



WELCOME TO ESSCALAND

ALCOHOL TAX

GROUP 1:

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PO05-0E1-G CONTEMPORARY EUROPEAN POLITICS

ALCOHOL TAX IN MEXICO



VAT OF 16%

1 OF 4 COUNTRIES IN OECD THAT STILL USES
AD VALOREM-CURRENTLY BEING DEBATED
(IEPS)



14% ABV
=26.5% TAX



14-20% ABV
=30% TAX



ABOVE 20% ABV
=30-53% TAX



ALCOHOL TAX IN CAMEROON



(1) ONE OF THE LARGEST CONSUMERS OF ALCOHOL ON THE CONTINENT

(2) FREQUENT INCREASES IN EXCISE DUTIES ON ALCOHOLIC BEVERAGES.

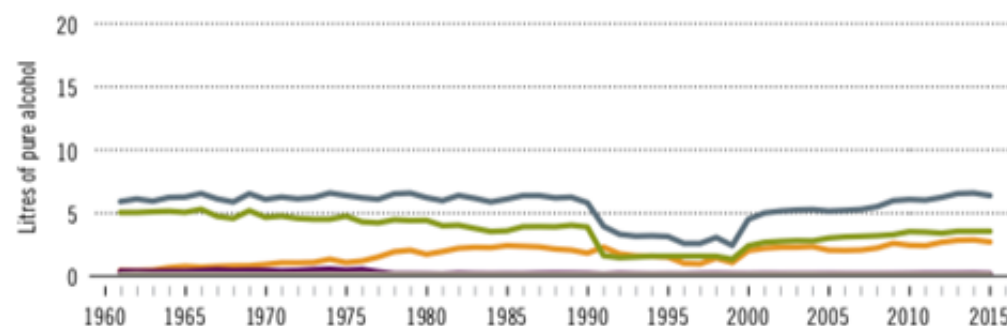
- 25% IN 2015

- 30% IN 2020

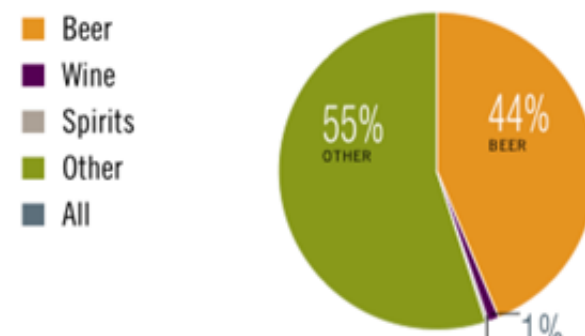
- 40% IN 2023

ALCOHOL CONSUMPTION: LEVELS AND PATTERNS

Recorded alcohol per capita (15+) consumption, 1961–2016



Recorded alcohol per capita (15+) consumption (in litres of pure alcohol) by type of alcoholic beverage, 2016 or latest year available



HEALTH CONSEQUENCES: MORTALITY AND MORBIDITY

Age-standardized death rates (ASDR) and alcohol-attributable fractions (AAF), 2016

	ASDR*	AAF (%)	AAD** (Number)
Liver cirrhosis, males / females	76.4 / 56.9	67.4 / 43.7	3639
Road traffic injuries, males / females	63.4 / 21.9	34.2 / 25.9	2186
Cancer, males / females	122.9 / 116.7	6.8 / 2.3	517

*Per 100 000 population (15+); **alcohol-attributable deaths, both sexes.

Years of life lost (YLL) score*, 2016

LEAST < 1 2 3 4 5 > MOST

* Based on alcohol-attributable years of life lost.

Prevalence of alcohol use disorders and alcohol dependence (%), 2016*

	Alcohol use disorders**	Alcohol dependence
Males	11.8	4.0
Females	2.3	0.9
Both sexes	7.0	2.5
WHO African Region	3.7	1.3

* 12-month prevalence estimates (15+); **including alcohol dependence and harmful use of alcohol.

ALCOHOL TAX IN CAMEROON



HIGH PRESENCE OF UNREGULATED BEVERAGES, WITH VERY
COMPARATIVE PRICES AND QUANTITIES



MATANGO



BILI-BILI
XAF 100



WHISKY BAGS
XAF 100-150

ALCOHOL TAX IN IRELAND

ALCOHOL IS SUBJECT TO VAT OF 23%
(Oireachtas, 2022)

EXCISE DUTY DEPENDANT ON ALCOHOL %

MINIMUM UNIT PRICING WAS INTRODUCED IN
2022 TO REDUCE THE USE OF 'CHEAP' ALCOHOL -
10 CENT PER GRAM OF ALCOHOL (Gleeson, 2021)

HIGHEST EXCISE ON WINE, 2ND HIGHEST ON
BEER AND 3RD HIGHEST ON SPIRITS IN THE EU
(Foley, 2018)



ALCOHOL TAX IN FRANCE

VAT OF 20% AND APPLIES TO ALL CATEGORIES OF SPIRITS AND ALCOHOLIC BEVERAGES.

