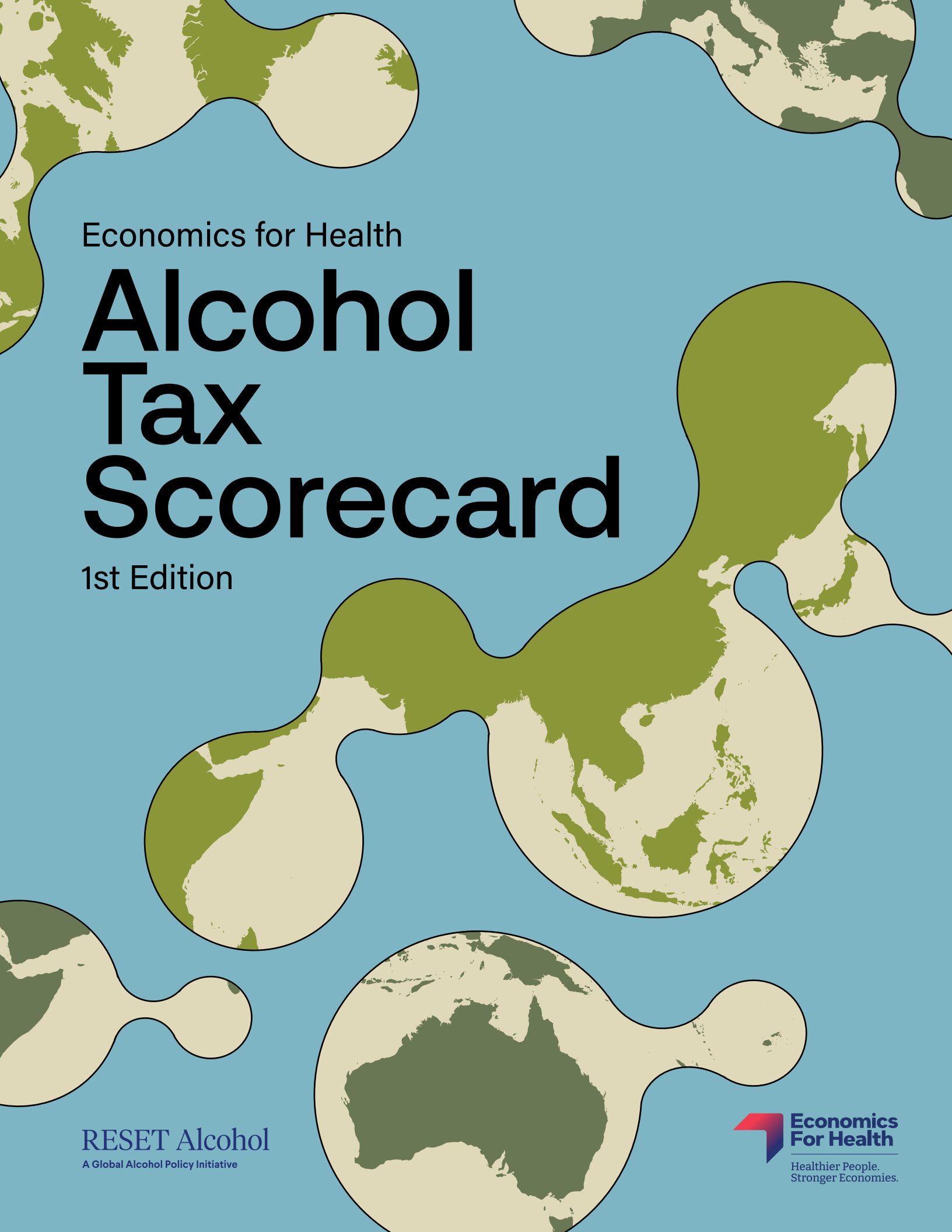
Economics for Health

Alcohol Tax Scorecard

1st Edition



RESET Alcohol

A Global Alcohol Policy Initiative

Economics For Health

Healthier People. Stronger Economies.

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Authors: This report was written by the Economics for Health team: Jeff Drope, PhD; Saw Min Thu Oo, MSc; Carlos Guerrero, MSc; Sehr Malik, MHS; Margaret Dorokhina, MPH; Anita Bontu, MPH; Ana Mugosa, PhD; Germán Rodriguez-Iglesias, MSc; Tatiana Villacres, PhD; and Frank Chaloupka, PhD.

Attribution: Original conceptualization— Team led by CG; Subsequent conceptualizations— Team led by JD & SMT; Empirical analysis— CG & SMT; Initial draft— SMT and JD with SM and MD; Editing— Team; Final approval— Team.

About Economics for Health: Economics for Health (formerly Tobacconomics) is a collaboration of leading researchers who have been studying the economics of unhealthy products for more than 30 years. Founded by Professor Frank Chaloupka at the University of Illinois Chicago, the team is dedicated to helping researchers, advocates, and policy makers access the latest and best research about what's working—or not working—to curb the consumption of unhealthy goods and the associated economic impacts. Using taxation as both a public health and fiscal tool is a central focus of the team's work. As a program based in the Bloomberg School of Public Health at Johns Hopkins University, Economics for Health is not affiliated with any alcohol or tobacco manufacturer. Visit **www.economicsforhealth.org** or follow us on X at **www.x.com/EconforHealth**.

This Scorecard was funded by **RESET Alcohol**, which is a global initiative that brings together national governments, civil society, researchers, and leaders in public health and alcohol policy to implement the World Health Organization's SAFER best buys for alcohol policy with a focus on increasing taxation, and targeted efforts to restrict marketing and availability. The initiative is led by Vital Strategies in collaboration with country partners and global technical partners that include Economics for Health, Global Alcohol Policy Alliance (GAPA), Movendi International, and the World Health Organization (WHO). The views in this publication do not necessarily represent those of these organizations.

For any comments or questions about this Scorecard, please email us at info@economicsforhealth.org. We very much look forward to hearing from you.

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Foreword



Using health taxes to save lives while strengthening public finances has long been one of the most compelling policy tools I have encountered.

I witnessed this firsthand as Undersecretary of Finance in the Philippines, where I helped advance the country's landmark Sin Tax Reform that came into effect in 2013, which included increases in the alcohol excise tax. What many considered politically impossible became one of the most consequential public policy achievements in our nation's history, generating substantial resources for health while reducing the consumption of health-harming products such as alcohol. It took extensive political will on the part of high-level leaders in the country—boosted by strong research and advocacy efforts— to make this happen, and it was recognition of the substantial rewards for the broader population that inspired the decision to reform. Later, as Head of the World Health Organization's (WHO) Fiscal Policies for Health Unit, I saw the same lesson repeated across multiple countries and regions: when governments act decisively, and finance and health leaders work together to implement evidence-based best practices, health taxes deliver sizeable health and fiscal rewards.

That is why this inaugural Economics for Health *Alcohol Tax Scorecard* is both timely and important.

Its message is clear: **alcohol taxation remains one of the world's most underutilized policy tools to reduce the burden alcohol consumption places on public health and economies**. Despite overwhelming evidence that higher alcohol taxes that lead to higher prices decrease consumption and raise new tax revenues, alcohol tax rates remain low, and many countries' tax structures remain insufficient. As a result, alcoholic beverages are too affordable in many countries, encouraging both initiation and continued use, often heavy or in even more dangerous ways (e.g., heavy episodic use). The Scorecard shows that progress has been limited and that governments are missing valuable opportunities to improve health and mobilize domestic resources.

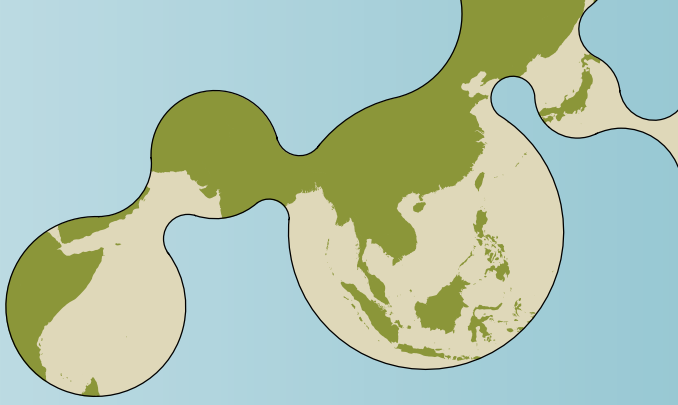
Yet the findings are also encouraging. They reaffirm a powerful double dividend: well-designed alcohol taxes can improve population health while strengthening public finances. Importantly, there is significant room for improvement for countries to reap these rewards. This message aligns closely with WHO's *3 by 35 Initiative*, which has renewed global momentum behind health taxes as instruments for better health and sustainable development.

I congratulate the authors on this significant contribution. This Scorecard provides policymakers with both a mirror for reflection and a roadmap for action.

Jeremias Paul Jr.
Former Undersecretary of Finance, Philippines
Former Head, Fiscal Policies for Health Unit, World Health Organization

Alcohol Tax Scorecard

Executive Summary



Globally, alcohol consumption is substantial and widespread across regions. The enormous health and social harms from alcohol use are well documented in academic literature. Moreover, economic harms—including both direct and indirect costs, such as lost productivity—from alcohol use are immense, surpassing more than two percent of gross domestic product (GDP) in many countries.



There is strong evidence that these harms can be addressed by increasing excise taxes on alcoholic beverages, which drive up prices and lead to significant declines in consumption. Because alcohol is typically an inelastic good, meaning consumption declines less than proportionally to increases in price, higher excise taxes also generally lead to substantial increases in tax revenues. Most countries already levy excise taxes on alcoholic beverages, making the transaction costs of improving these policies low. Thus, alcohol taxation is a public health "best buy" and a potentially potent fiscal tool to generate new revenues to fund health, education, and other programs and sectors that stimulate economic growth.

The World Health Organization (WHO) has systematically monitored alcohol beverage taxes and prices since 2022 and found that both are generally low worldwide. In this inaugural edition of the Economics for Health *Alcohol Tax Scorecard*, we use these data, combined with other relevant macroeconomic data, to compute country-level performance scores for price, tax share, and tax structure to help key stakeholders—especially governments—understand better how to improve their alcohol tax policies. The *Alcohol Tax Scorecard* is partly modeled after the Economics for Health *Cigarette Tax Scorecard*, which over the last six years has supported governments worldwide in strengthening their cigarette tax policies.

In this inaugural *Alcohol Tax Scorecard*, we compute country-level performance scores for as many countries as the data permit, with overall scores calculated in 136 countries for spirits and 140 for beer. We present the three component scores—price, tax share, and tax structure—for spirits and beer separately, because countries often employ different tax structures and/or apply different rates on the two beverage types. Furthermore, as detailed below, there is often considerable discrepancy in performance of taxes on spirits and beer. Due to lack of data, we do not include scores for wine, a shortcoming we hope to rectify in future editions of the Scorecard.

We also compute and present separate measures of affordability of spirits and beer, which combine the effects of both price and income. Ideally, we would add a fourth score to the three above: change in affordability. However, since we currently only have two data points—2022 and 2024—to evaluate this change over time, this is insufficient to confidently describe trends. Therefore, affordability-change scores are not computed for this edition.

The Scorecard reveals that the global overall average scores for beer and spirits using 2024 data were 1.52 and 1.72 points, respectively, where zero is the lowest possible score and five is the highest. These low average overall scores demonstrate that many countries are performing poorly on alcohol taxation, and there are substantial opportunities to improve and reap the health and fiscal benefits of higher alcohol excise taxes.

For beer, the global average scores are 0.49 (out of five) in price, 1.17 in tax share, and 2.85 in tax structure; for spirits they are 0.44, 1.56, and 3.03, respectively. Spirit taxes, therefore, perform slightly better than beer taxes in tax share and tax structure components. Among the three components, the highest average score is for tax structure for both beverage types, followed by tax share. These findings suggest that although excise taxes are common across countries, the simple existence of taxes does not mean that prices of alcohol products are sufficiently high. The most effective and efficient way to push retail prices up is through a combination of better structures and higher tax rates. This is because higher prices make these products less affordable, and reducing affordability is critical to drive consumption down.

In general, alcohol tax structure scores increase with country income levels. High-income countries tend to have stronger tax structures, such as specific taxes on the amount of alcohol. Some of these structures incorporate regular upward adjustments, most typically for inflation, which are needed to ensure the tax maintains its effectiveness over time, or at least preserve some of the positive effects.

Scoring overview (out of 5):



2024 global average overall scores

1.52 Beer

1.72 Spirits



Beer global average component scores

0.49 Price

1.17 Tax share

2.85 Tax structure



Spirits global average component scores

0.44 Price

1.56 Tax share

3.03 Tax structure

Notably, however, in high-income countries alcohol prices are significantly cheaper in purchasing-power parity (PPP) terms and generally very affordable. In contrast, lower-income countries tend to have more expensive beverages in PPP terms than high-income countries, although they have lower excise tax shares. That said, in lower-income countries the prices are still generally low, and alcoholic beverage products are accessible to most people. There is also substantial variation in alcohol prices among countries within regions, which might stem from variables including tax policy and industry pricing strategies.

To date, the WHO has collected two years of economic data for alcohol tax, 2022 and 2024, and reports them in the public Global Health Observatory. These are the data primarily used to inform the *Alcohol Tax Scorecard*. The data indicate that there was little improvement between the two years in all three components, as well as in affordability. Even worse, regression is seen in some components and in some countries. Average prices to purchase the most-sold brands of beer and spirits decreased, and the tax share of price overall was lower in 2024 than in 2022. Although the average tax structure score showed a small improvement globally, the average scores in upper-middle-income countries declined. Despite no significant change in affordability between 2022 and 2024 on average globally, low-income countries showed a slight relative decrease in affordability percentage for beer, highlighting that these products became more affordable in many countries.

In conclusion, the *Alcohol Tax Scorecard* demonstrates that overall average scores are very low with no significant change observed between 2022 and 2024. It is evident that governments are not making sufficient efforts to drive down alcohol consumption for the benefit of public health by raising well designed taxes on these unhealthy products. Besides the missed health benefits, governments lost potential revenue from keeping taxes low. That missed additional tax revenue could have been allocated to policies that engender economic and social prosperity, especially through investments in health, education, and other developmental priorities. In some countries, prices increased even where taxes remain unchanged or mostly unchanged, which suggests that alcohol companies were the big economic winners rather than the public.

I. Introduction



Alcohol consumption presents substantial and widespread public health and economic challenges across all regions. It is a major risk factor for many noncommunicable diseases including heart disease, several cancers, and liver disease. Alcohol use is also one of the most critical road safety issues, and it contributes to many social harms including interpersonal violence and suicide. The vast economic costs of alcohol consumption are both direct, in the form of higher health care costs, and indirect, in the form of lost productivity from premature death and increased morbidity. The aggregate economic burden exceeds two percent of gross domestic product (GDP) in many countries (Manthey et al., 2021).

