

CONTEMPORARY EUROPEAN POLITICS

Alcohol duty

CONSTANTIN - MORGANE - PEDRO - AURÉLIEN



ESSCA





1/ How does your tax/duty work in your countries?

01 CONSUMER LAW

02 SOCIAL SECURITY CONTRIBUTION

03 VAT

Consumer law

Excise duty

Premix:

A pre-mixed drink based on a spirit (gin, rum, vodka, wine, whisky, beer in particular), with the addition of a tonic, soda (cola) or fruit juice. It contains alcohol, even if it tastes like a soda.

Droits de consommation sur les alcools et les boissons alcooliques (tarifs 2021)

Boisson	Droit de consommation
Vin tranquille	3,91 €/hl
Boisson fermentée autre que le vin et la bière	3,91 €/hl
Vin mousseux	9,68 €/hl
Cidre, poiré, hydromel	1,37 €/hl
Vin de liqueur et vin doux naturel	48,87 €/hl
Autre produit intermédiaire : porto, pineau	195,47 €/hl
Bière dont le degré alcoométrique ne dépasse pas 2,8 %vol., y compris un panaché (mélange de bière et de boisson non alcoolique ayant un titre alcoométrique volumique acquis entre 0,5 % et 2,8 % vol.)	3,84 €/degré/hl
Bière avec plus de 2,8 % vol de degré alcoométrique	7,68 €/degré/hl
Petite brasserie produisant jusqu'à 200 000 hl par an	3,84 €/degré/hl
Rhum des Dom	901,84 €/hl d'alcool pur (hlap)
Autre alcool	1 802,64 €/hl d'alcool pur (hlap)
Droit réduit bouilleurs	901,33 €/hl d'alcool pur (hlap)

Social security contribution

Cotisation de Sécurité sociale (tarifs 2021)

Boisson	Cotisation
Alcool - taux plein	578,80 €/hl d'alcool pur (hlap)
Produit intermédiaire de plus de 18 % vol - taux plein	48,87 €/hl
Produit intermédiaire de plus de 18 % vol - taux réduit à 40 %	19,56 €/hl
Bière de plus de 18 % vol – taux réduit à 40 %	48.87 €/hl
Rhum et alcool à base d'alcool du cru de plus de 18 % vol., produit et consommé dans les Dom	246 €/hlap
Premix à base de vin	3 € par décilitre d'alcool pur
Autre premix	11 € par décilitre d'alcool pur

VAT

20% of the cost before the
previous bottle taxes



Example:

