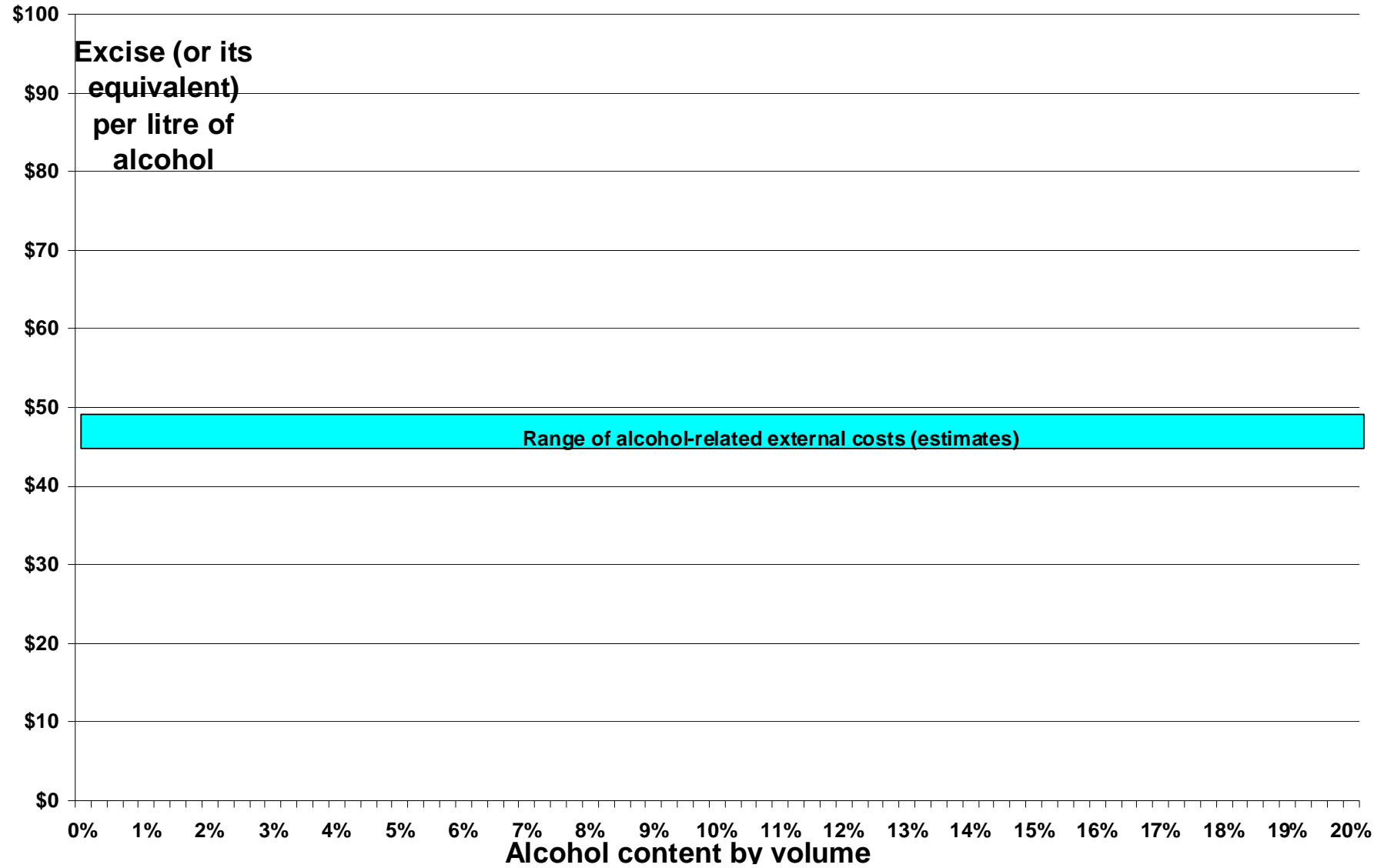


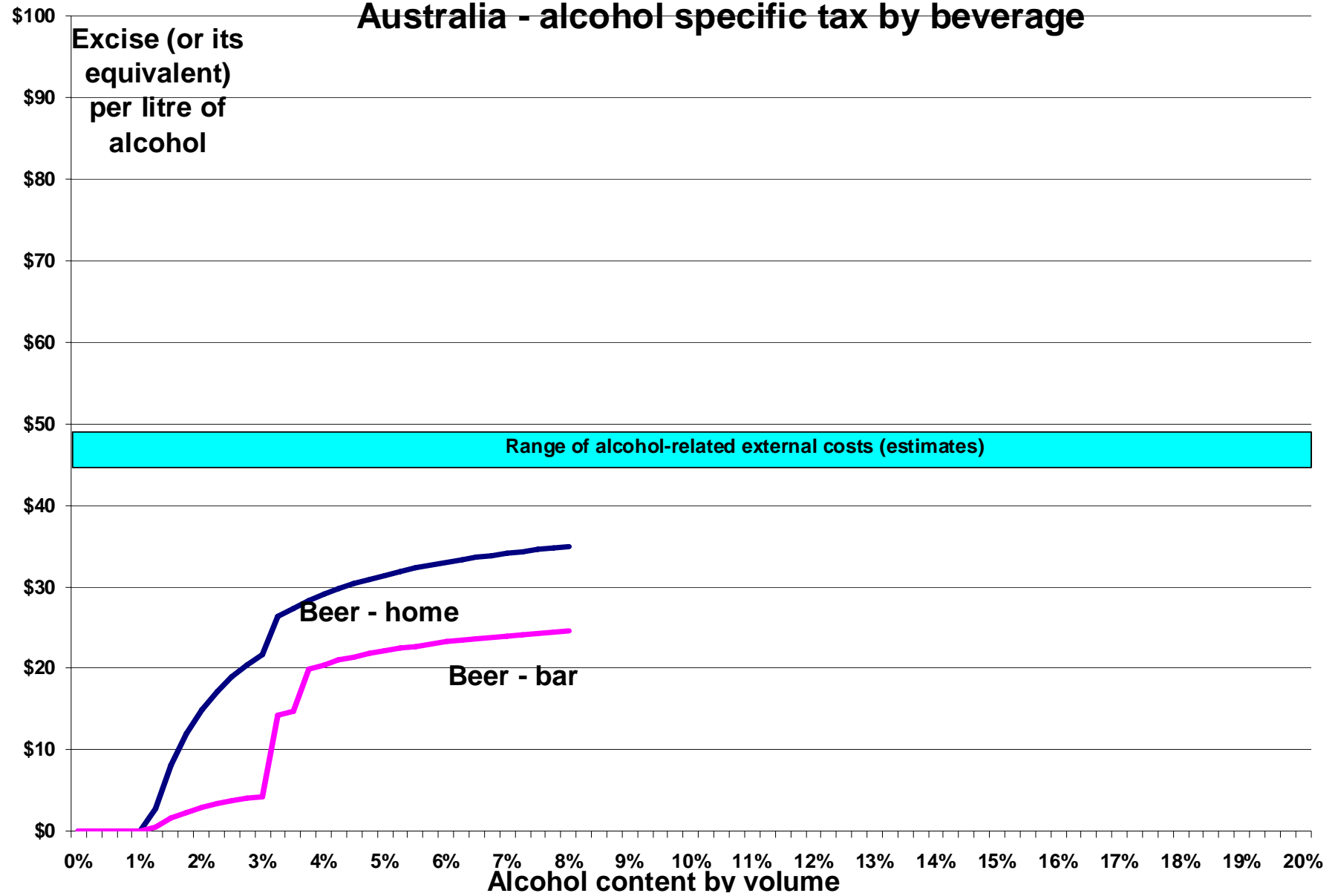
