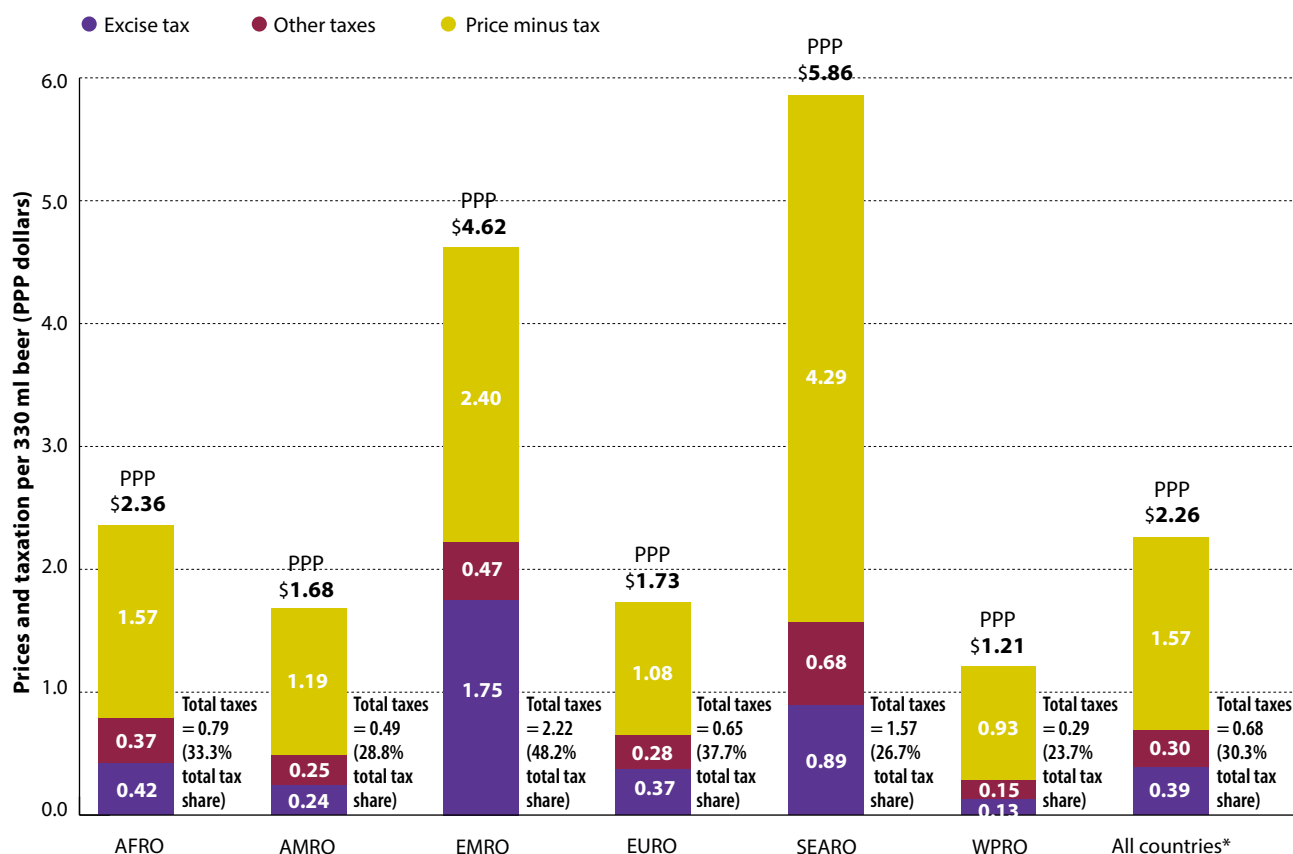
6. Tax level²⁶

This section looks at average price and tax levels for the most sold brand of beer (per 330 ml) and the most sold brand of the most sold type of spirits (per 750 ml). Tax share estimates are multiplied by retail prices to obtain tax level indicators. Such indicators are expressed in international dollars at purchasing power parity (PPP). Averages by region and income groups are weighted by the population of each country for which estimates are available.

Fig. 4 Population weighted average retail price and taxation (excise and total) for the most sold brand of beer, 330 ml, in Purchasing Power Parity (PPP) adjusted dollars or international dollars, by World Bank income groups and WHO regions, as of July 2022



²⁶ Please refer to the Technical Notes for detailed information on the methods used to estimate tax level.



Notes: * Data only available for Member States who provided complete responses to the survey questionnaire. See Technical notes for more details

Missing values were not accounted for in weighted average calculations.

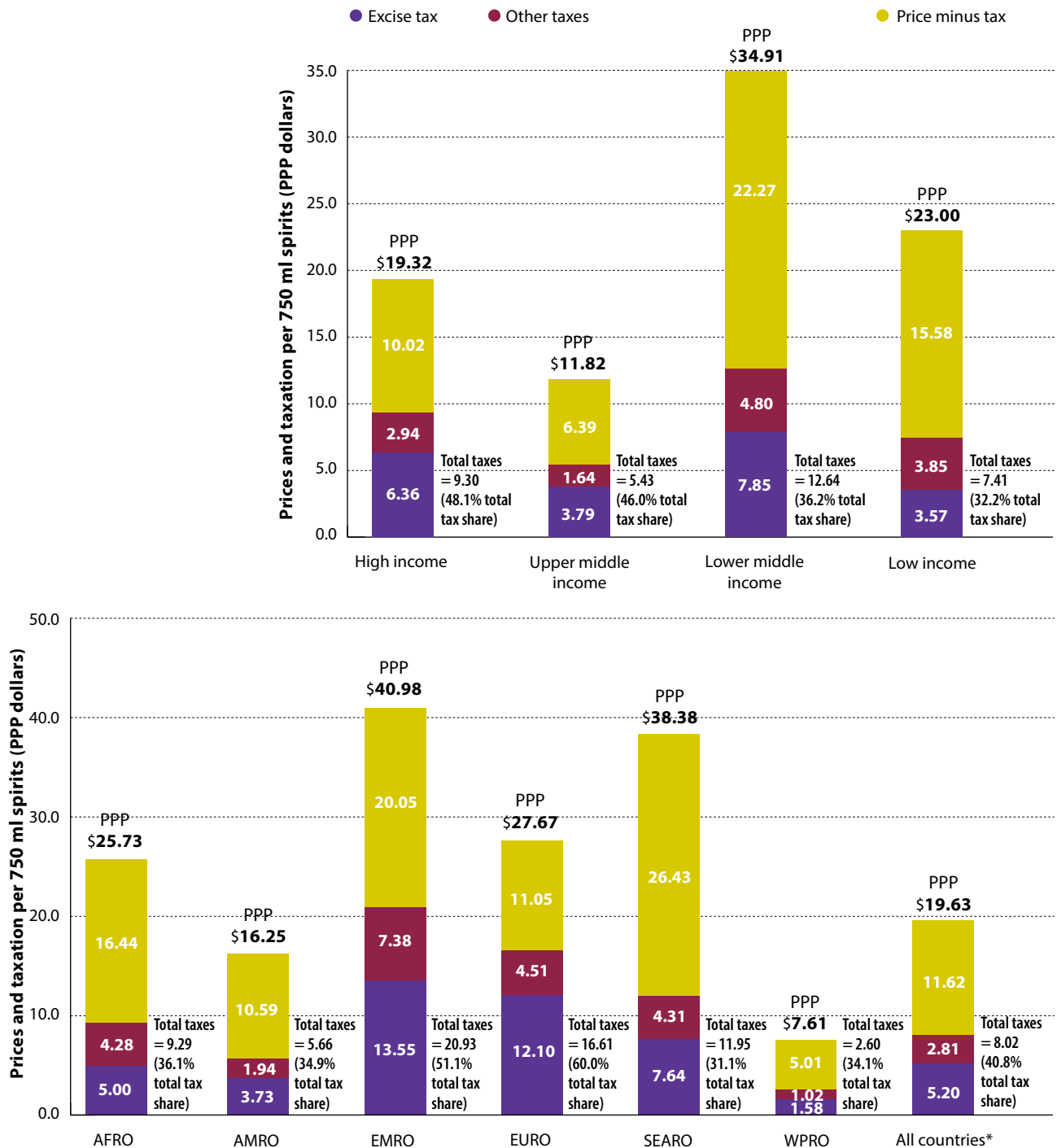
Bolivia (Plurinational State of) and Haiti: Retail price and tax data collected as of 31 March 2023. Brazil: Retail price and tax data representing only the State of Sao Paulo. Population based on State of Sao Paulo (source: IBGE, Population estimates published in DOU, 2021). Data collected as of 31 October 2022. Canada: Retail price and tax data representing only the Province of Ontario. Population based on Province of Ontario (source: Statistics Canada, Demographic estimates by age and sex, provinces and territories, 2022). Ghana: Retail price and tax data collected as of 31 January 2023. The following countries were not included in this analysis as data on PPP conversion rates was missing: Afghanistan, Cook Islands, Cuba, Lebanon, Somalia, and Ukraine. Subnational-level excise taxes are omitted from this analysis, except for Brazil and Canada.

After adjusting for differences in purchasing power, population-weighted excise tax levels are the highest in the Eastern Mediterranean Region (PPP\$ 1.75, or 37.9% of retail price) and the lowest in the Western Pacific Region (PPP\$ 0.13, or 11% of retail price). The Western Pacific Region is also the region with the cheapest price for 330 ml of the most sold brand of beer (PPP \$ 1.21), while it is found most expensive on average in the South-East Asia Region (PPP\$ 5.86).²⁷ Prices and excise taxes are the highest at purchasing power parity in lower-middle-income countries (PPP\$ 4.32 and PPP\$ 0.84, respectively, representing an excise tax share of 19.5%). When accounting for all indirect taxes, the total share of taxes in the price reaches between 23.7% in the Western Pacific Region and 48.2% in the Eastern Mediterranean Region.²⁸ Globally, the population-weighted average retail price is PPP\$ 2.26, composed of PPP\$ 0.39 of excise taxes (17.2%) and PPP\$ 0.68 of total indirect taxes (including excise) (30.3%) (Fig. 4).

²⁷ Only five countries in both the Eastern Mediterranean and South-East Asia Regions are represented in tax share and tax level estimates, as others did not provide the required data or ban alcohol sale.

²⁸ Only five countries in both the Eastern Mediterranean and South-East Asia Regions are represented in tax share and tax level estimates, as others did not provide the required data or ban alcohol sale.

Fig. 5 Population weighted average retail price and taxation (excise and total) for the most sold brand of the most sold type of spirits, 750 ml, in Purchasing Power Parity (PPP) adjusted dollars or international dollars, by World Bank income groups and WHO regions, as of July 2022



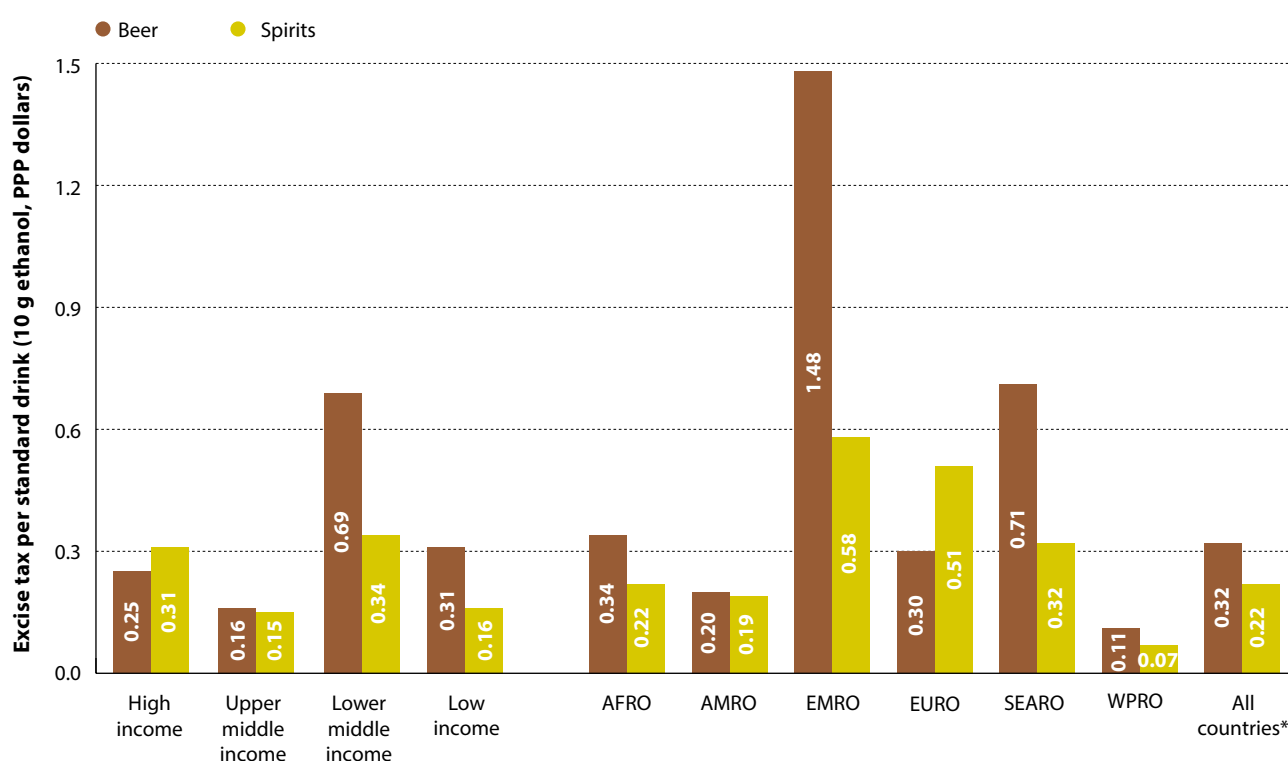
Notes: * Data only available for Member States who provided complete responses to the survey questionnaire. See Technical notes for more details

Missing values were not accounted for in weighted average calculations.

Bolivia (Plurinational State of) and Haiti: Retail price and tax data collected as of 31 March 2023. Brazil: Retail price and tax data representing only the State of Sao Paulo. Population based on State of Sao Paulo (source: IBGE, Population estimates published in DOU, 2021). Data collected as of 31 October 2022. Canada: Retail price and tax data representing only the Province of Ontario. Population based on Province of Ontario (source: Statistics Canada, Demographic estimates by age and sex, provinces and territories, 2022). Ghana: Retail price and tax data collected as of 31 January 2023. The following countries were not included in this analysis as data on PPP conversion rates was missing: Afghanistan, Cook Islands, Cuba, Lebanon, Somalia, and Ukraine. Subnational-level excise taxes are omitted from this analysis, except for Brazil and Canada.

Excise tax levels are the highest in the Eastern Mediterranean Region (PPP\$ 13.55, or 33.1% of retail price) and the lowest in the Western Pacific Region (PPP\$ 1.58, or 20.8% of retail price). The Western Pacific Region is also the region with the cheapest price for 750 ml of the most sold brand of the most sold type of spirits (PPP\$ 7.61), while it is found most expensive on average in the Eastern Mediterranean Region (PPP\$ 40.98).²⁹ Prices and excise taxes are the highest at purchasing power parity in lower-middle-income countries (PPP\$ 34.91 and PPP\$ 7.85, respectively, representing an excise tax share of 22.5%). Population-weighted average excise tax share increases with income with 15.5% for low-income countries, 22.5% and 32.1% for lower-middle income and upper-middle income countries, respectively, and 32.9% for high-income countries. When accounting for all indirect taxes, the total share of taxes in the price reaches between 31.1% in the South-East Asia Region and 60% in the European Region.³⁰ Globally, the population-weighted average retail price is PPP\$ 19.63, composed of PPP\$ 5.20 of excise taxes (26.5%) and PPP\$ 8.02 of total indirect taxes (including excise) (40.8%). (Fig. 5).

Fig. 6 Population weighted average excise tax level per 10 g of pure ethanol, for the most sold brand of beer, 330 ml, and the most sold brand of the most sold type of spirits, 750 ml, in Purchasing Power Parity (PPP) international dollars, by World Bank income groups and WHO regions, as of July 2022



Notes: * Data only available for Member States who provided complete responses to the survey questionnaire. See Technical notes for more details

Missing values were not accounted for in weighted average calculations.

Subnational-level excise taxes are omitted from this analysis.

Bolivia (Plurinational State of) and Haiti: Retail price and tax data collected as of 31 March 2023. Brazil: Retail price and tax data representing only the State of Sao Paulo. Population based on State of Sao Paulo (source:

²⁹ Only five countries in both the Eastern Mediterranean and South-East Asia Regions are represented in tax share and tax level estimates, as others did not provide the required data or ban alcohol sale.

³⁰ Only five countries in both the Eastern Mediterranean and South-East Asia Regions are represented in tax share and tax level estimates, as others did not provide the required data or ban alcohol sale.

IBGE, Population estimates published in DOU, 2021). Data collected as of 31 October 2022. Canada: Retail price and tax data representing only the Province of Ontario. Population based on Province of Ontario (source: Statistics Canada, Demographic estimates by age and sex, provinces and territories, 2022). Ghana: Retail price and tax data collected as of 31 January 2023. The following countries were not included in this analysis as data on PPP conversion rates was missing: Afghanistan, Cook Islands, Cuba, Lebanon, Somalia, and Ukraine.