A bottle of white wine at 12%



A 6.5% blond beer

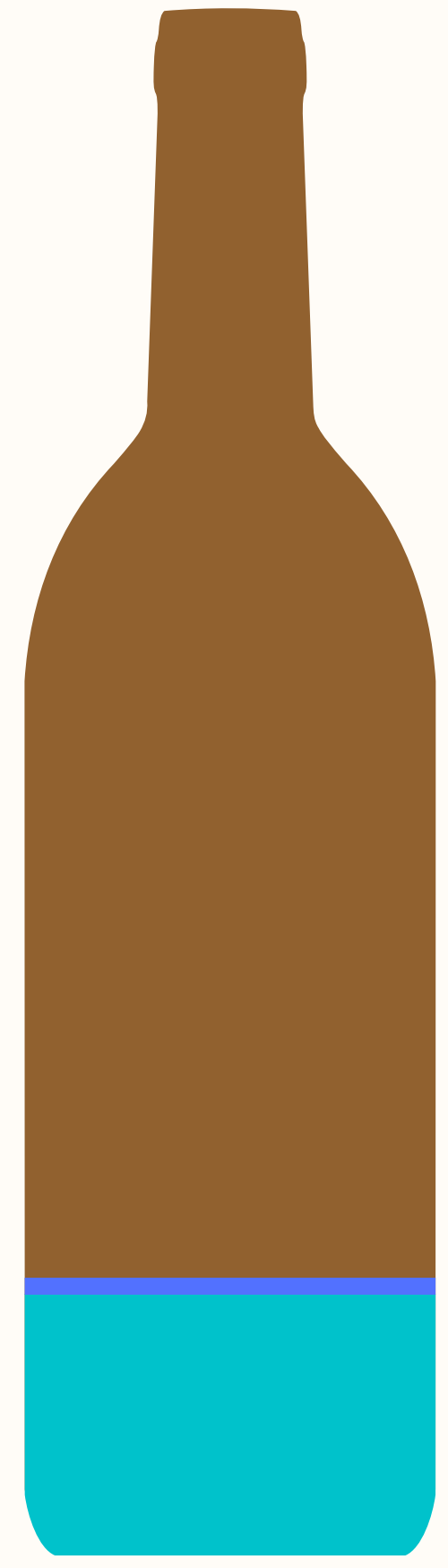


A 40% bottle of whiskey



Example:

