Designing Effective Alcohol Excise Taxes: Country Case Studies

Key Messages

1. Increasing alcohol tax is one of the most cost-effective strategies to reduce alcohol consumption and its related health, social, and economic harms, while generating significant new government tax revenues.
2. Reforming outdated ad valorem excise tax systems can improve the effectiveness and fairness of alcohol taxation. Specifically, harmonized tax structures across all beverage types (beer, wine, spirits, etc.), using primarily specific excise taxes based on alcohol content, discourage substitution toward cheaper or untaxed alcohol products.
3. Specific excise taxes based on alcohol content are also preferred over ad valorem taxes because they:
    - better target ethanol (the harmful component of alcoholic beverages),
    - are typically easier for governments to administer, and
    - provide more predictable tax revenues.
4. Differential tax structures and financial incentives for certain alcohol producers act like a subsidy, increasing alcohol consumption and the associated societal harms. Ideally, governments will resist pressure to protect local alcohol production, but if this special treatment must happen, the government should use other avenues to achieve this goal, while tax policies remain aligned among alcohol products.
5. Significantly higher tax rates are necessary in nearly all countries as current global excise taxes and tax shares of retail prices remain strikingly low.
6. Notably, excise taxes must be regularly increased to reduce alcohol affordability over time because high tax rates alone are insufficient. The ongoing (e.g., annual) increases should outpace the combination of inflation and real income growth. Raising alcohol excise taxes is an impactful tool to reduce consumption over time—not a one-time fix.

Introduction

The use of alcohol results in the death of about 2.6 million people annually and contributes to over 230 noncommunicable and infectious diseases, as well as many mental health conditions and injuries. In 2019, alcohol accounted for 4.7% of global deaths and 4.6% of disability-adjusted life years. Though there are no safe levels of alcohol consumption, health risks also grow markedly with increases in consumption. Alcohol-related harms also go far beyond health, contributing to violence and reduced economic productivity, and commensurately large societal costs.

The most cost-effective and effective policy interventions, or "best buys," to reduce alcohol consumption include: increasing taxes on alcoholic beverages, enacting and enforcing bans or comprehensive restrictions on exposure to alcohol marketing across multiple types of media, and enacting and enforcing restrictions on the physical availability of retail alcohol.

This policy note focuses on alcohol excise tax structures employed by four different governments, which demonstrate greater effectiveness, or at least a genuine effort, in their tax policy with a dual emphasis on public health and fiscal benefits. To be clear, there are currently no "perfect" examples of alcohol excise tax regimes, only some that are better than others. We highlight the strengths and weaknesses of these cases and explore these governments'—sometimes flawed—policy choices.

Excise taxes on alcohol products

Global overview

Approximately 50% of countries impose excise taxes on beer, while three-quarters do so for spirits. As of 2024, more than 30 countries use ad valorem excise tax systems. Among the countries that apply specific excise taxes, only 23.1% have an automatic indexation for inflation, and very few index beyond (e.g., for real income growth).

In most countries, the tax share of price for most alcoholic beverages remains low. Globally, the median excise tax share for a 330 ml bottle of the most sold beer is 13.4%, and the total tax share (including VAT and other levies) is 29%. For a 750 ml bottle of the most sold spirit, the figures are somewhat higher, with a median excise share of 24.8% and a total tax share of 39.6%.

Government uptake of larger excise taxes on alcohol with more efficient structures has been slow, despite growing evidence on best practices. As such, there is enormous potential to improve alcohol excise taxes in almost every country.

Pure specific tax structures

Experts recommend using specific excise taxes based on the amount of alcohol (e.g., per liter of pure alcohol) rather than ad valorem taxes (based on value). Specific taxes are easier to manage and discourage consumers from switching to cheaper drinks when taxes go up. Such tax structures are also more effective in raising low prices and reducing price

differences among products, as well as ensuring appropriate taxation of the harmful part of alcohol (ethanol). Specific tax policy must also be set such that tax authorities regularly adjust tax rates to outpace inflation and real income growth. Otherwise, the effect of the tax erodes quickly. In most contexts, specific tax structures are relatively straightforward to administer because tax authorities can accurately identify the base units.