As the main public health objective of taxing alcoholic beverages is to reduce alcohol intake, it is interesting to compare excise tax levels for a standardized quantity of ethanol derived from the most sold brand of beer and the most sold brand of the most sold type of spirits (Fig. 6). It also allows comparisons across alcoholic beverage types. This analysis uses 10 g of ethanol as a standard drink as it represents the most common size adopted globally (1).³¹ The global population-weighted average excise tax level per standard drink is higher for beer than for spirits (PPP\$ 0.32 and PPP\$ 0.22, respectively). This is the case in lower-middle income and low-income countries as well as all WHO regions except the European Region. This is not in line with health objectives, where alcoholic beverages with higher concentrations of the harmful component – ethanol – are expected to be taxed at higher rates.

MAIN TAKEAWAY

Globally, the population-weighted average retail price at purchasing power parity for a 330 ml of the most sold brand of beer and a 750 ml of the most sold brand of the most sold type of spirits is PPP\$ 2.26 and PPP\$ 19.63, respectively. Excise taxes represent PPP\$ 0.39 (17.2%) and PPP\$ 5.20 (26.5%), respectively. On average, excise tax level per 10 g of ethanol is higher for beer than for spirits in all WHO regions, except the European Region.

³¹ An ethanol density of 0.789 g/ml is assumed.

7. Earmarking of excise tax revenue

Table 6 Earmarking of excise tax revenue, by World Bank income groups and WHO regions, as of July 2022

Alcohol control programmes	Health coverage expansion	NCD prevention and control programmes	Promotion of physical activity	Other, more general or unspecified health programmes
Bulgaria Switzerland	Azerbaijan Chad El Salvador Philippines	Iceland Lithuania Mongolia Paraguay	Bolivia Gabon Nicaragua	Colombia Costa Rica Guatemala Madagascar Morocco Panama Thailand Venezuela

Notes: Data only available for Member States who provided complete responses to the survey questionnaire. See Technical Notes for more details.

Taxing alcoholic beverages raises public revenue. Earmarking this revenue for a specific government program is a contentious topic in public financial management. Some experts would argue that earmarking can introduce rigidities in the budget and lead to inefficient allocation of resources. It is also secondary from a public health perspective, as the primary goal is to reduce the demand for alcoholic beverages. Nonetheless from a political economy perspective, using soft earmarking³² of some portion of excise tax revenue for health promotion or other public goods may help to garner public support for alcohol taxation while supporting its intended public health impact (27,28).

Data collected shows that 14.9% of countries applying excise taxes to alcoholic beverages earmark the revenue for a specific purpose. This is less than for tobacco products for which about 23% of countries earmark excise revenues (29). Earmarking is more common in the Region of the Americas (30% of countries) and used the least in low-income countries (9.1%). The most reported destinations for earmarked funds are NCD prevention and treatment, health system financing, the promotion of physical activity, and alcohol control programmes (Table 6). For more details on the destination of earmarked excise tax revenue by country, see Annex 4.

MAIN TAKEAWAY

There are 21 countries that earmark excise tax revenue from alcoholic beverages towards health programmes.

³² Soft earmarking means that tax revenues are designated for a particular service but do not determine the amount spent such that there is no hard expenditure ceiling and transfers to and from general funds are possible. An earmark is "hard" if it is the only or main revenue for a particular service or programme and none of the earmarked revenue can be allocated to any other purposes.(ref: 9789241512206-eng.pdf (who.int)).

8. Takeaways and policy recommendations

This report has highlighted significant heterogeneity in the use of taxes on alcoholic beverages, their design, and levels. Globally, at least 148 countries apply excise taxes to alcoholic beverages at the national level. Among them, at least 22 countries exempt wine. Not all these taxes are public-health motivated or designed to be effective from a public health perspective. The WHO technical manual on alcohol tax policy and administration states that alcohol taxes should apply to all alcoholic beverages to avoid incentivizing undesirable substitutions (9).

Volume-based specific is the most prevalent type of excise tax system applied to beer and wine. Alcohol-content-based specific excise tax systems are the most prevalent for spirits. However, more than three out of four countries using specific excise taxes do not mandate their automatic regular adjustment for inflation or other economic indicators. Thus, their real value is at risk of erosion over time. While *ad valorem* tax is not a preferred form of tax for alcoholic beverages from a public health perspective, more than 30 countries use *ad valorem* excise tax systems. Approximately half of countries for beers, and three out of four for spirits, differentiate excise tax rates based on alcohol content. Although it is effective in reducing total alcohol consumption and may incentivise producers to reformulate beverages to contain lower alcohol content, it may require a stronger tax administration capacity (9). Finally, excise tax levels vary significantly across countries and tend to be higher per standard drink for beer than for spirits, potentially incentivising the consumption of higher-strength alcoholic beverages.

The evidence to support raising taxes on alcoholic beverages is strong (9). Member States have endorsed a series of mandates, action plans and strategies for reducing NCDs as well as alcohol consumption and alcohol-related harms that specifically call for the increase of taxes applied to alcoholic beverages, including the WHO Global action plan on alcohol control 2022–2030³³, the WHO Global Action Plan for the Prevention and Control of Noncommunicable Diseases 2013–2030 (30).³⁴ and its updated Appendix 3 (Resolution WHA70.11).³⁵ In addition, in 2018 WHO launched the SAFER initiative for a world free from alcohol related harm identifying raising prices through excise taxes as a priority measure (13).³⁶ Despite these commitments, most alcohol taxes remain low and not optimally designed. There is room for better design and higher excise taxes on alcoholic beverages to decrease affordability and thereby reduce alcohol consumption and related harms.

While other perspectives and competing factors have to be accounted for when designing taxation policies, the protection of health should be a key consideration, particularly when one also considers the health, social and economic burden associated with the consumption of alcohol and related conditions.

³³ Endorsed by WHA 75, <https://www.who.int/teams/mental-health-and-substance-use/alcohol-drugs-and-addictive-behaviours/alcohol/our-activities/towards-and-action-plan-on-alcohol>

³⁴ Extended to 2030 by Resolution WHA 72.11. [https://apps.who.int/gb/ebwha/pdf_files/WHA72/A72\(11\)-en.pdf](https://apps.who.int/gb/ebwha/pdf_files/WHA72/A72(11)-en.pdf)

³⁵ https://apps.who.int/gb/ebwha/pdf_files/WHA70/A70_R11-en.pdf

³⁶ SAFER stands for: Strengthen restrictions on alcohol availability; Advance and enforce drink driving counter measures; Facilitate access to screening, brief interventions and treatment; Enforce bans or comprehensive restrictions on alcohol advertising, sponsorship, and promotion; Raise prices on alcohol through excise taxes and pricing policies.

9. Technical notes

These technical notes contain information on the methodology used by WHO to estimate the share of total and excise taxes in the price of a bottle or can of 330 ml of the most sold brand of beer and a bottle of 750 ml of the most sold brand of the most sold type of spirits using country-reported data. They also provide information on other data collected in relation to alcohol taxation and prices as well as tax policy information. They build on the work developed by the WHO to monitor tobacco taxes since 2008 for the biennial Report on the Global Tobacco Epidemic and the PAHO's work to monitor taxes on alcoholic beverages in the Region of the Americas (16,19,29)

a. Data collection

All data for this report were collected between July 2022 and June 2023 by WHO regional data collectors. In total some information on excise tax was collected for 164 Member States but price data and tax share estimates were calculated for 145 Member States. Below is the list of Member States and territories who did not respond to the survey questionnaire or who provided incomplete responses which could not be clarified within the data collection and analysis time period:

- African Region: Algeria, Angola, Botswana, Chad*, Comoros, Lesotho, and Nigeria.
- Region of the Americas: Bahamas*, Barbados, Saint Kitts and Nevis*, Trinidad and Tobago, and United States of America.
- Eastern Mediterranean Region: Bahrain, Djibouti, Jordan, Oman, Pakistan, Qatar, Syrian Arab Republic, United Arab Emirates, and occupied Palestinian territories, including east Jerusalem.
- European Region: Andorra*, Armenia*, Bosnia and Herzegovina, France*, Israel*, Luxembourg*, Malta*, Monaco*, Montenegro*, Republic of Moldova*, Russian Federation*, San Marino, Serbia, Tajikistan*, North Macedonia*, and Turkmenistan.
- South-East Asia Region: Bhutan, Democratic People's Republic of Korea, India, Nepal, and Timor-Leste.
- Western Pacific Region: Lao People's Democratic Republic, Malaysia*, Micronesia (Federated States of), New Zealand*, Niue, Singapore*, Solomon Islands, and Viet Nam*.

* Data was provided on tax design for those countries, but no estimates of price and tax share was possible for beer and/or spirits.

The two main inputs in calculating the share of total and excise taxes were (a) retail prices and (b) tax rates and structure. Prices were collected for the most sold brand

of beer and the most sold brand of the most sold type of spirits³⁷. The cut-off date for the data and legislation collected and each estimated indicator was 31 July 2022.

Data on tax design was collected mainly through contacts with countries' ministries of finance. The validity of this information was cross-checked against other sources. For many countries, this was done through the wealth of work and knowledge accumulated by WHO while working directly with the ministries of finance on tobacco taxation since 2009, for the biennial publication of the WHO Report on the Global Tobacco Epidemic (29), and on sugar-sweetened beverage and alcohol taxation since 2020, providing technical assistance to Member States. Other sources, including tax law documents, decrees and official schedules of tax rates and structures and trade information, when available, were either provided by data collectors or were retrieved from ministerial websites or from the WHO Global Information System on Alcohol and Health (GISAH) (3).

The tax data collected focus on indirect taxes levied on alcoholic beverages (e.g., excise taxes of various types, import duties, value-added taxes). Among indirect taxes, excise taxes are the most important because they are applied exclusively to alcoholic beverages and contribute the most to increasing the price of alcoholic beverages relative to other goods and subsequently reducing consumption. Subnational-level excise taxes, which could matter a lot, particularly in some federal systems where taxation is significant at the subnational level, are omitted from the analysis, except otherwise mentioned.

The rates, amounts, and points of application of excise taxes are central components of the data required and collected for the calculation of the tax share.

Direct taxes are not considered in this analysis because of the practical difficulty of obtaining information on these taxes and the complexity of estimating their potential impact on price in a consistent manner across countries.

The table below describes the types of tax information collected.

Alcohol-content-based specific excise taxes	An alcohol-content-based specific excise tax is a tax on a selected alcoholic beverage produced for sale within a country or imported and sold in that country. In general, the tax is collected from the manufacturer or at the point of entry into the country by the importer, in addition to import duties. These taxes come in the form of an amount in currency applied proportionate to the alcohol concentration of a beverage, per litre of pure alcohol, per gram of ethanol, or per alcohol by volume. Example: US\$ 10 per litre of pure alcohol.
Volume-based specific excise taxes	A volume-based specific excise tax, sometimes called volumetric (unitary) specific excise tax, is a tax on a selected alcoholic beverage produced for sale within a country or imported and sold in that country. In general, the tax is collected from the manufacturer or at the point of entry into the country by the importer, in addition to import duties. These taxes come in the form of an amount in currency applied to a certain volume of the beverage, per litre, per 100 ml, or per fluid ounce. Example: US\$ 1 per litre.
Ad valorem excise taxes	An <i>ad valorem</i> excise tax is a tax on a selected alcoholic beverage produced for sale within a country or imported and sold in that country. In general, the tax is collected from the manufacturer or at the point of entry into the country by the importer, in addition to import duties. These taxes come in the form of a percentage of the value of a transaction between two independent entities at some point in the production/distribution chain; <i>ad valorem</i> taxes are generally applied to the value of the transactions between the manufacturer and the retailer/wholesaler. Example: 10% of the producer/manufacturer's price.

³⁷ The most sold brand of beer, most sold type of spirits and most sold brand of most sold type of spirits were pre-selected for some countries using market shares reported by Euromonitor International, namely in EURO for the majority of countries covered in that region (source: Euromonitor International, Passport database <https://www.euromonitor.com/our-expertise/passport>).

Import duties	An import duty is a tax on a selected alcoholic beverage imported into a country to be consumed in that country (i.e., the goods are not in transit to another country). In general, import duties are collected from the importer at the point of entry into the country. These taxes can be either specific or <i>ad valorem</i> . Specific import duties are applied in the same way as specific excise taxes (e.g., an amount per litre). <i>Ad valorem</i> import duties are generally applied to the CIF (cost, insurance, freight) value, i.e., the value of the unloaded consignment that includes the cost of the product itself, insurance, and transport and unloading. Example: 50% import duty levied on CIF.
Value added taxes and sales taxes	The value-added tax (VAT) is a “multi-stage” tax on all consumer goods and services applied proportionally to the price the consumer pays for a product. Although manufacturers and wholesalers also participate in the administration and payment of the tax all along the manufacturing/distribution chain based on the value added to the product, they are all reimbursed through a tax credit system, so that the only entity who pays in the end is the final consumer. Most countries that impose a VAT do so on a base that includes any excise tax and customs duty. Example: VAT representing 10% of the retail price. Some countries, however, impose sales taxes instead. Unlike VAT, sales taxes are generally levied at the point of retail on the total value of goods and services purchased. For the purposes of the report, care was taken to ensure the VAT and/or sales tax shares were computed in accordance with country-specific rules.
Other taxes	Information was also collected on any other tax that is not called an excise tax, import duty, VAT or sales tax, but that applies to either the quantity/volume of beverages or to the transaction value of a beverage, with as much detail as possible regarding what is taxed and how the base is defined.

The three main alcoholic beverages consumed globally are beer, wine, and spirits (1). In this analysis, they were defined as follows (along with their harmonized tariff code):³⁸

- Beer: Alcoholic beverage made from cereals or grains flavoured with hops, typically found in harmonized tariff code 22.03.
- Wine: Alcoholic beverage made from fermented grape juice. For this analysis, we focused on still wine (not sparkling), typically found in harmonized tariff code 22.04.21.
- Spirits: Alcoholic beverages produced by the distillation of grains, fruit, or other plants that have already gone through alcoholic fermentation, typically found in harmonized tariff code 22.08.

B. Data analysis

The price of the most sold brand of beer and the most sold brand of the most sold type of spirits were considered in the calculation of the tax as a share of the retail price. In the case of countries where different levels of taxes are applied on alcoholic beverages based on the volume, quantity produced, beverage type, or alcohol content, only the relevant rates that applied to the most sold brand of beer and the most sold brand of the most sold type of spirits were used in the calculation.

In the case of countries where indirect tax rates or tax structure varied at subnational level (e.g., state or province), price and tax data were collected for the most populated state or province and the rates and tax structure corresponding to that state or province was applied. This was the case only in Brazil and Canada, where data was collected for the State of Sao Paulo and the Province of Ontario, respectively.³⁹

³⁸ A harmonized tariff code or HS code is an internationally standardized nomenclature using four to six figures to classify traded products.

³⁹ However, all indirect taxes applied to alcoholic beverages in Brazil are applied at federal level except value-added tax, the rate of which varies by state.

The import duties were only used in the calculation of tax shares if the most sold brand of beer and the most sold brand of the most sold type of spirits were imported into the country. Import duty was not applied in total tax calculation for countries reporting that the most sold brand was produced locally. In cases where the imported beverages originated from a country with which a bilateral or multilateral trade agreement waived the duty, care was taken to ensure that the import duty was not taken into account in calculating taxes levied.

Comparing reported statutory *ad valorem* excise tax rates without taking into account the stage at which the tax is applied could lead to incorrect results. In the below example, Country B apparently applies the same *ad valorem* excise tax rate (20%) as Country A, but in fact ends up with a higher tax share and a higher retail price because the tax is applied later in the value chain.

	Country A (US\$)	Country B (US\$)
[A] Producer/manufacturer's price (same in both countries)	2.00	2.00
[B] Country A: <i>Ad valorem</i> excise tax on producer/manufacturer's price (20%) = 20% x [A]	0.40	–
[C] Retailer's and wholesaler's profit margin (same in both countries, US\$ 0.20)	0.20	0.20
[D] Country B: <i>ad valorem</i> excise tax on retailer's price (20%) = 20% x [E]	–	0.55
[E] Final retail price = P P = [A] + [B] + [C] or [A] + [C] + [D]	2.60	2.75
<i>Ad valorem</i> excise tax share (as % of P)	0.40/2.60 = 15.4%	0.55/2.75 = 20%

The next step of the analysis was to convert all taxes as a percentage of the tax-inclusive retail price (hereafter referred to as P), i.e., estimating the tax share for each tax type. This standardized metric allows unbiased comparisons of tax incidence between countries.

c. Calculation

As an example of the calculations performed, denote S_{ts} as the total share of taxes in the retail price of a bottle or can of the most sold brand of beer or a bottle of the most sold brand of the most sold type of spirits. Then,

$$S_{ts} = S_{as} + S_{vs} + S_{av} + S_{VAT} + S_{id} + S_o \quad (1)$$

Where:

S_{ts} = Total share of taxes in the retail price of a bottle/can of the most sold brand of beer or a bottle of the most sold brand of the most sold type of spirits, i.e., the total tax share indicator;

S_{as} = Share of alcohol-content-based specific excise taxes in the retail price of a bottle/can of the most sold brand of beer or a bottle of the most sold brand of the most sold type of spirits;

S_{vs} = Share of volume-based specific excise taxes in the retail price of a bottle/can of the most sold brand of beer or a bottle of the most sold brand of the most sold type of spirits;

S_{av} = Share of *ad valorem* excise taxes in the retail price of a bottle/can of the most

sold brand of beer or a bottle of the most sold brand of the most sold type of spirits;

S_{VAT} = Share of value-added tax or sales tax in the retail price of a bottle/can of the most sold brand of beer or a bottle of the most sold brand of the most sold type of spirits;

S_{id} = Share of import duties in the retail price of a bottle/can of the most sold brand of beer or a bottle of the most sold brand of the most sold type of spirits (if the brand is imported);

S_o = Share of other indirect taxes in the retail price of a bottle/can of the most sold brand of beer or a bottle of the most sold brand of the most sold type of spirits (if applicable).