Australian alcohol excise – guidelines for intelligent design

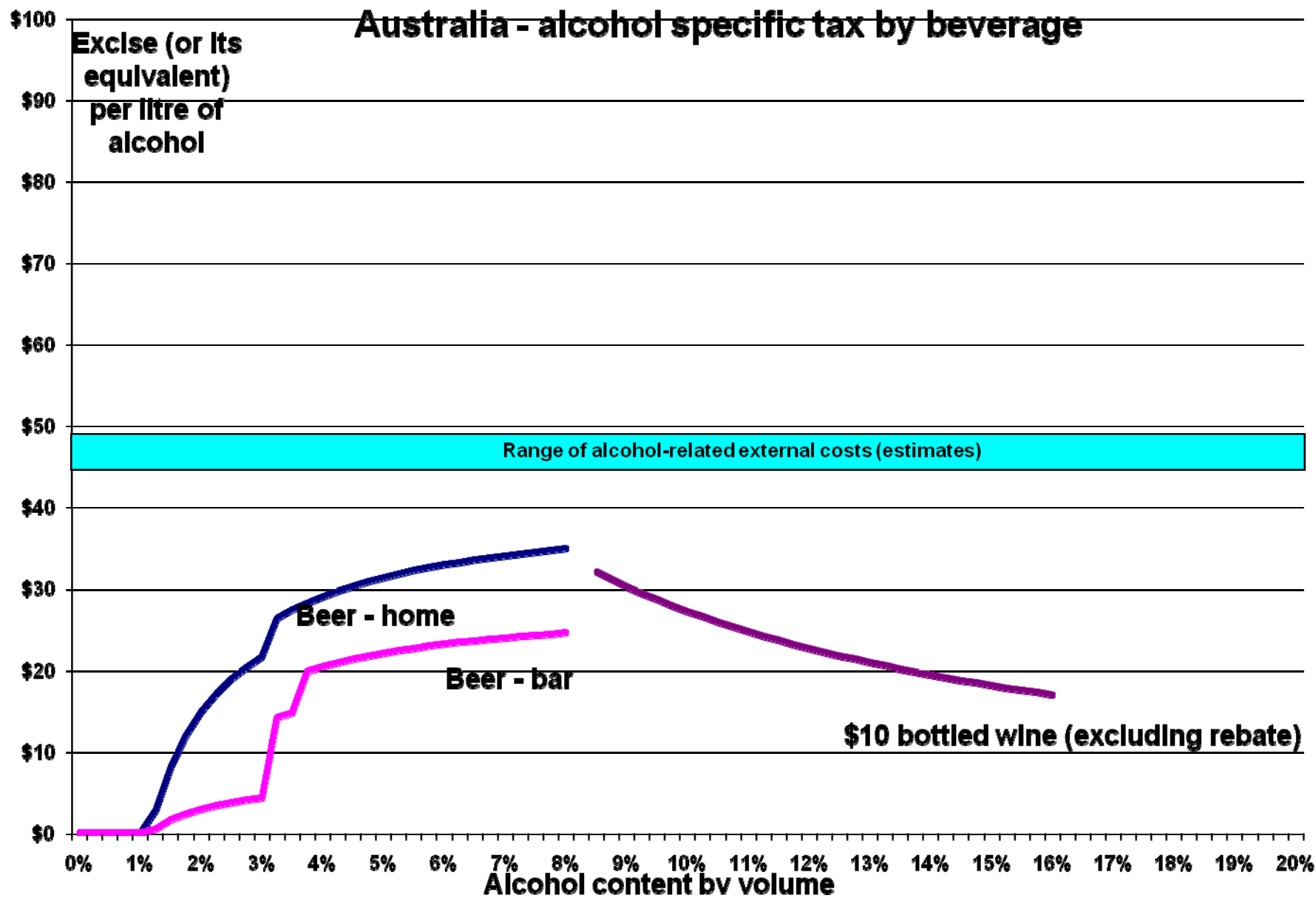