There is mounting evidence that increasing excise taxes on alcoholic beverages drives up prices, and these higher prices lead to significant declines in consumption.



There is mounting evidence that increasing excise taxes on alcoholic beverages drives up prices, and these higher prices lead to significant declines in consumption. Because alcohol is typically an inelastic good, higher excise taxes also generally lead to substantial increases in new excise tax revenues. Thus, alcohol taxation is a public health "best buy" and a potentially potent fiscal tool to generate new revenues to fund health, education, and other programs and sectors that stimulate economic growth.

Since 2022, the World Health Organization (WHO) has been monitoring taxes and prices on alcoholic beverages and making these data publicly available through its Global Health Observatory. The Economics for Health *Alcohol Tax Scorecard* combines these data with other relevant macroeconomic indicators to assess the performance of alcohol tax policy in 162 countries, utilizing a transparent grading system. The Scorecard is intended to inform effective alcohol tax policy by analyzing key aspects of alcohol taxation. Each country's alcohol taxation system is evaluated for its consistency in implementing the best practices presented and recommended in the WHO *Global Report on the Use of Alcohol Taxes*, the *Principles of Alcohol Taxation* published by Economics for Health and RESET Alcohol (Drope, Chaloupka, et al., 2025), and other widely accepted reports.

In this first edition of the *Alcohol Tax Scorecard*, the overall score incorporates three key components of alcohol taxation rated on a five-point grading system: prices, tax share, and tax structure. Like its sibling publication, the *Cigarette Tax Scorecard*, this Scorecard would have also had a fourth affordability component, but the WHO reports only two years of data (2022 and 2024) thus far, which is not sufficient to assess change over time, based on the established grading criteria. However, when enough data are available, newer editions of this Scorecard will be able to present a score for change in affordability, and the overall score will have four components. In the meantime, in this edition, we present and discuss the available data on affordability to add some richness to the discussion.



COMPONENT 1

Alcohol Price

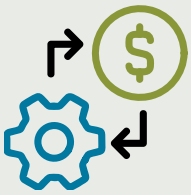
Price is a key determinant for a consumer to purchase an alcoholic beverage. As these goods are relatively inelastic, meaning that demand will decrease less than proportionally with price increases, the price must be sufficiently high to reduce consumption. When prices are high enough, these products become less affordable and consumption declines, reducing the negative impact on health and other harms. Any metric that compares prices across countries must be based on a measure that accounts for consumers' purchasing power—accordingly, purchasing power parity (PPP)-adjusted prices are used in the Scorecard. Looking at the distribution of prices by country, the highest score of five goes to the countries in the top one-sixth of the distribution of values.



COMPONENT 2

Alcohol Excise Tax Share

Excise taxes directly influence the absolute and relative price of alcohol products. Tax share denotes the percentage of retail price that is tax(es). Measuring tax as a percentage of retail price is useful because the existing evidence suggests that in most cases, the larger the excise tax share, the more effective the tax is in increasing prices. Tax shares should be high enough to reduce alcohol use while also allowing governments to gain revenue from the price increase. Alternatively, if a price increase results from industry price increases alone, consumption will fall, but the new revenues will go only to the alcohol companies. The Scorecard gives the highest score to the countries with excise tax shares that land in the top one-sixth of the distribution of values.



COMPONENT 3

Alcohol Tax Structure

Appropriate tax structures are critical in ensuring that tax increases reduce alcohol use and increase government revenues. In general, a specific excise tax based on the amount of alcohol is the most effective tax structure. A specific tax is simpler and more transparent than other tax types. A hybrid system, which is made up of a larger specific component based on amount of alcohol and a smaller ad valorem component, is also effective. As the tax erodes over time due to inflation and real income growth, it is also important to adjust the specific tax upward annually to maintain its effectiveness. The highest score goes to countries utilizing systems that rely only or mainly on a specific tax based on alcohol amount that is regularly and automatically adjusted upward.



COMPONENT 4 (NOT YET INCLUDED IN THE OVERALL SCORING)

Changes in Alcohol Affordability

It is crucial that increases in alcohol taxes and prices be sufficient to lower the affordability of alcohol products. They should outpace economic growth, which increases income. Higher income plays a role in demand for alcohol products by diminishing the effect of high prices on purchase decisions if prices are not regularly adjusted for real income growth, as well as inflation.

Among the different categories of alcoholic beverages, this report assesses taxation systems for beer and spirits, which account for the largest shares of alcohol per capita consumption globally. Currently there are insufficient data to evaluate other products, including wine, across a wide range of countries, although this may change in the future.

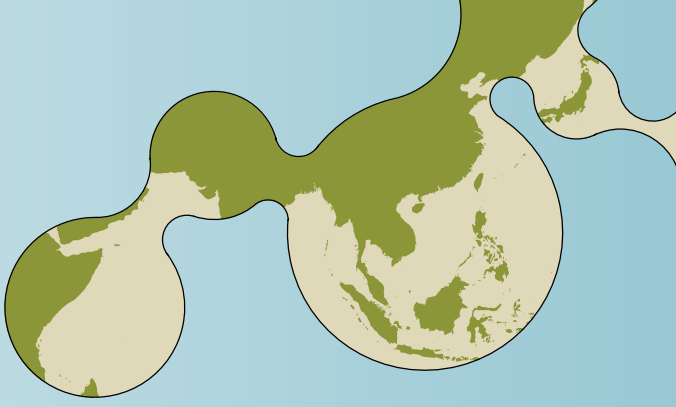
A single indicator is not sufficient to understand the full picture of the strength of a country's alcohol taxation system. This first edition of the Scorecard combines three components to produce an overall score offering a comprehensive, transparent, objective, and straightforward understanding of alcohol taxation in each country, indicating areas for improvement in taxation of beer and spirits. In addition, the Scorecard provides some preliminary analysis of the existing affordability data, holding a place until it can be added fully as a core component. The most widely used indicator globally of tax performance—the share of retail alcohol prices that are accounted for by taxes—captures one aspect of alcohol taxes, but countries can have high tax shares and still have low alcohol prices and/or increasing alcohol affordability. Moreover, the tax share does not capture the strengths and weaknesses of countries' tax structures.



Road Map to the Scorecard

The *Alcohol Tax Scorecard* presents the overall scores, changes over time, and scoring for each of three components. Changes over time compare data between 2022 and 2024 only for the countries that reported data for both years. Country-by-country overall scores and component scores are provided in the appendix. Data are presented by the six WHO regions: AFR (African region), AMR (Region of the Americas), EMR (Eastern Mediterranean region), EUR (European region), SEAR (South-East Asia region), and WPR (Western Pacific region) and the country income groups defined by the World Bank: low, lower-middle, upper-middle, and high.

II. Global Average Scores



Global Average Scores by Components and Overall

The global alcohol tax indicator average scores are calculated by simply averaging the three components (price, tax share, and tax structure), presenting composite scores for all countries with available data. These scores for 2024 are presented in **Table 1**.

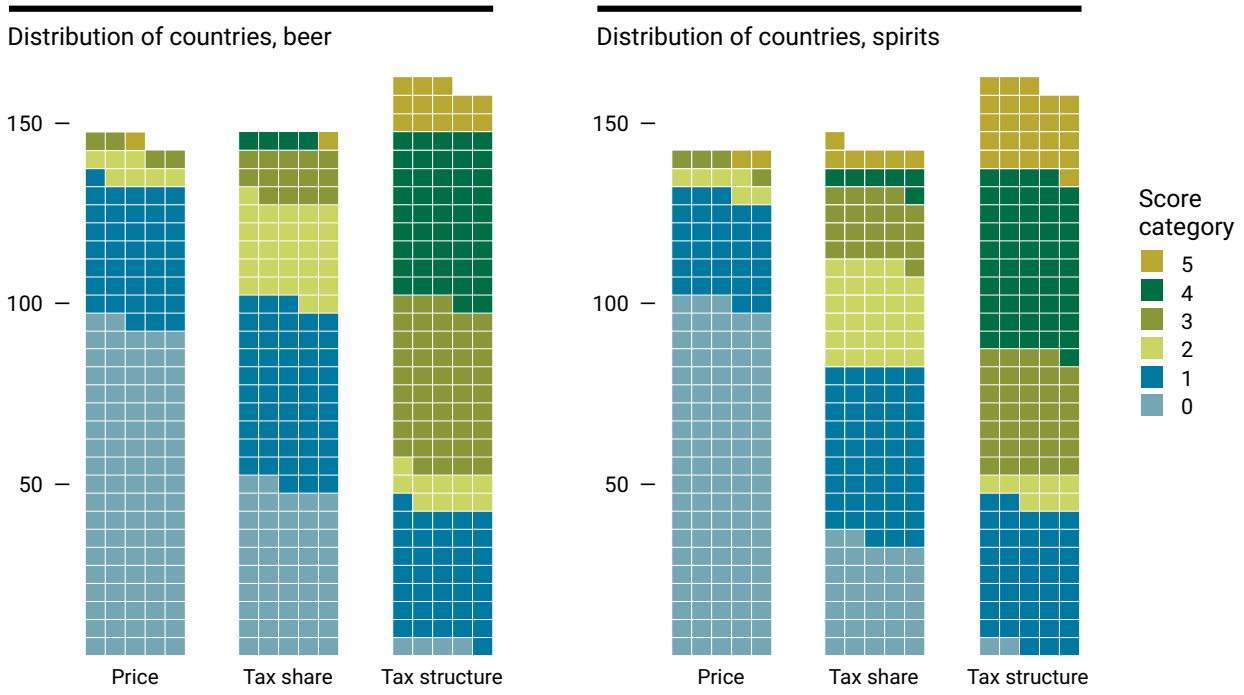
Global average scores for beer and spirits in 2024 were 1.52 and 1.72, respectively, out of the highest possible five points. In terms of component scores, both alcoholic beverage types shared similar patterns: scores on tax structure were highest on average for both beverage types, followed by scores on tax share. Price scores were barely above zero, with beer at 0.49 and spirits at 0.44. These findings suggest that alcohol is very cheap and highly affordable globally, despite the use of relatively more effective tax structures.

TABLE 1 Global component and overall average scores, 2024

Type	Price	Tax share	Tax structure	Overall average
Beer	0.49	1.17	2.85	1.52
Spirits	0.44	1.56	3.03	1.72

Figure 1 illustrates the frequency of countries in each score category for the three components. In the price component, many countries were in the score category of zero, while only a few reached score category three and above. In contrast, many countries were categorized in score three and above in the tax structure component. In the tax share component, the number of countries in categories zero or one was higher than that in category two and above. In summary, many more countries are at the lower end of the spectrum and need renewed and vigorous efforts to strengthen their alcohol tax systems and rates.

FIGURE 1 Alcohol tax indicator scores by components, 2024



Data source: Author's own elaboration using WHO Global Health Observatory, 2024

III. Alcohol Tax Overall Scores

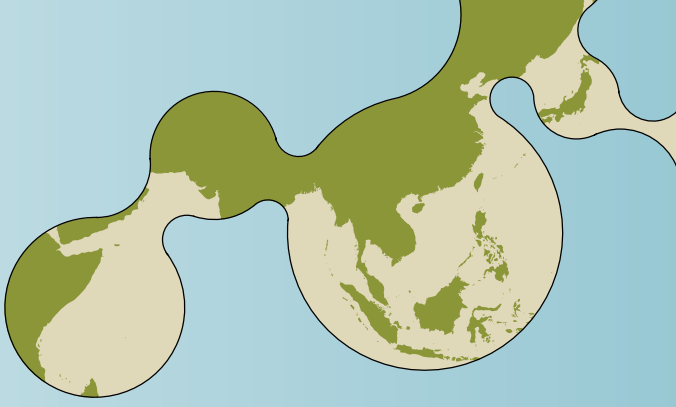


Table 2 illustrates the overall average scores globally and by WHO regions in 2024. For beer, among the WHO regions, the Eastern Mediterranean region scored the highest, with an overall average of 2.39 points out of five, followed by the South-East Asia region at 1.83 and the European region at 1.62. For spirits, the European region ranked highest with a score of 2.16. The Western Pacific and South-East Asia regions followed with scores of 1.86 and 1.75 points, respectively. The African region had the lowest score in both beverage types, with 1.38 for beer and 1.37 for spirits.

TABLE 2 Overall average scores, globally and by WHO region, 2024

Type	AFR	AMR	EMR	EUR	SEAR	WPR	Global
Beer	1.38	1.33	2.39	1.62	1.83	1.51	1.52
Spirits	1.37	1.38	1.72	2.16	1.75	1.86	1.72

As presented in **Table 3**, the overall average scores for both beer (1.33 points) and spirits (1.27 points) were lowest in low-income countries. High-income countries scored highest in spirits, while lower-middle-income countries ranked highest in beer. For spirits, the overall average score increased with country income level. However, for overall average scores on beer, lower-middle-income countries performed better than upper-middle-income countries.

TABLE 3 Overall average scores, globally and by World Bank income group, 2024

Type	Low	Lower-middle	Upper-middle	High	Global
Beer	1.33	1.58	1.49	1.56	1.52
Spirits	1.27	1.57	1.72	1.95	1.72

Overall alcohol tax scores for each country are shown in **Table 4** and **Table 5** and depicted in **Figure 2** and **Figure 3**. Out of 195 countries, overall average scores are calculated for 140 countries for beer and 136 countries for spirits, based on data availability. There were no countries that scored above four

points for overall scores in either beverage. For beer, the Gambia, Egypt, and Jordan received the highest scores, recording three points each. For spirits, Norway and Iceland led, with 3.67 points each, followed by Australia, Türkiye, and Papua New Guinea, which received 3.3 points each in 2024.

