

# Excise duty on alcohol and alcoholic beverages – evaluation of excise duty rates and tax structures

Fields marked with \* are mandatory.

## Introduction

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This public consultation allows all relevant stakeholders to express their views on the current excise duty levels applied to alcohol. The current EU excise duty minimum rate definitions are being evaluated to assess whether they are still fit for purpose. Established in 1992, they have not been revised to take account of inflation or growing public health concerns.

Excise duties are indirect taxes on the sale or consumption of goods such as alcoholic beverages and tobacco products. The excise duty rules on these products are harmonised at the EU level to ensure the proper functioning of the internal market.

The EU taxation rules for alcohol and alcoholic beverages define and classify various product categories and lay down the relevant minimum tax rates (some products such as wine have a zero rate), as well as the conditions for the application of reduced rates. EU legislation only sets harmonised minimum rates; therefore, EU countries may apply excise duty rates above these minima, based on their national preferences.

The questionnaire is divided into three sections:

- Section 1 - on respondent's profile and details;
- Section 2 – on the overall demand and consumption of alcoholic products;
- Section 3 – on the current policy framework.

The questionnaire should take about 15 minutes to complete. Please note that you are not obliged to respond to all questions.

You can contribute to this consultation by filling in this online questionnaire. If you are unable, please contact us using the email [TAXUD-UNIT-C2@ec.europa.eu](mailto:TAXUD-UNIT-C2@ec.europa.eu). You can submit your responses in any official EU language, and you may upload additional documents.

Note: in this questionnaire, alcoholic beverages are classified in accordance with the terminology and definitions laid down in [Directive 92/83/EEC](#).

## About you

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\* 1 Language of my contribution

- Bulgarian

- Croatian
- Czech
- Danish
- Dutch
- English
- Estonian
- Finnish
- French
- German
- Greek
- Hungarian
- Irish
- Italian
- Latvian
- Lithuanian
- Maltese
- Polish
- Portuguese
- Romanian
- Slovak
- Slovenian
- Spanish
- Swedish

\* 2 I am giving my contribution as

- Academic/research institution
- Business association
- Company/business organisation
- Consumer organisation
- EU citizen
- Environmental organisation
- Non-EU citizen
- Non-governmental organisation (NGO)
- Public authority
- Trade union

Other

\* 3 First name

Eunan

\* 4 Surname

McKinney

\* 5 Email (this won't be published)

eunan@alcoholactionireland.ie

\* 10 Please indicate whether your organisation has received financial support from the alcohol industry in the past 5 year

- Yes  
 No

\* 11 Organisation name

*255 character(s) maximum*

Alcohol Action Ireland

\* 12 Organisation size

- Micro (1 to 9 employees)  
 Small (10 to 49 employees)  
 Medium (50 to 249 employees)  
 Large (250 or more)

13 Transparency register number

*255 character(s) maximum*

Check if your organisation is on the [transparency register](#). It's a voluntary database for organisations seeking to influence EU decision-making.

268106119036-39

\* 14 Country of origin

Please add your country of origin, or that of your organisation.

- Afghanistan     Djibouti     Libya     Saint Martin

- Åland Islands
- Albania
- Algeria
- American Samoa
- Andorra
- Angola
- Anguilla
- Antarctica
- Antigua and Barbuda
- Argentina
- Armenia
- Aruba
- Australia
- Austria
- Azerbaijan
- Bahamas
- Bahrain
- Bangladesh
- Barbados
- Belarus
- Belgium
- Belize
- Benin
- Bermuda
- Bhutan
- Bolivia
- Dominica
- Dominican Republic
- Ecuador
- Egypt
- El Salvador
- Equatorial Guinea
- Eritrea
- Estonia
- Eswatini
- Ethiopia
- Falkland Islands
- Faroe Islands
- Fiji
- Finland
- France
- French Guiana
- French Polynesia
- French Southern and Antarctic Lands
- Gabon
- Georgia
- Germany
- Ghana
- Gibraltar
- Greece
- Greenland
- Grenada
- Liechtenstein
- Lithuania
- Luxembourg
- Macau
- Madagascar
- Malawi
- Malaysia
- Maldives
- Mali
- Malta
- Marshall Islands
- Martinique
- Mauritania
- Mauritius
- Mayotte
- Mexico
- Micronesia
- Moldova
- Monaco
- Mongolia
- Montenegro
- Montserrat
- Morocco
- Mozambique
- Myanmar/Burma
- Namibia
- Saint Pierre and Miquelon
- Saint Vincent and the Grenadines
- Samoa
- San Marino
- São Tomé and Príncipe
- Saudi Arabia
- Senegal
- Serbia
- Seychelles
- Sierra Leone
- Singapore
- Sint Maarten
- Slovakia
- Slovenia
- Solomon Islands
- Somalia
- South Africa
- South Georgia and the South Sandwich Islands
- South Korea
- South Sudan
- Spain
- Sri Lanka
- Sudan
- Suriname
- Svalbard and Jan Mayen
- Sweden