1. Complementary with work
2. Correcting internalities
[“libertarian paternalism”]
3. Progressivity
4. Correcting externalities

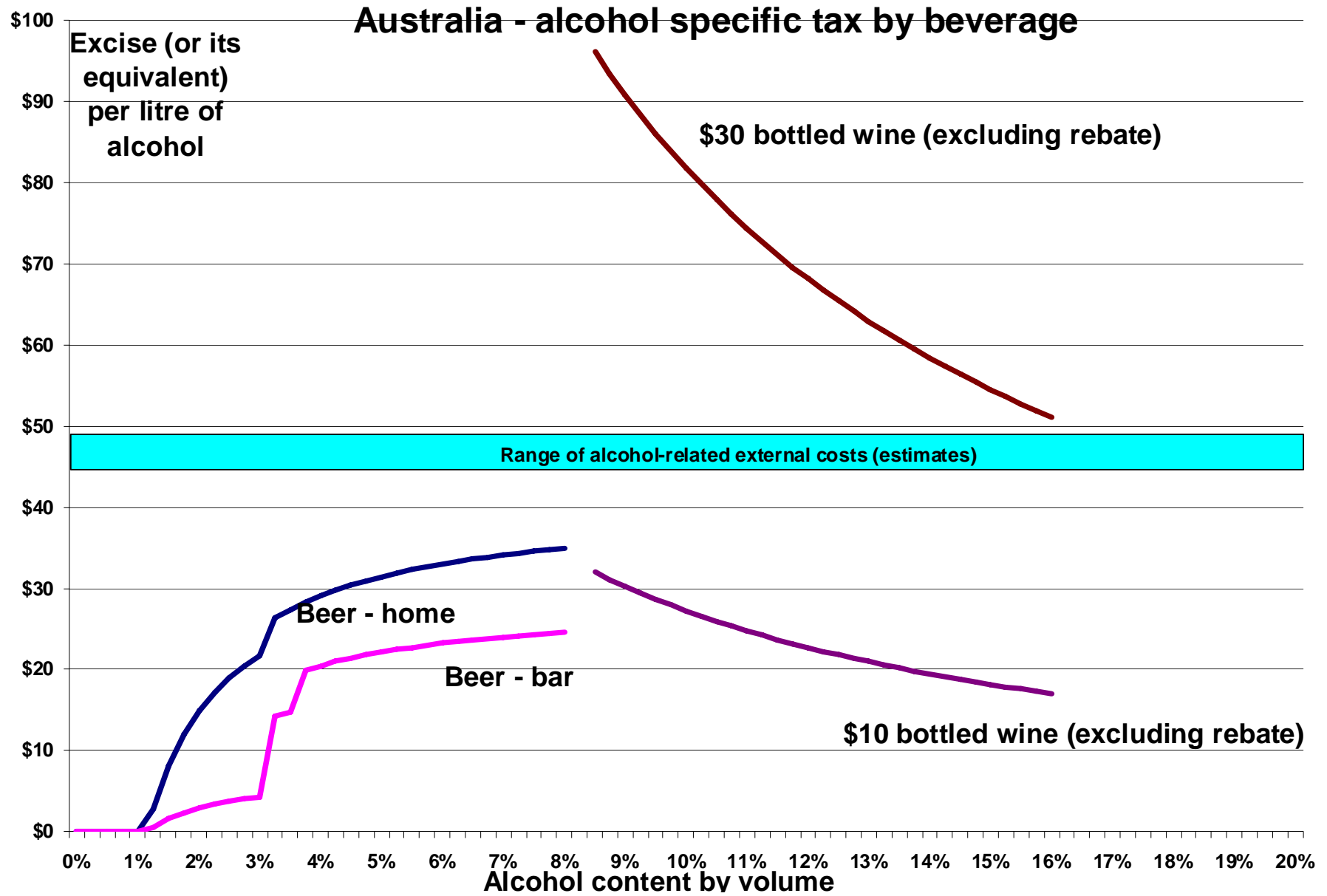