TABLE 4 Overall alcohol tax scores for beer, 2024

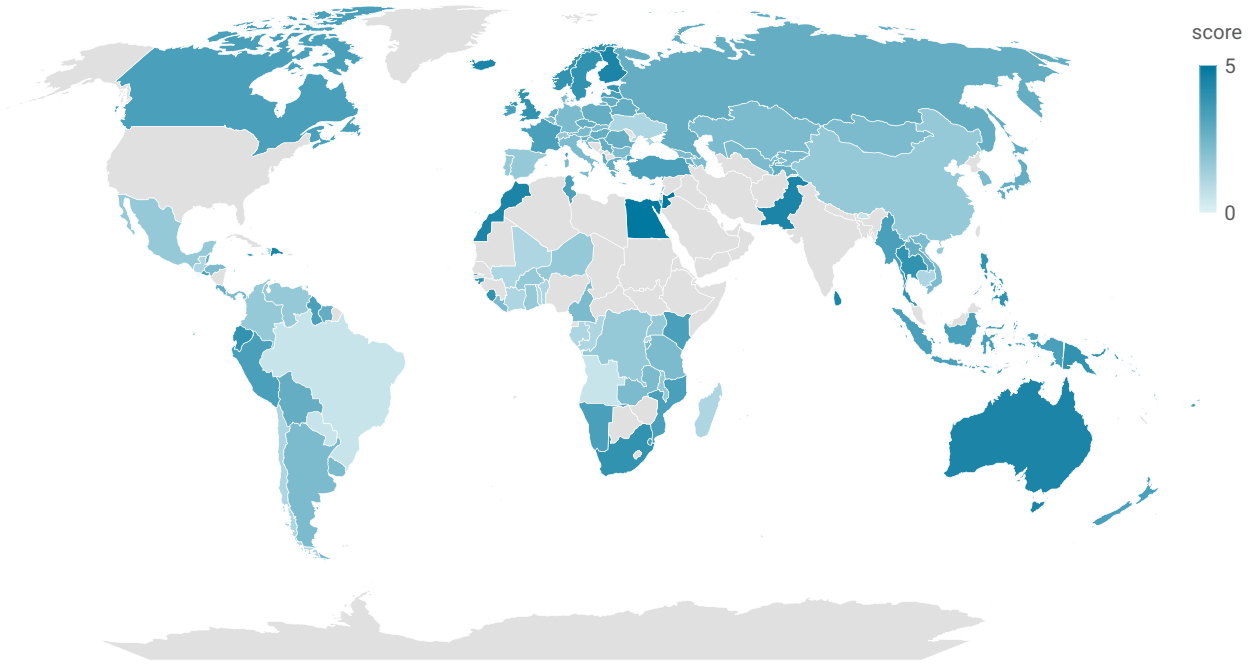
Score < 1.0 (N=22)	1.0 ≤ Score < 2.0 (N=76)	2.0 ≤ Score < 3.0 (N=39)	3.0 ≤ Score < 4.0 (N=3)
Antigua and Barbuda, Benin, Cambodia, Chile, Congo, Côte d'Ivoire, Gabon, Guatemala, Haiti, Madagascar, Mali, Rwanda, Saint Kitts and Nevis, Togo, Ukraine, Angola, Bhutan, Brazil, Paraguay, Bahamas, Marshall Islands, and Nauru	Albania, Armenia, Belarus, Belize, Bolivia (Plurinational State of), Costa Rica, Czechia, Dominica, Greece, Grenada, Hungary, Israel, Japan, Kiribati, Lao People's Democratic Republic, Lithuania, Netherlands (Kingdom of the), Palau, Poland, Romania, Russian Federation, Samoa, Serbia, Slovenia, Suriname, Tajikistan, Tonga, Trinidad and Tobago, Argentina, Austria, Azerbaijan, Belgium, Bulgaria, Burundi, Cameroon, Croatia, Cyprus, Denmark, Georgia, Germany, Honduras, Italy, Kazakhstan, Kyrgyzstan, Liberia, Luxembourg, Mongolia, Panama, Republic of Korea, Saint Lucia, Saint Vincent and the Grenadines, Slovakia, Solomon Islands, United Republic of Tanzania, Uruguay, Uzbekistan, Vanuatu, Viet Nam, Zambia, Barbados, Burkina Faso, Cabo Verde, China, Colombia, Democratic Republic of the Congo, Ghana, Lebanon, Malawi, Mexico, Niger, Portugal, Sao Tome and Principe, Spain, Switzerland, Uganda, and Venezuela (Bolivarian Republic of)	Australia, Comoros, Dominican Republic, Finland, Iceland, Mauritius, Morocco, Pakistan, Sri Lanka, Ecuador, Estonia, Guinea-Bissau, Norway, Papua New Guinea, Philippines, Sierra Leone, South Africa, Sweden, Thailand, United Kingdom of Great Britain and Northern Ireland, Canada, El Salvador, Eswatini, Fiji, France, Guyana, Indonesia, Ireland, Jamaica, Kenya, Latvia, Mozambique, Myanmar, Namibia, New Zealand, Peru, Seychelles, Tunisia, and Türkiye	Egypt, Gambia, and Jordan

TABLE 5 Overall alcohol tax scores for spirits, 2024

Score < 1.0 (N=22)	1.0 ≤ Score < 2.0 (N=53)	2.0 ≤ Score < 3.0 (N=51)	3.0 ≤ Score < 4.0 (N=10)
Chile, China, Côte d'Ivoire, Democratic Republic of the Congo, Equatorial Guinea, Guatemala, Niger, Rwanda, Saint Kitts and Nevis, Togo, Angola, Antigua and Barbuda, Benin, Bhutan, Brazil, Congo, Haiti, Madagascar, Mali, Paraguay, Marshall Islands, and Nauru	Austria, Azerbaijan, Bulgaria, Croatia, Cyprus, Denmark, Gabon, Georgia, Honduras, Kazakhstan, Kenya, Kyrgyzstan, Luxembourg, Mongolia, Myanmar, Netherlands (Kingdom of the), Panama, Republic of Korea, Samoa, Slovenia, Switzerland, Tajikistan, United Republic of Tanzania, Viet Nam, Zambia, Argentina, Burundi, Comoros, Egypt, Ghana, Grenada, Italy, Japan, Lebanon, Mexico, Palau, Saint Lucia, Saint Vincent and the Grenadines, Sao Tome and Principe, Sierra Leone, Tunisia, Uruguay, Venezuela (Bolivarian Republic of), Barbados, Bolivia (Plurinational State of), Burkina Faso, Cabo Verde, Cameroon, Dominica, Guyana, Malawi, Peru, and Uganda	Belarus, Belize, Fiji, Gambia, Israel, Namibia, New Zealand, Philippines, South Africa, Sweden, Tonga, Armenia, Colombia, Czechia, Dominican Republic, Ecuador, Eswatini, France, Greece, Hungary, Ireland, Kiribati, Lithuania, Morocco, Mozambique, Poland, Romania, Slovakia, United Kingdom of Great Britain and Northern Ireland, Albania, Belgium, Canada, Costa Rica, El Salvador, Germany, Indonesia, Jamaica, Jordan, Latvia, Liberia, Pakistan, Portugal, Russian Federation, Serbia, Seychelles, Spain, Suriname, Thailand, Trinidad and Tobago, Ukraine, and Uzbekistan	Iceland, Norway, Australia, Papua New Guinea, Türkiye, Estonia, Finland, Guinea-Bissau, Mauritius, and Sri Lanka

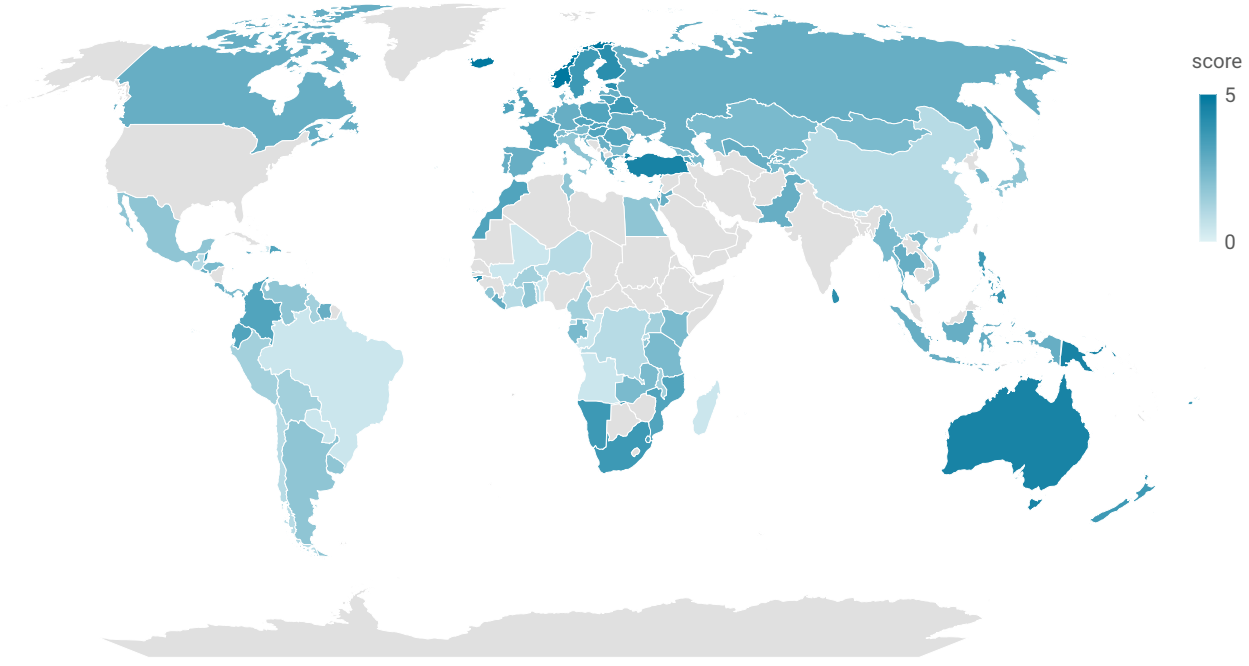
There is a frequent inconsistency between a country's beer and spirits taxes, underscoring the complex relationships among the components of price, tax share, tax structure, and consumers' affordability relative to income when it comes to alcohol taxes. This also likely indicates differing political economies between the two subsectors and a need for governments to pursue alcohol taxation policies that reflect that all alcohol products can be equally harmful. For example, Egypt was one of the countries with the highest overall score for beer, yet its average score for spirits was only 1.33 out of five, because of a low tax share and the cheap price of spirits. In contrast, Türkiye scored high in the overall score for spirits. Because of a lower score in Türkiye's tax structure for beer—an ad valorem excise tax—its overall score for beer was only two points.

FIGURE 2 Overall alcohol tax scores for beer, 2024



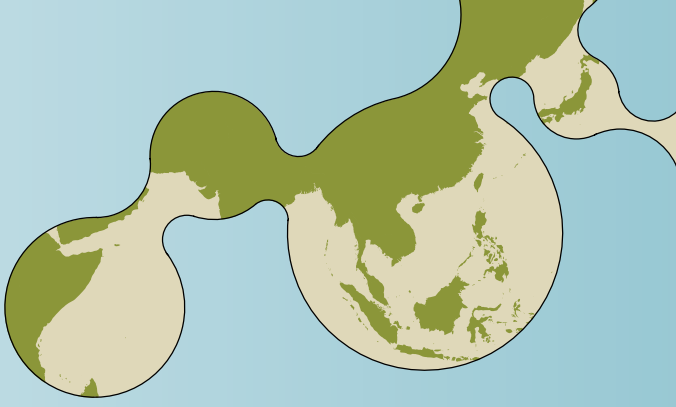
Countries in gray lack necessary data to generate this measure.

FIGURE 3 Overall alcohol tax scores for spirits, 2024



Countries in gray lack necessary data to generate this measure.

IV. Alcohol Prices



Retail price of alcohol is a key factor influencing consumers' decisions to purchase beverages (Drope, Chaloupka, et al. 2025). Substantial increases in prices are widely proven to drive down consumption across a range of country contexts, reducing the harm related to alcohol use. Moreover, increasing prices delays young people from initiating alcohol consumption and helps to mitigate heavy episodic use (World Health Organization, 2019).

The price score component helps to examine consumer demand for alcoholic beverages. This component of the *Alcohol Tax Scorecard* is based on the prices required to purchase 330 milliliters of the most-sold brand of beer or 750 milliliters of the most-sold brand of the most-sold type of spirits in international dollars at purchasing power parity (Int$ PPP) (World Health Organization, 2026). Presenting prices adjusted by PPP is essential for meaningful comparison of prices across countries.

The scoring for this component is based on prices in Int$ PPP, categorized into six subsets (scores zero to five), with equal ranges from minimum (Int$ PPP 0.86 for beer and Int$ PPP 3.74 for spirits) to maximum price values (Int$ PPP 13.09 for beer and Int$ PPP 189.30 for spirits). Each country scores the numerical value of the category corresponding to their prices. Countries in category zero are in the group with the lowest prices. Grading scales for the price component for both beer and spirits are provided below.

Scoring – Alcohol price for beer (330 mL)

Category	Price range
5	11.05 ≤ price < 13.09 Int$ PPP
4	9.01 ≤ price < 11.05 Int$ PPP
3	6.98 ≤ price < 9.01 Int$ PPP
2	4.94 ≤ price < 6.98 Int$ PPP
1	2.9 ≤ price < 4.94 Int$ PPP
0	0.86 ≤ price < 2.9 Int$ PPP

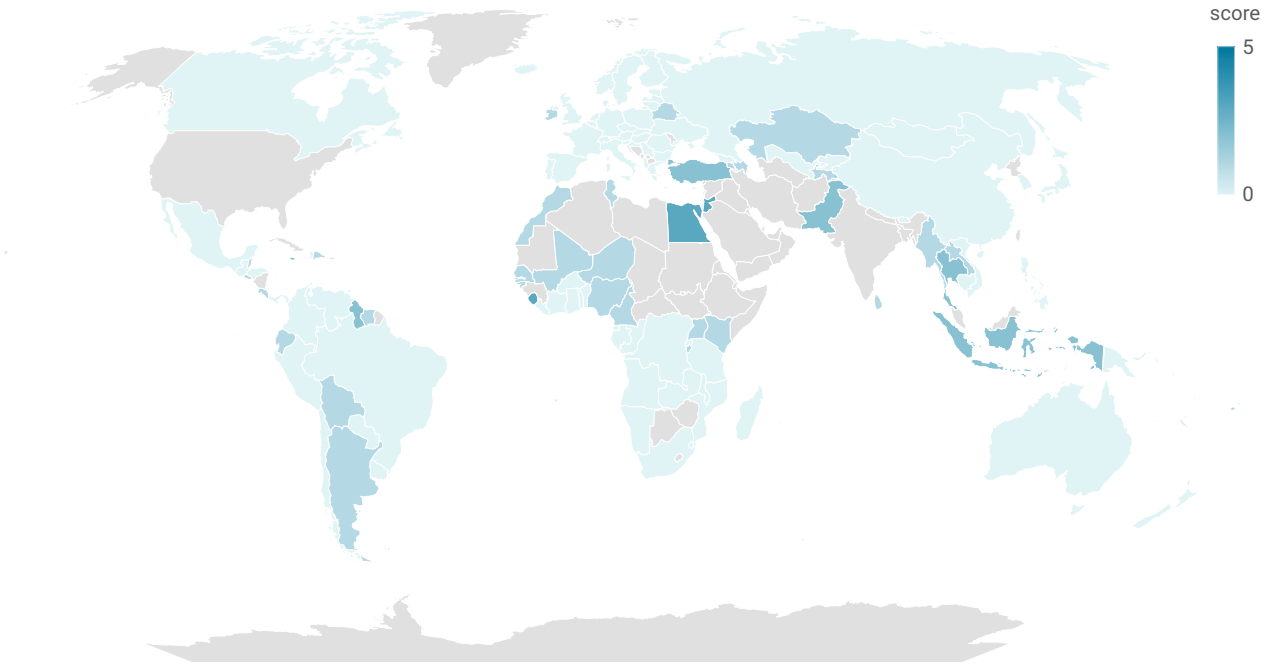
Scoring – Alcohol price for spirits (750 mL)

Category	Price range
5	158.37 ≤ price < 189.3 Int$ PPP
4	127.45 ≤ price < 158.37 Int$ PPP
3	96.52 ≤ price < 127.45 Int$ PPP
2	65.59 ≤ price < 96.52 Int$ PPP
1	34.67 ≤ price < 65.59 Int$ PPP
0	3.74 ≤ price < 34.67 Int$ PPP

Alcohol Price Scores for Beer

Figure 4 presents the alcohol price scores for beer in 2024. Among the 143 countries for which data were available (WHO, 2025), only one country, Comoros, scored five points in this category, with the price of 330 milliliters of the most-sold brand of beer at Int$ PPP 13.09. This is followed by the Gambia (Int$ PPP 7.96), Jordan (Int$ PPP 7.59), Egypt (Int$ PPP 7.21), and Sierra Leone (Int$ PPP 7.0), each of which scored three points. The large price gap between Comoros (highest) and the Gambia (second highest) indicates the extent of variation in the price of beer within the same region (in this case, the African region). Strikingly, 92 countries recorded zero points, as their prices were very low at less than Int$ PPP 2.9. Among them, the countries with the lowest prices are Czechia (Int$ PPP 0.86), Spain (Int$ PPP 0.98), and Luxembourg (Int$ PPP 1.03).