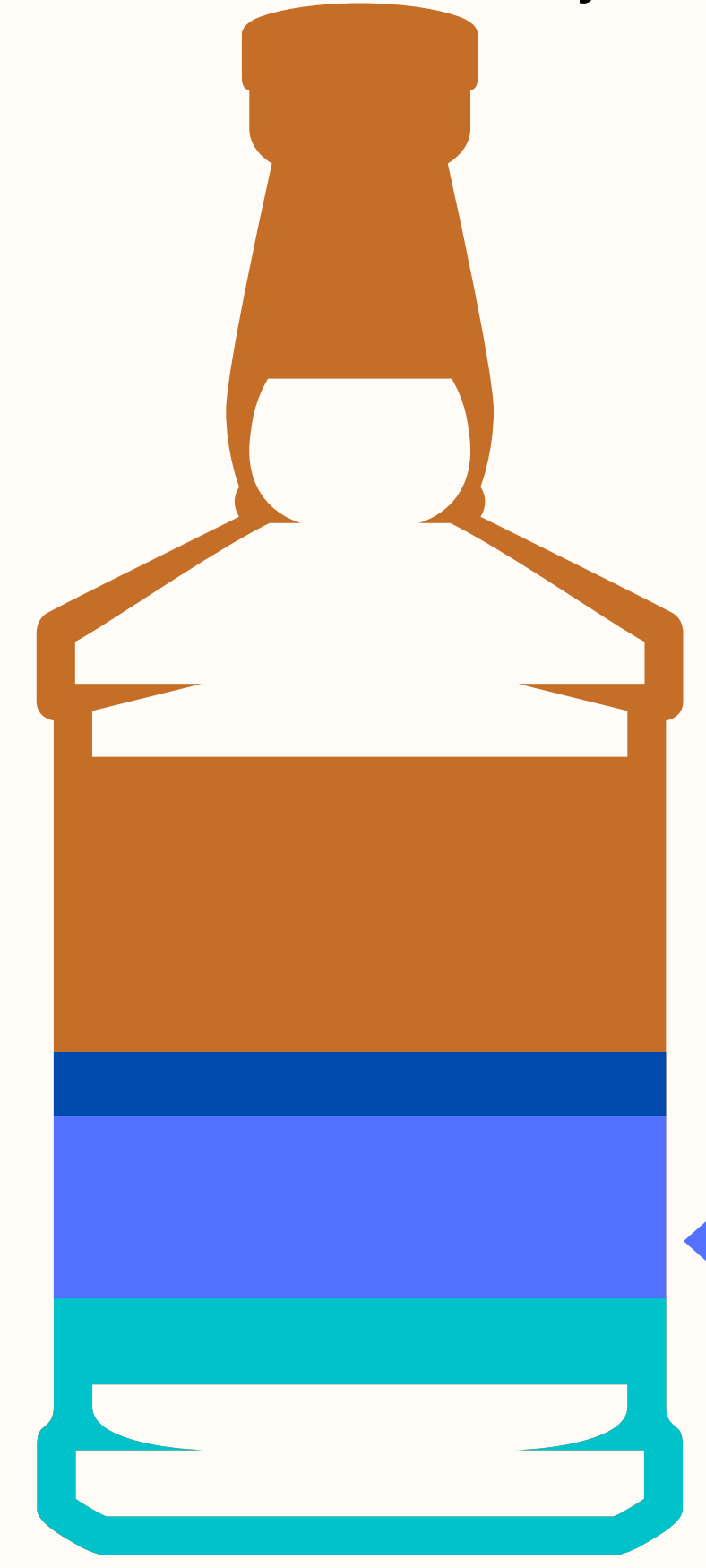
A bottle of wine



A bottle of beer



A bottle of whiskey



Social Contribution

Consumer law

VAT



The social Cost

SOCIAL COST ON
FRENCH SOCIETY

120 billion euros

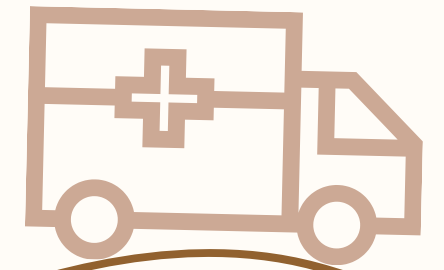
COST ON PUBLIC
FINANCES

4,9 billion euros

EARNINGS THANKS TO
TAXES

3,9 billion euros

ANNUAL DEFICIT = 1 BILLION EUROS



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ESSCALAND



- ISLAND



- SOUTH OF ITALY

- 20-35°C

- QUITE RICH

- GDP= 25 000\$/INHABITANTS

- 28 765KM2

- GOOD EDUCATION

- MANY PARTIES

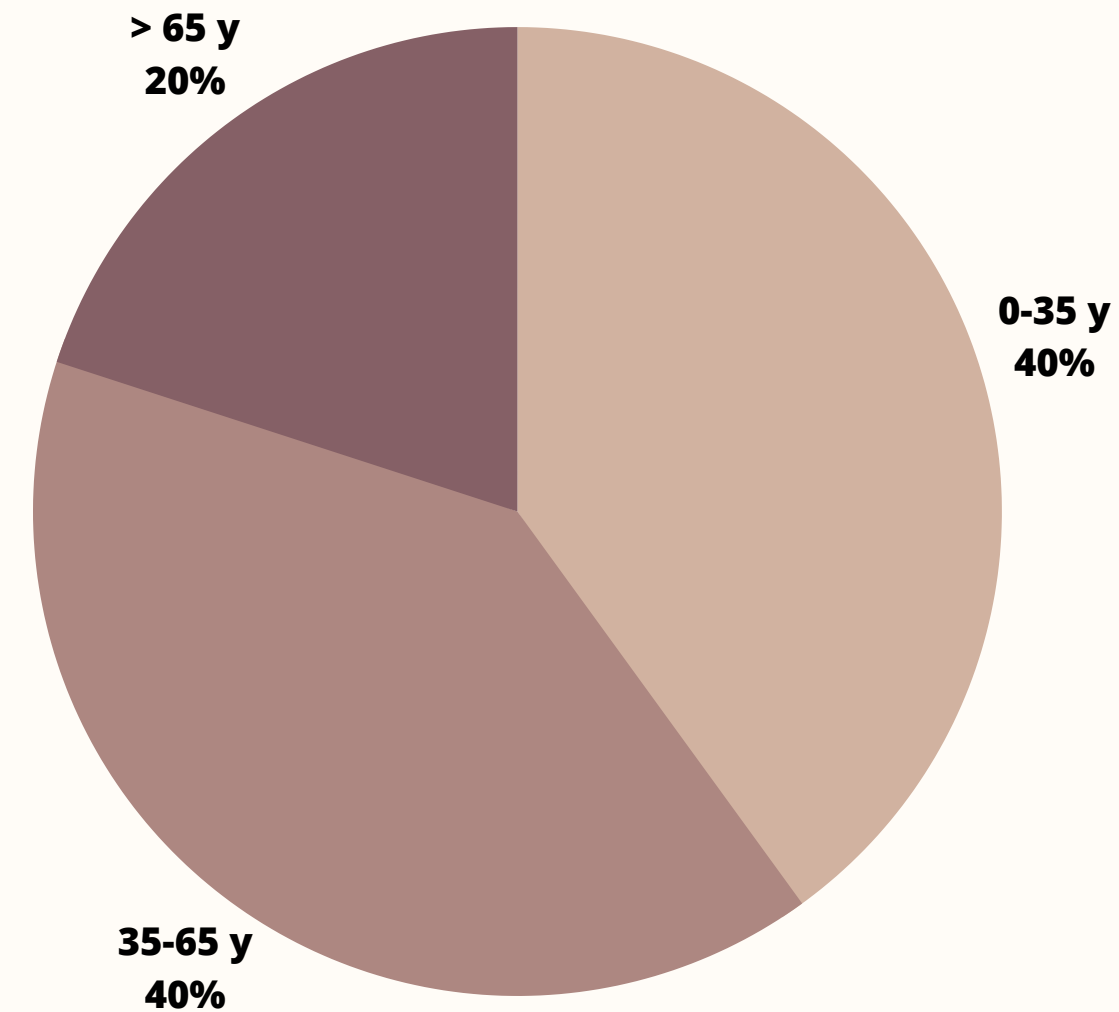


- **YOUNGS --> ALCOOL LESS THAN 15°C / LESS SUGAR / STRONG TESTING --> MIXTURE**

- **ADULTS--> WHITE WINE**

- **LOT'S OF PREVENTION AND CONTROLS (EX: COMPULSORY BREATHALYZER TEST AT NIGHTCLUB EXITS)**

- **CONSEQUENCES= FEW ACCIDENTS AND ABUSE**



ESSCA Land



Good Education
Health
Public Services
Good Market Economy



Taxes

Balanced in terms of taxes and public spending

Total social contribution in taxes is a bit below the average of the EU

There's an effort to not spend the money irrationally and when possible the money is return to the taxpayers

No loopholes in the taxsystem, everyone pays their fair share

Generosity taxes for the healthiest

ESSCA Land



