

Table 5.1 Taxation of beer

	Specific excise per hectolitre per degree alc. (1)		Lower excise for small independent breweries			Excise duty on low alcohol (not exceeding 2.8% alcohol by volume) beer		VAT rate	Excise rates which are progressive by strength	PPP Exchange rates	
	National currency	USD	Annual production (hl)	National currency		Excise per hectolitre of product					Per cent
				National currency	USD	National currency	USD				
Australia	See note		See note	See note			See note	10.0	Yes	1.56	
Austria	5.00	5.88	< 12 500	3	3.53			20.0	No	0.85	
			< 25 000	3.5	4.12			20.0		0.85	
			< 37 500	4	4.71			20.0		0.85	
			≤ 50 000	4.5	5.30			20.0		0.85	
Belgium	4.28	4.94	≤ 12 500	3.73	4.31			21.0	No	0.87	
			≤ 25 000	3.85	4.45			21.0		0.87	
			≤ 50 000	3.98	4.60			21.0		0.87	
			≤ 75 000	4.10	4.73			21.0		0.87	
			≤ 200 000	4.22	4.87			21.0		0.87	
Canada	31.22	25.39	From 0 to 2 000	3.12	2.54	See note		5.0, 12.0, 13.0 or 15.0	Yes	1.23	
			From 2 001 to 5 000	6.24	5.08			5.0, 12.0, 13.0 or 15.0		1.23	
			From 5 001 to 15 000	12.49	10.16			5.0, 12.0, 13.0 or 15.0		1.23	
			From 15 001 to 50 000	21.85	17.77			5.0, 12.0, 13.0 or 15.0		1.23	
			From 50 001 to 75 000	26.54	21.59			5.0, 12.0, 13.0 or 15.0		1.23	
Chile	See note		See note			See note		19.0	No	406.55	
Czech Republic	32.00	2.30	≤ 10 000	16.00	1.15			20.0	No	13.92	
			≤ 50 000	19.2	1.38			20.0		13.92	
			≤ 100 000	22.40	1.61			20.0		13.92	
			≤ 150 000	25.60	1.84			20.0		13.92	
			≤ 200 000	28.80	2.07			20.0		13.92	
Denmark	63.60	8.14	≤ 3 700	See note		0.00	0.00	25.0	No	7.81	
			≤ 20 000	See note				25.0		7.81	
			< 200 000	See note				25.0		7.81	
Estonia	5.43	10.21	≤ 3 000	2.72	5.11			20.0	No	0.53	
Finland	29.90	31.60	≤ 2 000	14.95	15.80	4.00	4.23	23.0	No	0.95	
			≤ 30 000	20.93	22.12			22.0		0.95	
			≤ 55 000	23.92	25.28			22.0		0.95	
			≤ 100 000	26.91	28.44			22.0		0.95	
France	2.75	3.17	≤ 10 000	1.38	1.59	1.38	1.59	19.6	No	0.87	
			≤ 50 000	1.64	1.89			19.6		0.87	
			≤ 200 000	2.07	2.39			19.6		0.87	
Germany	1.97	2.47	≤ 5 000	1.10	1.38			19.0	No	0.80	
			≤ 10 000	1.32	1.65			19.0		0.80	
			≤ 20 000	1.54	1.93			19.0		0.80	
			≤ 40 000	1.65	2.07			19.0		0.80	
Greece	6.50	9.19	≤ 200 000	1.30	1.84			23.0	No	0.71	
Hungary	1470.00	11.32	≤ 800	735.00	5.66			27.0	No	129.89	
Iceland	See note					See note		25.5	Yes	137.69	
Ireland	15.71	18.76	≤ 20 000	see note		See note		21.0	No	0.84	
Israel	218.00	58.79				See note		16.0	No	3.71	
Italy	5.88	7.36				See note		21.0	No	0.80	
Japan	See note							5.0	No	106.88	
Korea	See note					See note		10.0	No	822.78	
Luxembourg	1.98	2.12	≤ 50 000	0.99	1.06			15.0	No	0.93	
			≤ 200 000	1.12	1.20			15.0		0.93	
Mexico	25%							16.0	Yes	8.15	
Netherlands	See note							19.0	Yes	0.83	
New Zealand	27.20	17.86				See note		15.0	No	1.52	
Norway	See note					See note		25.0	Yes	9.62	
Poland	19.48	10.39	See note					23.0	No	1.87	
Portugal	See note		See note			See note		23.0	Yes	0.63	
Slovak Republic	3.59	6.90	≤ 200 000	2.652	5.10			20.0	No	0.52	
Slovenia	10.00	15.87						20.0	No	0.63	
Spain	See note					See note		18.0	Yes	0.71	
Sweden	166.00	18.62						25.0	No	8.91	
Switzerland	See note					See note		8.0	Yes	1.50	
Turkey	63.30%							18.0	No	1.04	
United Kingdom	18.57	28.17	See note			9.29	14.09	20.0	No	0.66	
United States	see note								No	1.00	

Source: National Delegates; position as at 1 January, 2012

Notes:

(1) In some countries the excise rate on beer is calculated per hectolitre per degree Plato. For ease of reading, all amounts have been converted in excise per hectolitre per degree of absolute alcohol. There is no precise conversion between degrees Plato and degrees of absolute alcohol but for tax purposes it is often assumed that 1% alcohol is equivalent to 2.5 degrees Plato. As a result, tax rates expressed in degree Plato have been multiplied by 2.5 to obtain the rates in degree alcohol.

Israel. The statistical data for Israel are supplied by and under the responsibility of the relevant Israeli authorities. The use of such data by the OECD is without prejudice to the status of the Golan Heights, East Jerusalem and Israeli settlements in the West Bank under the terms of international law.

* Country notes: see Box 1