Calculating S_{as} and S_{vs} is straightforward and involves dividing the specific tax amount defined by alcohol concentration or volume of the beverage by the retail price. On the other hand, the share of *ad valorem* excise taxes, S_{av} , depending on the base it is applied on, can be much more difficult to calculate and can involve making some assumptions described below. VAT rates reported for countries are usually applied on the VAT-exclusive retail price but are sometimes reported on VAT-inclusive retail prices. S_{VAT} is calculated to consistently reflect the share of the VAT in VAT-inclusive retail price.

The price of a bottle/can of the most sold brand of beer or of a bottle of the most sold brand of the most sold type of spirits can be expressed as the following:

$$P = [(M + M \times ID\%) + (M + M \times ID\%) \times T_{av}\% + T_{as} + T_{vs} + \pi] \times (1 + VAT\%), \text{ or}$$

$$P = [M \times (1 + ID\%) \times (1 + T_{av}\%) + T_{as} + T_{vs} + \pi] \times (1 + VAT\%) \quad (2)$$

Where:

P = Retail price per bottle/can of a bottle/can of the most sold brand of beer or a bottle of the most sold brand of the most sold type of spirits;

M = Producer/manufacturer's/distributor's price, or import price if the brand is imported;

$ID\%$ = Import duty rate (where applicable) on a bottle/can of the most sold brand of beer or a bottle of the most sold brand of the most sold type of spirits;

$T_{av}\%$ = Statutory rate of *ad valorem* excise tax applied on the base M ;

T_{as} = Alcohol-content-based specific excise tax on a bottle/can of the most sold brand of beer or a bottle of the most sold brand of the most sold type of spirits;

T_{vs} = Volume-based specific excise tax on a bottle/can of the most sold brand of beer or a bottle of the most sold brand of the most sold type of spirits;

π = Retailer's and wholesaler's profit per bottle/can of the most sold brand of beer or bottle of the most sold brand of the most sold type of spirits (sometimes expressed as a mark-up);

$VAT\%$ = Statutory rate of value-added tax on VAT-exclusive price.

Changes to this formula were made based on country-specific considerations such as the base for the *ad valorem* excise tax and the VAT, the existence – or not – of *ad valorem* and specific excise taxes, and whether the most sold brand was locally produced or imported. In many cases (particularly in low- and middle-income countries), the base for *ad valorem* excise taxes was the producer/manufacturer's price (as in equation 2 above). However, this base varies significantly between countries and can include other bases, such as the retail price, the retail price net of some taxes (and/or some predefined margins), the retail price net of all taxes, the CIF value, etc.

Given knowledge of the retail price (P) and the specific excise tax (T_{as} or T_{vs}), the shares and are easy to recover ($= T_{as}/P$ or T_{vs}/P). For alcohol-content-based specific

excise taxes, T_{as} is calculated by multiplying the alcohol concentration of the beverage by the corresponding tax amount per defined alcohol content, as applicable (e.g., US\$ 10 per litre of pure alcohol). For volume-based specific excise taxes, T_{vs} is calculated by multiplying the volume of the beverage by the corresponding tax amount per taxable unit volume, as applicable (e.g., US\$ 1 per litre).

The case of *ad valorem* excise taxes (and, where applicable, S_{id}) is fairly straightforward when, by law, the base is the retail price. The calculation is more complicated when the base is the producer/manufacturer's price (M) and needs to be recovered to calculate the amount of *ad valorem* excise tax. In most cases, the value of M was not known (unless specifically reported by the country) and therefore had to be estimated.

Based on the price composition and tax base for *ad valorem* defined from equation (2), it is possible to recover M :

$$M = \frac{\frac{P}{1 + VAT\%} - \pi - T_{vs} - T_{ss}}{(1 + T_{av}\%) \times (1 + ID\%)} \quad (3)$$

π , or the profit margins of wholesalers' and retailers', are rarely publicly disclosed and will vary from country to country. While it could be assumed that retail margins are small, assuming distribution margins (retailer and wholesaler margins) to be zero would overestimate the base M and in turn the share of *ad valorem* excise taxes in the retail price. On the other hand, there is a risk of underestimating the base M by assuming high distribution margins in countries where the distribution of alcoholic beverages is a very competitive market. Consequently, (following 16 and 19), for domestically produced beverages, we considered π to be 20% of M ($\pi = 20\% \times M$), unless country-specific information was made available to WHO. In the rare case of countries for which M , the base of the *ad valorem* tax, is set as the wholesaler price, it is assumed to be half the total distribution profit margin, i.e., 10%.

For countries where the most sold brand is imported, the import duty is applied on the CIF value, and the consequent *ad valorem* excise taxes are typically applied on a base that includes the CIF value and the import duty, but not the importer's profit. For domestically produced beverages, the producer/manufacturer's price includes its own profit, so it is automatically included in π . However, the importer's profit can be relatively significant and setting it to zero would substantially overestimate M , and thereby substantially overestimate the share of *ad valorem* excise taxes in the retail price. For this reason, M had to be estimated differently for imported products: M^* (or the CIF value) was estimated either based on information reported by countries or using secondary sources (data from the United Nations Comtrade database)⁴⁰. In most cases, M^* was calculated as the import price of beverages in a country and estimated as the total value of beer or the most sold spirits type imported (harmonized tariff code 22.03 for beer and 22.08 for spirits with further disaggregation depending on spirits type) divided by the total volume of imports for the importing country for a given year. However, in exceptional cases where no such data were available, the export price was considered instead (Central African Republic, Equatorial Guinea, Iraq, Morocco, and Sierra Leone). The *ad valorem* excise tax and other taxes were then calculated in the same way as for local beverages, using M^* rather than M as the base, where applicable.

For VAT, in most cases, the base was excluding the VAT (or, similarly, the producer/manufacturer/distributor's price plus all excise taxes and margins).

⁴⁰ <https://comtrade.un.org/>

In other words:

$$S_{VAT} = VAT\% \times (1 - S_{VAT}), \text{ equivalent to}$$

$$S_{VAT} = VAT\% \div (1 + VAT\%) \quad (4)$$

In some cases, however, WHO was informed that the VAT was not effectively collected at all levels of the supply chain but mainly levied at the importing or manufacturing gate. In such countries, the VAT was calculated on the basis of M (or M^*) and the different taxes collected at this stage, mainly import duties, other taxes, and excise taxes (Cabo Verde, Chile, Equatorial Guinea, Eritrea, Ghana, Guinea, Guinea-Bissau, Kiribati, Mali, Suriname, Tuvalu, and Uganda).

Import duties may vary depending on the country of origin in cases of preferential trade agreements. WHO tried to determine the origin of the bottle/can and the relevance of using such rates where possible.

In sum, tax shares are calculated using equation (1) and the following formulas:

$$S_{ss} = T_{ss} \div P \text{ or } S_{vs} = T_{vs} \div P$$

$$S_{av} = (T_{av}\% \times M) \div P \text{ or}$$

$$(T_{av}\% \times M^* \times (1 + ID\%)) \div P \text{ if the most sold brand was imported}$$

$$S_{VAT} = VAT\% \div (1 + VAT\%)$$

$$S_{id} = (ID\% \times M^*) \div P \text{ (if the import duty is value-based) or}$$

$$ID \div P \text{ (if the import duty is amount-specific per bottle/can or for a determined weight/quantity)}$$

$$S_o = (T_o\% \times M^*) \div P \text{ (if the other tax is value-based) or}$$

$$T_o \div P \text{ (if the other tax is amount-specific per bottle/can or for a determined weight/quantity)}$$

Tax share estimates are multiplied by retail prices to obtain tax level indicators. Such indicators are expressed in international dollars at purchasing power parity (PPP) using the International Monetary Fund's (IMF's) World Economic Outlook implied PPP conversion rates for 2022.⁴¹ Population data from the United Nations (UN) World Population Prospects for 2022 are used to estimate population-weighted average indicators.⁴² For Brazil and Canada, subnational-level population data are used for the State of Sao Paulo and the Province of Ontario, respectively.⁴³

Tax level indicators are also expressed in international dollars at PPP per standard drink for both beer and spirits. This allows a comparison of tax levels between countries and alcoholic beverage types for the same quantity of alcohol. A standard drink is defined as 10 g of ethanol following the most common definition used by countries (1).

⁴¹ <https://www.imf.org/en/Publications/WEO>

⁴² <https://population.un.org/wpp/>

⁴³ State of Sao Paulo, Brazil: IBGE, Population estimates published in DOU, 2021. Province of Ontario, Canada: Statistics Canada, Demographic estimates by age and sex, provinces and territories, 2022.

d. Prices

Beer and spirits were selected as they represent the highest share of alcohol per capita consumption globally (1). No one brand of beer nor one type of spirits was found to be representative and the most sold globally.⁴⁴ This is why the focus was made on identifying the most sold brand of beer in each country and the most sold type of spirits and the most sold brand within the type of spirits identified in each country. Primary collection of price data in this report involved surveying two types of retail outlets, defined as follows:

- Drink specialist: retail outlets specialising in the sale of mainly alcoholic beverages (e.g., liquor stores).
- Independent small grocery stores: retail outlets selling a wide range of predominantly grocery products. These outlets are usually not chained and if chained will have fewer than ten retail outlets (e.g., family-owned).
- Supermarkets/hypermarkets: chained or independent retail outlets with a selling space of over 2,500 square metres and a primary focus on selling foods/beverages and other groceries. Hypermarkets also sell a range of non-grocery merchandise;

In some instances, price was collected from online stores belonging to supermarket chains (particularly in the European Region where this was done for half the countries covered in the region). Prices were collected, to the extent possible, for a bottle or can of beer with a container size between 300 ml and 360 ml with alcohol by volume (ABV) between 4% and 6% and a bottle of spirits with container size between 750 ml and 1,000 ml with ABV between 35% and 45%. These container types and this range of volume sizes are among the most prevalent globally for such beverages⁴⁵ To allow for cross-country comparisons of tax shares and prices, the volume size was then linearly standardized to the mode of the distribution of volume sizes collected (to reduce the number of standardizations), i.e., 330 ml for beer and 750 ml for spirits.

Information was collected on the alcohol content, i.e., the ABV. This was used to determine the applicable excise tax rate and estimate the excise tax per 10 g of ethanol, assuming an ethanol density of 0.789 g/ml.

e. Taxation of other alcoholic beverages

We also reported if excise taxes apply on wine, which represent a significant share of alcohol per capita consumption in certain WHO regions, including Europe, the Americas, and the Eastern Mediterranean (1). We only reported if excise taxes apply on wine or not and the type of excise taxes applied. However, we did not report the tax share in the retail price for such beverage type, as we did not collect the necessary information to do so.

f. Supplementary tax information

Many aspects of alcohol taxation need to be taken into account to assess if a tax policy is well designed. A tax share indicator does not tell the whole story about

⁴⁴ Based on data from 99 countries for 2021, source: Euromonitor International, Passport database (<https://www.euromonitor.com/our-expertise/passport>).

⁴⁵ Based on data from 99 countries for 2021, source: Euromonitor International, Passport database (<https://www.euromonitor.com/our-expertise/passport>).

the effectiveness of a tax policy. To explore other dimensions, additional information was collected and compiled into data that can further inform researchers and policy-makers on tax policy in different countries.

The information is compiled and classified in this report was according to two main themes: tax structure and earmarking. Information was also collected in relation to countries that earmark alcohol taxes to fund health programmes and/or promotion activities. The different sets of data/indicators reported under each of the themes were developed and justified based on the WHO technical manual on alcohol taxation policy and administration (9).

Tax structure

- Type of excise taxes applied to beer, wine, and spirits: if excise tax applied is ad valorem, alcohol-content-based specific, volume-based specific, a mix, or if no excise tax is applied.
- Uniform vs. tiered excise tax system applied to beer and spirits: a uniform excise tax system corresponds to a unique rate that is applied to all beer or all spirits; a tiered excise tax system corresponds to different rates applied to beer or spirits, which can be based on alcohol content, beverage characteristics, volume, etc. If the excise tax system applied to beer or spirits is tiered, we indicate if the tiers are defined based on the alcohol concentration of beverages.
- If the excise tax system applied to beer or spirits is based on alcohol content: this is the case if an excise tax has an alcohol-content-based specific component or is tiered by alcohol concentration.
- Base for the ad valorem excise tax component on the most sold brand of beer and the most sold brand of the most sold type of spirits, among countries with ad valorem or mixed excise tax systems with an ad valorem component: ad valorem excise taxes are applied on a base value which can be set at different stages of the value chain. They can be applied on the all-inclusive retail price, the retail price excluding VAT, the retail price excluding VAT and excise taxes, the wholesaler's price, the producer/manufacturer's price, the CIF value, the CIF value and import duties, or the CIF value and import duties and other taxes.
- If the specific excise tax component is automatically adjusted for inflation (or another economic indicator).

Earmarking (portion of excise taxes or revenues from excise taxes dedicated to specific government programs, particularly health-related).

Excise taxes can generate substantial revenues. Earmarking all or a part of revenues from excise taxes on alcoholic beverages can be a useful tool for improving the political economy of such taxes (9,30). Setting aside portions of tax revenue to fund health programmes, healthcare, recovery programmes, dependency treatment, rehabilitation, mental health projects, or support victims of harms, among others, can help convince the public, politicians, and officials of the value of excise taxes on alcoholic beverages, the ultimate goal of which is to reduce the consumption of alcohol.

g. Data validation and sign-off

For each country, every data point was assessed against market information where available for prices and volumes, and against reported or acquired tax laws in relation

to tax information by WHO headquarters with the support of the regional and country offices. Data were also checked for completeness and logical consistency across variables.

Final validated data for each country were sent to the respective governments for review and sign-off. To facilitate the review, a summary sheet was generated for each country and was sent prior to the close of the report database. In cases where national authorities requested data changes, the requests were assessed by WHO expert staff according to both the legislation/materials or data previously collected and the clarification shared by the national authorities. Following further communication with authorities, data were updated or left unchanged. Further details about the data processing procedure are available from the WHO.

h. Limitations

The present analysis is subject to some limitations presented below, which are largely due to data availability constraints and the necessity to standardize the indicators for comparability across countries:

- Tiered excise tax systems based on alcoholic beverage type: Given the main focus on beer and spirits, as they represent the highest share of recorded alcohol consumed (1), the analysis of uniform vs. tiered excise tax systems only captures tiered systems within beer or within spirits and not between alcoholic beverage types. This underestimates the number of tiered excise tax systems applied to alcoholic beverages and may overestimate the proportion of tiered excise tax systems that are based on alcohol content.
- National representativeness of prices: In most countries, national level brand-specific price statistics were not available, thus the retail price data were collected from one drink specialist or independent small grocery store usually in the capital city of the country (where survey respondents were mostly located), therefore potentially not nationally representative. The same limitation applies to prices collected from online stores. Retail prices from other store types were not taken into account in this analysis, even though such store types may represent a significant market share in some countries.
- Comparability of the most sold type of spirits across countries: Some countries apply different excise tax rates or import duties to different categories of spirits based on HS codes or alcohol concentration. A clear range of ABV was requested, but the category of spirits collected varies across countries according to what is the most sold, potentially reducing the degree of comparability of estimated tax shares and other price and tax indicators for spirits across countries.
- Standardization of volume sizes: Linearly transforming retail prices to 330 ml for beer and 750 ml for spirits for countries reporting data on other volume sizes may alter tax share estimations as larger size beverages tend to have a lower price per unit. However, since 330 ml and 750 ml represent the mode of the distribution of volume sizes collected for beer and spirits, respectively, the number of required linear transformations of retail prices is minimized.
- Distribution margins assumption: The estimation of the share of *ad valorem* excise taxes in the retail price for locally produced beverages requires making an assumption on the total distribution margins for countries using the producer/manufacturer's price as tax base. Due to a lack of market data, 20% distribution margins are assumed (following 16 and 19). This may lead to overestimation

or underestimation of tax share estimates. However, this assumption is applied to all countries using the producer/manufacturer's price as tax base, therefore allowing for comparisons of tax share estimates among them.