Although systems where the specific component is applied to the amount of alcohol typically perform better in terms of decreasing consumption and raising revenues, some governments apply specific taxes on the overall volume of the beverage. This system is sometimes chosen when governments struggle to measure the amount of alcohol in beverages. In practice, however, these systems often end up with lopsided tax rates across categories (e.g., beer, wine, and spirits) that do not align with the amount of ethanol in the beverage, thus privileging certain products or categories of beverages (e.g., beer more than spirits; certain brands with more alcohol, etc.).

Pure ad valorem tax structures

Ad valorem taxes (applied to an assigned value of the product, such as the ex-factory price or retail price) are generally not a preferred form of excise tax for alcoholic beverages, mainly because alcohol companies can easily manipulate reported base values. In instances where governments still choose to employ ad valorem taxes, the preferred base is the retail price, or as close to it as possible, because prices early in the supply chain, like the ex-factory price, are easiest to manipulate. Ad valorem taxes tend to also exacerbate price dispersion, although one major benefit is that they do not require adjustment by inflation.

Mixed tax structures

Hybrid or mixed systems can work well for alcohol if the specific component is regularly adjusted, ensuring that products become less affordable, and larger than the ad valorem component. Many countries currently employ mixed systems, but notably, the predominant systems consist of volume-based specific taxes combined with ad valorem taxes, followed by alcohol-content-based specific taxes combined with ad valorem taxes.

Improvements in alcohol tax policy

Lithuania

Lithuania's alcohol tax, as applied to beer and spirits, is classified as an alcohol-content-based specific excise tax, and as applied on wines is a volume-based specific excise tax (Table 1).

Table 1: Alcohol Excise Tax Structure in Lithuania in 2025

Category	Alcohol Content	Tax Rate	Tax Basis
Beer	Any ABV	€10.97 per 1% ABV per 100L beverage	Per 1% ABV per 100L
Wine and other fermented beverages	< 8.5%	€127 per 100L beverage	Per 100L beverage
	≥ 8.5%	€254 per 100L beverage	Per 100L beverage
Intermediate products	< 15%	€292 per 100L beverage	Per 100L beverage

(e.g. sherry, port)	≥ 15%	€370 per 100L beverage	Per 100L beverage
Ethyl alcohol (i.e. spirits)	Any ABV	€2778 per 100L of pure alcohol	Per 100L pure alcohol

Note: Categories defined according to the EU directive.

Lithuania significantly strengthened its alcohol control policies after regaining independence, with the 2017 excise tax increase being the most impactful, leading to notable drops in consumption and overall mortality, and helping to reduce health inequalities (see Box 1). It also boosted government revenue, with per capita alcohol tax revenues increasing by almost 50%, inflation adjusted. As of 2023, the share of excise taxes in the final retail price of the most-sold brands of a 330 ml beer and a 750ml spirit (vodka) are 16.67% and 52.06%, respectively.

Lithuania has done a reasonably good job of increasing excise tax rates, but it could improve its alcohol tax regime more by pushing rates—and therefore, tax shares—even higher, especially in the case of beer. Furthermore, the country would benefit from enshrining regular tax increases that outpace the combination of inflation and real income growth. Overall, however, Lithuania's efforts to improve alcohol taxation serve as a compelling example for other nations facing similar public health challenges, demonstrating that you can effectively drive down consumption using excise taxes.

Box 1: Summary of alcohol tax policies in Lithuania

Lithuania has seen significant changes in its alcohol control legislation since the early 1990s. After gaining independence from the Soviet Union in 1991, the country experienced a rise in alcohol consumption, prompting the introduction of the Alcohol Control Law in 1995. Particularly as the country joined the European Union, Lithuania implemented stricter alcohol excise taxes and sales restrictions. In 2017, Lithuania passed its most significant tax increase, doubling the excise tax on beer and wine, with a smaller increase for spirits.

