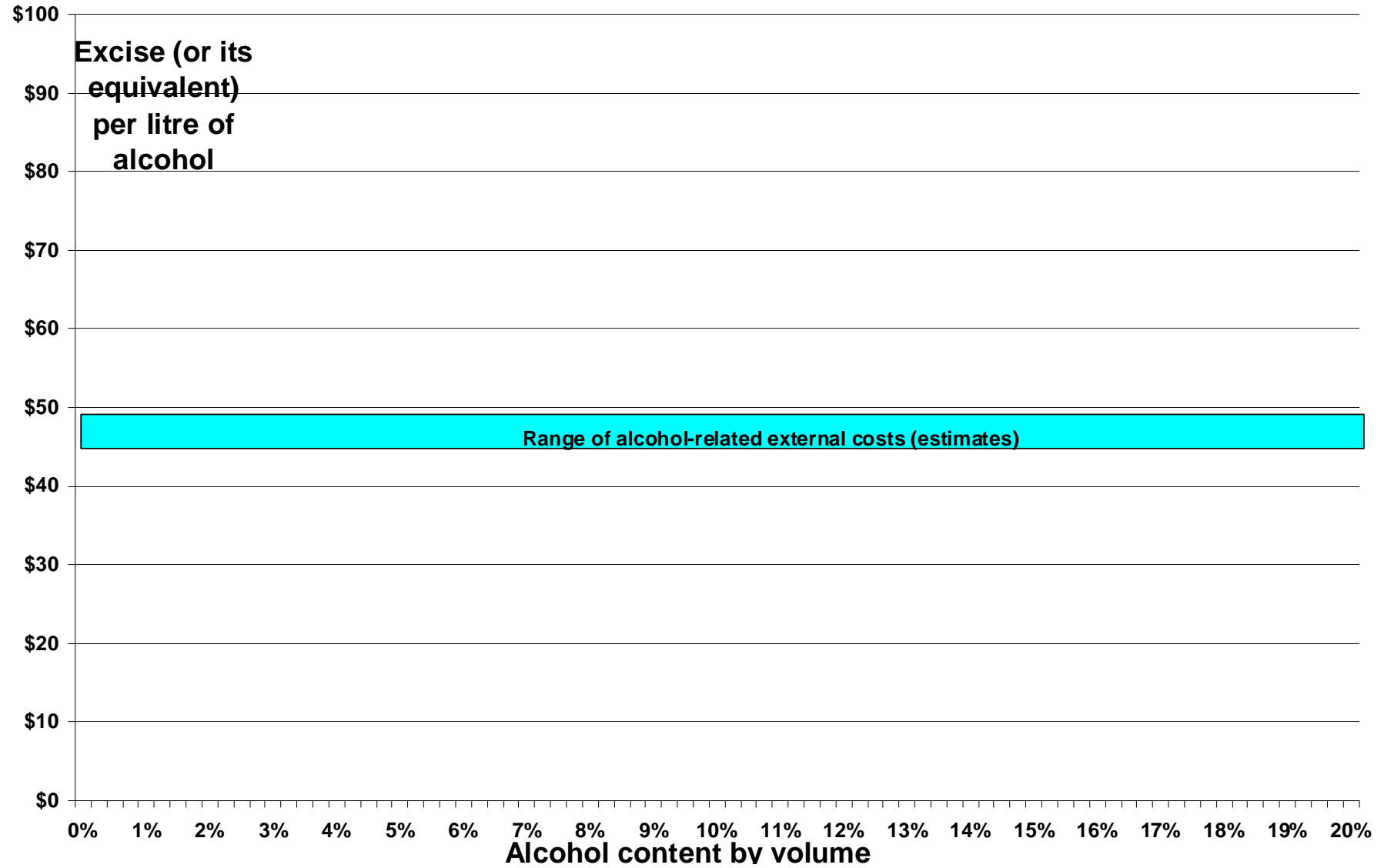


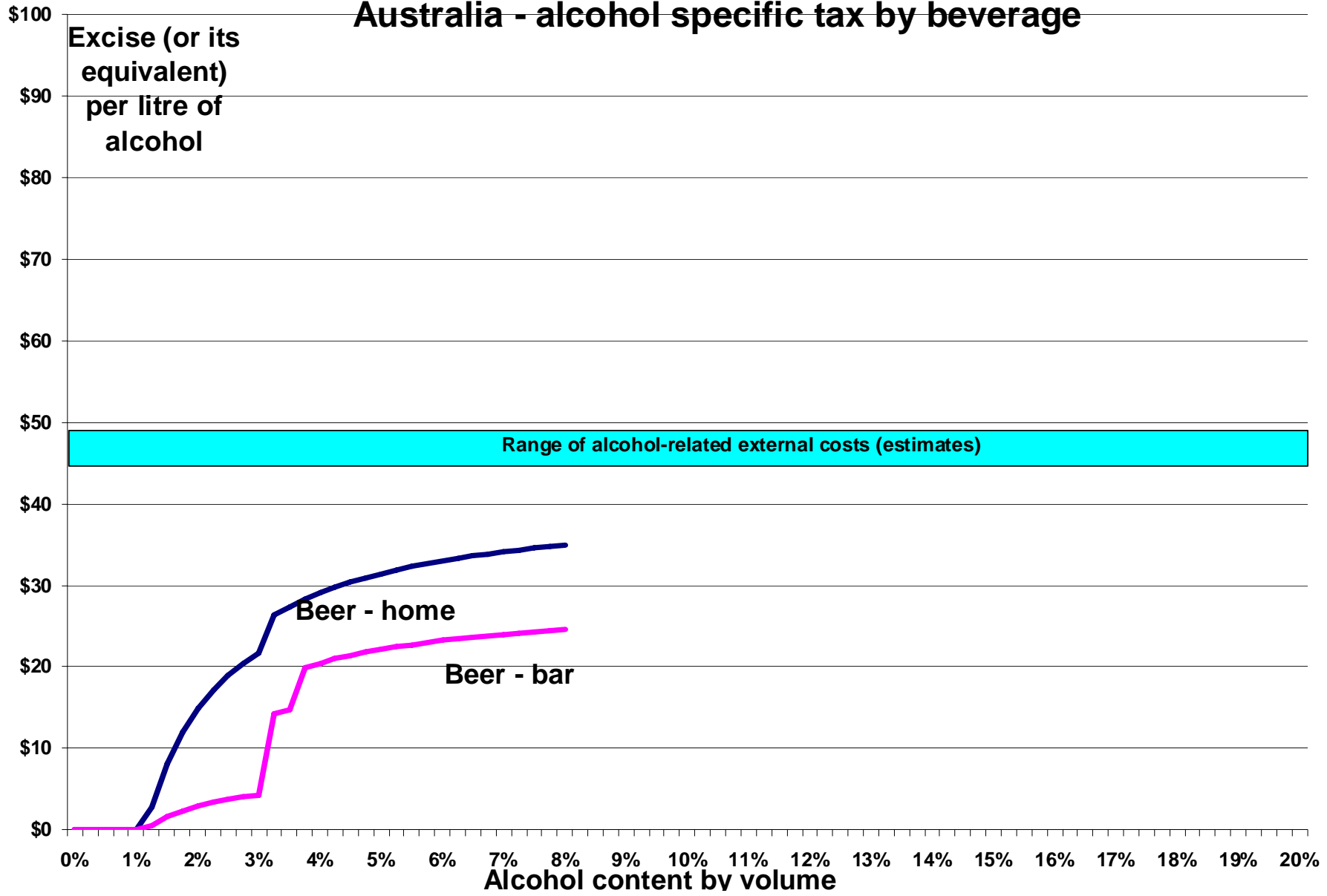