**Corporate
tax is 23%**

On average terms:



Rich pay 30% in total tax



Medium-Class pay 17% in total tax



Poor pay 10% in total tax

People in unfortunate conditions receive subsidies and guidance to get their life back on track! No one stays behind



Subsidies for handicapped



Homeless are place in shelters and have



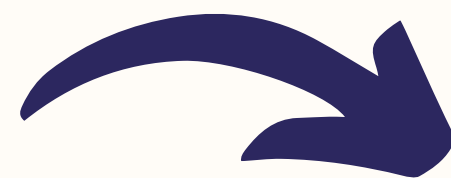
Subsidies and psychological help for people living under the poverty line

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This values only work because the ESSCA land people have a very strong sense of community and so they really fight for their labor rights and because of that there are not many precarious jobs and jobs that don't pay enough

ESSCA Land



Alcohol Tax



there are no big alcohol problems to agnowledge in ESSCA land so the country takes an international reference for tax on alcohol



We set our tax on alcohol on 13€ per litre of pure alcohol; bottles of wine are exempt of alcohol tax; and beer (330ml) have a tax of 0.8€ per bottle



alcohol is considered a very price elastic good so if there are no excess being taken we don't want to have that high taxes, otherwise consumption will shrink a lot

The consequences

01

POLITICAL

02

ECONOMIC

03

SOCIAL

04

ENVIRONMENTAL





Thank you