- Bonaire Saint Eustatius and Saba
- Bosnia and Herzegovina
- Botswana
- Bouvet Island
- Brazil
- British Indian Ocean Territory
- British Virgin Islands
- Brunei
- Bulgaria
- Burkina Faso
- Burundi
- Cambodia
- Cameroon
- Canada
- Cape Verde
- Cayman Islands
- Central African Republic
- Chad
- Chile
- China
- Christmas Island
- Clipperton
- Guadeloupe
- Guam
- Guatemala
- Guernsey
- Guinea
- Guinea-Bissau
- Guyana
- Haiti
- Heard Island and McDonald Islands
- Honduras
- Hong Kong
- Hungary
- Iceland
- India
- Indonesia
- Iran
- Iraq
- Ireland
- Isle of Man
- Israel
- Italy
- Jamaica
- Nauru
- Nepal
- Netherlands
- New Caledonia
- New Zealand
- Nicaragua
- Niger
- Nigeria
- Niue
- Norfolk Island
- Northern Mariana Islands
- North Korea
- North Macedonia
- Norway
- Oman
- Pakistan
- Palau
- Palestine
- Panama
- Papua New Guinea
- Paraguay
- Peru
- Switzerland
- Syria
- Taiwan
- Tajikistan
- Tanzania
- Thailand
- The Gambia
- Timor-Leste
- Togo
- Tokelau
- Tonga
- Trinidad and Tobago
- Tunisia
- Turkey
- Turkmenistan
- Turks and Caicos Islands
- Tuvalu
- Uganda
- Ukraine
- United Arab Emirates
- United Kingdom
- United States

- Cocos (Keeling) Islands
- Colombia
- Comoros
- Congo
- Cook Islands
- Costa Rica
- Côte d'Ivoire
- Croatia
- Cuba
- Curaçao
- Cyprus
- Czechia
- Democratic Republic of the Congo
- Denmark
- Japan
- Jersey
- Jordan
- Kazakhstan
- Kenya
- Kiribati
- Kosovo
- Kuwait
- Kyrgyzstan
- Laos
- Latvia
- Lebanon
- Lesotho
- Liberia
- Philippines
- Pitcairn Islands
- Poland
- Portugal
- Puerto Rico
- Qatar
- Réunion
- Romania
- Russia
- Rwanda
- Saint Barthélemy
- Saint Helena  
Ascension and  
Tristan da Cunha
- Saint Kitts and  
Nevis
- Saint Lucia
- United States  
Minor Outlying  
Islands
- Uruguay
- US Virgin Islands
- Uzbekistan
- Vanuatu
- Vatican City
- Venezuela
- Vietnam
- Wallis and  
Futuna
- Western Sahara
- Yemen
- Zambia
- Zimbabwe

The Commission will publish all contributions to this public consultation. You can choose whether you would prefer to have your details published or to remain anonymous when your contribution is published. **For the purpose of transparency, the type of respondent (for example, 'business association, 'consumer association', 'EU citizen') country of origin, organisation name and size, and its transparency register number, are always published. Your e-mail address will never be published.** Opt in to select the privacy option that best suits you. Privacy options default based on the type of respondent selected

### \* 16 Contribution publication privacy settings

The Commission will publish the responses to this public consultation. You can choose whether you would like your details to be made public or to remain anonymous.

**Anonymous**

Only organisation details are published: The type of respondent that you responded to this consultation as, the name of the organisation on whose behalf you reply as well as its transparency number, its size, its country of origin and your contribution will be published as received. Your name will not be published. Please do not include any personal data in the contribution itself if you want to remain anonymous.

**Public**

Organisation details and respondent details are published: The type of respondent that you responded to this consultation as, the name of the organisation on whose behalf you reply as well as its transparency number, its size, its country of origin and your contribution will be published. Your name will also be published.

I agree with the [personal data protection provisions](#)

**Overall demand and consumption of alcoholic beverages in your country**

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17 Based on your view of the price of alcoholic beverages on the market in your country, please select one of the options below.