FIGURE 4 Alcohol price scores for beer, 2024



Countries in gray lack necessary data to generate this measure.

As demonstrated in **Table 6**, the Eastern Mediterranean region scored the highest at 1.67 out of five points, with an average price of Int$ PPP 4.91. The South-East Asia region followed in second with an average price of Int$ PPP 3.60, receiving a score of 1.00. The lowest prices were found in the European (average price: Int$ PPP 2.06) and Western Pacific (average price: Int$ PPP 2.41) regions.

Among World Bank country income groups, **Table 7** shows that the low-income country group had the highest score of 0.73, while the high-income country group scored lowest with 0.16 points. The lower-middle-income country group had the higher average price for beer (Int$ PPP 3.22) although it ranked lower in score (because of a wider distribution) than the upper-middle-income group, which recorded an average price of Int$ PPP 3.16. None of the income groups received a score higher than one in the price component for beer.

TABLE 6 Beer – average and median prices (Int$ PPP), change in price, and average price scores, globally and by WHO region, 2024

Regions	AFR	AMR	EMR	EUR	SEAR	WPR	Global
Average price in Int$ PPP (median)	3.27 (2.68)	2.92 (2.98)	4.91 (4.58)	2.06 (1.85)	3.60 (3.68)	2.41 (2.16)	2.77 (2.32)
Change from 2022*	-0.29 (-0.3)	-0.50 (-0.21)	-0.85 (-0.07)	-0.06 (+0.06)	-0.43 (-1.57)	-0.37 (-0.24)	-0.29 (-0.21)
Score	0.64	0.63	1.67	0.18	1.00	0.24	0.49

*2022 prices were adjusted for inflation in 2024 prices to compare the two years.

TABLE 7 Beer – average and median prices (Int$ PPP), change in price, and average price scores, globally and by World Bank income group, 2024

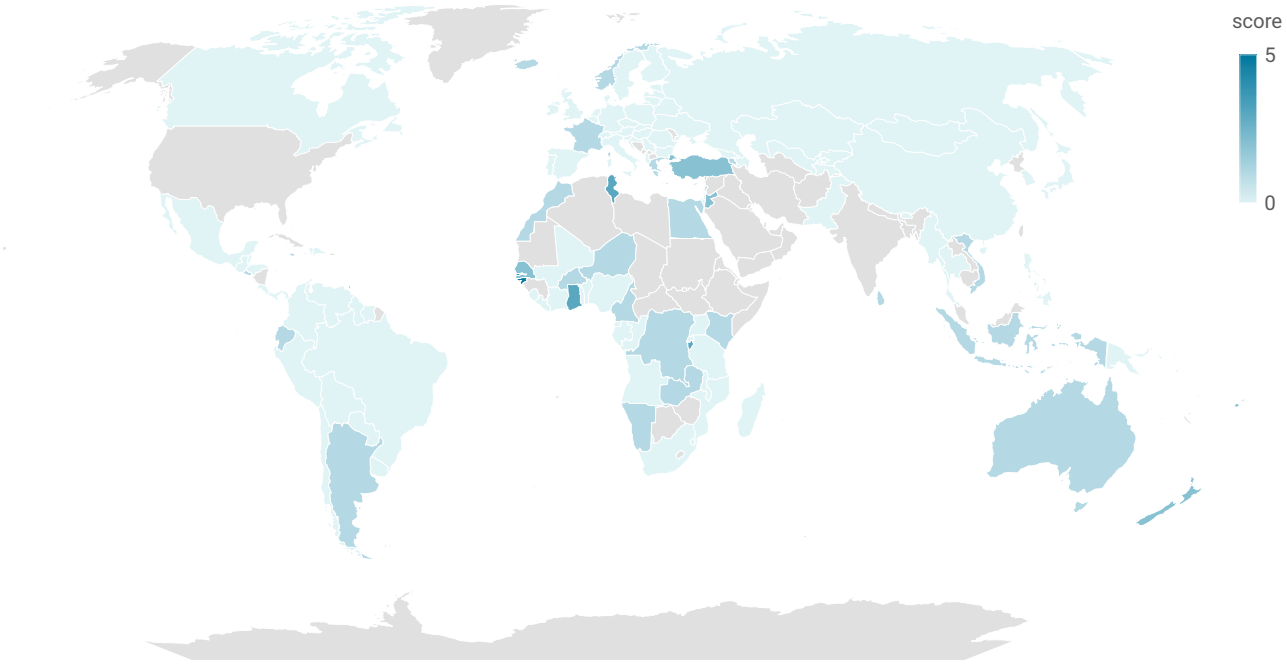
Income groups	Low	Lower-middle	Upper-middle	High	Global
Average price in Int$ PPP (median)	3.31 (2.81)	3.22 (2.56)	3.16 (3.13)	1.96 (1.80)	2.77 (2.32)
Change from 2022*	-0.55 (-0.59)	-0.36 (-0.40)	-0.36 (+0.23)	-0.03 (+0.01)	-0.29 (-0.21)
Score	0.73	0.63	0.68	0.16	0.49

*2022 prices were adjusted for inflation in 2024 prices to compare the two years.

Alcohol Price Score for Spirits

As shown in **Figure 5**, among 139 countries with available data, only two countries scored five points, while 98 countries achieved zero points and 30 scored one point. The two countries with the highest score of five are the Gambia and Guinea Bissau from the African region, where a 750-milliliter bottle of the most-sold brand of the most-sold type of spirits was priced at Int$ PPP 189.3 and Int$ PPP 178.7, respectively. Tunisia, Burundi, and Ghana followed with a score of three points each. On the other end of the spectrum, spirits in South Korea and the Marshall Islands were the cheapest, where a 750-milliliter bottle was priced at Int$ PPP 3.74 and Int$ PPP 4.76, respectively.

FIGURE 5 Alcohol price scores for spirits, 2024



Countries in gray lack necessary data to generate this measure.

Table 8 presents average alcohol prices in international dollars and average price scores for spirits, globally and by WHO region. Globally, the overall average score was 0.44, slightly lower than that of beer in this component. As with beer, the Eastern Mediterranean region scored highest with 1.33 (average price: Int$ PPP 57.78) points for the price component, followed by the African region, which scored 0.81 points with an average price at Int$ PPP 43.46. The lowest prices and price scores were observed in the Region of the Americas (average price: Int$ PPP 23.53) and European region (average price: Int$ PPP 26.85).

TABLE 8 Spirits – average and median alcohol prices (Int$ PPP), change in price, and average price scores, globally and by WHO region, 2024

Regions	AFR	AMR	EMR	EUR	SEAR	WPR	Global
Average price in Int$ PPP (median)	43.46 (30.44)	23.53 (20.23)	57.78 (44.01)	26.85 (25.17)	22.22 (17.42)	29.00 (21.03)	31.85 (25.09)
Change from 2022*	-1.76 (-0.18)	-7.15 (-4.31)	-16.29 (-33.76)	-4.67 (-2.26)	+2.04 (+6.48)	-0.74 (-3.76)	-4.26 (-1.42)
Score	0.81	0.25	1.33	0.16	0.25	0.47	0.44

*2022 prices were adjusted for inflation in 2024 prices to compare the two years.

In terms of country income groups, shown in **Table 9**, the average score decreased with increasing country income. Low-income countries scored highest with 1.07 points (average price: Int$ PPP 51.19), although it is important to note that this income group has the cheapest median price of Int$ PPP 21.81, indicating substantial variation in prices.

TABLE 9 Spirits – average and median alcohol prices (Int$ PPP), change in price, and average price scores, globally and by World Bank income group, 2024

Income groups	Low	Lower-middle	Upper-middle	High	Global
Average price in Int$ PPP (median)	51.19 (21.81)	38.10 (32.39)	26.25 (21.81)	26.28 (22.96)	31.85 (25.09)
Change from 2022*	+0.06 (-1.63)	-4.73 (+1.74)	-7.81 (-4.92)	-1.46 (-2.14)	-4.26 (-1.42)
Score	1.07	0.62	0.35	0.20	0.44

*2022 prices were adjusted for inflation in 2024 prices to compare the two years.

Changes Over Time

Both types of beverages became cheaper overall in 2024 compared to 2022, with average prices decreasing by Int$ PPP 0.29 for beer and Int$ PPP 4.26 for spirits. Cheaper prices increase affordability, leading to higher consumption and broad negative effects on public health and society more broadly. Among WHO regions, the South-East Asia region is the only region that experienced an increase in prices of spirits—of Int$ PPP 2.04—in 2024. Among country income groups, low-income countries saw the highest decline in prices for beer (Int$ PPP -0.55) and upper-middle-income countries experienced the largest decrease in the price of spirits, by Int$ PPP 7.81. The cheapest average price of beer was seen in the high-income group, while the upper-middle-income group exhibited the lowest price for spirits. These results highlight that higher-income countries consistently had lower prices for both types of alcoholic beverages when controlling for purchasing power parity. At least two reviewers noted that collecting price data is challenging because container sizes change unbeknownst to the data collectors, and this can affect the actual price paid per milliliter. Therefore, especially for individual countries, it is good practice to interrogate larger changes more deeply.

V. Tax Share



The tax share component measures the proportion of excise taxes in the final retail price of a 330-milliliter bottle of the most-sold brand of beer and a 750-milliliter bottle of the most-sold brand of the most-sold type of spirit. The tax share helps policy makers to evaluate the trends and make comparisons across countries that have varying and complex tax designs (WHO, 2025). A higher tax share often—though not always—indicates better alcohol tax performance. The excise tax share refers to the exact proportion of the retail price accounted for by excise taxes, which can be volume-based, alcohol-content-based, or ad valorem. Tax share is a useful measure because a high share is often enough to trigger price increases, making alcoholic beverages less affordable and thus reducing consumption. It can also help to estimate the amount of revenue that the government will be able to collect.

While there is no suggested percentage for the excise tax share for alcohol, the Scorecard uses a similar approach as utilized in the price component. Six subcategories are assigned with equal ranges within the overall range of the excise tax share across countries. The countries are assigned a score category based on their excise tax share. Detailed ranges for each category are presented below.

Scoring – Excise tax share for beer

Category	Tax share range
5	49.39% ≤ tax share < 59.27%
4	39.51% ≤ tax share < 49.39%
3	29.64% ≤ tax share < 39.51%
2	19.76% ≤ tax share < 29.64%
1	9.88% ≤ tax share < 19.76%
0	0% ≤ tax share < 9.88%

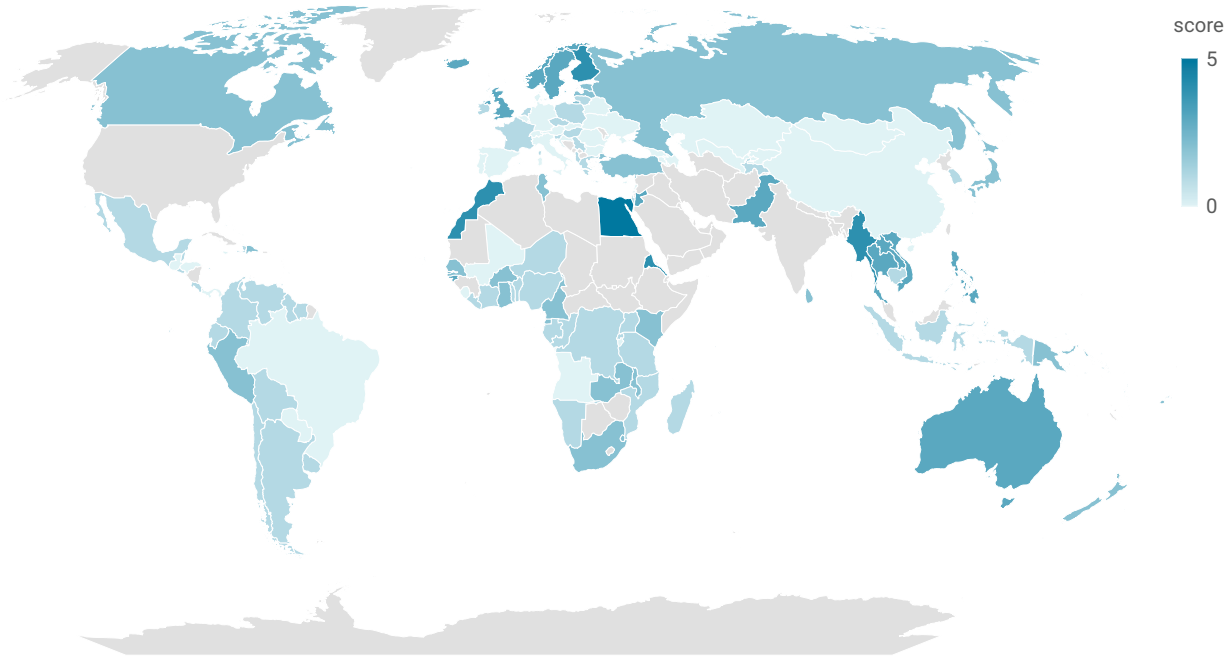
Scoring – Excise tax share for spirits

Category	Tax share range
5	65.58% ≤ tax share < 78.69%
4	52.46% ≤ tax share < 65.58%
3	39.35% ≤ tax share < 52.46%
2	26.23% ≤ tax share < 39.35%
1	13.12% ≤ tax share < 26.23%
0	0% ≤ tax share < 13.12%

Tax Share Scores for Beer

Figure 6 demonstrates the tax share score across countries for beer. Out of 195 countries, 145 countries reported enough data in the WHO's Global Health Observatory (2024) to generate tax shares. Among them, only one country achieved the highest score of five, while 98 (68 percent of reported countries)

FIGURE 6 Beer – alcohol tax share scores, 2024



Countries in gray lack necessary data to generate this measure.

scored one point or below. Egypt had the highest excise tax share for a bottle of the most-sold brand of beer in 2024 at 59.27 percent, followed by Myanmar (44.84 percent), Morocco (42.63 percent), Eritrea (40.58 percent), and Finland (39.82 percent). Mongolia and Lebanon had excise tax share percentages less than one percent while the Bahamas, the Marshall Islands, Nauru, and Zimbabwe did not have any excise taxes on beer in 2024.