# Australian alcohol excise – guidelines for intelligent design

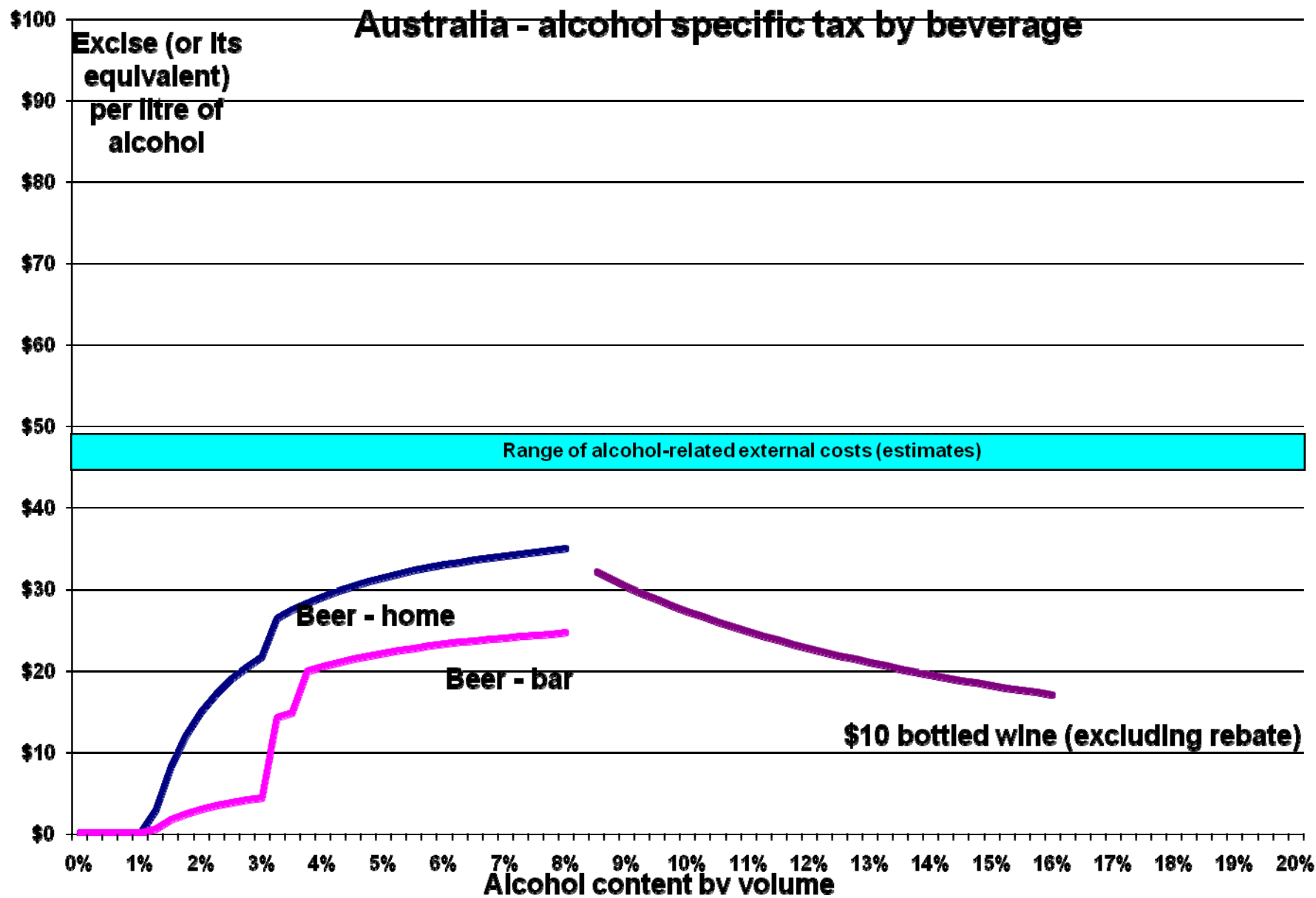