Australia - alcohol specific tax by beverage

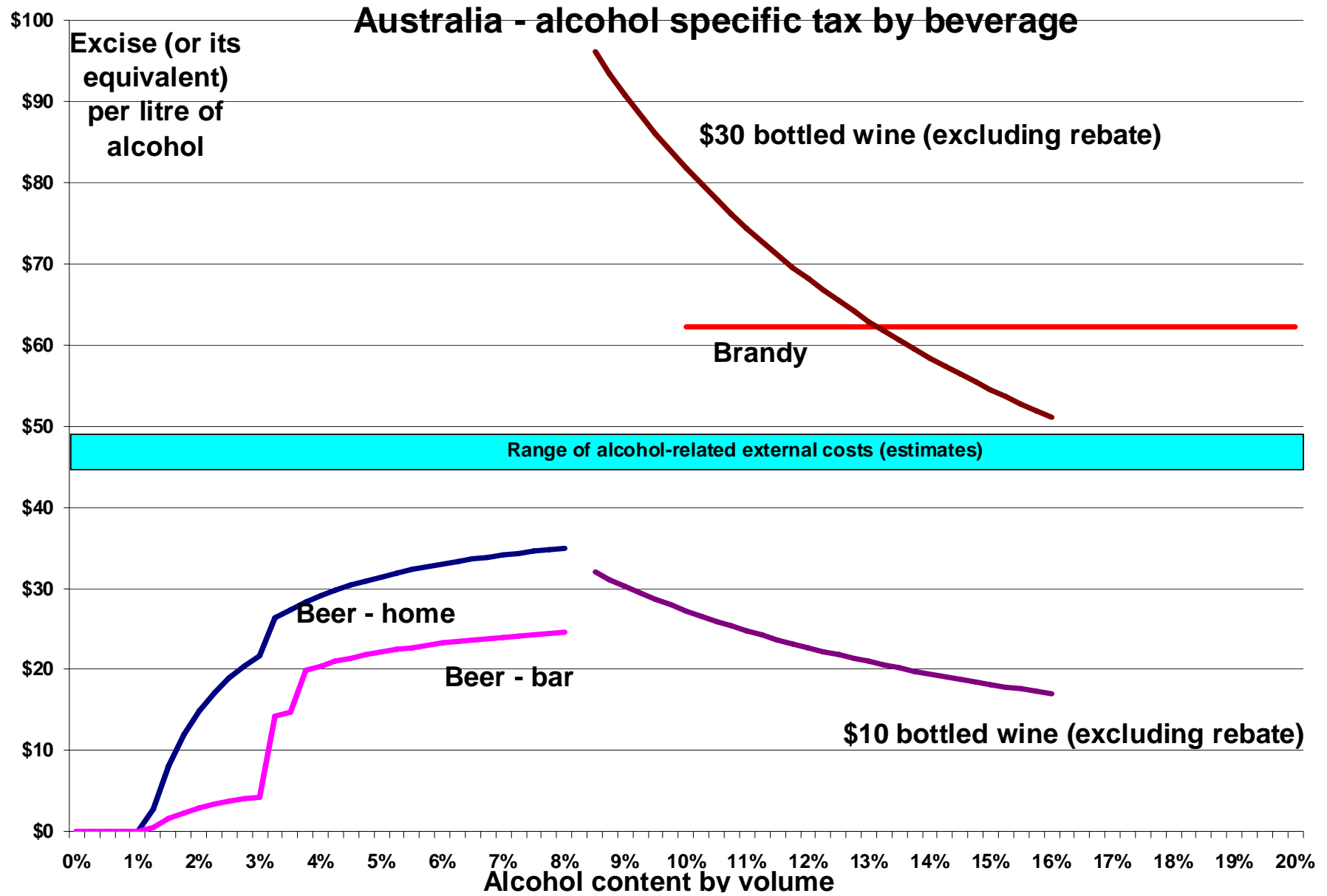