With alcohol identified as a major risk factor for morbidity and mortality even prior to Lithuania's independence, the potential gains from more effective alcohol control policies were sizeable. Specifically, Štelemėkas et al. (2021) found that the **2017 tax increase was significantly associated with a decrease in the rate of all-cause mortality by 5.4 deaths per 100,000**, equivalent to an annualized decrease of approximately 4.8% or 1,453 deaths. Another evaluation concluded that the tax was associated with a reduction in mortality inequality. The researchers found that, in the year of the tax increase, the decline in mortality rates among lower-educated men was greater (− 11%) than in more educated men. Rovira et al. (2022) estimated that 45 new cases and 24 deaths from alcohol-attributable cancer cases will be averted over the next 10 years from the 2017 tax increase. Furthermore, Lange et al. (2023) found that the 2017 tax prevented 57 deaths by suicide among men ages 25 to 74, in the following year.

The excise tax improvements have also increased tax revenues. **From 2010 to 2020, inflation-adjusted per capita alcohol excise tax revenues increased by 49.3%**. By 2022, the per capita government tax revenue from alcohol sales reached €188. In contrast, in Germany, with its low alcohol excise taxes, the 2022 per capita government tax revenue from alcohol sales was only €44.

Finland

Finland has among the highest tax shares of price for beer and spirits, both regionally and globally. The government applies a tiered specific by alcohol content excise tax for both beer and spirits, and a tiered specific volume-based tax on wine (Table 2).

Table 2: Alcohol Excise Tax Structure in Finland in 2025

Drink Type	Alcohol Content	Tax Rate	Tax Basis
Beer	0.5% – 3.5%	€0.2835 per cl of pure alcohol	Pure alcohol
	Over 3.5%	€0.3620 per cl of pure alcohol	Pure alcohol
Spirits	1.2% – 2.8%	€0.3090 per cl of pure alcohol	Pure alcohol
	2.8% – 10%	€0.5480 per cl of pure alcohol	Pure alcohol
	Over 10%	€0.5550 per cl (2025)	Pure alcohol
Wine	1.2% – 2.8%	€0.0036 per cl of beverage	Beverage volume
	2.8% – 5.5%	€0.0198 per cl of beverage	Beverage volume
	5.5% – 8%	€0.0308 per cl of beverage	Beverage volume
	8% – 18%	€0.0456 per cl of beverage	Beverage volume

Note: For spirits over 10% content, the tax rate will be €0.5630 per cl in 2026 and €0.5730 per cl 2027 onward.

The share of tax in the final retail price of the most sold brand of each respective category is 39% for beer, 13.3% for wine, and 39.4% for spirits. Notably, Finland's specific taxes are not adjusted automatically for inflation or any other economic indicator.

Overall, the Finnish experience underscores the critical role of alcohol taxation in reducing harmful consumption and protecting public health, especially among the most vulnerable (see Box 2). In contrast, previous tax cuts led to sharp increases in consumption and alcohol-related harm, especially among disadvantaged groups. This experience shows that reductions in alcohol taxes can rapidly reverse public health gains, while sustained and well-designed tax policies can contribute to narrowing socio-economic health disparities. Finally, liberalizing availability (e.g. through retail expansion), even alongside tax increases, can undermine public health gains from taxes. To maximize public health impact, alcohol tax reforms should be implemented alongside other well proven broader regulatory measures.

Box 2: Summary of alcohol tax policies in Finland

Finland has a complex history of alcohol control including alcohol tax policy. Following a period of temperance, culminating in a national prohibition law from 1919 to 1932, a state monopoly on the retail of alcohol was established in 1932 with the intent of managing alcohol sales from a population health perspective (i.e., limiting the harms of alcohol). High taxes and prices of alcoholic beverages were in effect during this period. In 1995, Finland joined the EU and integrated its alcohol policy framework, resulting in a dismantling of the state monopoly, except for off-premise retail alcohol, where the monopoly was maintained for alcoholic beverages with an alcohol content exceeding 4.7% (which continues to this day). Excise taxes and real prices of alcoholic beverages remained high over the next decade.

In 2004, a major policy shift occurred in response to the lifting of travelers' alcohol import quotas and neighboring Estonia's EU accession. Finland implemented **a sharp alcohol tax reduction of 33%, on average, which reduced prices by 22%, on average. This led to a 10% spike in national alcohol consumption, reaching the highest levels ever recorded in the country.** This policy shift triggered immediate and severe public health consequences. Alcohol-related harm rose sharply, especially among older and middle-aged adults, and alcohol-induced liver disease deaths increased by 46% between 2004 and 2006. Unrecorded alcohol consumption also rose, reaching 21% of total consumption during 2004–2005.