1. Complementary with work
2. Correcting internalities  
[“libertarian paternalism”]
3. Progressivity
4. Correcting externalities

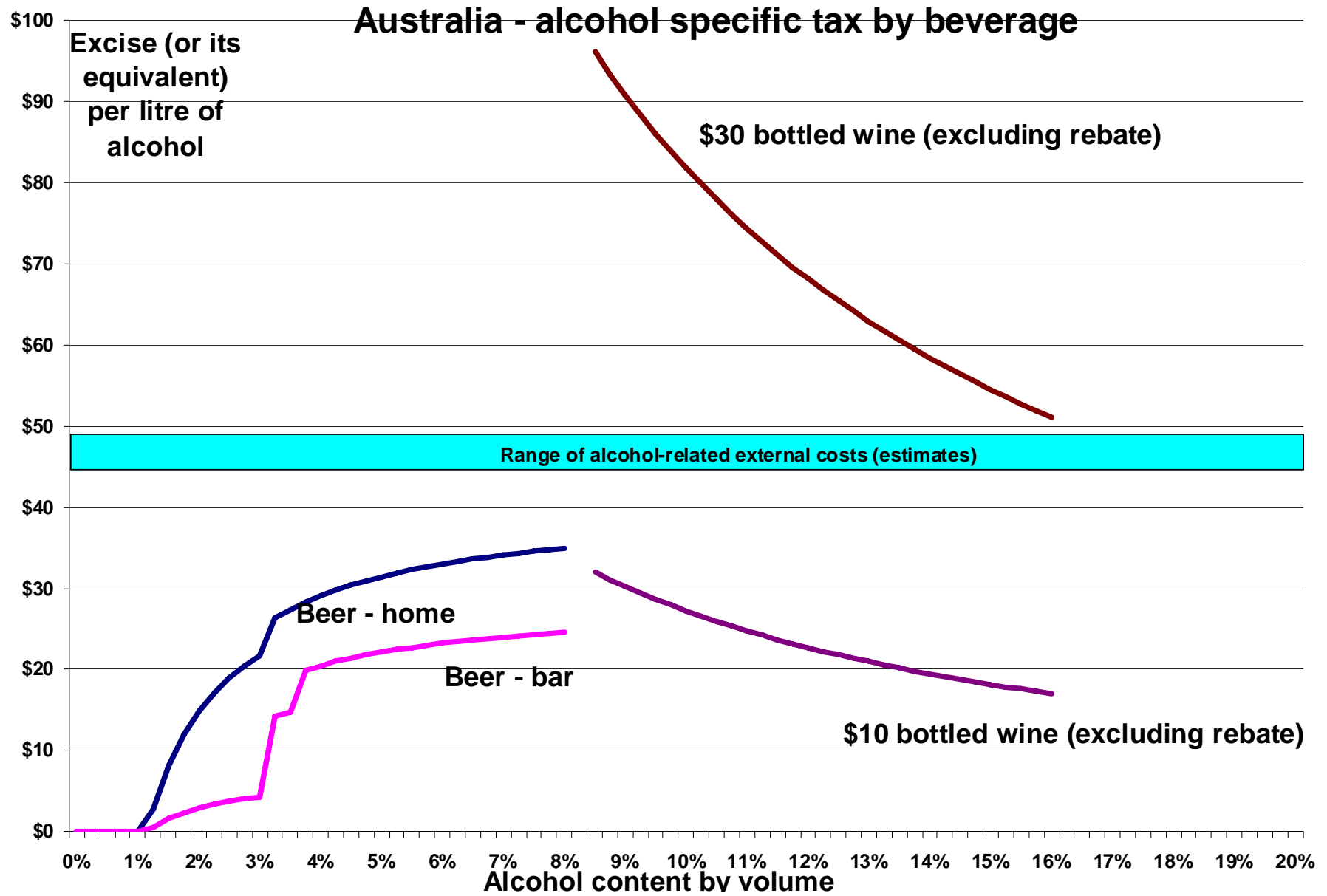
# Australia - alcohol specific