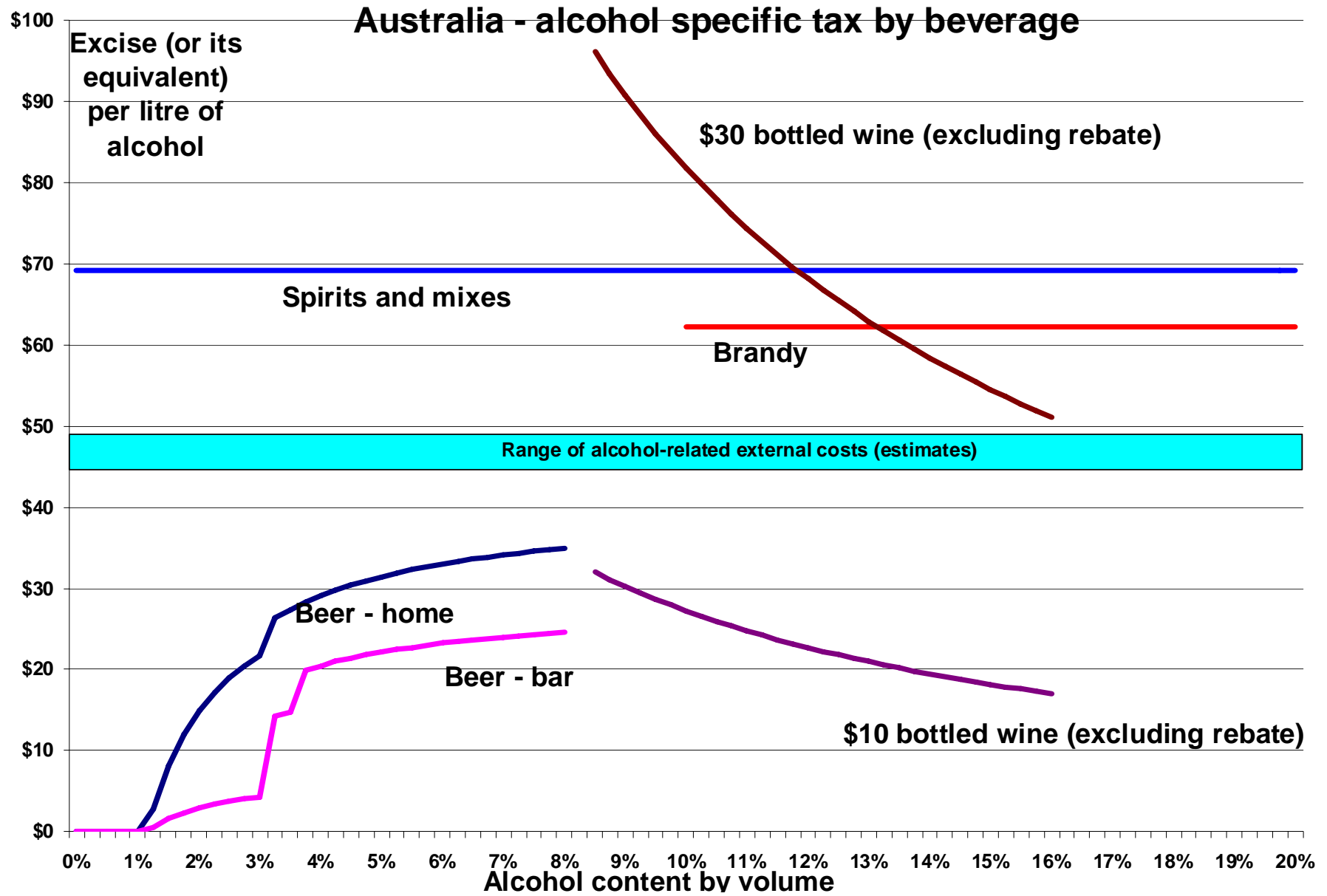
Australia - alcohol specific tax by beverage

