

TABLE D - DATA FOR CHARTS 1 TO 8
Sourced from Table A - Taxation of Beer (OECD 10 Countries)

CHART 1	
Country	Specific Excise Rate for 4.8% Abv per HL OECD 10 (\$USD)
Spain	14.03
Switzerland	16.92
US	21.00
Canada	25.39
Netherlands	39.23
AVERAGE	74.11
Australia (Draugh)	74.33
New Zealand	85.71
Ireland	90.07
Australia (Bottle)	105.58
UK	135.22
Japan	207.72
AVERAGE	74.11

CHART 3	
Country	Classification of Small Brewery (Production in HL) - OECD 10
Japan	-
New Zealand	-
Spain	-
Australia	500
Ireland	20,000
Switzerland	55,000
UK	60,000
Netherlands	200,000
AVERAGE	298,250
Canada	300,000
US	2,347,000
AVERAGE	298,250

CHART 5	
Country	Maximum Excise Relief Available - OECD 10 (\$USD)
Japan	-
New Zealand	-
Spain	-
Australia	19,231
Switzerland	237,254
AVERAGE	300,521
UK	338,058
Netherlands	588,862
Canada	620,614
US	659,039
Ireland	900,667
AVERAGE	300,521

CHART 7	
Country	Effective Tax Payable on 200,000 HL (\$USD) - OECD 10
Spain	2,805,902
Switzerland	3,147,128
US	3,540,962
Canada	4,457,386
Netherlands	7,256,223
Australia (Draugh)	14,847,678
AVERAGE	15,611,430
Ireland	17,112,675
New Zealand	17,141,497
Australia (Bottle)	21,096,015
UK	26,706,576
Japan	41,543,220
AVERAGE	15,611,430

TABLE D - DATA FOR CHARTS 1 TO 8
Sourced from Table A - Taxation of Beer

(OECD 33 Countries)

CHART 2	
Country	Specific Excise Rate for 4.8% Abv per HL (\$USD) - OECD 33
Chile	\$0.00
Korea	\$0.00
Mexico	\$0.00
Turkey	\$0.00
Luxembourg	\$10.19
Czech	\$11.03
Germany	\$11.85
Spain	\$14.03
Switzerland	\$16.92
US	\$21.00
Belgium	\$23.72
Canada	\$25.39
Austria	\$28.25
Portugal	\$29.17
Slovak Republic	\$33.14
Italy	\$35.35
Denmark	\$39.07
Netherlands	\$39.23
France	\$39.86
Greece	\$44.10
Estonia	\$48.99
Poland	\$49.88
Hungary	\$54.32
AVERAGE	\$56.50
Israel	\$58.79
Australia (Draug	\$74.33
Slovenia	\$76.20
New Zealand	\$85.71
Sweden	\$89.39
Ireland	\$90.07
Australia (Bottle	\$105.58
Iceland	\$108.71
UK	\$135.22
Finland	\$151.67
Japan	\$207.72
Norway	\$218.49
AVERAGE	\$56.50

Country	Classification of Small Brewery (Production in HL) - OECD 33
Iceland	-
Israel	-
Italy	-
Japan	-
Korea	-
Mexico	-
New Zealand	-
Norway	-
Slovenia	-
Spain	-
Sweden	-
Turkey	-
Australia	500
Estonia	3,000
Hungary	8,000
Ireland	20,000
Austria	50,000
Switzerland	55,000
UK	60,000
Finland	100,000
AVERAGE	151,294
Belgium	200,000
Czech	200,000
Denmark	200,000
France	200,000
Germany	200,000
Greece	200,000
Luxembourg	200,000
Netherlands	200,000
Poland	200,000
Portugal	200,000
Slovak Republic	200,000
Canada	300,000
US	2,347,000
Chile	See note
AVERAGE	151,294

Country	Maximum Excise Reduction Available (\$USD) - OECD 33
Chile	-
Iceland	-
Israel	-
Italy	-
Japan	-
Korea	-
Mexico	-
New Zealand	-
Norway	-
Slovenia	-
Spain	-
Sweden	-
Turkey	-
Australia	19,231
Australia (B)	19,231
Estonia	73,354
Belgium	189,138
Hungary	217,289
Switzerland	237,254
Germany	264,026
UK	338,058
Austria	353,088
Czech	563,465
Netherlands	588,862
Canada	620,614
US	659,039
AVERAGE	660,419
Ireland	900,667
Luxembourg	922,305
Portugal	1,217,446
Denmark	1,429,341
Poland	1,512,263
Slovak Republic	1,727,658
Finland	2,866,514
France	3,986,301
Greece	4,409,539
AVERAGE	660,419

Country	Effective Tax Payable on 200,000 HL (\$USD) - OECD 33
Chile	-
Korea	-
Mexico	-
Turkey	-
Luxembourg	1,115,255
Czech	1,643,470
Germany	2,105,591
Spain	2,805,902
Switzerland	3,147,128
US	3,540,962
France	3,986,301
Greece	4,409,539
Canada	4,457,386
Belgium	4,555,248
Portugal	4,616,013
Slovak Republic	4,900,267
Austria	5,296,320
Denmark	6,384,030
Italy	7,070,089
Netherlands	7,256,223
Poland	8,463,234
Estonia	9,725,174
AVERAGE	10,638,705
Hungary	10,647,147
Israel	11,758,612
Australia (Draugh	14,847,678
Slovenia	15,239,174
Ireland	17,112,675
New Zealand	17,141,497
Sweden	17,877,680
Australia (Bottle)	21,096,015
Iceland	21,742,000
UK	26,706,576
Finland	27,466,965
Japan	41,543,220
Norway	43,697,311
AVERAGE	10,638,705