tax by beverage

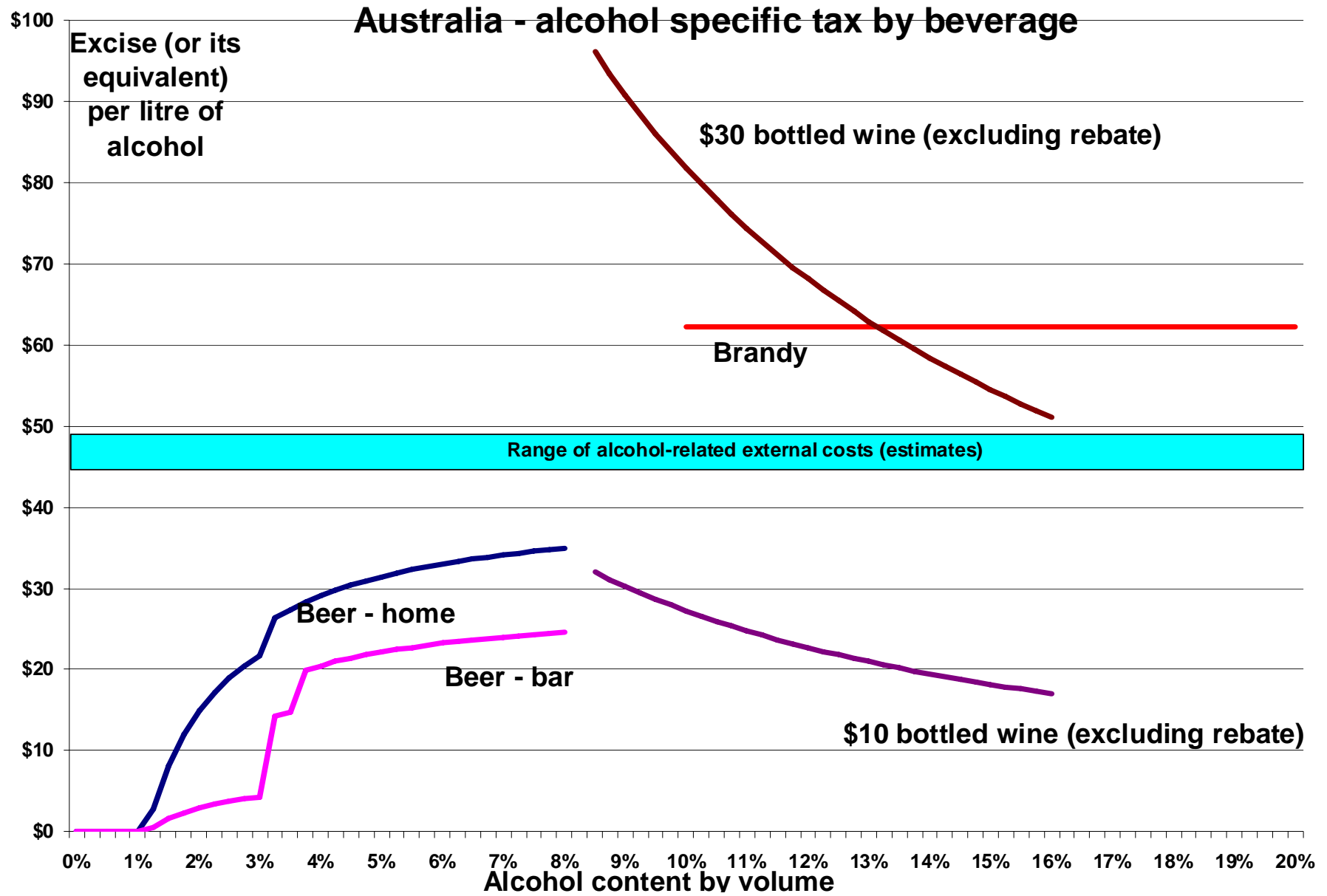


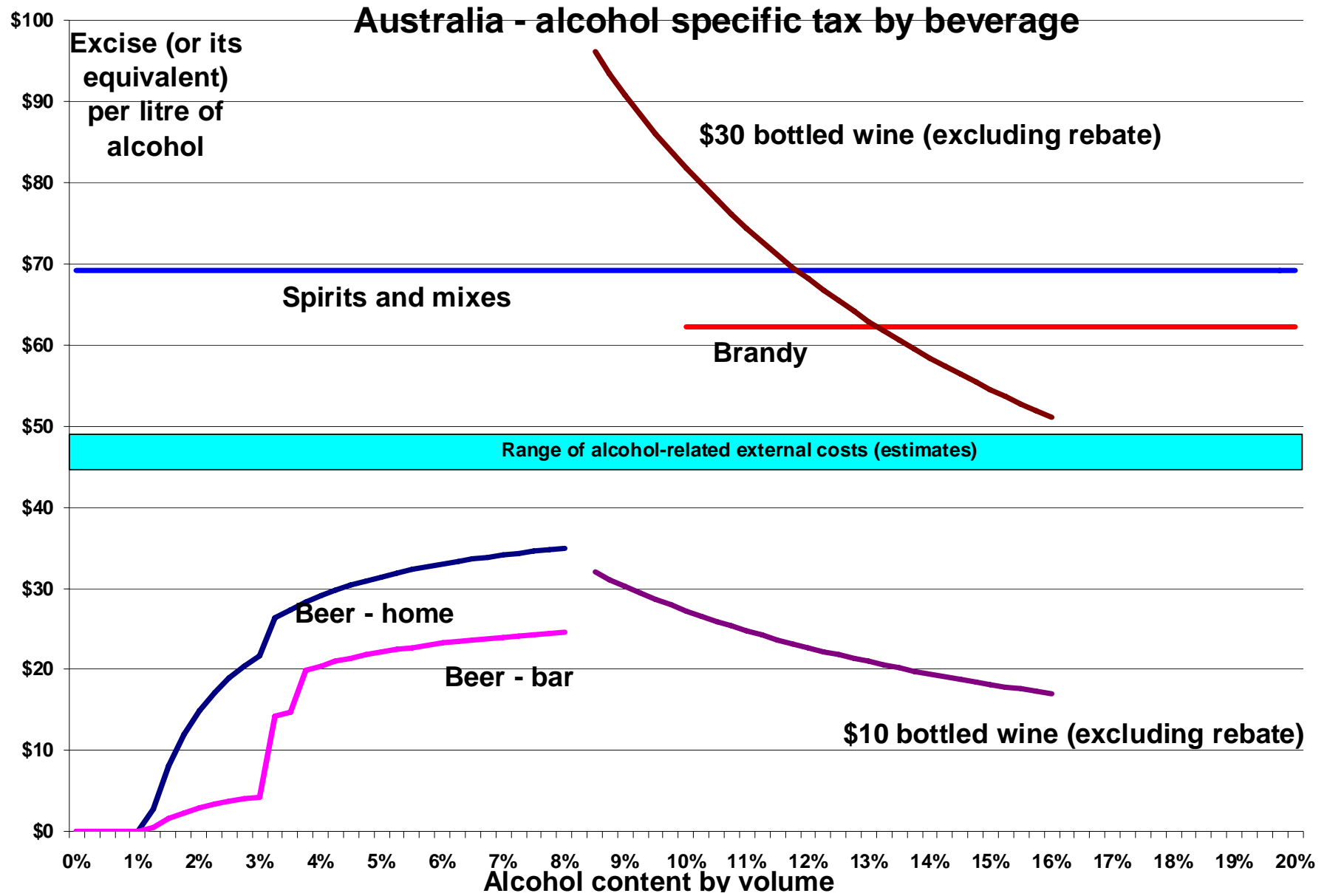