Finland's alcohol tax cuts had a disproportionately negative impact on disadvantaged groups. Moderate-to-heavy drinking and alcohol-related mortality rose most among less educated groups. Further, hospitalizations and assault rates were higher among men participating in manual labor and/or from the lowest socio-economic group. A longitudinal study from 1988 to 2007 found that increasing the minimum price of strong beverages (i.e., higher alcohol content) reduced alcohol-related deaths among lower-educated men and middle-educated women. These findings align with international modelling studies, which show that policies such as minimum unit pricing and alcohol-content based volumetric taxation can significantly reduce alcohol-related harm and health inequalities, particularly among heavy drinkers in low-income groups (Nelson & McNall, 2017; Neufeld et al., 2022; Wood & Bellis, 2017). According to WHO estimates, increasing alcohol taxes by 20–50% would be highly cost-effective across European countries, with a low cost per DALY saved.

By 2008–2009, Finland reversed course by raising alcohol taxes. Over the following years, **taxes increased several times—in 2012, 2014, and 2019—reducing consumption 16%, from 10.9 liters of pure alcohol per capita in 2005 to 9.2 liters in 2019. Notably, the 2012 and 2014 tax increases were effective in reducing both recorded and unrecorded alcohol consumption**. In 2018, despite a 10% average tax increase, unrecorded and total alcohol consumption rose slightly, likely because it coincided with the introduction of new alcohol legislation that expanded retail availability.

Australia

Australia applies a complex tiered specific excise system for most alcoholic beverages, with biannual adjustments for inflation. This structure seeks to discourage consumption of higher alcohol content products by levying higher taxes on higher alcohol content. Beer has different tiers depending on packaging type, strength, and whether it is for commercial or non-commercial purposes. Spirits are taxed at uniform high rates per liter of pure alcohol, except for brandy, which receives a slightly lower rate. Ready-to-drink (RTD) beverages, like alcohol pops, also face high rates, similar to spirits (Table 3).

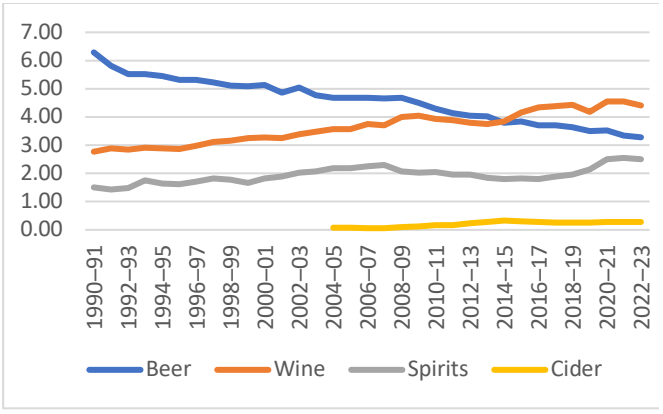
Table 3: Alcohol Excise Tax Structure in Australia in 2025

Category	Subcategory	Tax Rate
Beer	Bottled – Light	$52.66
	Keg – Light	$10.53
	Bottled – Medium	$61.32
	Keg – Medium	$32.98
	Bottled – Heavy	$61.32
	Keg – Heavy	$43.22
	Non-commercial – Light	$3.70
	Non-commercial – Heavy	$4.26
Ready-to-Drink (RTDs)	≤10% ABV	$103.89
Spirits	Brandy	$97.02
	>10% ABV	$103.89
	Other (not elsewhere included)	$103.89

Note: Tax base in AUD per liter of pure alcohol. Excise duty on beer is payable on the alcohol content above 1.15% ABV.

Australia has no excise tax on certain alcoholic beverages—including grape wines, fruit or vegetal wine, some cider or perry (from pears) products, and sake—which are instead levied with the Wine Equalisation Tax (WET). This tax is a 29% ad valorem rate applied to the import or wholesale price for all products (regardless of value, container type, or alcohol content). These products face lower taxes than beer or spirits, with producers even further incentivized through rebates. This preferential and flawed tax treatment is reflected in the increasing consumption of wine since 2000, while beer consumption is declining (Figure 1).