- CIF value: The brand of interest is not the only one traded between two given countries under harmonized tariff code 22.03 and 22.08 (and further disaggregation based on spirits type) for a given year. The total value and volume traded may contain trade information for other brands. However, as data was collected on the most sold brand for each country, the CIF value obtained by dividing the total traded value by total traded volume should be representative.
- Tax legislation cut-off: Data and information presented in this analysis are based on legislation that was in effect as of 31 July 2022. Legislation that could have been replaced, amended, or repealed since this cut-off date is not analysed to maintain comparability of data at the same point in time in all countries.

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Annex 1 Taxes and retail price for 330 ml of the most sold brand of beer

Country/ territory (listed by WHO region)	Price of 330 ml of the most sold brand of beer					Taxes as a % of price of the most sold brand							
	In reported currency	Currency reported	Interna- tional dollars (at pur- chasing power parity)	In US\$ at official ex- change rates	Alcohol by volume (ABV %)	Volume- based specific excise	Alcohol- content- based specific excise	Ad valorem excise	Total excise tax	Value added tax/ sales tax	Import duties	Other taxes	Total tax +
AFRO													
Algeria	...	...	...	...	...	...	...	...	...	...	...	...	...
Angola	...	...	...	...	...	...	...	...	...	...	...	...	...
Benin	400.00	XOF	1.98	0.62	5.00%	0.00%	0.00%	12.11%	12.11%	15.25%	0.00%	0.00%	27.36%
Botswana	...	...	...	...	...	...	...	...	...	...	...	...	...
Burkina Faso	500.00	XOF	2.59	0.78	4.60%	0.00%	0.00%	16.95%	16.95%	15.25%	0.00%	0.00%	32.20%
Burundi	4000.00	BIF	5.81	1.97	5.00%	3.30%	0.00%	8.57%	11.87%	15.25%	2.68%	0.00%	29.80%
Cabo Verde	198.00	CVE	4.47	1.82	6.00%	2.50%	0.00%	11.61%	14.11%	5.23%	7.72%	0.24%	27.30%
Cameroon	650.00	XAF	2.93	1.01	7.50%	5.77%	0.00%	15.62%	21.39%	16.14%	0.00%	0.00%	37.53%
Central African Republic	495.00	XAF	1.75	0.77	5.00%	2.00%	0.00%	8.18%	10.18%	15.97%	7.55%	0.53%	34.22%
Chad	...	...	...	...	...	...	...	...	...	...	...	...	...
Comoros	...	...	...	...	...	...	...	...	...	...	...	...	...
Congo	253.85	XAF	0.65	0.39	5.00%	4.00%	0.00%	7.93%	11.93%	15.90%	0.00%	0.00%	27.83%
Côte d'Ivoire	660.00	XOF	2.81	1.03	4.80%	0.00%	0.00%	10.52%	10.52%	15.25%	0.00%	0.00%	25.77%
Democratic Republic of the Congo	1800.00	CDF	1.79	0.90	5.00%	0.00%	0.00%	16.69%	16.69%	13.79%	0.00%	0.00%	30.48%
Equatorial Guinea	495.00	XAF	1.47	0.77	4.80%	6.67%	0.16%	0.00%	6.83%	6.20%	9.54%	0.00%	22.57%
Eritrea	16.50	ERN	3.52	1.09	4.50%	0.00%	0.00%	40.58%	40.58%	4.87%	0.00%	0.00%	45.45%
Eswatini	16.00	SZL	2.71	0.97	5.00%	0.00%	0.00%	5.91%	5.91%	13.04%	0.00%	2.21%	21.16%
Ethiopia	35.00	ETB	2.05	0.67	4.70%	0.00%	0.00%	17.39%	17.39%	13.04%	0.00%	7.54%	37.97%
Gabon ¹	500.00	XAF	1.42	0.78	4.50%	1.32%	0.00%	13.13%	14.45%	15.25%	0.00%	0.00%	29.70%
Gambia	120.00	GMD	6.80	2.22	4.20%	37.13%	0.00%	0.00%	37.13%	13.04%	0.00%	0.00%	50.17%
Ghana ²	5.00	GHS	1.85	0.69	5.00%	0.00%	0.00%	24.28%	24.28%	9.05%	0.00%	5.50%	38.83%
Guinea	7000.00	GNF	1.66	0.81	5.20%	0.00%	0.00%	25.41%	25.41%	9.73%	0.00%	0.00%	35.14%
Guinea-Bissau	660.00	XOF	3.54	1.03	5.10%	0.00%	0.00%	10.09%	10.09%	12.37%	5.50%	0.63%	28.58%
Kenya	198.00	KES	4.60	1.67	4.00%	22.33%	0.00%	0.00%	22.33%	13.79%	0.00%	0.00%	36.13%
Lesotho	...	...	...	...	...	...	...	...	...	...	...	...	...
Liberia	176.00	LRD	2.62	1.15	5.00%	10.00%	0.00%	0.00%	10.00%	9.09%	0.00%	0.00%	19.10%
Madagascar	1776.92	MGA	1.48	0.43	5.40%	11.14%	0.00%	0.00%	11.14%	16.67%	0.00%	0.00%	27.81%
Malawi	770.00	MWK	2.42	0.74	4.50%	0.00%	0.00%	21.46%	21.46%	14.16%	0.00%	0.00%	35.62%
Mali	700.00	XOF	3.44	1.09	5.20%	0.00%	0.00%	13.73%	13.73%	8.40%	5.49%	0.69%	28.31%
Mauritania	—	—	—	—	—	—	—	—	—	—	—	—	—
Mauritius	55.00	MUR	3.38	1.22	5.00%	28.80%	0.00%	0.00%	28.80%	13.04%	0.00%	3.64%	45.48%
Mozambique	49.50	MZN	2.07	0.78	4.00%	0.00%	0.00%	21.37%	21.37%	14.53%	0.00%	0.00%	35.90%
Namibia	12.90	NAD	1.80	0.78	4.00%	0.00%	12.42%	0.00%	12.42%	13.04%	0.00%	0.00%	25.47%
Niger	650.00	XOF	2.69	1.01	4.40%	0.00%	0.00%	10.61%	10.61%	15.97%	3.93%	0.00%	30.51%
Nigeria	...	...	...	...	...	...	...	...	...	...	...	...	...
Rwanda	700.00	RWF	2.08	0.68	5.00%	0.00%	0.00%	28.25%	28.25%	15.25%	0.00%	0.00%	43.50%

Country/ territory (listed by WHO region)	Price of 330 ml of the most sold brand of beer					Taxes as a % of price of the most sold brand							
	In reported currency	Currency reported	Interna- tional dollars (at pur- chasing power parity)	In US\$ at official ex- change rates	Alcohol by volume (ABV %)	Volume- based specific excise	Alcohol- content- based specific excise	Ad valorem excise	Total excise tax	Value added tax/ sales tax	Import duties	Other taxes	Total tax +
Sao Tome and Principe	...	...	...	...	...	...	...	...	...	...	...	...	...
Senegal	1000.00	XOF	4.25	1.55	4.20%	0.00%	0.00%	24.93%	24.93%	15.25%	0.00%	0.85%	41.03%
Seychelles	35.36	SCR	4.63	2.51	8.00%	21.54%	0.00%	0.00%	21.54%	13.04%	0.00%	6.67%	41.25%
Sierra Leone	15.00	SLL	0.00	1.08	5.50%	0.00%	0.00%	17.39%	17.39%	13.04%	0.00%	0.00%	30.43%
South Africa	7.26	ZAR	1.04	0.44	5.00%	0.00%	27.59%	0.00%	27.59%	13.04%	0.00%	0.00%	40.64%
South Sudan	495.00	SSP	2.73	0.79	4.00%	0.00%	0.00%	1.59%	1.59%	15.25%	0.63%	6.14%	23.62%
Togo	350.00	XOF	1.57	0.54	5.10%	0.00%	0.00%	11.05%	11.05%	15.25%	0.00%	0.00%	26.31%
Uganda	3850.00	UGX	2.97	1.00	6.50%	0.00%	0.00%	17.30%	17.30%	13.49%	0.00%	0.00%	30.80%
United Republic of Tanzania	2000.00	TZS	2.34	0.87	4.50%	10.23%	0.00%	0.00%	10.23%	15.25%	0.00%	0.00%	25.48%
Zambia	15.00	ZMW	2.46	0.92	4.00%	0.00%	0.00%	21.55%	21.55%	13.79%	0.00%	0.00%	35.34%
Zimbabwe	471.43	ZWL	1.32	1.06	5.50%	0.00%	0.00%	0.00%	0.00%	13.04%	0.00%	0.00%	13.04%
AMRO													
Antigua and Barbuda	7.44	XCD	3.62	2.75	4.60%	0.00%	0.00%	0.00%	0.00%	13.04%	4.81%	4.43%	22.28%
Argentina	50.81	ARS	0.75	0.39	4.80%	0.00%	0.00%	11.86%	11.86%	15.30%	0.00%	0.00%	27.16%
Bahamas	...	...	...	...	...	...	...	...	...	...	...	...	...
Barbados	...	...	...	...	...	...	...	...	...	...	...	...	...
Belize	3.49	BZD	2.75	1.74	4.80%	15.87%	0.00%	0.00%	15.87%	11.11%	0.00%	0.00%	26.98%
Bolivia ³ (Plurinational State of)	7.46	BOB	2.97	1.08	4.80%	17.79%	0.00%	0.68%	18.47%	13.79%	0.00%	0.00%	32.26%
Brazil ^{4,5}	3.29	BRL	1.29	0.63	4.70%	0.00%	0.00%	2.28%	2.28%	22.00%	0.00%	5.42%	29.70%
Canada ⁶	2.30	CAD	1.83	1.79	4.00%	5.00%	0.00%	0.00%	5.00%	11.50%	0.00%	0.00%	16.50%
Chile	...	...	...	...	...	...	...	...	...	...	...	...	...
Colombia	2250.00	COP	1.58	0.51	4.00%	0.00%	0.00%	15.34%	15.34%	13.52%	0.00%	0.00%	28.86%
Costa Rica	1200.00	CRC	3.56	1.79	4.50%	0.00%	4.48%	6.22%	10.70%	11.50%	0.00%	3.20%	25.40%
Cuba	27.89	CUP	...	...	4.90%	0.00%	0.00%	0.00%	0.00%	10.00%	0.00%	0.00%	10.00%
Dominica	6.00	XCD	3.58	2.22	5.00%	7.59%	0.00%	0.00%	7.59%	13.04%	0.00%	0.00%	20.63%
Dominican Republic	76.15	DOP	3.16	1.39	5.00%	0.00%	15.07%	6.33%	21.40%	15.25%	0.00%	0.00%	36.66%
Ecuador	1.50	USD	2.99	1.50	4.20%	0.00%	12.09%	0.00%	12.09%	10.71%	0.00%	0.00%	22.80%
El Salvador	0.83	USD	1.80	0.83	4.40%	0.00%	15.74%	5.39%	21.13%	11.50%	0.00%	0.00%	32.64%
Grenada	4.80	XCD	3.13	1.78	5.20%	0.00%	1.57%	0.00%	1.57%	13.04%	0.00%	0.00%	14.62%
Guatemala	4.71	GTQ	1.21	0.61	5.00%	0.00%	0.00%	5.05%	5.05%	10.71%	0.00%	0.00%	15.77%
Guyana	360.00	GYD	3.93	1.73	4.50%	12.38%	0.00%	0.00%	12.38%	12.28%	0.00%	2.78%	27.43%
Haiti ³	125.53	HTG	2.25	1.09	5.60%	0.00%	0.00%	13.35%	13.35%	9.09%	0.00%	1.27%	23.71%
Honduras	23.24	HNL	2.11	0.95	4.80%	9.01%	0.00%	0.00%	9.01%	15.25%	0.00%	0.00%	24.26%
Jamaica	338.71	JMD	4.24	2.21	4.70%	0.00%	5.63%	0.00%	5.63%	13.04%	0.00%	0.00%	18.68%
Mexico	15.19	MXN	1.54	0.74	4.50%	0.00%	0.00%	18.06%	18.06%	13.79%	0.00%	0.00%	31.85%
Nicaragua	35.32	NIO	2.96	0.98	4.60%	0.00%	2.32%	19.53%	21.85%	13.04%	0.00%	0.00%	34.90%
Panama	0.70	PAB	1.57	0.70	3.40%	0.00%	7.24%	0.00%	7.24%	9.09%	0.00%	0.00%	16.33%

Country/ territory (listed by WHO region)	Price of 330 ml of the most sold brand of beer					Taxes as a % of price of the most sold brand							
	In reported currency	Currency reported	Interna- tional dollars (at pur- chasing power parity)	In US\$ at official ex- change rates	Alcohol by volume (ABV %)	Volume- based specific excise	Alcohol- content- based specific excise	Ad valorem excise	Total excise tax	Value added tax/ sales tax	Import duties	Other taxes	Total tax +
Romania	3.19	RON	1.66	0.66	4.50%	0.00%	4.39%	0.00%	4.39%	15.97%	0.00%	0.00%	20.35%
Russian Federation	...	...	...	...	...	...	...	...	...	...	...	...	...
San Marino	...	...	...	...	...	...	...	...	...	...	...	...	...
Serbia	...	...	...	...	...	...	...	...	...	...	...	...	...
Slovakia	1.05	EUR	2.08	1.07	4.50%	0.00%	5.07%	0.00%	5.07%	16.67%	0.00%	0.00%	21.74%
Slovenia	0.99	EUR	1.77	1.01	4.90%	0.00%	19.76%	0.00%	19.76%	18.03%	0.00%	0.00%	37.80%
Spain	0.51	EUR	0.86	0.52	4.80%	4.83%	0.00%	0.00%	4.83%	17.36%	0.00%	0.00%	22.18%
Sweden	9.17	SEK	1.05	0.90	5.30%	0.00%	38.51%	0.00%	38.51%	20.00%	0.00%	0.00%	58.51%
Switzerland	1.20	CHF	1.15	1.26	4.80%	6.96%	0.00%	0.00%	6.96%	7.15%	0.00%	0.00%	14.11%
Tajikistan	...	...	...	...	...	...	...	...	...	...	...	...	...
North Macedonia	...	...	...	...	...	...	...	...	...	...	...	...	...
Türkiye	20.13	TRY	4.75	1.12	5.00%	0.00%	36.14%	0.00%	36.14%	15.25%	0.00%	0.00%	51.40%
Turkmenistan	...	...	...	...	...	...	...	...	...	...	...	...	...
Ukraine	17.58	UAH	...	...	4.50%	0.00%	5.05%	5.00%	10.05%	16.67%	0.00%	0.00%	26.72%
United Kingdom of Great Britain and Northern Ireland	0.92	GBP	1.36	1.12	4.00%	0.00%	27.45%	0.00%	27.45%	16.67%	0.00%	0.00%	44.12%
Uzbekistan	4620.00	UZS	1.78	0.42	4.00%	9.86%	0.00%	0.00%	9.86%	13.04%	0.00%	0.00%	22.90%
SEARO													
Bangladesh	300.00	BDT	9.34	3.17	5.00%	0.00%	1.10%	0.00%	1.10%	15.00%	0.00%	0.00%	16.10%
Bhutan	...	...	...	...	...	...	...	...	...	...	...	...	...
Democratic People's Republic of Korea	...	...	...	...	...	...	...	...	...	...	...	...	...
India	...	...	...	...	...	...	...	...	...	...	...	...	...
Indonesia	22354.84	IDR	4.74	1.49	4.50%	22.14%	0.00%	0.00%	22.14%	7.72%	0.00%	0.00%	29.86%
Maldives	—	—	—	—	—	—	—	—	—	—	—	—	—
Myanmar	1005.00	MMK	2.23	0.54	5.00%	0.00%	0.00%	52.48%	52.48%	4.76%	0.00%	0.00%	57.24%
Nepal	...	...	...	...	...	...	...	...	...	...	...	...	...
Sri Lanka	340.00	LKR	4.54	0.94	8.80%	0.00%	29.47%	0.00%	29.47%	13.04%	0.00%	0.00%	42.51%
Thailand	60.84	THB	5.20	1.65	5.00%	0.00%	11.66%	20.56%	32.22%	6.54%	0.00%	5.64%	44.40%
Timor-Leste	...	...	...	...	...	...	...	...	...	...	...	...	...
WPRO													
Australia	4.19	AUD	2.78	2.94	4.20%	0.00%	17.73%	0.00%	17.73%	9.09%	0.00%	0.00%	26.82%
Brunei Darussalam	—	—	—	—	—	—	—	—	—	—	—	—	—
Cambodia	2500.00	KHR	1.88	0.61	5.00%	0.00%	0.00%	14.36%	14.36%	9.09%	0.00%	2.65%	26.10%
China	3.89	CNY	0.95	0.58	3.00%	2.12%	0.00%	0.00%	2.12%	11.50%	0.00%	1.63%	15.26%
Cook Islands	3.00	NZD	...	...	5.00%	0.00%	15.95%	0.00%	15.95%	13.04%	0.00%	0.00%	28.99%
Fiji	2.46	FJD	2.98	1.12	4.60%	26.79%	0.00%	0.00%	26.79%	13.04%	0.00%	0.00%	39.84%