Average excise tax shares and tax share scores globally and by WHO regions for beer are shown in **Table 10**. The global tax share score was only 1.17 points out of five, suggesting that the excise tax shares of many countries were at the lower end of the tax share range globally, although a few outperformed the others. The Eastern Mediterranean region received the highest score in this component with 2.83 points, having the highest average tax share among regions at 32.45 percent. In second place, the South-East Asian region scored 2.25 points, with an average excise tax share of 27.21 percent. The lowest tax share score for beer is seen in the Region of the Americas, with a score of 0.66 points and average tax share of only 10.45 percent.

Table 11 presents the average excise tax shares and scores globally and by World Bank income group. While the lower-middle-income country group showed the highest average score of 1.63 points, with an average excise tax share of 20.57 percent, the upper-middle-income country group saw the lowest average score at 0.85 points. Notably, low- and lower-middle-income country groups, on average, performed better than the high-income country group in 2024 in the tax share component for beer.

TABLE 10 Beer – average and median excise tax shares, change in tax share, and tax share scores, globally and by WHO region, 2024

Regions	AFR	AMR	EMR	EUR	SEAR	WPR	Global
Average tax share (median)	18.06% (16.95%)	10.45% (10.59%)	32.45% (34.63%)	13.92% (9.73%)	27.21% (31.51%)	19.13% (20.58%)	16.13% (14.03%)
Change from 2022	+0.82% (+0.26%)	+0.13% (-0.63%)	+1.42% (+2.86%)	-1.18% (-2.08%)	-2.11% (+1.32%)	-0.30% (+0.00%)	-0.16% (+0.17%)
Score	1.43	0.66	2.83	0.84	2.25	1.50	1.17

TABLE 11 Beer – average and median excise tax shares, change in tax share, and tax share scores, globally and by World Bank income group, 2024

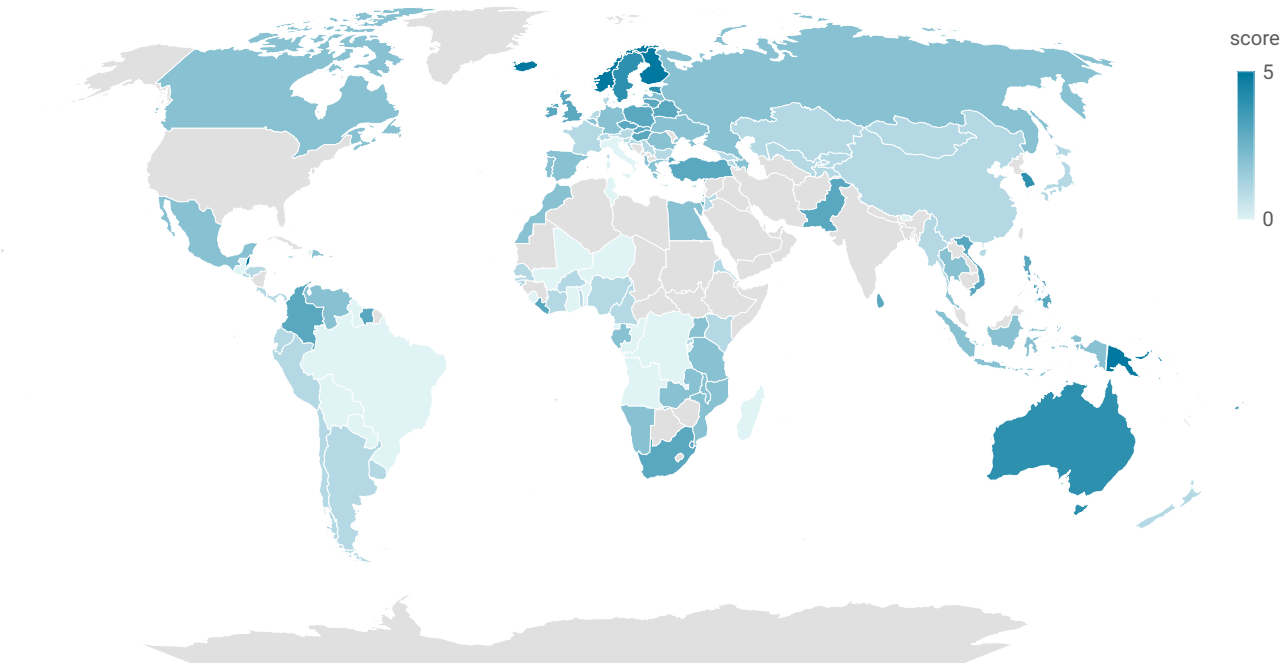
Income groups	Low	Lower-middle	Upper-middle	High	Global
Average tax share (median)	18.30% (15.44%)	20.57% (20.06%)	12.69% (11.55%)	14.85% (13.27%)	16.13% (14.03%)
Change from 2022	-0.01% (-1.38%)	+0.98% (+3.05%)	-1.23% (-0.17%)	+0.36% (+1.40%)	-0.16% (+0.17%)
Score	1.38	1.63	0.85	1.02	1.17

Tax Share Scores for Spirits

In 2024, 141 countries reported sufficient data to assess tax shares for spirits. As illustrated in **Figure 7**, six countries received the highest score of five in that component (Papua New Guinea – 78.69 percent, Iceland – 69.51 percent, Norway – 69.47 percent, Finland – 69.09 percent, Tonga – 67.24 percent, and Belize – 65.99 percent). There were 32 countries with scores of zero and 48 countries with scores of one in 2024. There were no excise taxes on spirits in the Marshall Islands and Nauru, though they do apply import duties. Lebanon had an exceptionally low excise tax—less than one percent of the retail price for a 750-milliliter bottle of the most-sold spirits.

Table 12 and **Table 13** present the average excise tax shares and tax share scores for spirits, globally, by WHO regions and by World Bank country income groups in 2024. The overall average tax share score for spirits globally was 1.56 points, modestly better than that for beer. Among the regions, the Western

FIGURE 7 Spirits – alcohol tax share scores, 2024



Countries in gray lack necessary data to generate this measure.

Pacific region had the highest score of 2.28 points, with an average tax share of 35.63 percent, while the lowest score was in the Region of the Americas, with an average tax share of 19.33 percent.

In terms of World Bank country income groups, the higher the country's income level, the higher its tax share score. The high-income country group achieved the highest score of 1.88, with an average tax share of 31.51 percent, while the low-income group recorded the lowest score of 0.88, with an average tax share of 18.08 percent.

TABLE 12 Spirits – average and median excise tax shares, change in tax share, and tax share scores, globally and by WHO region, 2024

Regions	AFR	AMR	EMR	EUR	SEAR	WPR	Global
Average tax share (median)	21.61% (18.61%)	19.33% (15.98%)	23.81% (26.41%)	33.63% (30.40%)	27.30% (26.59%)	35.63% (32.61%)	26.88% (22.52%)
Change from 2022	-0.34% (-2.83%)	-0.4% (-1.34%)	-1.48% (-1.8%)	-0.84% (-5.29%)	+0.81% (+1.7%)	-1.57% (-3.59%)	-0.67% (-2.07%)
Score	1.14	0.97	1.33	2.09	1.50	2.28	1.56

TABLE 13 Spirits – average and median excise tax shares, change in tax share, and tax share scores, globally and by World Bank income group, 2024

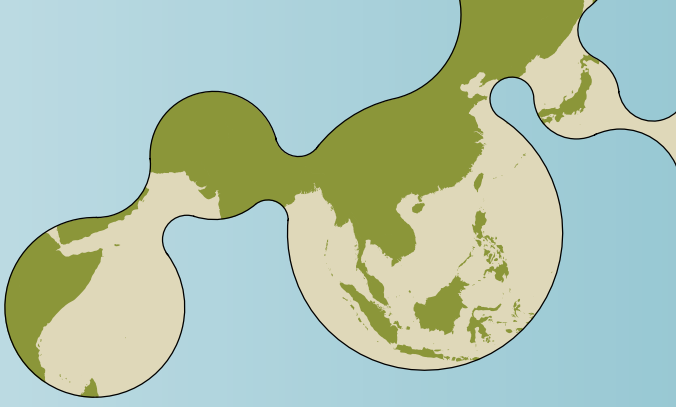
Income groups	Low	Lower-middle	Upper-middle	High	Global
Average tax share (median)	18.08% (15.32%)	24.83% (21.44%)	26.25% (20.40%)	31.51% (28.50%)	26.88% (22.52%)
Change from 2022	+2.06% (+0.76%)	-1.19% (-0.09%)	-2.86% (-4.05%)	+0.1% (-1.08%)	-0.67% (-2.07%)
Score	0.88	1.38	1.58	1.88	1.56

Changes Over Time

Globally, the average tax share decreased in 2024 by 0.16 percentage points and 0.67 percentage points for beer and spirits, respectively, relative to 2022. However, there are variations in tax share changes among regions and income groups. Among regions, the highest increase in the excise tax share of beer was in the Eastern Mediterranean region, although the African region and Region of the Americas also showed positive changes. For spirits, only the South-East Asia region experienced an increase, 0.81 percentage points on average.

In terms of country income groups, upper-middle-income countries demonstrated an average decline in tax share for both beverage types, while high-income countries achieved a very modest average increase in both. Low-income countries saw an increase of 2.06 percentage points in average excise tax share for spirits, while lower-middle-income countries exhibited a 0.98-percentage point increase for beer. The findings highlight that there were significant variations in tax share among and within regions and country income levels, indicating among other things differing levels of commitment by governments across countries.

VI. Tax Structure



Health and social harms from consuming alcoholic beverages are directly attributed to the harmful ingredient ethanol. The best tax structures should, therefore, be largely based on the amount of ethanol. A recent publication examines the core principles of alcohol excise taxation for the purposes of both public health and fiscal benefits (Drope, Chaloupka, et al., 2025). Tax structures that rely solely or mainly on a specific excise tax based on the amount of ethanol are typically the most effective at achieving the goal of driving down ethanol consumption. These structures tend to more effectively discourage consumption of high amounts of pure alcohol, whereas volume-based specific taxes are arguably more effective at raising the prices of the cheapest brands. Specific taxes in general tend to shrink price dispersion, drive up the prices of the cheapest products, and mitigate substitution to cheaper beverages.

In either case, because specific taxes do not naturally keep pace with inflation and/or real income growth, governments must implement automatic adjustments at least annually. Ideally, these adjustments will at a minimum keep pace with inflation, though better structures will adjust for both inflation and real income growth. The best structures will have automatic adjustments that outpace the combination of both.

Some governments choose to rely on ad valorem excise taxes. The main advantage of these taxes is they automatically keep up with inflation. Importantly, however, it is much easier for producers to manipulate ad valorem taxes, and this often leads to lower prices than anticipated or desired. To achieve the greatest impact on prices, ad valorem taxes should be based on the retail price, because price manipulation usually happens earlier in the supply chain, such as ex-factory and cost, insurance, and freight (“CIF”) import prices (Drope, Chaloupka, et al. 2025). Ad valorem taxes can be useful for raising extra tax revenues from higher-priced premium brands.

Some governments prefer hybrid excise tax structures that use both a specific component and an ad valorem component to help calibrate the price per standard drink across brands and different beverage types. Superior hybrid structures rely more on the specific excise tax than the ad valorem and incorporate regular, automatic adjustments of the specific component described in the paragraph above, using retail price as the base for the ad valorem component.

Note that there are some remaining gaps in our knowledge about optimal alcohol tax structures, and this ranking will be revisited in future editions as we learn more. For example, some governments lack capacity to administer alcohol-based tax structures, so we may need to consider how to evaluate those governments differently. Also, at least a couple of slightly different structures have recently come to light which will need to be considered in the next edition.

Based on the available evidence, the scoring rubric for tax structure for both beer and spirits is presented below. A score of five indicates the most effective tax structure.