Figure 1: Pure alcohol per capita consumption (liters)



Note: Own elaboration based on Supplementary data tables of the AIHW (2024)

The experience of Australia demonstrates the importance of aligning alcohol taxation with both public health and revenue goals. The country would benefit from shifting from the current complex tax structure towards a simpler and more consistent volumetric (by alcohol amount) approach. In addition to taxing beer and spirits simply based on harm potential, a similar approach should be taken for wine and other products levied under the WET. The current lack of excise tax on these alcoholic beverages represents a missed opportunity to increase tax collection, as well as to protect public health.

Box 3: Summary of alcohol tax policies in Australia

Australia has a long history of taxing alcohol, which includes several notable structural changes. In 2000, Australia replaced the wholesale sales tax (WST) with the goods and services tax (GST) and calibrated alcohol taxes accordingly. The reform substantially raised the excise tax from $16.39 to $42.38 per liter of pure alcohol on commercial beers, from $2.46 to $2.97 for non-commercial beers, from $32.58 to $48.99 for brandy, and from $38.14 to $52.46 for other spirits. For wine, Australia created the Wine Equalisation Tax (WET) for wine, set at 29% of the wholesale price of wine (before GST), to equal the WST of 42%. Additionally, WET includes rebates for producers. Therefore, wine faces lower taxes than beer or spirits, incentivizing production.

The reform included a semiannual adjustment for inflation for the excise tax, resulting in relatively constant taxes in real terms, except for the increase of the tax on ready-to-drink (RTD) beverages in 2008 that almost doubled in value to match spirits. The price of spirits, which were also relatively stable since the 2000 reform, increased in 2008 in line with this RTD reform. Beer prices have been increasing since the reform, while wine prices have declined in real terms over time (see Figures A1 and A2 in the Appendix).

This structure successfully reduced consumption of beer—particularly, high alcohol content beer—but has had a less clear impact on spirits consumption. The 2008 increase on the tax on RTD products appears to have resulted in a reduction in spirits consumption, although it recovered by 2019. On the other hand, wine consumption shows a steady increase. Ciders, which are also taxed under the WET scheme, similarly show an increased consumption since data collection began.

Researchers have found that the government could maintain current tax revenue collection, yet reduce the amount of pure alcohol consumed with an equalized volumetric tax on alcohol content across categories. The findings also suggest that ad valorem taxes are less effective than specific taxes in raising tax revenues in a market where the value of alcoholic beverages decreases over time. Other studies find that abolishing the WET, and replacing it with a volumetric tax on wine, would increase tax revenues by $1.3 billion per year, reduce alcohol consumption by 1.3%, save $820 million in health care costs, and avert 59,000 DALYs.

Despite the challenges with a complex tax structure, the excise tax share represents a significant portion of the retail price of spirits, comprising 56.50% of the price, one of the highest in the world. In contrast, tax comprises only 17.73% of beer's price. This reflects Australia's significant reliance on alcohol content for tax calculation, with higher alcohol content products incurring greater taxes. Furthermore, the introduction of taxes on RTDs at the same level of the tax on spirits, have had positive public health effects. Analyses of beverage preferences among youth drinkers suggest that the tax was associated with a decline in the share of alcohol consumed in the previous day that was attributable to RTDs, falling from around 22% in 2007 to 13% in 2016. The government might consider strategies to recalibrate beer taxes—e.g., by increasing the specific tax per liter of ethanol—to increase its tax share of price.

Netherlands

The Netherlands applies a volume-based specific excise tax structure that varies by beverage type. For beer, the government transitioned from a tax based on degrees Plato[1] to volume of pure alcohol in 2023. Unlike some other European countries, the Netherlands does not implement an automatic adjustment mechanism for excise rates.

As of 2022, beer had a mean price of I$6.36 (330 ml), wine had a mean price of I$16.61 (750 ml), and spirits had a mean price of I$33.17 (750 ml). The tax shares of retail prices for beer and wine are low, at 7.6% and 6.8%, respectively, and higher for spirits, at 25.9%.