Country/ territory (listed by WHO region)	Price of 330 ml of the most sold brand of beer					Taxes as a % of price of the most sold brand							
	In reported currency	Currency reported	Interna- tional dollars (at pur- chasing power parity)	In US\$ at official ex- change rates	Alcohol by volume (ABV %)	Volume- based specific excise	Alcohol- content- based specific excise	Ad valorem excise	Total excise tax	Value added tax/ sales tax	Import duties	Other taxes	Total tax +
Japan	206.49	JPY	2.28	1.55	5.00%	31.96%	0.00%	0.00%	31.96%	9.09%	0.00%	0.00%	41.05%
Kiribati	3.50	AUD	3.21	2.45	5.00%	16.97%	0.00%	0.00%	16.97%	4.44%	0.00%	0.00%	21.41%
Lao People's Democratic Republic	...	...	...	...	...	...	...	...	...	...	...	...	...
Malaysia	...	...	...	...	...	...	...	...	...	...	...	...	...
Marshall Islands	4.18	USD	3.78	4.18	4.00%	0.00%	0.00%	0.00%	0.00%	0.00%	7.78%	0.00%	7.78%
Micronesia (Federated States of)	...	...	...	...	...	...	...	...	...	...	...	...	...
Mongolia	2346.67	MNT	2.20	0.74	5.00%	0.00%	0.25%	0.00%	0.25%	9.09%	0.00%	0.90%	10.24%
Nauru	3.30	AUD	2.60	2.31	4.20%	0.00%	0.00%	0.00%	0.00%	0.00%	50.40%	0.00%	50.40%
New Zealand	...	...	...	...	...	...	...	...	...	...	...	...	...
Niue	...	...	...	...	...	...	...	...	...	...	...	...	...
Palau	1.20	USD	1.25	1.20	5.00%	27.90%	0.00%	0.00%	27.90%	0.00%	0.00%	0.00%	27.90%
Papua New Guinea	7.00	PGK	2.52	1.99	4.50%	0.00%	28.43%	0.00%	28.43%	9.09%	0.00%	0.00%	37.52%
Philippines	43.00	PHP	2.29	0.77	5.00%	29.93%	0.00%	0.00%	29.93%	10.71%	0.00%	0.00%	40.64%
Republic of Korea	1848.00	KRW	2.32	1.42	4.50%	15.27%	0.00%	0.00%	15.27%	9.09%	0.00%	13.39%	37.76%
Samoa	3.50	WST	1.91	1.30	4.90%	33.94%	0.00%	0.00%	33.94%	13.04%	0.00%	0.00%	46.99%
Singapore	...	...	...	...	...	...	...	...	...	...	...	...	...
Solomon Islands	...	...	...	...	...	...	...	...	...	...	...	...	...
Tonga	3.50	TOP	2.05	1.50	4.50%	0.00%	27.58%	0.00%	27.58%	13.04%	0.00%	0.00%	40.62%
Tuvalu	2.75	AUD	1.91	1.93	4.50%	0.00%	0.00%	13.20%	13.20%	2.08%	3.30%	0.00%	18.58%
Vanuatu	240.00	VUV	1.98	2.09	5.00%	19.25%	0.00%	0.00%	19.25%	13.04%	0.00%	0.00%	32.29%
Viet Nam	...	...	...	...	...	...	...	...	...	...	...	...	...

+ Total tax includes excise taxes, import duties, VAT and other taxes as applicable

... Data not reported /not available.

— Sales of alcohol prohibited

¹ Data not validated by the country.

² Retail price and tax data collected as of 31 January 2023.

³ Retail price and tax data collected as of 31 March 2023.

⁴ Retail price and tax data collected as of 31 October 2022.

⁵ Retail price and tax data representing only the State of Sao Paulo.

⁶ Retail price and tax data representing only the Province of Ontario.

Annex 2 Taxes and retail price for 750 ml of the most sold brand of the most sold type of spirits

Country/territory (listed by WHO region)	Most sold spirits type	Price of 750 ml of the most sold brand of spirits				
		In reported currency	Currency reported	International dollars (at purchasing power parity)	In US\$ at official exchange rates	Alcohol by volume (ABV %)
AFRO						
Algeria	...	...	...	...	...	...
Angola	...	...	...	...	...	...
Benin	Gin	6000.00	XOF	29.63	9.33	42.00%
Botswana	...	...	...	...	...	...
Burkina Faso	Whisky	7425.00	XOF	38.52	11.54	40.00%
Burundi	Liqueur	75000.00	BIF	108.95	36.88	40.00%
Cabo Verde	Whisky	2200.00	CVE	49.63	20.20	40.00%
Cameroon	Whisky	4500.00	XAF	20.26	7.00	40.00%
Central African Republic	Whisky	13392.86	XAF	47.36	20.82	40.00%
Chad	...	...	...	...	...	...
Comoros	...	...	...	...	...	...
Congo	Whisky	7000.00	XAF	17.96	10.88	40.00%
Côte d'Ivoire	Liqueur	1650.00	XOF	7.03	2.57	40.00%
Democratic Republic of the Congo	Whisky	24500.00	CDF	24.33	12.22	40.00%
Equatorial Guinea	...	...	...	...	...	...
Eritrea	Liqueur	187.50	ERN	39.96	12.44	38.00%
Eswatini	Whisky	169.99	SZL	28.77	10.29	43.00%
Ethiopia	Gin	120.00	ETB	7.04	2.30	40.00%
Gabon ¹	Gin	2250.00	XAF	6.39	3.50	43.00%
Gambia	Brandy	2775.00	GMD	157.21	51.32	40.00%
Ghana ²	Whisky	253.12	GHS	93.47	35.01	40.00%
Guinea	...	...	...	...	...	...
Guinea-Bissau	Whisky	25000.00	XOF	134.27	38.87	45.00%
Kenya	Vodka	1300.00	KES	30.23	10.94	37.50%
Lesotho	...	...	...	...	...	...
Liberia	Liqueur	340.91	LRD	5.07	2.24	42.00%
Madagascar	Rum	9090.91	MGA	7.58	2.22	40.00%
Malawi	Gin	2500.00	MWK	7.86	2.41	42.50%
Mali	...	...	...	...	...	...
Mauritania	—	—	—	—	—	—
Mauritius	Rum	294.64	MUR	18.13	6.53	37.00%
Mozambique	Gin	489.00	MZN	20.45	7.66	30.00%
Namibia	Whisky	250.00	NAD	34.84	15.19	43.00%
Niger	Vodka	9000.00	XOF	37.30	13.99	37.50%
Nigeria	...	...	...	...	...	...
Rwanda	Vodka	6428.57	RWF	19.07	6.25	37.50%
Sao Tome and Principe	Whisky	417.86	STN	38.81	17.26	40.00%
Senegal	Gin	9712.50	XOF	41.31	15.10	37.50%
Seychelles	Rum	375.00	SCR	49.08	26.67	38.00%
Sierra Leone	Whisky	150.00	SLL	0.05	10.81	40.00%

Country/territory (listed by WHO region)	Most sold spirits type	Price of 750 ml of the most sold brand of spirits				
		In reported currency	Currency reported	International dollars (at purchasing power parity)	In US\$ at official exchange rates	Alcohol by volume (ABV %)
South Africa	Vodka	170.00	ZAR	24.37	10.29	43.00%
South Sudan	Gin	6000.00	SSP	33.13	9.55	40.00%
Togo	Whisky	2500.00	XOF	11.20	3.89	42.80%
Uganda	Gin	22000.00	UGX	16.95	5.70	40.00%
United Republic of Tanzania	Distilled spirit	9000.00	TZS	10.54	3.91	35.00%
Zambia	Whisky	429.00	ZMW	70.47	26.20	40.00%
Zimbabwe	Brandy	11215.00	ZWL	31.45	25.27	40.00%
AMRO						
Antigua and Barbuda	Rum	41.00	XCD	19.96	15.19	40.00%
Argentina	Fernet	1495.00	ARS	22.08	11.40	39.00%
Bahamas	...	...	...	...	...	...
Barbados	...	...	...	...	...	...
Belize	Rum	22.50	BZD	17.76	11.25	38.00%
Bolivia ³ (Plurinational State of)	Aguardiente	50.00	BOB	19.94	7.24	38.00%
Brazil ^{4,5}	Cachaca	18.96	BRL	7.42	3.65	38.00%
Canada ⁶	Whisky	32.95	CAD	26.25	25.69	40.00%
Chile	Pisco	6390.00	CLP	13.87	7.01	35.00%
Colombia	Liqueur	40000.00	COP	28.09	9.13	29.00%
Costa Rica	Rum	9214.29	CRC	27.36	13.73	40.00%
Cuba	Rum	342.75	CUP	...	...	40.00%
Dominica	Rum	21.00	XCD	12.53	7.78	40.00%
Dominican Republic	Rum	622.50	DOP	25.85	11.39	37.50%
Ecuador	Whisky	11.58	USD	23.06	11.58	40.00%
El Salvador	Vodka	5.74	USD	12.42	5.74	36.00%
Grenada	Rum	27.10	XCD	17.67	10.04	40.00%
Guatemala	Rum	45.00	GTQ	11.59	5.82	36.00%
Guyana	Rum	1400.00	GYD	15.28	6.71	40.00%
Haiti ³	Rum	2008.93	HTG	36.04	17.45	43.00%
Honduras	Rum	220.00	HNL	19.95	8.99	40.00%
Jamaica	Rum	2631.00	JMD	32.97	17.19	63.00%
Mexico	Licor de Agave	65.04	MXN	6.58	3.17	28.00%
Nicaragua	Rum	335.00	NIO	28.10	9.32	40.00%
Panama	Liqueur	11.95	PAB	26.85	11.95	35.00%
Paraguay	Liqueur	15500.00	PYG	5.74	2.26	40.00%
Peru	Whisky	52.90	PEN	28.84	13.49	40.00%
Saint Kitts and Nevis	...	...	...	...	...	...
Saint Lucia	Rum	36.50	XCD	20.62	13.52	40.00%
Saint Vincent and the Grenadines	Rum	49.29	XCD	33.71	18.25	84.50%
Suriname	Whisky	123.21	SRD	16.53	5.08	37.50%
Trinidad and Tobago	...	...	...	...	...	...
United States of America	...	...	...	...	...	...
Uruguay	Whisky	367.50	UYU	11.92	8.98	40.00%
Venezuela (Bolivarian Republic of)	Liqueur	20.25	VES	5.75	3.54	30.00%

Price of 750 ml of the most sold brand of spirits						
Country/territory (listed by WHO region)	Most sold spirits type	In reported currency	Currency reported	International dollars (at purchasing power parity)	In US\$ at official exchange rates	Alcohol by volume (ABV %)
EMRO						
Afghanistan	—	—	—	...	...	—
Bahrain	...	...	...	...	...	...
Djibouti	...	...	...	...	...	...
Egypt	Whisky	225.00	EGP	48.30	11.90	40.00%
Iran (Islamic Republic of)	—	—	—	—	—	—
Iraq	Arak	7500.00	IQD	9.59	5.17	45.00%
Jordan	...	...	...	...	...	...
Kuwait	—	—	—	—	—	—
Lebanon	Whisky	52000.00	LBP	...	...	40.00%
Libya	—	—	—	—	—	—
Morocco	Vodka	127.50	MAD	33.37	12.39	37.50%
Oman	...	...	...	...	...	...
Pakistan	...	...	...	...	...	...
Qatar	...	...	...	...	...	...
Saudi Arabia	—	—	—	—	—	—
Somalia	—	—	—	...	...	—
Sudan	—	—	—	—	—	—
Syrian Arab Republic	...	...	...	...	...	...
Tunisia	Vodka	93.71	TND	98.44	29.80	40.00%
United Arab Emirates	...	...	...	...	...	...
occupied Palestinian territory	...	...	...	...	...	...
Yemen	—	—	—	—	—	—
EURO						
Albania	Brandy	664.29	ALL	16.51	5.80	40.00%
Andorra	...	...	...	...	...	...
Armenia	...	...	...	...	...	...
Austria	Rum	17.67	EUR	23.91	18.02	37.50%
Azerbaijan	Vodka	13.29	AZN	19.92	7.82	38.00%
Belarus	Vodka	12.78	BYN	13.26	4.88	40.00%
Belgium	Rum	21.16	EUR	27.45	21.58	37.50%
Bosnia and Herzegovina	...	...	...	...	...	...
Bulgaria	Brandy	13.49	BGN	17.01	7.03	40.00%
Croatia	Brandy	62.24	HRK	18.94	8.45	35.00%
Cyprus	Whisky	13.56	EUR	24.05	13.83	40.00%
Czechia	Rum	239.85	CZK	17.92	9.94	37.50%
Denmark	Liqueur	144.59	DKK	21.81	19.81	17.00%
Estonia	Vodka	9.74	EUR	16.18	9.94	40.00%
Finland	Vodka	18.09	EUR	22.06	18.44	32.00%
France	...	...	...	...	...	...
Georgia	Vodka	23.96	GEL	23.98	8.66	40.00%
Germany	Vodka	9.10	EUR	12.69	9.28	37.50%
Greece	Whisky	20.19	EUR	37.24	20.59	40.00%
Hungary	Vodka	3534.64	HUF	23.02	8.94	37.50%

Price of 750 ml of the most sold brand of spirits						
Country/territory (listed by WHO region)	Most sold spirits type	In reported currency	Currency reported	International dollars (at purchasing power parity)	In US\$ at official exchange rates	Alcohol by volume (ABV %)
Iceland	Vodka	6471.00	ISK	43.71	47.72	37.50%
Ireland	Vodka	24.64	EUR	33.39	25.13	37.50%
Israel	...	...	...	...	...	...
Italy	Liqueur	9.63	EUR	15.41	9.82	11.00%
Kazakhstan	Vodka	3589.29	KZT	20.86	7.52	40.00%
Kyrgyzstan	Vodka	468.75	KGS	21.56	5.64	40.00%
Latvia	Brandy	10.50	EUR	19.70	10.71	38.00%
Lithuania	Vodka	12.47	EUR	25.28	12.71	40.00%
Luxembourg	...	...	...	...	...	...
Malta	...	...	...	...	...	...
Monaco	...	...	...	...	...	...
Montenegro	...	...	...	...	...	...
Netherlands (Kingdom of the)	Rum	18.91	EUR	24.75	19.29	37.50%
Norway	Vodka	359.93	NOK	31.63	37.14	40.00%
Poland	Vodka	43.32	PLN	22.42	9.34	40.00%
Portugal	Whisky	14.39	EUR	25.70	14.68	40.00%
Republic of Moldova	...	...	...	...	...	...
Romania	Vodka	45.00	RON	23.43	9.30	40.00%
Russian Federation	...	...	...	...	...	...
San Marino	...	...	...	...	...	...
Serbia	...	...	...	...	...	...
Slovakia	Vodka	10.17	EUR	20.17	10.37	38.00%
Slovenia	Liqueur	19.90	EUR	35.66	20.29	35.00%
Spain	Gin	7.50	EUR	12.65	7.65	37.50%
Sweden	Vodka	217.50	SEK	24.91	21.35	37.50%
Switzerland	Liqueur	21.38	CHF	20.57	22.44	17.00%
Tajikistan	...	...	...	...	...	...
North Macedonia	...	...	...	...	...	...
Türkiye	Raki	351.75	TRY	83.08	19.64	45.00%
Turkmenistan	...	...	...	...	...	...
Ukraine	Vodka	177.63	UAH	...	...	40.00%
United Kingdom of Great Britain and Northern Ireland	Vodka	17.14	GBP	25.43	20.88	37.50%
Uzbekistan	Vodka	46500.00	UZS	17.96	4.26	40.00%
SEARO						
Bangladesh	Whisky	2300.00	BDT	71.63	24.29	42.80%
Bhutan	...	...	...	...	...	...
Democratic People's Republic of Korea	...	...	...	...	...	...
India	...	...	...	...	...	...
Indonesia	Vodka	150000.00	IDR	31.78	10.03	40.00%
Maldives	—	—	—	—	—	—
Myanmar	Whisky	3200.00	MMK	7.08	1.73	43.00%
Nepal	...	...	...	...	...	...
Sri Lanka	Arrack	2880.00	LKR	38.49	7.98	33.50%

Price of 750 ml of the most sold brand of spirits						
Country/territory (listed by WHO region)	Most sold spirits type	In reported currency	Currency reported	International dollars (at purchasing power parity)	In US\$ at official exchange rates	Alcohol by volume (ABV %)
Thailand	White Spirits	144.00	THB	12.30	3.91	40.00%
Timor-Leste	...	...	...	...	...	...
WPRO						
Australia	Whisky	48.20	AUD	31.99	33.78	40.00%
Brunei Darussalam	—	—	—	—	—	—
Cambodia	...	...	...	...	...	...
China	Chinese Spirits	25.35	CNY	6.19	3.77	46.00%
Cook Islands	Vodka	40.50	NZD	...	...	40.00%
Fiji	Rum	64.00	FJD	77.39	29.02	58.00%
Japan	Whisky	1851.43	JPY	20.48	13.92	40.00%
Kiribati	Whisky	16.07	AUD	14.73	11.26	40.00%
Lao People's Democratic Republic	...	...	...	...	...	...
Malaysia	...	...	...	...	...	...
Marshall Islands	Vodka	15.00	USD	13.56	15.00	40.00%
Micronesia (Federated States of)	...	...	...	...	...	...
Mongolia	Vodka	17550.00	MNT	16.48	5.54	38.00%
Nauru	Vodka	34.29	AUD	27.00	24.02	40.00%
New Zealand	...	...	...	...	...	...
Niue	...	...	...	...	...	...
Palau	Whisky	23.49	USD	24.52	23.49	40.00%
Papua New Guinea	...	...	...	...	...	...
Philippines	Gin	92.83	PHP	4.94	1.67	40.00%
Republic of Korea	Soju	4062.50	KRW	5.10	3.12	16.50%
Samoa	...	...	...	...	...	...
Singapore	...	...	...	...	...	...
Solomon Islands	...	...	...	...	...	...
Tonga	Gin	15.00	TOP	8.79	6.42	40.00%
Tuvalu	...	...	...	...	...	...
Vanuatu	...	...	...	...	...	...
Viet Nam	...	...	...	...	...	...