Category	5	4	3	2	1	0
Definition	100% specific (alcohol content based) with indexation OR hybrid with more (alcohol-content-based) specific than ad valorem AND indexed	100% specific (alcohol-content-based) without indexation OR hybrid with more (alcohol-content-based) specific than ad valorem and NOT indexed OR hybrid with more (volume-based) specific than ad valorem with indexation OR 100% specific (volume-based) with indexation	Hybrid with more ad valorem than (alcohol-content-based) specific, indexed by inflation OR hybrid with more (volume-based) specific than ad valorem without indexation OR 100% specific (volume-based) with no indexation	Ad valorem only tax, on retail price OR hybrid with more ad valorem than (alcohol-content-based) specific, not indexed by inflation OR hybrid with more ad valorem than (volume-based) specific, indexed by inflation	Ad valorem taxes on price other than retail OR hybrid with more ad valorem than (volume-based) specific tax, not indexed by inflation	No excise taxes at all

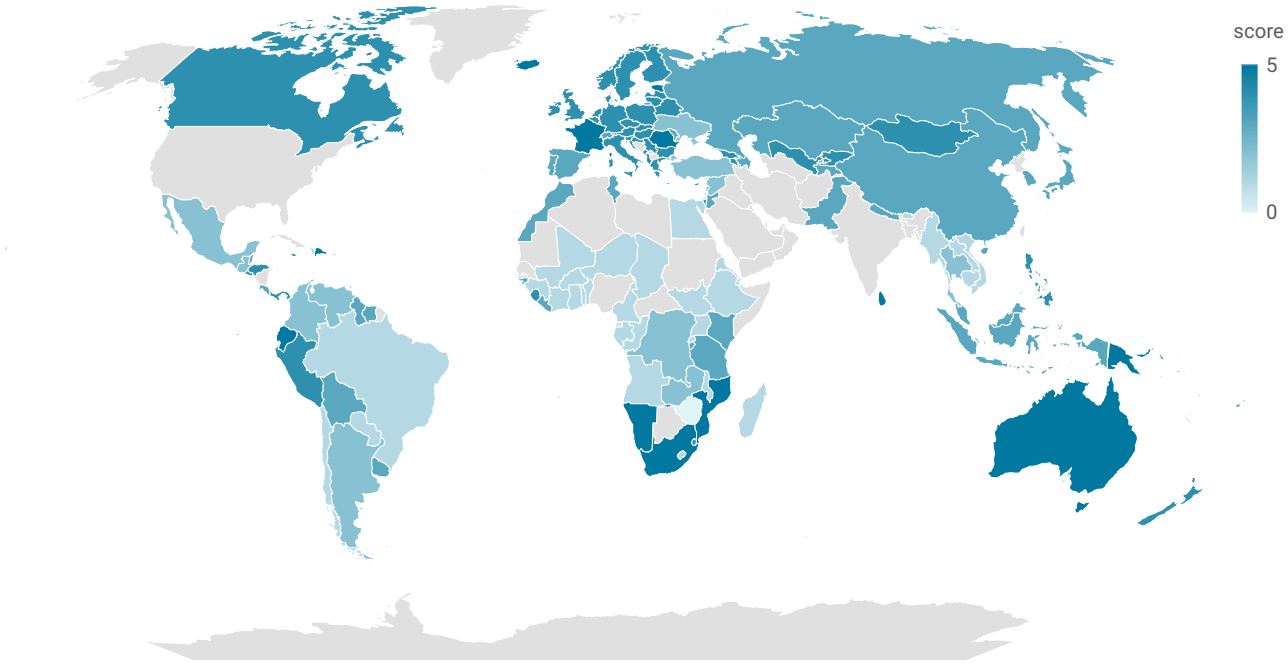


Tax Structure Scores for Beer

In 2024, 159 countries reported their tax structure data for beer. This is an increase from the 140 countries that reported in 2022. Tax structure performance was the best among the three main components. The overall average global score was 2.85 points, as many countries scored three or above. As noted in **Figure 8**, 13 countries scored five points while 47 countries received a score of four. Among the highest-scoring 13 countries, 11 had a specific excise tax based on alcohol content with indexation, and two countries had a hybrid system that included a specific tax based on alcohol content and an ad valorem tax. In contrast, four countries (the Bahamas, the Marshall Islands, Nauru, and Zimbabwe) did not impose any excise tax on beer in 2024, scoring zero points in this component.

In the tax structure component for beer, among WHO regions the European region scored highest with 3.83 points, followed by the Western Pacific region with 2.80 points and the Region of the Americas with 2.72 points (**Table 14**). The lowest tax structure score was noted in the African region with an average score of 1.95 points. As shown in **Table 15**, tax structure scores rose with increasing country income level. There is a substantial gap of nearly two points between the low-income and high-income country groups' averages, indicating disparity in tax structure effectiveness between country income groups.

FIGURE 8 Beer – tax structure scores, 2024



Countries in gray lack necessary data to generate this measure.

TABLE 14 Beer – tax structure scores and change in scores, globally and by WHO region, 2024

Regions	AFR	AMR	EMR	EUR	SEAR	WPR	Global
Score	1.95	2.72	2.38	3.83	2.50	2.80	2.85
Change from 2022	+0.33	+0.00	+0.00	+0.09	+0.33	-0.05	+0.12

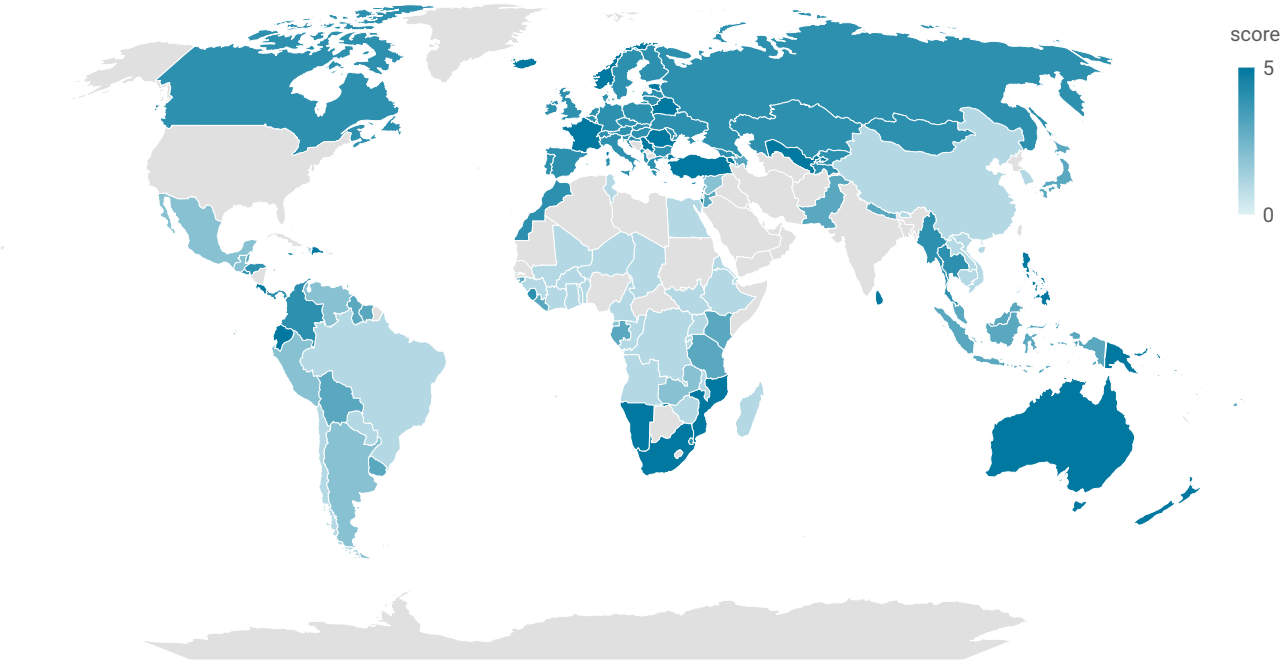
TABLE 15 Beer – tax structure scores and change in scores, globally and by World Bank income group, 2024

Income groups	Low	Lower-middle	Upper-middle	High	Global
Score	1.85	2.36	2.93	3.54	2.85
Change from 2022	+0.47	+0.17	-0.10	+0.04	+0.12

Tax Structure Scores for Spirits

Figure 9 illustrates the country tax structure scores for spirits. Out of 158 countries with available data, 24 countries recorded a score of five points, and 50 countries scored four points. The global average score for tax structure for spirits is higher than that for beer, highlighting a stronger taxation structure for spirits than beer. It is not clear why this difference exists. Among the 24 countries with the highest score, four countries used a hybrid excise tax (specific tax based on alcohol content and an ad valorem tax). Only two countries (the Marshall Islands and Nauru) scored zero points, as they did not have any excise tax for spirits in 2024.

FIGURE 9 Spirits – tax structure scores, 2024



Countries in gray lack necessary data to generate this measure.

As presented in **Table 16**, the European region achieved the highest average score in the tax structure component for spirits, at 4.23 points, which is more than two points higher than the African region, which demonstrated the lowest average score of 2.00. The South-East Asia region scored second highest, with an average score of 3.33. **Table 17** shows scores by World Bank country income groups, illustrating that countries with lower income tend to have lower scores. Generally, the higher the income level of countries, the better the tax structure.

TABLE 16 Spirits – average tax structure scores and change in scores, globally and by WHO region, 2024

Regions	AFR	AMR	EMR	EUR	SEAR	WPR	Global
Score	2.00	2.87	2.25	4.23	3.33	2.72	3.03
Change from 2022	+0.30	-0.04	+0.00	+0.18	+1.33	+0.10	+0.18

TABLE 17 Spirits – average tax structure scores and change in scores, globally and by World Bank income group, 2024

Income groups	Low	Lower-middle	Upper-middle	High	Global
Score	1.70	2.54	3.20	3.75	3.03
Change from 2022	+0.50	+0.34	-0.05	+0.06	+0.18

Changes Over Time

There was only a very slight increase in the global average tax structure component score from 2022 to 2024 for both beverage types, with a higher increase in spirits than in beer. However, these increases are not even half of a point, indicating that there have been only small overall improvements in tax structure since the last reporting period (2022). Even worse, the Western Pacific region experienced a decline in the beer tax structure score by an average 0.05 points, while the average spirits tax structure score in the Region of the Americas dropped by 0.04 points. In terms of country income group, both scores declined in the upper-middle-income country group, by 0.10 and 0.05 points for beer and spirits, respectively.

VII. Change in Affordability



Consumers react not only to changes in prices but changes in their income as well. When incomes increase, the demand for alcoholic beverages also increases. The opposite is true when incomes decrease. Therefore, it is critical to consider both price and income when designing alcohol tax policy. Together they tell us how affordable a product is to consumers or potential consumers. The empirical evidence shows clearly that as products become more affordable, consumption increases (Rehm et al., 2022).

Decreasing the affordability of alcoholic beverages, as a result of raising taxes and prices, reduces the burden of alcohol-related harm, thus protecting public health. Research shows that when alcohol products become less affordable, not only do purchases and consumption decline but it also delays and prevents early drinking initiation, deterring harms (Paraje et al., 2021). To effectively curb alcohol use, the tax must be high enough to drive price increases that fundamentally reduce the affordability of the product relative to the consumer's income. The effect of price changes on affordability depends on the consumer's purchasing power, so it is essential for the government to consistently push alcohol prices up, adjusting for real income growth and inflation.

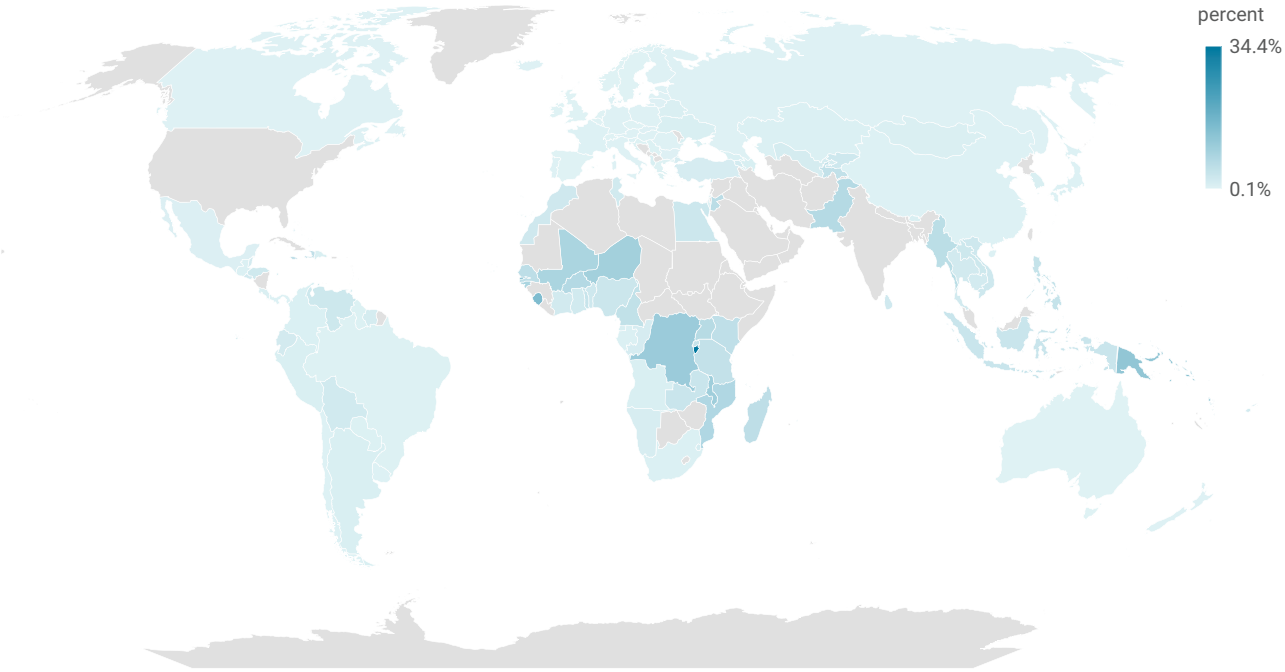
Affordability assesses how expensive (or inexpensive) a good is in a certain economy, considering the price of a unit of alcohol alongside income in this context. With appropriate data over time, it is also useful to assess change in affordability. However, the comprehensive and systematic tax-related data for alcoholic beverages by WHO—which this report relies on—is only in its second round of data collection, so establishing trends over time was not possible in this report. Therefore, the change in affordability component is excluded from the overall average score.

The Scorecard does, however, review affordability as a percentage of GDP. The WHO reports alcohol affordability as the percentage of GDP per capita required to purchase 40 liters of the most-sold brand of beer or five liters of the most-sold brand of the most-sold type of spirits, which can be used to compare previous surveys to examine changes over time. The change-in-affordability measure determines whether a beverage has become less affordable. On its own, a higher affordability percentage means consumers are less able to afford purchasing alcohol products because it takes a higher percentage of GDP per capita—used a proxy for income—to purchase the same amount of alcoholic beverage.

Affordability of Beer

Figure 10 presents the affordability percentages for beer across countries in 2024. Correct interpretation of the percentage is crucial: a higher percentage means it is less affordable since it takes a greater percentage of income to purchase the specified amount of the beverage type. Therefore, a higher percentage is better for public health. The average affordability percentage globally was 2.99 percent in 2024. Burundi led with the highest affordability percentage, with 34.4 percent of GDP per capita required to purchase 40 liters of the most-sold brand of beer. They are followed by several other countries from the African region: Comoros (25.2 percent), the Gambia (16.7 percent), and Sierra Leone (15 percent). In contrast, many European countries had the most affordable beer in 2024: Luxembourg (0.07 percent), Netherland (0.14 percent), Switzerland (0.14 percent), Czechia (0.15 percent), and Sweden (0.17 percent).

FIGURE 10 Beer affordability (% of GDP per capita), 2024



Countries in gray lack necessary data to generate this measure.
Note: The higher the affordability percentage, the better.

The average affordability percentages for beer in 2024, disaggregated by the global average, by WHO regions, and World Bank country income groups, are shown in **Table 18** and **Table 19**. The European region and the Region of the Americas exhibited the lowest average affordability percentages in 2024 among WHO regions, at 0.65 percent and 1.50 percent, respectively, while the African region presented the highest average affordability percentage at 6.40 percent for beer. **Table 19** shows that affordability percentage is decreasing with country income level, with the high-income country group at 0.47 percent and the low-income country group at 10.47 percent, on average.