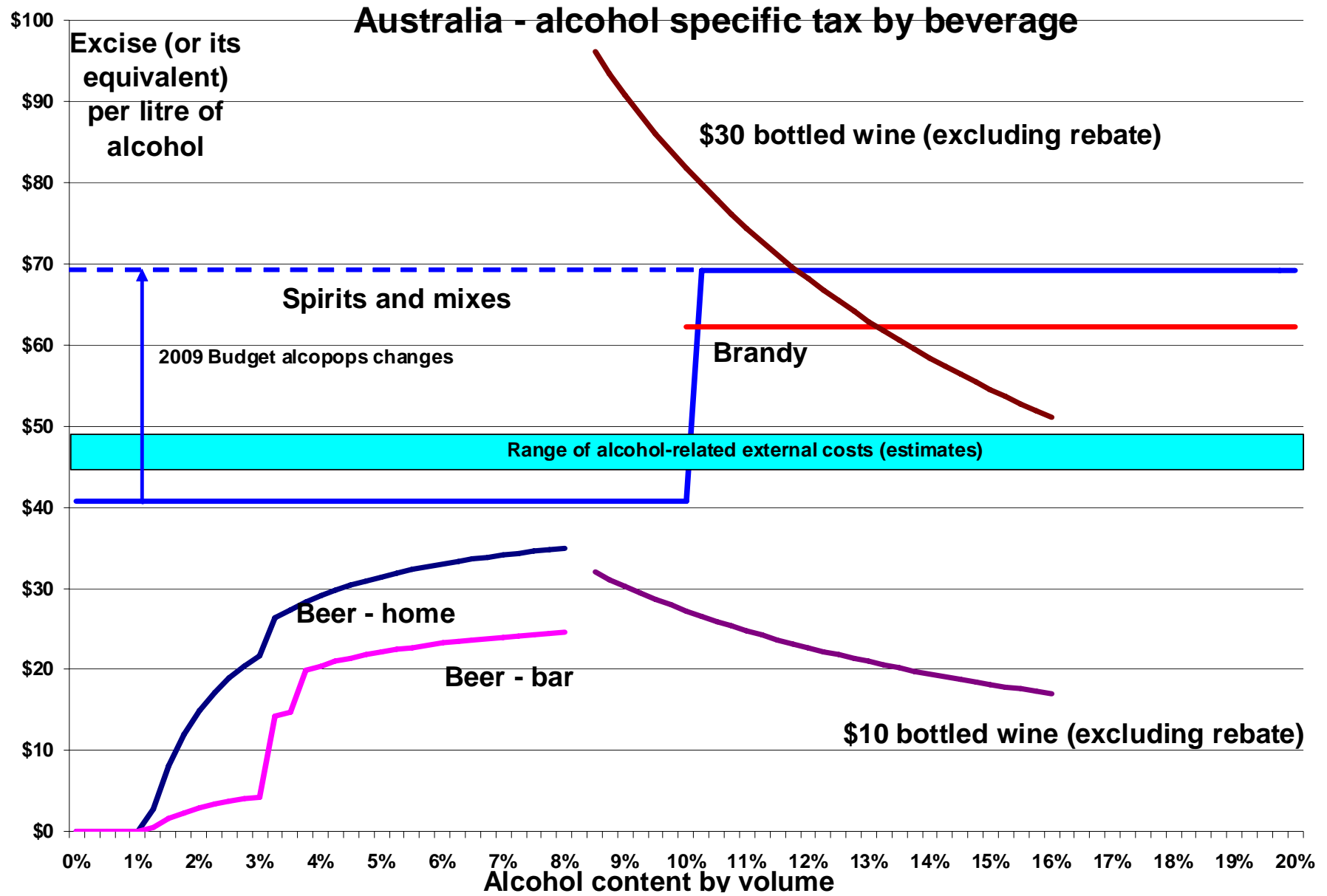












Why is alcohol and tobacco
duty free?