Taxes as a % of price of the most sold brand								
Country/territory (listed by WHO region)	Volume- based specific excise	Alcohol- content- based specific excise	Ad valorem excise	Total excise tax	Value added tax/ sales tax	Import duties	Other taxes	Total tax +
AFRO								
Algeria	...	...	...	...	...	...	...	...
Angola	...	...	...	...	...	...	...	...
Benin	0.00%	0.00%	2.21%	2.21%	15.25%	0.82%	0.00%	18.28%
Botswana	...	...	...	...	...	...	...	...
Burkina Faso	0.00%	0.00%	4.48%	4.48%	15.25%	2.52%	0.17%	22.43%
Burundi	0.13%	0.00%	4.43%	4.56%	15.25%	1.38%	0.00%	21.20%
Cabo Verde	5.11%	0.00%	10.63%	15.74%	4.78%	7.06%	0.22%	27.81%

Taxes as a % of price of the most sold brand								
Country/territory (listed by WHO region)	Volume- based specific excise	Alcohol- content- based specific excise	Ad valorem excise	Total excise tax	Value added tax/ sales tax	Import duties	Other taxes	Total tax +
Cameroon	13.33%	0.00%	14.10%	27.44%	16.14%	0.00%	0.00%	43.58%
Central African Republic	8.40%	0.00%	15.53%	23.93%	15.97%	14.34%	1.00%	55.24%
Chad	...	...	...	...	...	...	...	...
Comoros	...	...	...	...	...	...	...	...
Congo	0.29%	0.00%	8.00%	8.29%	15.90%	0.00%	0.00%	24.18%
Côte d'Ivoire	0.00%	0.00%	22.49%	22.49%	15.25%	0.00%	0.00%	37.74%
Democratic Republic of the Congo	0.00%	0.00%	3.38%	3.38%	13.79%	0.70%	0.00%	17.87%
Equatorial Guinea	...	...	...	...	...	...	...	...
Eritrea	0.00%	0.00%	25.25%	25.25%	6.06%	0.00%	0.00%	31.31%
Eswatini	0.00%	0.00%	18.19%	18.19%	13.04%	0.00%	4.81%	36.04%
Ethiopia	0.00%	0.00%	32.92%	32.92%	13.04%	0.00%	7.41%	53.37%
Gabon ¹	16.67%	0.00%	14.49%	31.16%	15.25%	0.00%	0.00%	46.41%
Gambia	6.62%	0.00%	0.00%	6.62%	13.04%	0.00%	0.00%	19.67%
Ghana ²	0.00%	0.00%	7.61%	7.61%	6.56%	6.09%	5.50%	25.76%
Guinea	...	...	...	...	...	...	...	...
Guinea-Bissau	0.00%	0.00%	11.54%	11.54%	10.16%	4.19%	0.48%	26.38%
Kenya	19.34%	0.00%	0.00%	19.34%	13.79%	0.00%	0.00%	33.14%
Lesotho	...	...	...	...	...	...	...	...
Liberia	67.08%	0.00%	0.00%	67.08%	9.09%	0.00%	0.00%	76.17%
Madagascar	0.00%	0.00%	6.41%	6.41%	16.67%	0.00%	0.00%	23.08%
Malawi	0.00%	0.00%	38.37%	38.37%	14.16%	0.00%	0.00%	52.54%
Mali	...	...	...	...	...	...	...	...
Mauritania	—	—	—	—	—	—	—	—
Mauritius	0.00%	62.00%	0.00%	62.00%	13.04%	0.00%	0.00%	75.04%
Mozambique	0.00%	23.01%	0.00%	23.01%	14.53%	5.69%	0.00%	43.23%
Namibia	0.00%	31.62%	0.00%	31.62%	13.04%	0.00%	0.00%	44.67%
Niger	0.00%	0.00%	13.30%	13.30%	15.97%	4.43%	0.00%	33.69%
Nigeria	...	...	...	...	...	...	...	...
Rwanda	0.00%	0.00%	14.05%	14.05%	15.25%	3.93%	0.00%	33.23%
Sao Tome and Principe	10.77%	0.00%	20.41%	31.18%	0.00%	33.37%	0.00%	64.55%
Senegal	46.33%	0.00%	11.76%	58.09%	15.25%	3.53%	0.40%	77.27%
Seychelles	31.68%	0.00%	0.00%	31.68%	13.04%	0.00%	0.53%	45.26%
Sierra Leone	0.00%	0.00%	8.69%	8.69%	13.04%	15.20%	0.00%	36.94%
South Africa	0.00%	46.51%	0.00%	46.51%	13.04%	0.00%	0.00%	59.55%
South Sudan	0.00%	0.00%	3.64%	3.64%	15.25%	0.73%	2.80%	22.42%
Togo	0.00%	0.00%	3.60%	3.60%	15.25%	1.20%	0.00%	20.06%
Uganda	0.00%	0.00%	32.21%	32.21%	13.04%	0.00%	0.00%	45.25%
United Republic of Tanzania	36.55%	0.00%	0.00%	36.55%	15.25%	0.00%	0.00%	51.80%
Zambia	0.00%	0.00%	32.33%	32.33%	13.79%	1.16%	0.00%	47.28%
Zimbabwe	0.00%	0.00%	13.04%	13.04%	13.04%	14.84%	0.00%	40.92%
AMRO								
Antigua and Barbuda	0.00%	0.00%	0.00%	0.00%	13.04%	0.00%	6.69%	19.73%
Argentina	0.00%	0.00%	22.50%	22.50%	13.45%	0.00%	0.00%	35.95%

Taxes as a % of price of the most sold brand								
Country/territory (listed by WHO region)	Volume-based specific excise	Alcohol-content-based specific excise	Ad valorem excise	Total excise tax	Value added tax/ sales tax	Import duties	Other taxes	Total tax +
Bahamas	...	...	...	...	...	...	...	...
Barbados	...	...	...	...	...	...	...	...
Belize	65.99%	0.00%	0.00%	65.99%	11.11%	0.00%	0.00%	77.10%
Bolivia ³ (Plurinational State of)	5.52%	0.00%	3.84%	9.36%	13.79%	0.00%	0.00%	23.16%
Brazil ^{4,5}	0.00%	0.00%	9.16%	9.16%	18.00%	0.00%	5.21%	32.37%
Canada ⁶	0.00%	11.87%	0.00%	11.87%	11.50%	0.00%	0.00%	23.38%
Chile	0.00%	0.00%	19.63%	19.63%	11.84%	0.00%	0.00%	31.46%
Colombia	13.03%	19.00%	0.00%	32.02%	3.86%	0.00%	0.00%	35.88%
Costa Rica	0.00%	16.54%	5.36%	21.90%	11.50%	0.00%	2.25%	35.66%
Cuba	0.00%	0.00%	0.00%	0.00%	10.00%	0.00%	0.00%	10.00%
Dominica	10.21%	0.00%	0.00%	10.21%	13.04%	0.00%	0.00%	23.26%
Dominican Republic	0.00%	31.42%	4.85%	36.27%	15.25%	0.00%	0.00%	51.52%
Ecuador	0.00%	25.91%	3.25%	29.16%	10.71%	0.00%	0.00%	39.87%
El Salvador	0.00%	23.53%	4.81%	28.34%	11.50%	0.00%	0.00%	39.85%
Grenada	0.00%	4.87%	0.00%	4.87%	13.04%	0.00%	0.00%	17.91%
Guatemala	0.00%	0.00%	6.99%	6.99%	10.71%	0.00%	0.00%	17.71%
Guyana	11.79%	0.00%	0.00%	11.79%	12.28%	0.00%	0.71%	24.78%
Haiti ³	0.00%	0.00%	13.35%	13.35%	9.09%	0.00%	1.27%	23.71%
Honduras	8.92%	0.00%	1.38%	10.30%	15.25%	0.00%	0.00%	25.56%
Jamaica	0.00%	22.09%	0.00%	22.09%	13.04%	0.00%	0.00%	35.13%
Mexico	0.00%	0.00%	29.86%	29.86%	13.79%	0.00%	0.00%	43.66%
Nicaragua	0.00%	4.84%	20.25%	25.08%	13.04%	0.00%	0.00%	38.13%
Panama	0.00%	9.88%	0.00%	9.88%	9.09%	0.00%	0.00%	18.98%
Paraguay	0.00%	0.00%	7.63%	7.63%	9.09%	0.00%	0.00%	16.72%
Peru	0.00%	0.00%	21.19%	21.19%	15.25%	0.00%	0.00%	36.44%
Saint Kitts and Nevis	...	...	...	...	...	...	...	...
Saint Lucia	17.26%	0.00%	0.00%	17.26%	11.11%	0.00%	0.00%	28.37%
Saint Vincent and the Grenadines	10.96%	0.00%	0.00%	10.96%	13.79%	0.00%	0.00%	24.75%
Suriname	66.50%	0.00%	0.00%	66.50%	9.65%	4.57%	0.18%	80.90%
Trinidad and Tobago	...	...	...	...	...	...	...	...
United States of America	...	...	...	...	...	...	...	...
Uruguay	22.53%	0.00%	0.00%	22.53%	18.03%	0.00%	0.00%	40.56%
Venezuela (Bolivarian Republic of)	0.00%	0.00%	28.74%	28.74%	13.79%	0.00%	0.00%	42.53%
EMRO								
Afghanistan	—	—	—	—	—	—	—	—
Bahrain	...	...	...	...	...	...	...	...
Djibouti	...	...	...	...	...	...	...	...
Egypt	0.00%	0.00%	39.06%	39.06%	12.28%	0.00%	0.00%	51.34%
Iran (Islamic Republic of)	—	—	—	—	—	—	—	—
Iraq	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Jordan	...	...	...	...	...	...	...	...
Kuwait	—	—	—	—	—	—	—	—
Lebanon	1.73%	0.00%	0.00%	1.73%	9.91%	2.02%	0.00%	13.66%

Taxes as a % of price of the most sold brand								
Country/territory (listed by WHO region)	Volume- based specific excise	Alcohol- content- based specific excise	Ad valorem excise	Total excise tax	Value added tax/ sales tax	Import duties	Other taxes	Total tax +
Malta	...	...	...	...	...	...	...	...
Monaco	...	...	...	...	...	...	...	...
Montenegro	...	...	...	...	...	...	...	...
Netherlands (Kingdom of the)	0.00%	25.08%	0.00%	25.08%	17.36%	1.02%	0.00%	43.45%
Norway	0.00%	68.51%	0.00%	68.51%	20.00%	0.00%	0.36%	88.87%
Poland	0.00%	47.80%	0.00%	47.80%	18.70%	0.00%	0.00%	66.50%
Portugal	0.00%	29.20%	0.00%	29.20%	18.70%	0.00%	0.00%	47.90%
Republic of Moldova	...	...	...	...	...	...	...	...
Romania	0.00%	25.19%	0.00%	25.19%	15.97%	0.00%	0.00%	41.16%
Russian Federation	...	...	...	...	...	...	...	...
San Marino	...	...	...	...	...	...	...	...
Serbia	...	...	...	...	...	...	...	...
Slovakia	0.00%	30.27%	0.00%	30.27%	16.67%	0.00%	0.00%	46.94%
Slovenia	0.00%	17.41%	0.00%	17.41%	18.03%	0.00%	0.00%	35.44%
Spain	0.00%	35.96%	0.00%	35.96%	17.36%	0.00%	0.00%	53.32%
Sweden	0.00%	66.80%	0.00%	66.80%	20.00%	0.00%	0.00%	86.80%
Switzerland	0.00%	17.30%	0.00%	17.30%	7.15%	0.00%	0.00%	24.45%
Tajikistan	...	...	...	...	...	...	...	...
North Macedonia	...	...	...	...	...	...	...	...
Türkiye	0.00%	57.81%	0.00%	57.81%	15.25%	0.00%	0.00%	73.06%
Turkmenistan	...	...	...	...	...	...	...	...
Ukraine	0.00%	22.51%	5.00%	27.51%	16.67%	0.00%	0.00%	44.18%
United Kingdom of Great Britain and Northern Ireland	0.00%	47.15%	0.00%	47.15%	16.67%	0.00%	0.00%	63.82%
Uzbekistan	22.26%	0.00%	0.00%	22.26%	13.04%	0.00%	0.00%	35.30%
SEARO								
Bangladesh	0.00%	2.79%	0.00%	2.79%	15.00%	0.00%	0.00%	17.79%
Bhutan	...	...	...	...	...	...	...	...
Democratic People's Republic of Korea	...	...	...	...	...	...	...	...
India	...	...	...	...	...	...	...	...
Indonesia	40.00%	0.00%	0.00%	40.00%	5.95%	0.00%	0.00%	45.95%
Maldives	—	—	—	—	—	—	—	—
Myanmar	28.13%	0.00%	0.00%	28.13%	4.76%	0.00%	0.00%	32.89%
Nepal	...	...	...	...	...	...	...	...
Sri Lanka	0.00%	36.47%	0.00%	36.47%	13.04%	0.00%	0.00%	49.51%
Thailand	0.00%	32.29%	1.87%	34.16%	6.54%	0.00%	5.98%	46.68%
Timor-Leste	...	...	...	...	...	...	...	...
WPRO								
Australia	0.00%	56.50%	0.00%	56.50%	9.09%	0.00%	0.00%	65.59%
Brunei Darussalam	—	—	—	—	—	—	—	—
Cambodia	...	...	...	...	...	...	...	...
China	2.96%	0.00%	13.34%	16.30%	11.50%	0.00%	3.34%	31.14%
Cook Islands	0.00%	31.59%	0.00%	31.59%	13.04%	0.00%	0.00%	44.64%

Taxes as a % of price of the most sold brand								
Country/territory (listed by WHO region)	Volume- based specific excise	Alcohol- content- based specific excise	Ad valorem excise	Total excise tax	Value added tax/ sales tax	Import duties	Other taxes	Total tax +
Fiji	0.00%	44.92%	0.00%	44.92%	13.04%	0.00%	0.00%	57.96%
Japan	8.10%	8.10%	0.00%	16.20%	9.09%	0.00%	0.00%	25.29%
Kiribati	72.80%	0.00%	0.00%	72.80%	20.73%	0.00%	0.00%	93.53%
Lao People's Democratic Republic	...	...	...	...	...	...	...	...
Malaysia	...	...	...	...	...	...	...	...
Marshall Islands	0.00%	0.00%	0.00%	0.00%	0.00%	19.81%	0.00%	19.81%
Micronesia (Federated States of)	...	...	...	...	...	...	...	...
Mongolia	0.00%	11.34%	0.00%	11.34%	9.09%	0.00%	0.90%	21.33%
Nauru	0.00%	0.00%	0.00%	0.00%	0.00%	26.51%	0.00%	26.51%
New Zealand	...	...	...	...	...	...	...	...
Niue	...	...	...	...	...	...	...	...
Palau	32.39%	0.00%	0.00%	32.39%	0.00%	0.00%	0.00%	32.39%
Papua New Guinea	...	...	...	...	...	...	...	...
Philippines	0.00%	33.61%	17.60%	51.21%	10.71%	0.00%	0.00%	61.92%
Republic of Korea	0.00%	0.00%	43.07%	43.07%	9.09%	0.00%	17.95%	70.11%
Samoa	...	...	...	...	...	...	...	...
Singapore	...	...	...	...	...	...	...	...
Solomon Islands	...	...	...	...	...	...	...	...
Tonga	0.00%	70.00%	0.00%	70.00%	13.04%	0.00%	0.00%	83.04%
Tuvalu	...	...	...	...	...	...	...	...
Vanuatu	...	...	...	...	...	...	...	...
Viet Nam	...	...	...	...	...	...	...	...

Retail price and tax data representing only the Province of Ontario.

+ Total tax includes excise taxes, import duties, VAT and other taxes as applicable

... Data not reported /not available.

— Sales of alcohol prohibited

¹ Data not validated by the country

² Retail price and tax data collected as of 31 January 2023.

³ Retail price and tax data collected as of 31 March 2023.

⁴ Retail price and tax data collected as of 31 October 2022.

⁵ Retail price and tax data representing only the State of Sao Paulo.

⁶ Retail price and tax data representing only the Province of Ontario.