TABLE 18 Beer – average and median affordability percentages, and change in affordability, globally and by WHO regions, 2024

Regions	AFR	AMR	EMR	EUR	SEAR	WPR	Global
Average affordability (median)	6.40% (4.03%)	1.50% (1.05%)	4.15% (3.11%)	0.65% (0.31%)	2.84% (2.31%)	4.23% (2.40%)	2.99% (1.35%)
Change from 2022	-0.39% (-0.64%)	+0.07% (-0.27%)	+0.11% (+0.10%)	+0.02% (-0.04%)	+0.33% (-0.59%)	+1.47% (+0.14%)	+0.14% (+0.06%)

Note: The higher the affordability percentage, the better.

TABLE 19 Beer – average and median affordability percentages, and change in affordability, globally and by World Bank income group, 2024

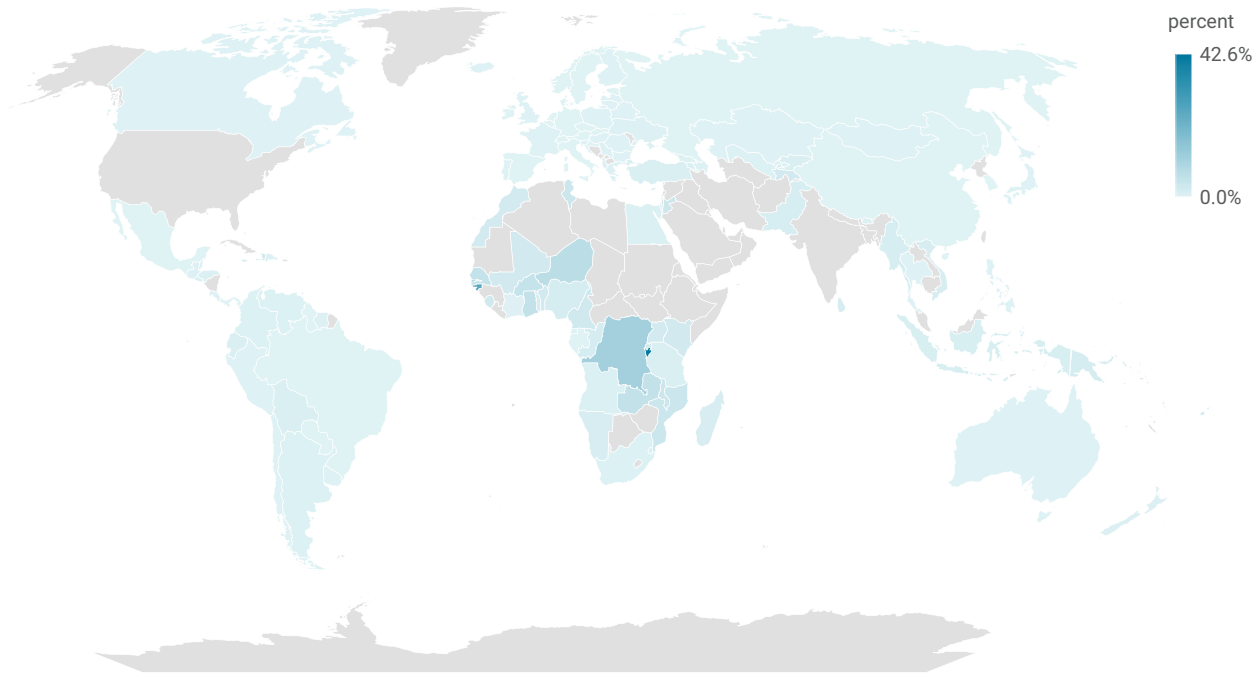
Income groups	Low	Lower-middle	Upper-middle	High	Global
Average affordability (median)	10.47% (8.13%)	4.74% (3.11%)	1.90% (1.17%)	0.47% (0.31%)	2.99% (1.35%)
Change from 2022	-0.75% (-0.94%)	+0.62% (+0.05%)	+0.49% (-0.06%)	+0.04% (-0.01%)	+0.14% (+0.06%)

Note: The higher the affordability percentage, the better.

Affordability of Spirits

Figure 11 presents the affordability percentages for spirits across countries in 2024. The affordability percentages to purchase five liters of the most-sold brand of the most-sold type of spirits shared similar patterns to that of beer in 2024. Higher affordability percentages are seen in many African countries. Among them, the highest percentages were in Burundi (42.6 percent of GDP to buy five liters of the most sold brand of spirits), Guinea-Bissau (26.2 percent), the Gambia (21.9 percent), Democratic Republic of the Congo (11.5 percent), and Niger (7.19 percent). The Republic of Korea had the lowest affordability percentage for spirits at 0.04 percent, followed by Luxembourg (0.06 percent), Guyana (0.11 percent), and Germany (0.12 percent). Globally, the average affordability percentage of spirits was 1.88 percent. Notably, the median was even lower at 0.57 percent, suggesting that many countries had affordability percentages less than one percent in 2024 for spirits.

FIGURE 11 Spirits affordability (% of GDP per capita), 2024



Countries in gray lack necessary data to generate this measure.
Note: The higher the affordability percentage, the better.

The average affordability percentages for spirits, globally and by regions and country income groups, are presented in **Table 20** and **Table 21**, respectively. Spirits are highly affordable in the European region, with an average affordability percentage of 0.40 percent, while they are typically more expensive in the African region, which presented an average affordability percentage of 5.28 percent.

The disparity is more pronounced among country income groups, where the low-income country group recorded a substantially higher average percentage of 9.75 percent, while the high-income country group stood at 0.31 percent. Generally, the lower the income, the higher the affordability percentage, indicating that spirits are less affordable in most low-income countries compared to most higher-income countries.

TABLE 20 Spirits – average and median affordability percentages, and change in affordability, globally and by WHO regions, 2024

Regions	AFR	AMR	EMR	EUR	SEAR	WPR	Global
Average affordability (median)	5.28% (2.55%)	0.66% (0.50%)	2.51% (2.38%)	0.40% (0.27%)	1.00% (0.96%)	1.00% (0.81%)	1.88% (0.57%)
Change from 2022	+0.33% (+0.46%)	-0.03% (+0.04%)	+0.00% (+0.62%)	-0.03% (-0.04%)	+0.37% (+0.79%)	-0.02% (-0.19%)	+0.07% (-0.01%)

Note: The higher the affordability percentage, the better.

TABLE 21 Spirits – average and median affordability percentages, and change in affordability, globally and by World Bank income groups, 2024

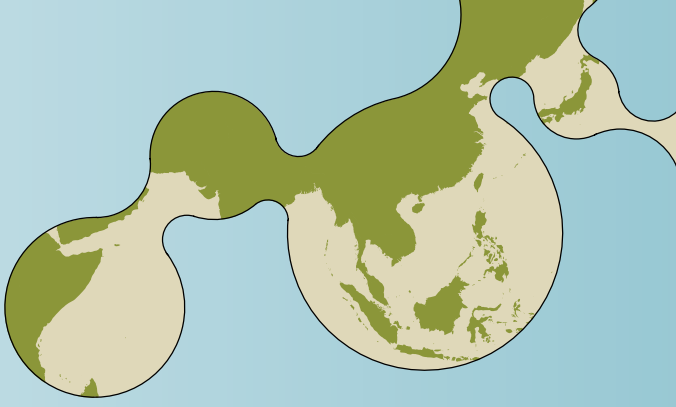
Income groups	Low	Lower-middle	Upper-middle	High	Global
Average affordability (median)	9.75% (4.02%)	2.30% (1.95%)	0.73% (0.57%)	0.31% (0.24%)	1.88% (0.57%)
Change from 2022	+0.67% (-0.94%)	+0.12% (+0.27%)	+0.04% (+0.03%)	+0.01% (-0.01%)	+0.07% (-0.01%)

Note: The higher the affordability percentage, the better.

Changes Over Time

The global average affordability percent suggests that there was little to no change in affordability between 2022 and 2024 for both types of products. However, when disaggregated, affordability increased in the African region for beer and the Region of the Americas, European region, and Western Pacific region for spirits. Beer became generally more affordable in low-income countries, while spirits became slightly less affordable on average across all country income groups.

VIII. Limitations



There are several limitations worth noting in this first edition of the *Alcohol Tax Scorecard*. First, the scoring criteria for price and tax share components rely on the existing range (minimum and maximum) of their values, which are used to establish the cutoff points for categories (scores) from zero to five. Any shift in these minimum or maximum values alter the entire cutoff points, giving a new rubric. Therefore, the scoring method for price and tax share is not suitable for tracking scores over time. In this edition, average prices in Int$ PPP and tax shares in percentages are compared between 2022 and 2024 instead of the scores.

Note that experiences with, and analysis of, alcohol taxation are not yet at the point where we can identify high-performance benchmarks. In the sibling *Cigarette Tax Scorecard*, there were at least two decades of examples of successful tobacco taxation to use to develop the rubrics for price and tax share (and even change in affordability). We did not have this luxury for alcohol taxation. In future editions, we anticipate that we will be able to identify these benchmarks more accurately and will revisit our current range-based scoring rubrics accordingly.

Second, the overall average scores cover price, tax share, and tax structure components only, excluding the change in affordability due to data availability limitations. Change in affordability incorporates the effects of both price and income by measuring an individual's ability to purchase the product, which directly affects consumers' purchasing behavior. Because this critical component is missing, it is important to exercise caution when interpreting the overall average scores in this inaugural edition of the *Alcohol Tax Scorecard*.

Last, as stated in the tax structure section, we acknowledge that the issues around optimal alcohol tax structures are not fully settled. We have more to learn. Because of the complexities in the heterogeneity of products and their characteristics, there are many different options. We are actively examining this topic ourselves and monitoring others' research in this area. We reserve the right to update the structure rubric in future editions as new findings become available.

IX. Conclusion



This first edition of the *Alcohol Tax Scorecard* demonstrates clearly that governments' performance on alcohol excise tax is generally suboptimal globally, including across all regions and country income groups. The Scorecard primarily uses data from 2024, the latest available, but also where possible and appropriate compares the 2024 results to 2022, the first year that the World Health Organization started collecting comprehensive alcohol tax and price data systematically and globally. There was little overall change in this two-year period.

There are two major ways to consider these results. On one hand, the evidence overwhelmingly shows that governments are simply not doing enough to implement sufficiently high taxes on alcohol products to make them less affordable and thereby drive down consumption. Though tax structures show promise in many regions—with some governments even adopting best practices of taxing alcohol with a specific excise tax and adjusting those rates upward—broadly speaking the levels of excise tax rates remain low, and the pace of increase is slow or worse (i.e., they are decreasing). As a result, prices for alcoholic beverages are low in most countries, and the tax share of retail price is also low. The preliminary affordability measure presented here suggests that in most countries these products are affordable for most consumers. This has huge negative implications, especially for those in lower-income groups who are hit hardest by the burden of alcohol use and for youth who initiate consumption earlier in their lives and suffer the consequences as a result.

Taking a more optimistic view, these low rates are an incredible opportunity for governments to leverage enormous public health and fiscal benefits. With higher taxes will come higher prices, and this will drive down consumption. Lower consumption will quickly translate into major gains for public health, as alcohol-related diseases and social challenges diminish, heath care costs decrease, and economic productivity is bolstered by a healthier population.

Importantly, because alcohol is typically an inelastic good, governments can raise taxes substantially to drive down consumption and increase excise tax revenues at the same time. The evidence of this pattern across countries that have substantially raised their alcohol excise taxes is unequivocal. Some of these new tax revenues can be allocated to helping the populations who are most vulnerable to alcohol-related harms. More broadly, new tax revenues can be allocated to pro-economic-growth policies, such as investing in universal health care, social protection, and improved education.

The finding that tax structures appear somewhat better for spirits is notable. Structures across beverage types should be fundamentally similar in terms of taxing the harmful ingredient ethanol. Ultimately, the goal is for the price per drink to be driven upward by tax and for that price to be similar across beverage types, so consumers do not substitute with something less expensive (but equally as harmful in terms of its active ingredient). Though we did not have data to address wine taxes here, it is important to note

that dozens of countries do not tax wine, even though the ethanol in it is harmful just like it is in beer and spirits. There may be misguided perceptions among some policy makers that certain alcohol products are less harmful than others, even though science consistently demonstrates the relative uniformity of the harm from any of these beverage types.

Finally, there is evidence that alcohol companies have been raising prices recently in many countries to enhance profit. Ironically, at the same time, they complain that higher taxes will hurt their business. Their pricing behavior demonstrates clearly that this is not the case. So, the choice is clear: governments can keep the difference in the higher prices in the form of new tax revenues, which they can reinvest in the health and welfare of their citizens, or they can let the alcohol industry continue to enjoy windfall profits while burdening health care systems and economies.

Appendices



APPENDIX TABLE 1 Overall and component alcohol tax scores for beer by country, 2024

Country	Price	Tax Share	Tax Structure	Overall Score
Afghanistan	-	-	-	-
Albania	0	1	4	1.67
Algeria	-	-	-	-
Andorra	-	-	3	-
Angola	0	0	1	0.33
Antigua and Barbuda	1	0	1	0.67
Argentina	1	1	2	1.33
Armenia	1	0	4	1.67
Australia	0	3	5	2.67
Austria	0	0	4	1.33
Azerbaijan	1	0	3	1.33
Bahamas	0	0	0	0
Bahrain	-	-	-	-
Bangladesh	-	-	-	-
Barbados	0	0	3	1
Belarus	1	0	4	1.67
Belgium	0	0	4	1.33
Belize	1	1	3	1.67
Benin	0	1	1	0.67
Bhutan	0	0	1	0.33
Bolivia (Plurinational State of)	1	1	3	1.67
Bosnia and Herzegovina	-	-	-	-
Botswana	-	-	-	-
Brazil	0	0	1	0.33
Brunei Darussalam	-	-	-	-
Bulgaria	0	0	4	1.33
Burkina Faso	0	2	1	1
Burundi	1	0	3	1.33
Cabo Verde	1	1	1	1

APPENDIX TABLE 1 Overall and component alcohol tax scores for beer by country, 2024

Country	Price	Tax Share	Tax Structure	Overall Score
Cambodia	0	1	1	0.67
Cameroon	1	2	1	1.33
Canada	0	2	4	2
Central African Republic	-	-	-	-
Chad	-	-	1	-
Chile	0	1	1	0.67
China	0	0	3	1
Colombia	0	1	2	1
Comoros	5	2	1	2.67
Congo	0	1	1	0.67
Cook Islands	-	1	4	-
Costa Rica	1	1	3	1.67
Croatia	0	0	4	1.33
Cuba	-	-	-	-
Cyprus	0	0	4	1.33
Czechia	0	1	4	1.67
Côte d'Ivoire	0	1	1	0.67
Democratic People's Republic of Korea	-	-	-	-
Democratic Republic of the Congo	0	1	2	1
Denmark	0	0	4	1.33
Djibouti	-	-	1	-
Dominica	2	0	3	1.67
Dominican Republic	1	2	5	2.67
Ecuador	1	1	5	2.33
Egypt	3	5	1	3
El Salvador	1	1	4	2
Equatorial Guinea	0	2	-	-
Eritrea	-	4	1	-
Estonia	0	2	5	2.33
Eswatini	0	2	4	2
Ethiopia	-	-	1	-
Fiji	1	2	3	2
Finland	0	4	4	2.67
France	0	1	5	2
Gabon	0	1	1	0.67
Gambia	3	3	3	3
Georgia	0	0	4	1.33
Germany	0	0	4	1.33
Ghana	0	2	1	1