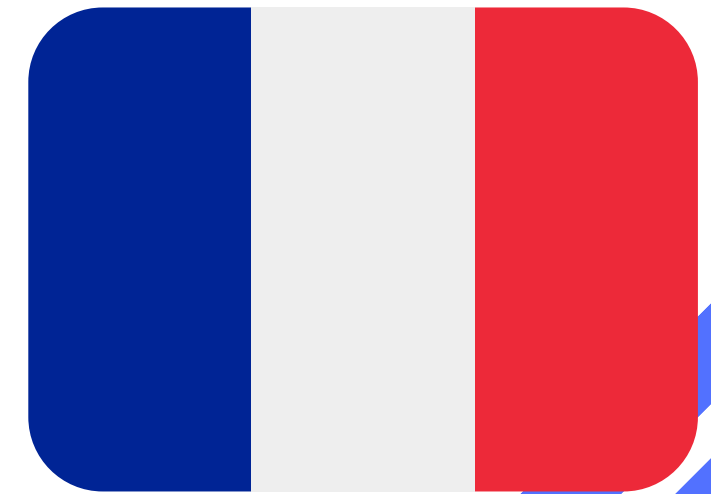
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ALCOHOLIC BEVERAGES WHICH ARE SUBJECT TO TAX ARE:

- BEVERAGES WITH AN ACTUAL ALCOHOLIC STRENGTH BY VOLUME EXCEEDING **1.2%** FLIGHT
- BEERS OF AN ALCOHOLIC STRENGTH BY VOLUME ACQUIRED FROM **0,5 %** FLIGHT

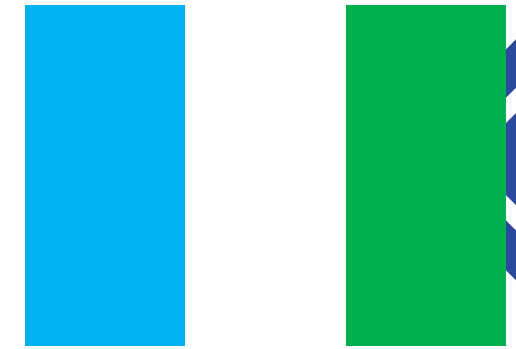
PREMIX (BEVERAGES FROM A MIXTURE OF AN ALCOHOLIC AND A NON-ALCOHOLIC BEVERAGE) ARE SUBJECT TO A CONTRIBUTION IF THE DRINK OBTAINED HAS AN ACTUAL ALCOHOLIC STRENGTH OF BETWEEN **1.2% VOL.** AND **12% VOL.**

EXCEPTION ! IN CORSE, ALCOHOLIC BEVERAGES TO BE CONSUMED ON THE SPOT (SALE IN RESTAURANTS AND DRINKING PLACES IN PARTICULAR) ARE SUBJECT TO AN INTERMEDIATE RATE OF **10%**.





OUR ESSCALAND



- UNDERDEVELOPED COUNTRY LOCATED IN SOUTH AMERICA
- 433,740 KM2 (AREA), 36.10 BILLION US DOLLARS (GDP) AND 37.9% (THE PUBLIC DEBT (PERCENTAGE OF GDP))
- POOR POPULATION HEALTH AND WEALTH INEQUALITY
- UNDERFUNDED PUBLIC SECTORS INCLUDING HEALTH AND EDUCATION SYSTEM
- PRODUCTION AND HIGH CONSUMPTION OF LOWER LEVEL ALCOHOL
- LOW TAX ON ALCOHOL AT THE MOMENT



Our Alcohol Tax Proposal

1

AD QUANTEM METHOD (EXCISE TAX) BASED ON ALCOHOL %

targeting higher % alcohol to reduce alcohol abuse and deter people from drinking high alcohol drinks regularly (Bloomberg, 2022)

2

INCREASE ALCOHOL TAX GRADUALLY

Enough to improve public health and reduce public disturbances, however remain friendly to small alcohol producers (Bloomberg, 2022)

3

INVEST IN OUR LOCALLY PRODUCED ALCOHOL

promote local consumption and reduce demand for imported alcohols (INSP, 2022)



THE EFFECTS OF OUR POLICY

- 1: Disincentivise high consumption of alcohol/low quality alcohol
- 2: Gives SMEs more chance to compete
- 3: Minimizes indirect medical/health costs the government must pay
- 4: Money gathered from tax can be used to improve the health system and other public sectors



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