Annex 3 Supplementary information on taxation of alcoholic beverages

Country/territory (listed by WHO region)	Excise taxes applied on alcoholic beverages	Type of excise tax applied on beers	Uniform or tiered excise tax system applied on beers	If tiered on beers, the tiers are alcohol-content-based	Base for ad valorem excise tax on most sold brand of beer	Type of excise tax applied on spirits	Uniform or tiered excise tax system applied on spirits	If tiered on spirits, the tiers are alcohol-content-based	Base for ad valorem excise tax on most sold brand of the most sold category of spirits	Type of excise tax applied on wine	Automatic adjustment of specific excise
AFRO											
Algeria	...	...	...	...	...	...	...	...	...	...	...
Angola	...	...	...	...	...	...	...	...	...	...	...
Benin	Yes	Ad valorem	Uniform	NA	Producer (manufacturer) price	Ad valorem	Uniform	NA	Producer (manufacturer) price	Ad valorem	NA
Botswana	...	...	...	...	...	...	...	...	...	...	...
Burkina Faso	Yes	Ad valorem	Uniform	NA	Producer (manufacturer) price	Ad valorem	Uniform	NA	Producer (manufacturer) price	Ad valorem	NA
Burundi	Yes	Mixed – Volume-specific & Ad valorem	Uniform	NA	Producer (manufacturer) price	Mixed – Volume-specific & Ad valorem	Uniform	NA	Producer (manufacturer) price	Mixed – Volume-specific & Ad valorem	No
Cabo Verde	Yes	Mixed – Volume-specific & Ad valorem	Uniform	NA	CIF + import duty + other taxes	Mixed – Volume-specific & Ad valorem	Uniform	NA	CIF + import duty + other taxes	Mixed – Volume-specific & Ad valorem	No
Cameroon	Yes	Mixed – Volume-specific & Ad valorem	Tiered	No	Retail price excl. VAT and excise	Mixed – Volume-specific & Ad valorem	Tiered	No	Retail price excl. VAT and excise	Mixed – Volume-specific & Ad valorem	No
Central African Republic	Yes	Mixed – Volume-specific & Ad valorem	Uniform	NA	CIF + import duty	Mixed – Volume-specific & Ad valorem	Uniform	NA	CIF + import duty	Mixed – Volume-specific & Ad valorem	...
Chad	Yes	Ad valorem	Uniform	NA	Producer (manufacturer) price	Ad valorem	Uniform	NA	Producer (manufacturer) price	Ad valorem	NA
Comoros	...	...	...	...	...	...	...	...	...	...	...
Congo	Yes	Ad valorem	Uniform	NA	Producer (manufacturer) price	Ad valorem	Uniform	NA	Producer (manufacturer) price	Ad valorem	NA
Côte d'Ivoire	Yes	Ad valorem	Uniform	NA	Producer (manufacturer) price	Ad valorem	Uniform	NA	Producer (manufacturer) price	Ad valorem	NA
Democratic Republic of the Congo	Yes	Ad valorem	Tiered	Yes	Retail price excl. VAT and excise	Ad valorem	Uniform	NA	CIF + import duty	Ad valorem	NA
Equatorial Guinea	Yes	Specific mixed – Alcohol & Volume-specific	Tiered	No	NA	Alcohol-content-based specific	Tiered	No	NA	Alcohol-content-based specific	No
Eritrea ¹	Yes	Other	Uniform	NA	Producer (manufacturer) price	Other	Uniform	NA	Producer (manufacturer) price	Other	...

Country/ territory (listed by WHO region)	Excise taxes ap- plied on alcoholic bever- ages	Type of excise tax applied on beers	Uniform or tiered excise tax system applied on beers	If tiered on beers, the tiers are alcoh- ol-cont- ent-based	Base for ad valorem excise tax on most sold brand of beer	Type of excise tax applied on spirits	Uniform or tiered excise tax system applied on spirits	If tiered on spirits, the tiers are alcoh- ol-cont- ent-based	Base for ad valorem excise tax on most sold brand of the most sold category of spirits	Type of excise tax applied on wine	Auto- matic adjust- ment of specific excise
Rwanda	Yes	Ad valorem	Tiered	No	Producer (manufac- turer) price	Ad valorem	Uniform	NA	CIF + import duty	Ad valorem	NA
Sao Tome and Principe	Yes	Mixed – Volume- specific & Ad valorem	Tiered	Yes	Producer (manufac- turer) price	Mixed – Volume- specific & Ad valorem	Tiered	Yes	Producer (manufac- turer) price	Mixed – Volume- specific & Ad valorem	No
Senegal ³	Yes	Mixed – Volume- specific & Ad valorem	Tiered	Yes	Producer (manufac- turer) price	Mixed – Volume- specific & Ad valorem	Tiered	Yes	CIF + import duty + other taxes	Mixed – Volume- specific & Ad valorem	Yes
Seychelles	Yes	Volume- based specific	Tiered	Yes	NA	Volume- based specific	Tiered	Yes	NA	Volume- based specific	No
Sierra Leone	Yes	Ad valorem	Tiered	No	Producer (manufac- turer) price	Ad valorem	Tiered	No	Producer (manufac- turer) price	Ad valorem	NA
South Africa	Yes	Alcohol- content- based specific	Uniform	NA	NA	Alcohol- content- based specific	Uniform	NA	NA	Volume- based specific	Yes
South Sudan	Yes	Ad valorem	Uniform	NA	Producer (manufac- turer) price	Ad valorem	Uniform	NA	Producer (manufac- turer) price	Ad valorem	NA
Togo	Yes	Ad valorem	Uniform	NA	Producer (manufac- turer) price	Ad valorem	Uniform	NA	Producer (manufac- turer) price	Ad valorem	NA
Uganda ¹	Yes	Other	Tiered	No	Producer (manufac- turer) price	Other	Tiered	No	Producer (manufac- turer) price	Other	...
United Republic of Tanzania	Yes	Volume- based specific	Tiered	No	NA	Volume- based specific	Tiered	No	NA	Volume- based specific	No
Zambia	Yes	Ad valorem	Tiered	No	Producer (manufac- turer) price	Ad valorem	Uniform	NA	Retail price excl. VAT and excise	Ad valorem	NA
Zimbabwe	Yes	Not applied	NA	NA	NA	Ad valorem	Tiered	No	CIF	Volume- based specific	Yes
AMRO											
Antigua and Barbuda	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Argentina	Yes	Ad valorem	Tiered	No	Retail price excl. VAT	Ad valorem	Tiered	Yes	Retail price excl. VAT	Not applied	NA
Bahamas	Yes	Mixed – Volume- specific & Ad valorem	Uniform	NA	...	Alcohol- content- based specific	Uniform	NA	...	Ad valorem	No
Barbados	...	...	...	...	...	...	...	...	...	...	...
Belize	Yes	Volume- based specific	Uniform	NA	NA	Volume- based specific	Uniform	NA	NA	Volume- based specific	No

Country/ territory (listed by WHO region)	Excise taxes ap- plied on alcoholic bever- ages	Type of excise tax applied on beers	Uniform or tiered excise tax system applied on beers	If tiered on beers, the tiers are alcoh- ol-cont- ent-based	Base for ad valorem excise tax on most sold brand of beer	Type of excise tax applied on spirits	Uniform or tiered excise tax system applied on spirits	If tiered on spirits, the tiers are alcoh- ol-cont- ent-based	Base for ad valorem excise tax on most sold brand of the most sold category of spirits	Type of excise tax applied on wine	Auto- matic adjust- ment of specific excise
Bolivia (Plurinational State of)	Yes	Mixed – Volume- specific & Ad valorem	Uniform	NA	Retail price excl. VAT and excise	Mixed – Volume- specific & Ad valorem	Tiered	No	Retail price excl. VAT and excise	Volume- based specific	Yes
Brazil	Yes	Ad valorem	Uniform	NA	Producer (manufac- turer) price	Ad valorem	Tiered	No	Producer (manufac- turer) price	Ad valorem	NA
Canada	Yes	Volume- based specific	Tiered	Yes	NA	Alcohol- content- based specific	Tiered	Yes	NA	Volume- based specific	Yes
Chile	Yes	Ad valorem	Uniform	NA	...	Ad valorem	Uniform	NA	Wholesaler price	Ad valorem	NA
Colombia ^{4,5}	Yes	Ad valorem	Uniform	NA	Other (specify in comments)	Specific mixed – Alcohol & Volume- specific	Uniform	NA	NA	Specific mixed – Alcohol & Volume- specific	Yes
Costa Rica	Yes	Mixed – Alcohol- specific & Ad valorem	Uniform	NA	Producer (manufac- turer) price	Mixed – Alcohol- specific & Ad valorem	Tiered	Yes	Producer (manufac- turer) price	Mixed – Alcohol- specific & Ad valorem	Yes
Cuba	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Dominica	Yes	Volume- based specific	Uniform	NA	NA	Volume- based specific	Tiered	No	NA	Volume- based specific	No
Dominican Republic	Yes	Mixed – Alcohol- specific & Ad valorem	Uniform	NA	Retail price excl. VAT and excise	Mixed – Alcohol- specific & Ad valorem	Uniform	NA	Retail price excl. VAT and excise	Mixed – Alcohol- specific & Ad valorem	Yes
Ecuador ^{6,7}	Yes	Mixed – Alcohol- specific & Ad valorem	Tiered	No	Other (specify in comments)	Mixed – Alcohol- specific & Ad valorem	Uniform	NA	Other (specify in comments)	Mixed – Alcohol- specific & Ad valorem	Yes
El Salvador	Yes	Mixed – Alcohol- specific & Ad valorem	Uniform	NA	Retail price excl. VAT and excise	Mixed – Alcohol- specific & Ad valorem	Tiered	No	Retail price excl. VAT and excise	Mixed – Alcohol- specific & Ad valorem	No
Grenada	Yes	Alcohol- content- based specific	Uniform	NA	NA	Alcohol- content- based specific	Uniform	NA	NA	Volume- based specific	No
Guatemala	Yes	Ad valorem	Uniform	NA	Retail price excl. VAT and excise	Ad valorem	Uniform	NA	Retail price excl. VAT and excise	Ad valorem	NA
Guyana	Yes	Volume- based specific	Uniform	NA	NA	Volume- based specific	Uniform	NA	NA	Volume- based specific	No
Haiti	Yes	Ad valorem	Uniform	NA	Producer (manufac- turer) price	Ad valorem	Uniform	NA	Producer (manufac- turer) price	Ad valorem	NA

Country/ territory (listed by WHO region)	Excise taxes ap- plied on alcoholic bever- ages	Type of excise tax applied on beers	Uniform or tiered excise tax system applied on beers	If tiered on beers, the tiers are alcoh- ol-conten- t-based	Base for ad valorem excise tax on most sold brand of beer	Type of excise tax applied on spirits	Uniform or tiered excise tax system applied on spirits	If tiered on spirits, the tiers are alcoh- ol-conten- t-based	Base for ad valorem excise tax on most sold brand of the most sold category of spirits	Type of excise tax applied on wine	Auto- matic adjust- ment of specific excise
Egypt	Yes	Ad valorem	Uniform	NA	Producer (manufac- turer) price	Ad valorem	Uniform	NA	Producer (manufac- turer) price	Ad valorem	NA
Iran (Islamic Republic of)	—	—	—	—	—	—	—	—	—	—	—
Iraq	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Jordan	...	...	...	...	...	...	...	...	...	...	...
Kuwait	—	—	—	—	—	—	—	—	—	—	—
Lebanon	Yes	Volume- based specific	Tiered	No	NA	Volume- based specific	Tiered	No	NA	Volume- based specific	No
Libya	—	—	—	—	—	—	—	—	—	—	—
Morocco	Yes	Volume- based specific	Uniform	NA	NA	Alcohol- content- based specific	Uniform	NA	NA	Volume- based specific	No
Oman	...	...	...	...	...	...	...	...	...	...	...
Pakistan	...	...	...	...	...	...	...	...	...	...	...
Qatar	...	...	...	...	...	...	...	...	...	...	...
Saudi Arabia	—	—	—	—	—	—	—	—	—	—	—
Somalia	—	—	—	—	—	—	—	—	—	—	—
Sudan	—	—	—	—	—	—	—	—	—	—	—
Syrian Arab Republic	...	...	...	...	...	...	...	...	...	...	...
Tunisia	Yes	Volume- based specific	Uniform	NA	NA	Ad valorem	Uniform	NA	Producer (manufac- turer) price	Volume- based specific	No
United Arab Emirates	...	...	...	...	...	...	...	...	...	...	...
occupied Palestinian territory	...	...	...	...	...	...	...	...	...	...	...
Yemen	—	—	—	—	—	—	—	—	—	—	—
EURO											
Albania	Yes	Alcohol- content- based specific	Tiered	No	NA	Alcohol- content- based specific	Tiered	No	NA	Volume- based specific	No
Andorra	Yes	Volume- based specific	Uniform	NA	NA	Alcohol- content- based specific	Uniform	NA	NA	Volume- based specific	No
Armenia ¹⁰	Yes	Volume- based specific	Uniform	NA	NA	Other	Tiered	No	NA	Volume- based specific	No
Austria	Yes	Alcohol- content- based specific	Tiered	No	NA	Alcohol- content- based specific	Tiered	No	NA	Not applied	No
Azerbaijan	Yes	Volume- based specific	Uniform	NA	NA	Volume- based specific	Uniform	NA	NA	Volume- based specific	No

Country/ territory (listed by WHO region)	Excise taxes ap- plied on alcoholic bever- ages	Type of excise tax applied on beers	Uniform or tiered excise tax system applied on beers	If tiered on beers, the tiers are alcoh- ol-cont- ent-based	Base for ad valorem excise tax on most sold brand of beer	Type of excise tax applied on spirits	Uniform or tiered excise tax system applied on spirits	If tiered on spirits, the tiers are alcoh- ol-cont- ent-based	Base for ad valorem excise tax on most sold brand of the most sold category of spirits	Type of excise tax applied on wine	Auto- matic adjust- ment of specific excise
Belarus	Yes	Volume- based specific	Tiered	Yes	NA	Alcohol- content- based specific	Uniform	NA	NA	Volume- based specific	Yes
Belgium	Yes	Alcohol- content- based specific	Tiered	No	NA	Alcohol- content- based specific	Uniform	NA	NA	Volume- based specific	No
Bosnia and Herzegovina	...	...	...	...	...	...	...	...	...	...	...
Bulgaria	Yes	Alcohol- content- based specific	Tiered	No	NA	Alcohol- content- based specific	Tiered	No	NA	Not applied	No
Croatia	Yes	Alcohol- content- based specific	Tiered	No	NA	Alcohol- content- based specific	Tiered	No	NA	Not applied	No
Cyprus ¹¹	Yes	Alcohol- content- based specific	Tiered	No	NA	Alcohol- content- based specific	Uniform	NA	NA	Not applied	No
Czechia	Yes	Alcohol- content- based specific	Tiered	No	NA	Alcohol- content- based specific	Tiered	No	NA	Not applied	No
Denmark	Yes	Alcohol- content- based specific	Tiered	No	NA	Alcohol- content- based specific	Tiered	No	NA	Volume- based specific	No
Estonia	Yes	Alcohol- content- based specific	Uniform	NA	NA	Alcohol- content- based specific	Uniform	NA	NA	Volume- based specific	No
Finland	Yes	Alcohol- content- based specific	Tiered	Yes	NA	Alcohol- content- based specific	Tiered	Yes	NA	Volume- based specific	No
France	Yes	Alcohol- content- based specific	Tiered	Yes	NA	Alcohol- content- based specific	Uniform	NA	NA	Volume- based specific	Yes
Georgia	Yes	Alcohol- content- based specific	Uniform	NA	NA	Alcohol- content- based specific	Tiered	Yes	NA	Not applied	No
Germany ¹¹	Yes	Alcohol- content- based specific	Tiered	No	NA	Alcohol- content- based specific	Tiered	No	NA	Not applied	No
Greece	Yes	Alcohol- content- based specific	Tiered	Yes	NA	Alcohol- content- based specific	Tiered	Yes	NA	Not applied	No
Hungary	Yes	Alcohol- content- based specific	Tiered	No	NA	Alcohol- content- based specific	Uniform	NA	NA	Not applied	No