- Alcohol is too cheap
- Alcohol is appropriately priced
- Alcohol is too expensive

18 In specific, how would you rate the price levels of the following products?

	Too expensive	A bit too expensive	At the correct level	A bit too cheap	Too cheap
Beer	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Wine	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Fermented beverages other than beer and wine (e.g. cider, perry etc.)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Ready-to-drink beverages (e.g. 'alcopops', 'hard seltzer' etc.)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Fortified wine (e.g. port, sherry etc.)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Spirits and liqueurs	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

19 In your view, to what extent do price levels influence consumers' overall consumption of alcohol?

- To a very high extent
- To a high extent
- To a moderate extent
- To a limited extent
- Not at all

20 In your view, which factors other than price, influence consumers' overall consumption of alcohol?

	Primary factor	Secondary factor	Not a relevant factor
Accessibility (shops, bars etc.)	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Advertising	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Lifestyle and sociability	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Tradition and cultural habits	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

21 Other factors:

Availability and placement - trading hours and density of both On and Off Trade outlets. Above and below the line marketing including loyalty scheme, bonus points and brand sponsorship of everyday cultural /sporting events. Additionally, a lack of awareness of the inherent risk from alcohol use to one physical and mental health sustains consumption.

22 In your view, to what extent do price levels influence consumers' choice in terms of the type of alcoholic beverages consumed?

- To a very high extent
- To a high extent
- To a moderate extent
- To a limited extent
- Not at all

23 Please indicate your view on taxing alcoholic beverages. Should taxes be

- Increased, substantially
- Increased, moderately
- Not sure
- No need to increase taxes



24 Please add any comments regarding the overall demand and consumption of alcoholic beverages.

The OECD & WHO highlights that affordability of alcoholic beverages is a most important determinant of trends in alcohol harm. When alcohol becomes more affordable, harm increases. This means that alcohol taxation is a vital public health tool. EU alcohol tax policy has a substantial influence on member states' policy, both through regulation of taxation structures and recommended minimum levels. The EU should use this influence to provide greater protection of its citizens' health and wellbeing.

**Evaluation of the current policy framework**

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25 Considering the market and alcoholic beverage consumption in your country, please indicate to what extent the following issues are problematic.

	Major problem	Moderate problem	Limited problem	Not a problem	Don't know
Tax evasion linked to contraband and illegal production	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Counterfeiting of branded products	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
'Cross-border shopping' – i.e., purchasing legal alcohol in other less-expensive countries	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Local producers' difficulties to compete with large international players	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Prevalence of poor quality of products on the market	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Consumption of surrogate alcohol*	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Health risks and social costs associated with alcohol consumption in the overall population	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Health risks and social costs associated with alcohol consumption among young people	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Health and societal burden associated with episodic heavy drinking	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

\* Alcohol not intended for human consumption

26 Other relevant problems:

The immeasurable cost to the EU economy and society of lost creativity, enterprise and human potential.

27 Please justify:

In any Member State, a cohort of its society is being knowingly abandoned as victims of alcohol use; casually handed up to commercial preferment.

## 28 What should be EU priorities in alcohol taxation ?

	Very high	high	intermediate	low	Very low
To bring tax levels between countries closer to each other	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Reduce the tax differentials between different types of products	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Support the competitiveness of smaller operators	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Adapt flexibly to the different Member States needs and priorities	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Reduce the burden of the tax system on national authorities and market operators	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Reduce the affordability of alcohol	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Encourage product reformulation towards lower alcohol products	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Help EU countries to curb illicit trade of alcoholic beverages and tax fraud	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>

## 29 Other relevant goals:

Establish a harm levy on alcohol producers.

## 30 Please justify:

The revenues could fund alcohol awareness, harm and treatment programmes

## 31 Excise duties vary depending on the product categories (beer, wine, spirits etc.). How should tax levels be designed for different type of products?

*Tax levels should (please express your agreement / disagreement)...*

	Strongly agree	Partly agree	Neutral	Partly disagree	Strongly disagree
reflect varying production costs across types of beverages	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
be proportionate to alcoholic beverage strength	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
be proportionate to the retail product prices	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

be designed to discourage the consumption of high-strength products	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
be designed to reduce the affordability of products which appeal to young people	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
not harm traditional / regional products	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

32 The EU rules require beer be taxed in proportion to its strength, but Member States may choose to measure beer strength with reference to either alcohol by volume (abv) or Plato degree. As a result, the EU minimum rates vary depending on the measurement system, especially for sweetened / flavoured beer.

The current EU minima for beer are EUR 1.87 per hectolitre / degree of alcohol or EUR 0.748 per hectolitre / point degree Plato.

Considering that Member States can set actual rates above the EU minima, please express your agreement / disagreement with the following statements.