APPENDIX TABLE 1 Overall and component alcohol tax scores for beer by country, 2024

Country	Price	Tax Share	Tax Structure	Overall Score
Greece	0	1	4	1.67
Grenada	1	0	4	1.67
Guatemala	0	0	2	0.67
Guinea	-	-	1	-
Guinea-Bissau	1	3	3	2.33
Guyana	2	1	3	2
Haiti	0	1	1	0.67
Honduras	0	0	4	1.33
Hungary	0	1	4	1.67
Iceland	0	3	5	2.67
India	-	-	-	-
Indonesia	2	1	3	2
Iran (Islamic Republic of)	-	-	-	-
Iraq	-	-	-	-
Ireland	1	1	4	2
Israel	0	1	4	1.67
Italy	0	0	4	1.33
Jamaica	2	0	4	2
Japan	0	2	3	1.67
Jordan	3	3	3	3
Kazakhstan	1	0	3	1.33
Kenya	1	2	3	2
Kiribati	0	2	3	1.67
Kuwait	-	-	-	-
Kyrgyzstan	0	0	4	1.33
Lao People's Democratic Republic	1	3	1	1.67
Latvia	0	2	4	2
Lebanon	0	0	3	1
Lesotho	-	-	1	-
Liberia	0	1	3	1.33
Libya	-	-	-	-
Lithuania	0	1	4	1.67
Luxembourg	0	0	4	1.33
Madagascar	0	1	1	0.67
Malawi	0	2	1	1
Malaysia	-	-	3	-
Maldives	-	-	-	-
Mali	1	0	1	0.67
Malta	-	-	-	-

APPENDIX TABLE 1 Overall and component alcohol tax scores for beer by country, 2024

Country	Price	Tax Share	Tax Structure	Overall Score
Marshall Islands	0	0	0	0
Mauritania	-	-	-	-
Mauritius	1	3	4	2.67
Mexico	0	1	2	1
Micronesia (Federated States of)	-	-	-	-
Monaco	-	-	5	-
Mongolia	0	0	4	1.33
Montenegro	-	-	4	-
Morocco	1	4	3	2.67
Mozambique	0	1	5	2
Myanmar	1	4	1	2
Namibia	0	1	5	2
Nauru	0	0	0	0
Nepal	-	-	3	-
Netherlands (Kingdom of the)	0	1	4	1.67
New Zealand	0	2	4	2
Nicaragua	-	-	-	-
Niger	1	1	1	1
Nigeria	1	1	-	-
Niue	-	-	-	-
North Macedonia	-	-	-	-
Norway	0	3	4	2.33
Occupied Palestinian territory	-	-	-	-
Oman	-	-	-	-
Pakistan	2	3	3	2.67
Palau	0	2	3	1.67
Panama	0	0	4	1.33
Papua New Guinea	0	2	5	2.33
Paraguay	0	0	1	0.33
Peru	0	2	4	2
Philippines	0	3	4	2.33
Poland	0	1	4	1.67
Portugal	0	0	3	1
Qatar	-	-	-	-
Republic of Korea	0	1	3	1.33
Republic of Moldova	-	-	3	-
Romania	0	0	5	1.67
Russian Federation	0	2	3	1.67
Rwanda	0	1	1	0.67

APPENDIX TABLE 1 Overall and component alcohol tax scores for beer by country, 2024

Country	Price	Tax Share	Tax Structure	Overall Score
Saint Kitts and Nevis	1	0	1	0.67
Saint Lucia	1	0	3	1.33
Saint Vincent and the Grenadines	1	0	3	1.33
Samoa	0	2	3	1.67
San Marino	-	-	-	-
Sao Tome and Principe	0	0	3	1
Saudi Arabia	-	-	-	-
Senegal	1	2	-	-
Serbia	0	1	4	1.67
Seychelles	1	2	3	2
Sierra Leone	3	0	4	2.33
Singapore	-	-	4	-
Slovakia	0	0	4	1.33
Slovenia	0	1	4	1.67
Solomon Islands	0	1	3	1.33
Somalia	-	-	-	-
South Africa	0	2	5	2.33
South Sudan	-	-	1	-
Spain	0	0	3	1
Sri Lanka	1	2	5	2.67
Sudan	-	-	-	-
Suriname	1	1	3	1.67
Sweden	0	3	4	2.33
Switzerland	0	0	3	1
Syrian Arab Republic	-	-	2	-
Tajikistan	1	1	3	1.67
Thailand	2	3	2	2.33
Timor-Leste	-	-	3	-
Togo	0	1	1	0.67
Tonga	1	1	3	1.67
Trinidad and Tobago	1	1	3	1.67
Tunisia	1	2	3	2
Turkmenistan	-	-	-	-
Tuvalu	-	-	1	-
Türkiye	2	2	2	2
Uganda	1	1	1	1
Ukraine	0	0	2	0.67
United Arab Emirates	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	0	3	4	2.33

APPENDIX TABLE 1 Overall and component alcohol tax scores for beer by country, 2024

Country	Price	Tax Share	Tax Structure	Overall Score
United Republic of Tanzania	0	1	3	1.33
United States of America	-	-	-	-
Uruguay	0	1	3	1.33
Uzbekistan	0	0	4	1.33
Vanuatu	0	1	3	1.33
Venezuela (Bolivarian Republic of)	0	1	2	1
Viet Nam	0	3	1	1.33
Yemen	-	-	-	-
Zambia	0	2	2	1.33
Zimbabwe	-	-	0	-

APPENDIX TABLE 2 Overall and component alcohol tax scores for spirits by country, 2024

Country	Price	Tax Share	Tax Structure	Overall Score
Afghanistan	-	-	-	-
Albania	0	2	4	2
Algeria	-	-	-	-
Andorra	-	-	4	-
Angola	0	0	1	0.33
Antigua and Barbuda	0	0	1	0.33
Argentina	1	1	2	1.33
Armenia	1	1	5	2.33
Australia	1	4	5	3.33
Austria	0	1	4	1.67
Azerbaijan	0	2	3	1.67
Bahamas	0	0	-	-
Bahrain	-	-	-	-
Bangladesh	-	-	-	-
Barbados	0	0	3	1
Belarus	0	3	5	2.67
Belgium	0	2	4	2
Belize	0	5	3	2.67
Benin	0	0	1	0.33
Bhutan	0	0	1	0.33
Bolivia (Plurinational State of)	0	0	3	1
Bosnia and Herzegovina	-	-	-	-
Botswana	-	-	-	-
Brazil	0	0	1	0.33
Brunei Darussalam	-	-	-	-
Bulgaria	0	1	4	1.67
Burkina Faso	1	1	1	1
Burundi	3	0	1	1.33
Cabo Verde	1	1	1	1
Cambodia	-	-	1	-
Cameroon	1	1	1	1
Canada	0	2	4	2
Central African Republic	-	-	-	-
Chad	-	-	1	-
Chile	0	1	1	0.67
China	0	1	1	0.67
Colombia	0	3	4	2.33
Comoros	1	2	1	1.33
Congo	0	0	1	0.33

APPENDIX TABLE 2 Overall and component alcohol tax scores for spirits by country, 2024

Country	Price	Tax Share	Tax Structure	Overall Score
Cook Islands	-	2	4	-
Costa Rica	0	1	5	2
Croatia	0	1	4	1.67
Cuba	-	-	-	-
Cyprus	0	1	4	1.67
Czechia	0	3	4	2.33
Côte d'Ivoire	0	1	1	0.67
Democratic People's Republic of Korea	-	-	-	-
Democratic Republic of the Congo	1	0	1	0.67
Denmark	0	1	4	1.67
Djibouti	-	-	1	-
Dominica	0	0	3	1
Dominican Republic	0	2	5	2.33
Ecuador	1	1	5	2.33
Egypt	1	2	1	1.33
El Salvador	1	1	4	2
Equatorial Guinea	0	0	2	0.67
Eritrea	-	1	1	-
Estonia	0	4	5	3
Eswatini	0	3	4	2.33
Ethiopia	-	-	1	-
Fiji	2	3	3	2.67
Finland	0	5	4	3
France	1	1	5	2.33
Gabon	0	2	3	1.67
Gambia	5	0	3	2.67
Georgia	0	1	4	1.67
Germany	0	2	4	2
Ghana	3	0	1	1.33
Greece	1	2	4	2.33
Grenada	0	0	4	1.33
Guatemala	0	0	2	0.67
Guinea	-	-	1	-
Guinea-Bissau	5	1	3	3
Guyana	0	0	3	1
Haiti	0	0	1	0.33
Honduras	0	1	4	1.67
Hungary	0	3	4	2.33
Iceland	1	5	5	3.67

APPENDIX TABLE 2 Overall and component alcohol tax scores for spirits by country, 2024

Country	Price	Tax Share	Tax Structure	Overall Score
India	-	-	-	-
Indonesia	1	2	3	2
Iran (Islamic Republic of)	-	-	-	-
Iraq	-	-	-	-
Ireland	0	3	4	2.33
Israel	0	3	5	2.67
Italy	0	0	4	1.33
Jamaica	1	1	4	2
Japan	0	1	3	1.33
Jordan	2	1	3	2
Kazakhstan	0	1	4	1.67
Kenya	1	1	3	1.67
Kiribati	0	4	3	2.33
Kuwait	-	-	-	-
Kyrgyzstan	0	1	4	1.67
Lao People's Democratic Republic	-	-	1	-
Latvia	0	2	4	2
Lebanon	1	0	3	1.33
Lesotho	-	-	-	-
Liberia	0	3	3	2
Libya	-	-	-	-
Lithuania	0	3	4	2.33
Luxembourg	0	1	4	1.67
Madagascar	0	0	1	0.33
Malawi	0	2	1	1
Malaysia	-	-	3	-
Maldives	-	-	-	-
Mali	0	0	1	0.33
Malta	-	-	-	-
Marshall Islands	0	0	0	0
Mauritania	-	-	-	-
Mauritius	0	4	5	3
Mexico	0	2	2	1.33
Micronesia (Federated States of)	-	-	-	-
Monaco	-	-	5	-
Mongolia	0	1	4	1.67
Montenegro	-	-	4	-
Morocco	1	2	4	2.33
Mozambique	0	2	5	2.33

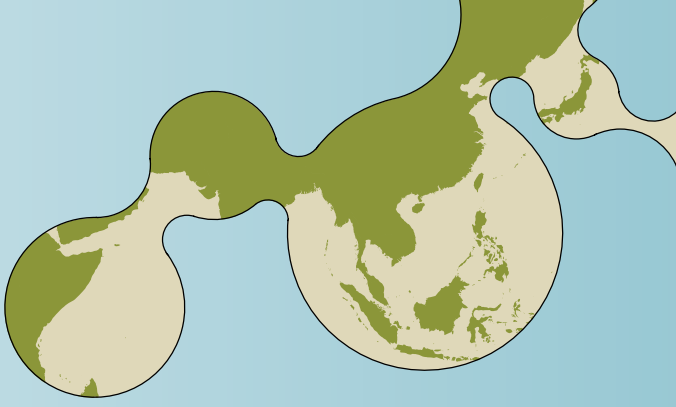
APPENDIX TABLE 2 Overall and component alcohol tax scores for spirits by country, 2024

Country	Price	Tax Share	Tax Structure	Overall Score
Myanmar	0	1	4	1.67
Namibia	1	2	5	2.67
Nauru	0	0	0	0
Nepal	-	-	3	-
Netherlands (Kingdom of the)	0	1	4	1.67
New Zealand	2	1	5	2.67
Nicaragua	-	-	-	-
Niger	1	0	1	0.67
Nigeria	0	1	-	-
Niue	-	-	-	-
North Macedonia	-	-	-	-
Norway	1	5	5	3.67
Occupied Palestinian territory	-	-	-	-
Oman	-	-	-	-
Pakistan	0	3	3	2
Palau	0	1	3	1.33
Panama	0	1	4	1.67
Papua New Guinea	0	5	5	3.33
Paraguay	0	0	1	0.33
Peru	0	1	2	1
Philippines	0	3	5	2.67
Poland	0	3	4	2.33
Portugal	0	2	4	2
Qatar	-	-	-	-
Republic of Korea	0	4	1	1.67
Republic of Moldova	-	-	4	-
Romania	0	2	5	2.33
Russian Federation	0	2	4	2
Rwanda	0	1	1	0.67
Saint Kitts and Nevis	0	1	1	0.67
Saint Lucia	1	0	3	1.33
Saint Vincent and the Grenadines	1	0	3	1.33
Samoa	1	1	3	1.67
San Marino	-	-	-	-
Sao Tome and Principe	1	0	3	1.33
Saudi Arabia	-	-	-	-
Senegal	2	1	-	-
Serbia	0	1	5	2
Seychelles	1	2	3	2

APPENDIX TABLE 2 Overall and component alcohol tax scores for spirits by country, 2024

Country	Price	Tax Share	Tax Structure	Overall Score
Sierra Leone	0	0	4	1.33
Singapore	-	-	4	-
Slovakia	0	3	4	2.33
Slovenia	0	1	4	1.67
Solomon Islands	-	-	3	-
Somalia	-	-	-	-
South Africa	0	3	5	2.67
South Sudan	-	-	1	-
Spain	0	2	4	2
Sri Lanka	1	3	5	3
Sudan	-	-	-	-
Suriname	0	3	3	2
Sweden	0	4	4	2.67
Switzerland	0	1	4	1.67
Syrian Arab Republic	-	-	2	-
Tajikistan	0	1	4	1.67
Thailand	0	2	4	2
Timor-Leste	-	-	3	-
Togo	0	1	1	0.67
Tonga	0	5	3	2.67
Trinidad and Tobago	2	1	3	2
Tunisia	3	0	1	1.33
Turkmenistan	-	-	-	-
Tuvalu	-	-	1	-
Türkiye	2	3	5	3.33
Uganda	0	2	1	1
Ukraine	0	2	4	2
United Arab Emirates	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	0	3	4	2.33
United Republic of Tanzania	0	2	3	1.67
United States of America	-	-	-	-
Uruguay	0	1	3	1.33
Uzbekistan	0	1	5	2
Vanuatu	-	-	3	-
Venezuela (Bolivarian Republic of)	0	2	2	1.33
Viet Nam	1	3	1	1.67
Yemen	-	-	-	-
Zambia	1	2	2	1.67
Zimbabwe	-	-	1	-

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