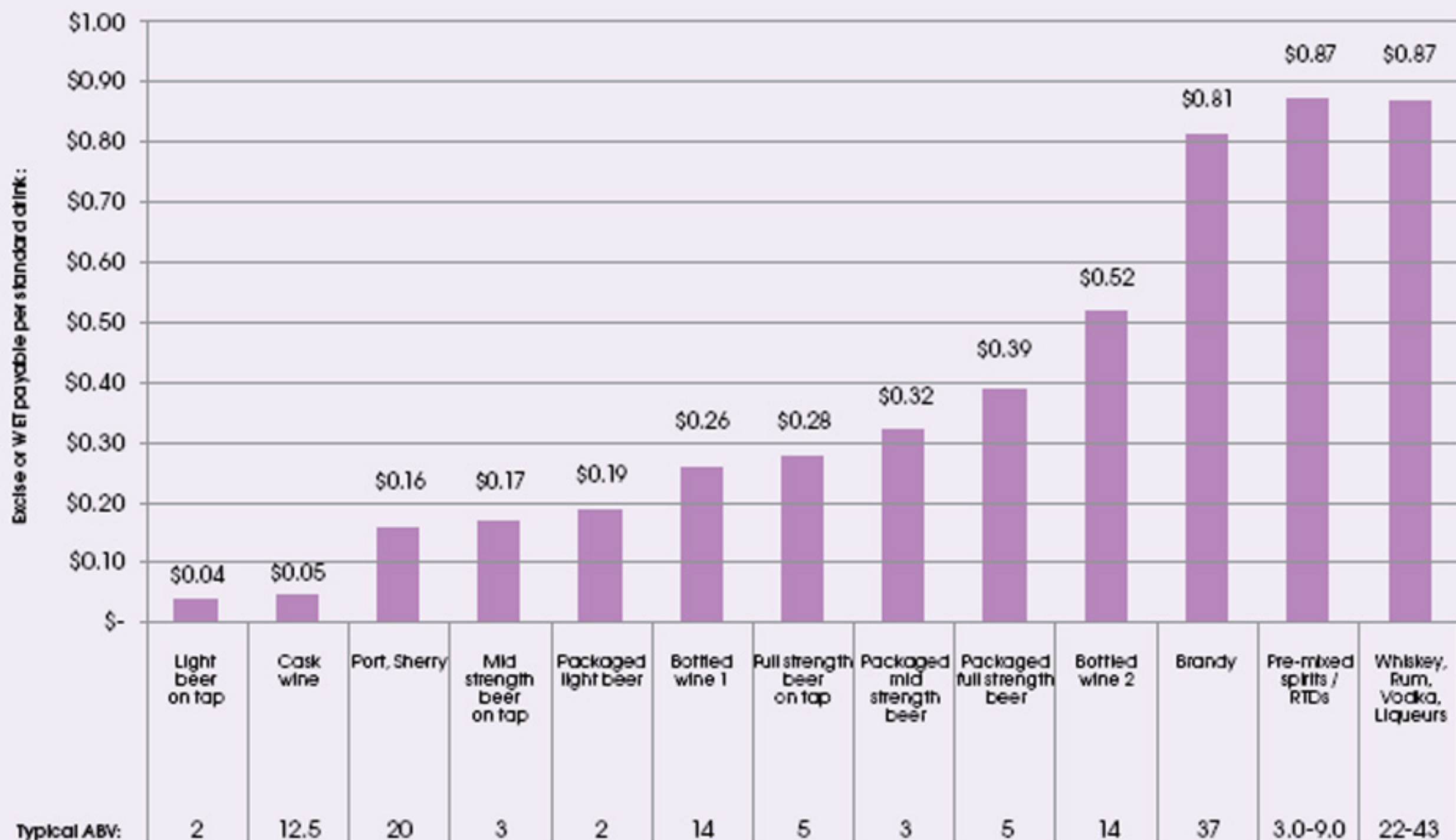


Figure 4.3

Tax payable per standard drink* of alcohol, various products, Australia, as at 1 August 2008*



Note: *Includes a 1.15% Alcohol by Volume (ABV) excise-free concession for beer. Wine equalisation tax (WET) payable per standard drink of wine is based on a four-litre cask of wine selling for \$13 (incl. GST) ('Cask wine'), a 750 ml bottle of wine selling for \$15 (incl. GST) ('Bottled wine 1'), a 750 ml bottle of wine selling for \$30 (incl. GST) ('Bottled wine 2') and a 750 ml bottle of port selling for \$13 (incl. GST) ('Port, sherry'). A standard drink is equal to 0.001267 litres or 10 grams of pure alcohol.