	Strongly agree	Partly agree	Neutral	Partly disagree	Strongly disagree
There is a need to increase the EU minimum rate applied to beer	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is a need to consider establishing uniform taxation by abv across the EU	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is a need to correct the possible distortions caused by the application of the two different measurement systems	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

33 The EU minimum rate applied to wine is EUR 0, and the rate is expressed per volume of finished product.

Considering that Member States can set rates above the EU minima, please express your agreement / disagreement with the following statements.

	Strongly agree	Partly agree	Neutral	Partly disagree	Strongly disagree
There is a need to establish an EU minimum rate higher than 0 for wine	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is a need to apply excise duties on wine with reference to alcoholic strength (abv)	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

34 The EU minimum rate applied to fermented beverages other than wine and beer, such as cider, perry, mead, etc., is EUR 0, and the rate is expressed per volume of finished product.

Considering that Member States are free to set rates above the EU minima, please express your agreement / disagreement with the following statements.

	Strongly agree	Partly agree	Neutral	Partly disagree	Strongly disagree
There is a need to establish an EU minimum rate higher than 0 for these types of beverages	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is a need to apply excise duties on these types of beverages with reference to alcoholic strength (abv)	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

35 The EU minimum rate applied to 'intermediate products' (such as port, sherry and other fortified wines) is EUR 45 per hectolitre, and the rate is expressed per volume of finished product.

Considering that Member States can set rates above the EU minima, please express your agreement / disagreement with the following statements.

	Strongly agree	Partly agree	Neutral	Partly disagree	Strongly disagree
There is a need to increase the EU minimum rate applied to intermediate products	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is a need to apply excise duties on this type of beverages with reference to alcoholic strength (abv)	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

36 The EU minimum rates for 'ethyl alcohol' (mostly spirits and liqueurs) amount to EUR 550 per hectolitre of pure alcohol.

Considering that Member States can set rates above the EU minima, please express your agreement / disagreement with the following statement.

	Strongly agree	Partly agree	Neutral	Partly disagree	Strongly disagree
There is a need to increase the EU minimum rate applied to ethyl alcohol	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

37 In the event of a hypothetical increase of the EU minimum rates applied to alcohol and alcoholic beverages, which aspects should policy-makers pay more attention to?

	Strongly agree	Partly agree	Neutral	Partly disagree	Strongly disagree
The revision of minimum rates should ensure a level playing field among products	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

The revision of minimum rates should take into account differences in the purchasing power of consumers across the EU	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The tax should represent a minimum level of the retail price	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Mechanisms should be introduced for continuous tax level adjustment for inflation	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The revision of minimum rates should preserve special regimes for specific regions / products	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Minimum rates should increase gradually to avoid unintended market disruptions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
The revision of minimum rates should foster price convergence between countries	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

### 38 Other aspects:

### 39 What outcomes could be expected from a hypothetical increase in the average level of taxation applied to alcoholic products?

	Very likely	Likely	Neutral	Unlikely	Very unlikely
The average consumption of alcohol per capita would decrease	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The frequency of 'heavy episodic drinking' events would go down	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There would be a shift in consumption towards the product categories which are less taxed	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
The market share of low-price products would increase	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
The consumption of illegal products would increase	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
The consumption of products purchased in another country would increase	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Small local producers would be negatively affected compared to bigger companies	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Tax revenues would increase	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
No substantial change	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>

### 40 Other effects:

Alcohol harm would decrease due to lower levels of alcohol use and a reduction in heavy episodic drinking.

#### 41 Please add any comments regarding the EU excise duty policy on alcohol and alcoholic beverages and possible revisions.

Priority should be given to ensure that all alcoholic beverages, regardless of their category, are taxed on their alcohol content, with higher strength products charged at higher rates because of the risk of greater harm.

The current EU structures hinder Member States from establishing effective excise taxes on several beverage types to reduce alcohol use and harm. The EU tax structure on wine is particularly poorly designed, which accounts for a large share of EU alcohol use.

It is, therefore, crucial that the tax structure for wine is revised.

The second priority should be to raise the minimum levels of tax overall, especially those on wine and fermented beverages. The EU undermines its own effort to reduce alcohol-related harm and to meet the targets it set itself in the Beating Cancer Plan by allowing zero excise rates.

Raising the minimum levels of excise tax on wine would be a progressive step for the EU to take on reaching its health targets. The EU must ensure minimum tax levels continue to deliver future health returns by indexing them to inflation.

#### 42 You may upload here an additional document on the subject of this consultation, as additional background reading to better understand your position. The maximum file size is 1MB. The Commission will publish all additional documents received.

*Please remove identifiers if you don't wish this information to be published.*

Only files of the type pdf,txt,doc,docx,odt,rtf are allowed

#### Contact

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