# Australia - alcohol specific tax by beverage



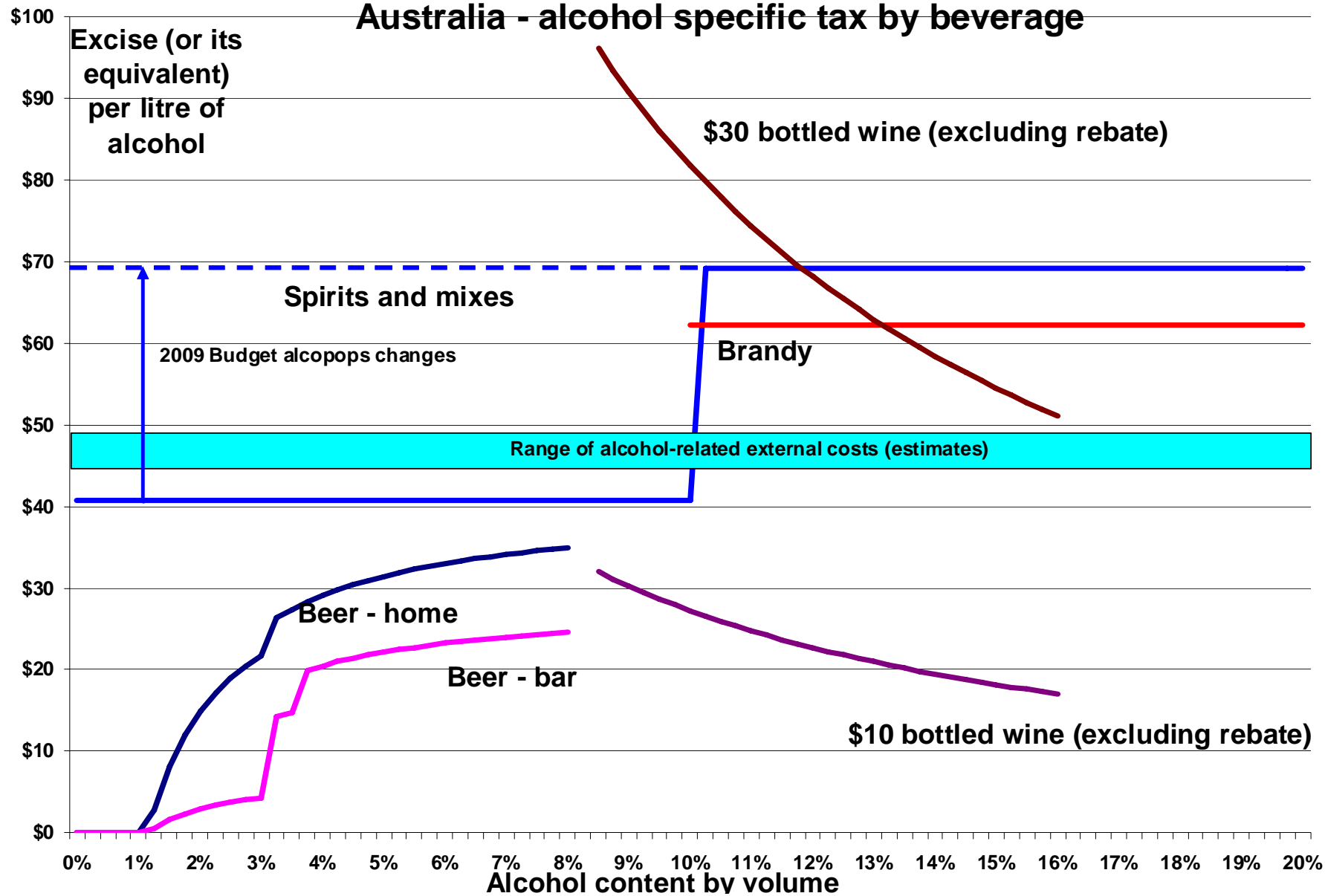








# Australia - alcohol specific tax by beverage





Why is alcohol and tobacco  
duty free?