Unfortunately for public health and public finance, excise tax rates remain low in the Netherlands, especially on beer and wine, despite its good practice of taxing based on alcohol content. Beer tax rates are comparable to those in other high-production countries, like Belgium, and need to be raised substantially to meet basic public health goals like lower alcohol consumption. The rates on wine also remain low, especially compared to those in countries like Ireland and Sweden.

Between 1994 and 2013, the Dutch alcohol market underwent notable changes: spirits sales declined by 25%, while wine consumption increased. In 2014, alcohol excise tax revenues totaled €1.024 billion, with spirits contributing 30% of the total. Spirits faced a tax burden approximately three times greater than that of wine or beer, likely contributing to the decline in consumption.

Despite substantial excise tax increases across product categories between 2003 and 2006, revenue growth from spirits was weaker than anticipated, demonstrating consumers' sensitivity to price (and may have also reflected the higher per drink price of spirits compared to the other two categories). A 10% increase in the spirits excise rate generated a 5.6% increase in revenue, reduced to 4.8% when accounting for substitution to other beverages like beer and wine. In contrast, the same tax increases led to larger revenue gains for wine and beer at 6.2% and 7.8%, respectively.

Research also suggests that higher spirits taxes may contribute to cross-border shopping: a 10% increase in Dutch spirits taxes was associated with a 2.6% rise in spirits excise revenue in Belgium and a 1% rise in Germany, although these estimates reflect nationwide effects, rather than just border regions. These findings reinforce the need for governments to integrate tax rates regionally and reduce tax and price differentials in neighboring jurisdictions.

In summary, the higher tax burden on spirits in the Netherlands has contributed to declining sales and modest revenue gains, alongside a very small degree of

[1] Degrees Plato refers to the fermented sugar content. More sugar = more potential alcohol = higher strength

cross-border leakage, which could be rectified with cross-border policy integration and cooperation. In contrast, moderate—or preferably, substantial—tax increases on beer appear to offer a more stable and effective strategy for increasing revenue and improving public health with fewer unintended consequences. Finally, after equalizing taxes across beverage categories better, the government must implement regular increases in the specific tax that outpace inflation and real income growth.

Conclusion

Evidence from around the world demonstrates that alcohol taxation is one of the most effective and cost-effective strategies to reduce alcohol consumption, and lead to the corresponding health, social, and economic gains. At the same time, research suggests that alcohol excise tax increases typically generate significant new tax revenues for governments. Many countries currently use sub-optimal alcohol excise tax design, meaning that they have an opportunity to improve public health and raise tax revenues by aligning with evidence-based best practices.

Global evidence highlights the importance of effective excise tax structures for alcohol. To begin with, harmonized tax structures across beverage types are needed to ensure that beer, wine, spirits, RTDs, and other beverages are taxed more or less equivalently—i.e., equivalent to the harm they cause, which is mainly due to the ethanol content. It is important to avoid complex tax structures, like the case of WET in Australia, which causes market distortions and incentivizes alcohol production—and consumption indirectly—in an unsuccessful effort to protect local producers. Specific excise taxes based on alcohol content are also preferred over ad valorem systems because they are easier to administer, reduce substitution to cheaper products, and better target ethanol, which is the harmful component of these beverages. Compared with ad valorem tax schemes, well administered specific excise taxes can—more effectively—reduce consumption, and generate more predictable revenues for the government at the same time. If ad valorem structures are implemented for alcohol, they should be combined with specific excise taxes that comprise most of the overall excise tax burden. In such hybrid systems, ad valorem taxes can be useful to calibrate per drink prices (i.e., equivalency) and/or to extract extra tax revenue from high-value products.

Once an optimal structure is in place, governments need to set tax rates high enough to drive up prices sufficiently to drive down consumption and generate new tax revenues. Put simply, around the globe, most countries' excise rates are not high enough yet to achieve

these straightforward goals. Moreover, once these rates are in place, they need to be adjusted at least annually to outpace inflation and real income growth. The goal is to make alcohol products less affordable each year, so that individuals continue to decrease consumption. In practice, very few countries are doing this and even when countries have raised their taxes, they lose the benefits quickly as the effect of the tax increases erode without regular adjustments.

