

TABLE B. SUMMARY OF TAXATION OF BEER (OECD 33 COUNTRIES)

Country	Type	Specific excise per hectolitre per degree alc or volume (1)		Conversion rate	Specific Excise for 4.8% Abv per HL	Lower excise for small independent breweries of 4.8% alc per HL			% Reduced Rate	Maximum Excise Reduction Available	Effective Tax Payable on 200,000 HL	Excise duty on low alcohol (not exceeding 2.8% alcohol by volume) beer		VAT rate	Excise rates which are progressive by strength	OECD Purchasing Power Parity
		National currency	\$USD			Classification of Small Brewery (Production in HL)	National currency per unit	\$USD 4.8%/hl of beer				National currency	\$USD			
Australia	Draught	115.85	74.33	1.00	74.33	500	46.34	29.73	60%	19,231	14,847,678	See note	-	10	Yes	1.56
Australia (B)	Bottle	164.54	105.58	1.00	105.58	500	65.82	42.23	60%	19,231	21,096,015	See note	-	10	Yes	1.56
Austria	Both	5.00	5.88	4.80	28.25	50,000	3.00	16.95	40%	353,088	5,296,320	0	-	20	No	0.85
Belgium	Both	4.28	4.94	4.80	23.72	200,000	3.71	20.56	0%	189,138	4,555,248	0	-	21	No	0.87
Canada	Both	31.22	25.39	1.00	25.39	300,000	3.12	2.54	90%	620,614	4,457,386	See note	-	5.0, 12.0, 13.	Yes	1.23
Chile	Both	See note	-	-	-	See note	-	-	0%	-	-	See note	-	19	No	406.55
Czech	Both	32.00	2.30	4.80	11.03	200,000	16.00	5.52	50%	563,465	1,643,470	0	-	20	No	13.92
Denmark	Both	63.60	8.14	4.80	39.07	200,000	217.78	27.87	29%	1,429,341	6,384,030	0	-	25	No	7.81
Estonia	Both	5.43	10.21	4.80	48.99	3,000	2.72	24.54	50%	73,354	9,725,174	0	-	20	No	0.53
Finland	Both	29.90	31.60	4.80	151.67	100,000	14.95	75.83	50%	2,866,514	27,466,965	4	4.23	23	No	0.95
France	Both	7.20	8.30	4.80	39.86	200,000	3.60	19.93	-31%	3,986,301	3,986,301	3.6	4.15	19.6	No	0.87
Germany	Both	1.97	2.47	4.80	11.85	200,000	1.10	6.62	44%	264,026	2,105,591	0	-	19	No	0.80
Greece	Both	6.50	9.19	4.80	44.10	200,000	3.25	22.05	50%	4,409,539	4,409,539	0	-	23	No	0.71
Hungary	Both	1,470.00	11.32	4.80	54.32	8,000	735.00	27.16	50%	217,289	10,647,147	0	-	27	No	129.89
Iceland	Both	See note	-	-	108.71	-	-	-	0%	-	21,742,000	See note	-	25.5	Yes	137.69
Ireland	Both	15.71	18.76	4.80	90.07	20,000	-	45.03	50%	900,667	17,112,675	-	-	21	No	0.84
Israel	Both	218.00	58.79	1.00	58.79	-	-	-	0%	-	11,758,612	See note	-	16	No	3.71
Italy	Both	5.88	7.36	4.80	35.35	-	-	-	0%	-	7,070,089	See note	-	21	No	0.80
Japan	Both	22,200.00	207.72	1.00	207.72	-	-	-	0%	-	41,543,220	0	-	5	No	106.88
Korea	Both	See note	-	-	-	-	-	-	0%	-	-	See note	-	10	No	822.78
Luxembourg	Both	1.98	2.12	4.80	10.19	200,000	0.99	5.09	50%	922,305	1,115,255	0	-	15	No	0.93
Mexico	Both	0.25	-	-	-	-	-	-	0%	-	-	0	-	16	Yes	8.15
Netherlands	Both	32.64	39.23	1.00	39.23	200,000	30.19	36.28	8%	588,862	7,256,223	0	-	19	Yes	0.83
New Zealand	Both	27.20	17.86	4.80	85.71	-	-	-	0%	-	17,141,497	See note	-	15	No	1.52
Norway	Both	438.00	45.52	4.80	218.49	-	-	-	0%	-	43,697,311	See note	-	25	Yes	9.62
Poland	Both	19.48	10.39	4.80	49.88	200,000	63.50	33.87	32%	1,512,263	8,463,234	0	-	23	No	1.87
Portugal	Both	18.43	29.17	1.00	29.17	200,000	14.58	23.08	50%	1,217,446	4,616,013	See note	-	23	Yes	0.63
Slovak Republ	Both	3.59	6.90	4.80	33.14	200,000	2.65	24.50	0%	1,727,658	4,900,267	0	-	20	No	0.52
Slovenia	Both	10.00	15.87	4.80	76.20	-	-	-	0%	-	15,239,174	0	-	20	No	0.63
Spain	Both	9.96	14.03	1.00	14.03	-	-	-	0%	-	2,805,902	See note	-	18	Yes	0.71
Sweden	Both	166.00	18.62	4.80	89.39	-	-	-	0%	-	17,877,680	0	-	25	No	8.91
Switzerland	Both	25.32	16.92	1.00	16.92	55,000	-	10.13	40%	237,254	3,147,128	See note	-	8	Yes	1.50
Turkey	Both	0.63	-	-	-	-	-	-	0%	-	-	0	-	18	No	1.04
UK	Both	18.57	28.17	4.80	135.22	60,000	-	67.61	50%	338,058	26,706,576	9.29	14.09	20	No	0.66
US	Both	21.00	per hl	1.00	21.00	2,347,000	-	11.64	55%	659,038	3,540,962	0	-	0	No	1.00