Country/ territory (listed by WHO region)	Excise taxes ap- plied on alcoholic bever- ages	Type of excise tax applied on beers	Uniform or tiered excise tax system applied on beers	If tiered on beers, the tiers are alcoh- ol-cont- ent-based	Base for ad valorem excise tax on most sold brand of beer	Type of excise tax applied on spirits	Uniform or tiered excise tax system applied on spirits	If tiered on spirits, the tiers are alcoh- ol-cont- ent-based	Base for ad valorem excise tax on most sold brand of the most sold category of spirits	Type of excise tax applied on wine	Auto- matic adjust- ment of specific excise
Iceland	Yes	Alcohol- content- based specific	Tiered	Yes	NA	Alcohol- content- based specific	Tiered	Yes	NA	Alcohol- content- based specific	No
Ireland	Yes	Alcohol- content- based specific	Tiered	Yes	NA	Alcohol- content- based specific	Uniform	NA	NA	Volume- based specific	No
Israel	Yes	Volume- based specific	Uniform	NA	NA	Alcohol- content- based specific	Uniform	NA	NA	Not applied	Yes
Italy	Yes	Alcohol- content- based specific	Tiered	No	NA	Alcohol- content- based specific	Uniform	NA	NA	Not applied	No
Kazakhstan	Yes	Volume- based specific	Uniform	NA	NA	Alcohol- content- based specific	Uniform	NA	NA	Volume- based specific	No
Kyrgyzstan	Yes	Volume- based specific	Uniform	NA	NA	Volume- based specific	Uniform	NA	NA	Volume- based specific	Yes
Latvia	Yes	Alcohol- content- based specific	Tiered	No	NA	Alcohol- content- based specific	Uniform	NA	NA	Volume- based specific	No
Lithuania	Yes	Alcohol- content- based specific	Tiered	No	NA	Alcohol- content- based specific	Uniform	NA	NA	Volume- based specific	No
Luxembourg	Yes	Alcohol- content- based specific	Tiered	No	NA	Alcohol- content- based specific	Uniform	NA	NA	Not applied	...
Malta	Yes	Alcohol- content- based specific	Tiered	No	NA	Alcohol- content- based specific	Uniform	NA	NA	Volume- based specific	No
Monaco	Yes	Alcohol- content- based specific	Tiered	Yes	NA	Alcohol- content- based specific	Tiered	No	NA	Volume- based specific	Yes
Montenegro	Yes	Alcohol- content- based specific	Tiered	No	NA	Alcohol- content- based specific	Uniform	NA	NA	Not applied	No
Netherlands (Kingdom of the)	Yes	Volume- based specific	Tiered	Yes	NA	Alcohol- content- based specific	Uniform	NA	NA	Volume- based specific	No
Norway	Yes	Volume- based specific	Tiered	Yes	NA	Alcohol- content- based specific	Tiered	Yes	NA	Alcohol- content- based specific	Yes

Country/ territory (listed by WHO region)	Excise taxes ap- plied on alcoholic bever- ages	Type of excise tax applied on beers	Uniform or tiered excise tax system applied on beers	If tiered on beers, the tiers are alcohol- content- based	Base for ad valorem excise tax on most sold brand of beer	Type of excise tax applied on spirits	Uniform or tiered excise tax system applied on spirits	If tiered on spirits, the tiers are alcohol- content- based	Base for ad valorem excise tax on most sold brand of the most sold category of spirits	Type of excise tax applied on wine	Auto- matic adjust- ment of specific excise
Ukraine	Yes	Mixed – Alcohol- specific & Ad valorem	Uniform	NA	All inclusive retail price	Mixed – Alcohol- specific & Ad valorem	Uniform	NA	All inclusive retail price	Mixed – Volume- specific & Ad valorem	No
United Kingdom of Great Britain and Northern Ireland	Yes	Alcohol- content- based specific	Tiered	Yes	NA	Alcohol- content- based specific	Uniform	NA	NA	Volume- based specific	No
Uzbekistan	Yes	Volume- based specific	Uniform	NA	NA	Volume- based specific	Tiered	Yes	NA	Volume- based specific	No
SEARO											
Bangladesh	Yes	Volume- based specific	Tiered	No	NA	Volume- based specific	Tiered	No	NA	Volume- based specific	...
Bhutan	...	...	...	...	...	...	...	...	...	...	...
Democratic People's Republic of Korea	...	...	...	...	...	...	...	...	...	...	...
India	...	...	...	...	...	...	...	...	...	...	...
Indonesia	Yes	Volume- based specific	Tiered	Yes	NA	Volume- based specific	Tiered	Yes	NA	Volume- based specific	No
Maldives	—	—	—	—	—	—	—	—	—	—	—
Myanmar ¹³	Yes	Ad valorem	Uniform	NA	Producer (manufac- turer) price	Other	Tiered	No	Producer (manufac- turer) price	Other	No
Nepal	...	...	...	...	...	...	...	...	...	...	...
Sri Lanka	Yes	Alcohol- content- based specific	Tiered	Yes	NA	Alcohol- content- based specific	Tiered	Yes	NA	...	No
Thailand	Yes	Mixed – Alcohol- specific & Ad valorem	Uniform	NA	Retail price excl. VAT	Mixed – Alcohol- specific & Ad valorem	Tiered	No	Retail price excl. VAT	Mixed – Alcohol- specific & Ad valorem	No
Timor-Leste	...	...	...	...	...	...	...	...	...	...	...
WPRO											
Australia ¹⁴	Yes	Alcohol- content- based specific	Tiered	No	NA	Alcohol- content- based specific	Tiered	No	NA	Ad valorem	Yes
Brunei Darussalam	—	—	—	—	—	—	—	—	—	—	—
Cambodia	Yes	Ad valorem	Uniform	NA	Producer (manufac- turer) price	Ad valorem	Uniform	NA	Producer (manufac- turer) price	Ad valorem	NA

Country/ territory (listed by WHO region)	Excise taxes ap- plied on alcoholic bever- ages	Type of excise tax applied on beers	Uniform or tiered excise tax system applied on beers	If tiered on beers, the tiers are alcohol- content- based	Base for ad valorem excise tax on most sold brand of beer	Type of excise tax applied on spirits	Uniform or tiered excise tax system applied on spirits	If tiered on spirits, the tiers are alcohol- content- based	Base for ad valorem excise tax on most sold brand of the most sold category of spirits	Type of excise tax applied on wine	Auto- matic adjust- ment of specific excise
China	Yes	Volume- based specific	Tiered	No	NA	Mixed – Volume- specific & Ad valorem	Uniform	NA	Producer (manufac- turer) price	Ad valorem	No
Cook Islands	Yes	Alcohol- content- based specific	Uniform	NA	NA	Alcohol- content- based specific	Uniform	NA	NA	Alcohol- content- based specific	...
Fiji ¹⁵	Yes	Volume- based specific	Tiered	Yes	NA	Other	Tiered	Yes	NA	Volume- based specific	No
Japan	Yes	Volume- based specific	Uniform	NA	NA	Specific mixed – Alcohol & Volume- specific	Tiered	Yes	NA	Volume- based specific	No
Kiribati	Yes	Volume- based specific	Uniform	NA	NA	Volume- based specific	Uniform	NA	NA	Volume- based specific	...
Lao People's Democratic Republic	...	...	...	...	...	...	...	...	...	...	...
Malaysia	Yes	Volume- based specific	Uniform	NA	NA	Volume- based specific	Uniform	NA	NA	Volume- based specific	No
Marshall Islands	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Micronesia (Federated States of)	...	...	...	...	...	...	...	...	...	...	...
Mongolia	Yes	Alcohol- content- based specific	Uniform	NA	NA	Alcohol- content- based specific	Tiered	Yes	NA	Alcohol- content- based specific	No
Nauru	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
New Zealand ^{16, 17}	Yes	Volume- based specific	Tiered	Yes	NA	Alcohol- content- based specific	Uniform	NA	NA	Other	Yes
Niue	...	...	...	...	...	...	...	...	...	...	...
Palau	Yes	Volume- based specific	Uniform	NA	NA	Volume- based specific	Uniform	NA	NA	Volume- based specific	No
Papua New Guinea	Yes	Alcohol- content- based specific	Tiered	Yes	NA	Alcohol- content- based specific	Tiered	Yes	NA	Alcohol- content- based specific	No
Philippines ¹⁸	Yes	Volume- based specific	Uniform	NA	NA	Mixed – Alcohol- specific & Ad valorem	Uniform	NA	Other (specify in comments)	Volume- based specific	Yes

Country/ territory (listed by WHO region)	Excise taxes ap- plied on alcoholic bever- ages	Type of excise tax applied on beers	Uniform or tiered excise tax system applied on beers	If tiered on beers, the tiers are alcohol- content- based	Base for ad valorem excise tax on most sold brand of beer	Type of excise tax applied on spirits	Uniform or tiered excise tax system applied on spirits	If tiered on spirits, the tiers are alcohol- content- based	Base for ad valorem excise tax on most sold brand of the most sold category of spirits	Type of excise tax applied on wine	Auto- matic adjust- ment of specific excise
Republic of Korea	Yes	Volume- based specific	Uniform	NA	NA	Ad valorem	Uniform	NA	Producer (manufac- turer) price	Ad valorem	Yes
Samoa	Yes	Volume- based specific	Uniform	NA	NA	Volume- based specific	Tiered	Yes	NA	Volume- based specific	No
Singapore	Yes	Alcohol- content- based specific	Uniform	NA	NA	Alcohol- content- based specific	Uniform	NA	NA	Alcohol- content- based specific	No
Solomon Islands	...	...	...	...	...	...	...	...	...	...	...
Tonga	Yes	Alcohol- content- based specific	Uniform	NA	NA	Alcohol- content- based specific	Uniform	NA	NA	Alcohol- content- based specific	No
Tuvalu	Yes	Ad valorem	Uniform	NA	CIF	Ad valorem	Uniform	NA	CIF	Ad valorem	NA
Vanuatu	Yes	Volume- based specific	Tiered	Yes	NA	Volume- based specific	Tiered	Yes	NA	Volume- based specific	No
Viet Nam	Yes	Ad valorem	Uniform	NA	Producer (manufac- turer) price	Ad valorem	Tiered	Yes	Producer (manufac- turer) price	Ad valorem	NA

... Data not reported /not available.

— Sales of alcohol prohibited

NA Not applicable

¹ Either volume specific or ad valorem excise applies depending on which is higher, categorized as 'Other'.

² For beer, either volume specific or ad valorem excise applies depending on which is higher, categorized as 'Other'.

³ No specific excise tax component for beverages with an alcohol content below 6% ABV.

⁴ The excise tax on wines and spirits is structured as a mixed ad valorem and alcohol-content-based specific tax. The ad valorem component is applied on fixed tax base amounts per volume, effectively operating as a volume-based specific tax and classified as such in this analysis. Therefore, the excise tax is classified as specific-mixed, i.e., a mix of volume-based specific and alcohol-content-based specific.

⁵ Base for ad valorem excise tax is the national average price set by the government. Categorized as 'Other' in this analysis.

⁶ The ad valorem excise tax component does not apply if estimated producer price is lower than a set threshold.

⁷ Base for ad valorem excise tax component is the result of the difference between the producer price and a set threshold. The ad valorem excise tax component does not apply if estimated producer price is lower than this set threshold. Categorized as 'Other' in this analysis.

⁸ The excise tax on alcoholic beverages (not applied on wine) is structured as an ad valorem tax applied on fixed tax base amounts – “precios fictos” – per volume varying per beverage type, effectively operating as a volume-based specific tax and classified as such in this analysis.

⁹ On automatic adjustment of specific excise, the fixed tax base amounts – “precios fictos” – are usually adjusted annually; however, it is not mandated by law.

¹⁰ The excise tax on spirits applies as a volume-based specific tax on some spirits types (e.g., vodka, rum) and as an alcohol-content-based specific tax on others (e.g., cognac, brandy). It was categorized as 'Other' in this analysis.

¹¹ The excise tax on wine only applies to sparkling wine and not to still wine.

¹² For beer, either alcohol-based specific or ad valorem excise applies depending on which is higher, categorized as 'Other'.

¹³ For wine and spirits, specific excise volumetric applies for different price levels. For the highest price tier, an ad valorem excise applies.

¹⁴ The country applies a Wine Equalization Tax (WET) specifically on wine as an ad valorem tax. While the tax is not defined as an excise in the country's legislation, it is considered as such in this analysis as it applies specifically to wine.

¹⁵ For spirits, the excise tax applies either as an alcohol-content-based specific tax or as a volume-based specific tax, whichever is higher, categorized as 'Other'.

¹⁶ For beer, the type of specific excise tax applied varies based on the alcohol concentration. However, all beers above 2.5% ABV (most beers) are taxed using a volume-based specific tax, thus the excise tax is categorized as such in this analysis.

¹⁷ For wine, the type of specific excise tax applied varies based on the alcohol concentration. Wines above 14% ABV are taxed using a volume-based specific tax, while wines above this threshold are taxed using an alcohol-content-based specific tax. Categorized as 'Other'.

¹⁸ Base for ad valorem excise tax component is the result of the multiplication of the all-inclusive retail price by two and by the ABV, thus accounting for alcohol concentration, categorized as 'Other'.

Annex 4 Use of earmarked revenue from excise taxes on alcoholic beverages

Country	Reported use of earmarked excise tax on alcoholic beverages*
Azerbaijan	From excise revenues, 0.2 AZN for each liter of vodka, strong drinks and liquor is transferred to the account of the State Agency for Compulsory Medical Insurance. And 0.05 AZN per liter of excise tax from beer is transferred to the account of the State Compulsory Medical Insurance Agency.
Bolivia (Plurinational State of)	The revenue from the ad valorem excise tax on alcoholic beverages is assigned to the Ministry of Health and Sports for the implementation of sports activity projects.
Bulgaria	One percent of the funds received in the state budget from excise taxes on tobacco products and alcoholic beverages shall be used to finance the national programs for reduction of tobacco and tobacco products use, of alcohol consumption as well as the prevention of narcotic substances use.
Chad	Revenues from additional excise duties on alcoholic beverages (10% excise on beers, 15% on wines and 20% on liquors) are earmarked for universal health coverage.
Colombia	The sixth part of the tax on the consumption of beers is destined to finance health. For spirits and wines, 37% goes to health and 3% to sports.
Costa Rica	Revenue from excise taxes on tobacco products and alcoholic beverages are directed towards multiple government programs, including (in descending order): National Council for Elderlies, National Social Security, National Patronage for Children, Institute of Alcoholism and Drug Dependence, Help us to Help Foundation (for science and culture), Youths and Adolescents Fund, Ministry of Public Education to foster education and sports for persons with disabilities, Red Cross, National Council for People with Disabilities, and World of Opportunities Foundation (supporting people with disabilities) (Art. 14 y 15, RES-DGH-017 of 7 April, 2022).
El Salvador	35% of the income from excise taxes on tobacco, alcohol and firearms, ammunition and explosives finance the Solidarity Fund for Health (Fosalud).
France	The specific tax applicable for alcoholic drinks with ABV above 18% is dedicated to social security.
Gabon	All taxes collected by the State on alcoholic beverages are intended to fund the National Fund for the Development of Sport.
Guatemala	Of the resources collected by the application of the excise tax on alcoholic beverages, a minimum of fifteen percent (15%) will be allocated for sexual and reproductive health, family planning and alcoholism programs of the Ministry of Public Health and Social Assistance.
Iceland	1% of alcohol taxes dedicated to public health fund for prevention and health promotion work
Lithuania	A certain amount (set annually by the Government, about 3,3 mln. EUR) of the actual income from the excise duty income received from the sale of alcoholic beverages, tobacco, as well as from lotteries and gambling tax is allocated for the State Public Health Promotion Fund. The State Public Health Promotion Fund is established in order to finance public health prevention and strengthening activities, including preventive projects, social advertising, scientific research.
Madagascar	Tax on alcoholic beverages and manufactured tobacco is collected for the benefit of the National Fund for the Promotion and Development of Youth, Sports and Leisure (FNPDJSL), the National Office for Tobacco Control (OFNALAT) and the Loharano Otrika Vola ho an'ny Kolontsaina Fund (LOVAKO) for culture.
Mongolia	1% of excise tax on alcohol is allocated to the Health Promotion Fund in every year.
Morocco	Parafiscal tax on wines and beers funds the Moroccan red crescent.

Country	Reported use of earmarked excise tax on alcoholic beverages*
Nicaragua	The state will contribute at least ten percent of the revenue from excise taxes on cigarettes, rums, spirits, soft drinks and beers for the budget of sports, physical education and recreation.
Panama	Excise tax revenue directed towards Roofs of Hope Program (10%), Old Age, Disability, and Death Program of the National Social Security (20%), National Sports Institute (5%), and Mental Health Institute to treat addictions (5%).
Paraguay	"1. 25% of revenue from excise taxes on alcoholic beverages are directed towards funding the Solidarity Fund for the Comprehensive Care of People with Cancer. 2. The National Fund of Solidarity Resources for Health (FONARESS) will be financed , among others, through 5% of the proceeds from the Selective Consumption Tax (ISC), currently applied to the importation and manufacture of alcoholic beverages."
Philippines	Alcohol excise revenues are fully earmarked to health and SDGs. Of the total alcohol excise tax collections, 60% is allotted for the implementation of the Universal Health Care law, 20% is allotted for medical assistance and the Health Facilities Enhancement Program (HFEP) as determined by the Department of Health, and 20% is allotted for the attainment of the Sustainable Development Goals (SDGs) as determined by the National Economic Development Authority (NEDA).
Switzerland	10% of revenues collected from excise on spirits is redistributed to Cantons. Most of these funds (90%) has to be spent to combat the causes and effects of alcoholism, as well as the abuse of addictive substances, narcotics and medications.
Thailand	Health tax surcharge to fund the ThaiHealth Promotion Foundation: 2% of excise (2001), Sports Fund tax: 2% of excise (since 2015), Elderly Fund tax: 2% of excise (since 2017).
Venezuela (Bolivarian Republic of)	42% of excise tax revenue are directed towards health, safety, defense, and education.

* Only countries that have reported earmarking (parts of) taxes on alcohol or alcohol tax revenues for a specific health purpose (including sports programmes) are listed in this table. Some countries reported earmarking taxes on alcohol, but for purposes other than health and are therefore not included in this table.



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