As governments consider their alcohol tax policies, the growing knowledge base on effective taxation and the lived experiences in other countries, should serve as a framework for the future, building healthier and wealthier populations around the world.

Suggested Citation

Villacres, T., Malik, S., Rodriguez-Iglesias, G, & Drope, J. (2025). Designing Effective Alcohol Excise Taxes: Country Case Studies. Economics for Health. www.economicsforhealth.org/research/designing-effective-alcohol-excise-taxes-country-case-studies/

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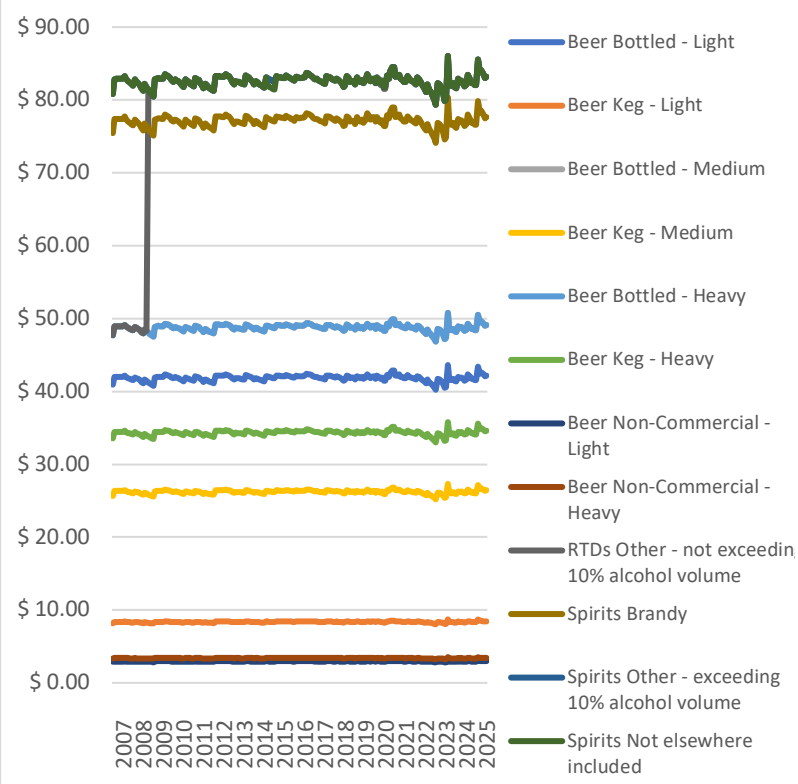
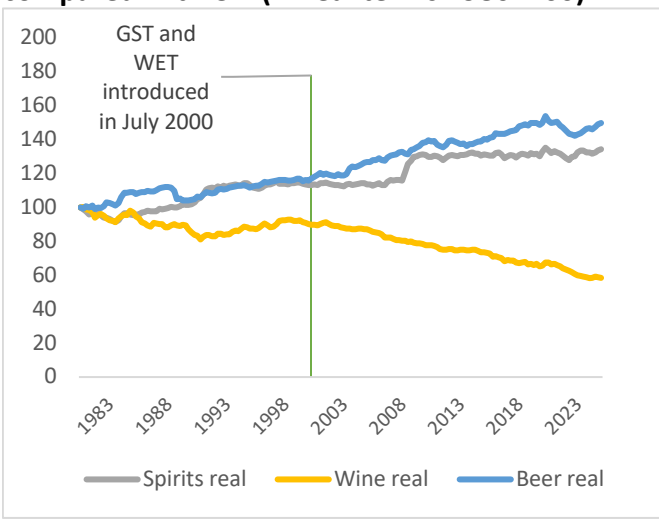
Appendix – Australia alcohol taxes and prices.

Figure A1: Excise tax in alcoholic products in Australia in real terms (2007 = 100)



Note: Own elaboration based on ABS.

Figure A2: Australian wine, spirits and beer prices compared with CPI (in real terms 1980=100)



Note: Own elaboration based on ABS. Each variable show the trend for each category divided by general CPI