

# EQUAL MEASURES for EQUAL MEASURES !



## Equal Measures



5% abv



4.9% abv



Equal measures of alcohol  
- about 1.5 standard drinks

Equal measures of alcohol - 1 standard drink

- Alcohol is alcohol, whether brewed, distilled or fermented, and has exactly the same health benefits in moderation and the same intoxicating effects in excess.
- A typical serving of each of the different alcohol beverages, as above, contains the same amount of alcohol, and is therefore recognised as a **standard drink**.
- A nip of spirits, served straight or mixed, is exactly the same strength, and has exactly the same effects, as a pot of full-strength beer or a glass of wine.
- Ready-to-drink alcohol products (RTDs) are of an equivalent strength to packaged beer - about 5% alcohol by volume, or 1.5 standard drinks.

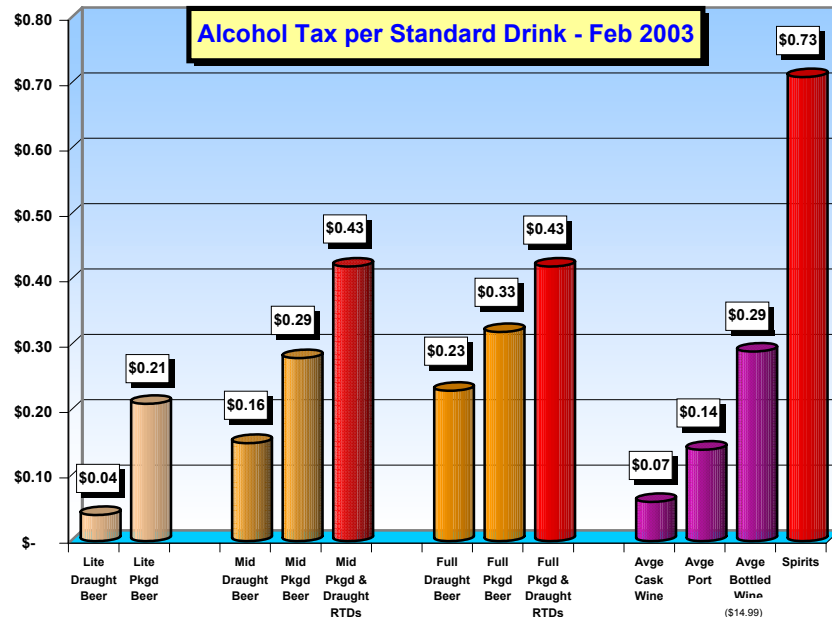


## Equal Measures



All alcohol is treated equally under the law:

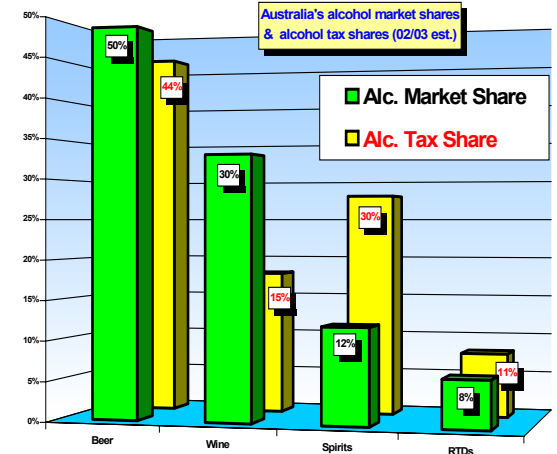
- Drink driving laws don't distinguish between types of alcohol
- Breathalysers measure *amounts* of alcohol in the blood - not *types*
- One legal purchasing age for all alcohol - not different ages for beer, wine or spirits
- One system of liquor licensing - not separate licences to sell spirits, wine or beer
- One advertising code for all alcohol types



## Very Unequal Measures

Yet, alcohol is *taxed very unequally*:

- Comparing equal amounts of alcohol (standard drinks), spirits pay **more than twice** the alcohol tax on beer and bottled wine, **5 times** the tax on port and nearly **11 times** the tax on average cask wine.
- Comparing mid-strength products, RTDs pay almost **50% more** tax per standard drink than beer.
- Comparing full-strength products, RTDs pay almost **30% more** tax per standard drink than beer.



- Spirits make up only 12% of the alcohol market, yet pay **30%** of all alcohol tax. In comparison, wine, with 30% of the market, pays 15% of the tax.