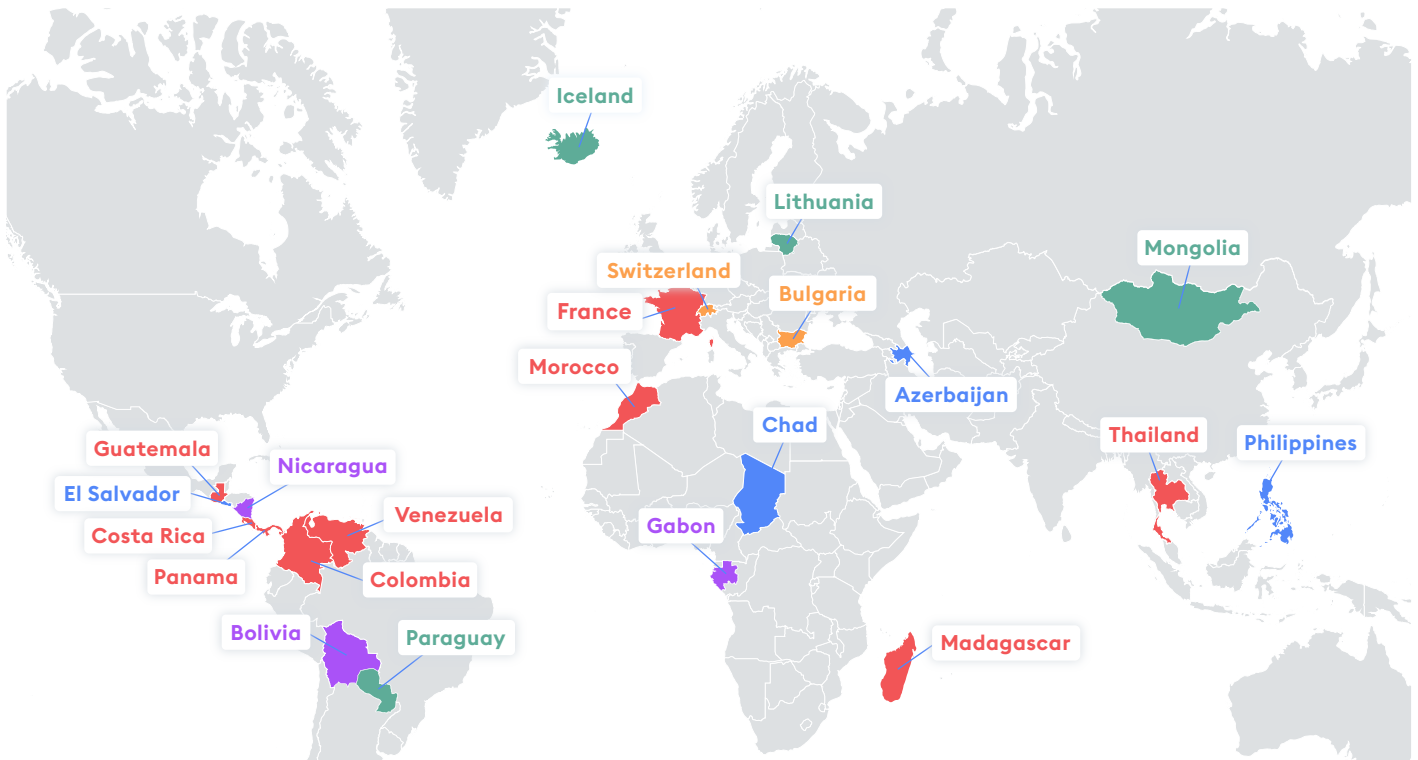


Earmark excise tax revenue from alcoholic beverages towards health programmes



LEGEND

- Alcohol control programmes
- Health coverage expansion (e.g. through health insurance coverage)
- NCD prevention and control programmes
- Promotion of physical activity
- Other, more general or unspecified health programmes

+ More than 20 countries earmark alcohol tax revenues for health purposes

Alcohol control programmes	Health coverage expansion (e.g. through health insurance coverage)	NCD prevention and control programmes	Promotion of physical activity	Other, more general or unspecified health programmes
Bulgaria Switzerland	Azerbaijan Chad El Salvador Philippines	Iceland Lithuania Mongolia Paraguay	Bolivia Gabon Nicaragua	Colombia Costa Rica France Guatemala Madagascar Morocco Panama Thailand Venezuela

Country	Reported use of earmarked excise tax on alcoholic beverages
Azerbaijan	From excise revenues, 0.2 AZN for each liter of vodka, strong drinks and liquor is transferred to the account of the State Agency for Compulsory Medical Insurance. And 0.05 AZN per liter of excise tax from beer is transferred to the account of the State Compulsory Medical Insurance Agency.
Bolivia (Plurinational State of)	The revenue from the ad valorem excise tax on alcoholic beverages is assigned to the Ministry of Health and Sports for the implementation of sports activity projects.
Bulgaria	One percent (1%) of the funds received in the state budget from excise taxes on tobacco products and alcoholic beverages shall be used to finance the national programmes for reduction of tobacco and tobacco products use, of alcohol consumption as well as the prevention of narcotic substances use.
Chad	Revenues from additional excise duties on alcoholic beverages (10% excise on beers, 15% on wines and 20% on liquors) are earmarked for universal health coverage.
Colombia	The sixth part of the tax on the consumption of beers is destined to finance health. For spirits and wines, 37% goes to health and 3% to sports.
Costa Rica	Revenue from excise taxes on tobacco products and alcoholic beverages are directed towards multiple government programmes, including (in descending order): National Council for Elderlies, National Social Security, National Patronage for Children, Institute of Alcoholism and Drug Dependence, Help us to Help Foundation (for science and culture), Youths and Adolescents Fund, Ministry of Public Education to foster education and sports for persons with disabilities, Red Cross, National Council for People with Disabilities, and World of Opportunities Foundation (supporting people with disabilities) (Art. 14 y 15, RES-DGH-017 of 7 April, 2022).
El Salvador	35% of the income from excise taxes on tobacco, alcohol and firearms, ammunition and explosives finance the Solidarity Fund for Health (Fosalud).
France	The specific tax applicable for alcoholic drinks with ABV above 18% is dedicated to social security.
Gabon	All taxes collected by the State on alcoholic beverages are intended to fund the National Fund for the Development of Sport.
Guatemala	Of the resources collected by the application of the excise tax on alcoholic beverages, a minimum of fifteen percent (15%) will be allocated for sexual and reproductive health, family planning and alcoholism programmes of the Ministry of Public Health and Social Assistance.
Iceland	1% of alcohol taxes dedicated to public health fund for prevention and health promotion work.
Lithuania	A certain amount (set annually by the Government, about 3.3 mln. EUR) of the actual income from the excise duty income received from the sale of alcoholic beverages, tobacco, as well as from lotteries and gambling tax is allocated for the State Public Health Promotion Fund. The State Public Health Promotion Fund is established in order to finance public health prevention and strengthening activities, including preventive projects, social advertising, scientific research.

Country	Reported use of earmarked excise tax on alcoholic beverages
Madagascar	Tax on alcoholic beverages and manufactured tobacco is collected for the benefit of the National Fund for the Promotion and Development of Youth, Sports and Leisure (FNPDJSL), the National Office for Tobacco Control (OFNALAT) and the Loharano Otrika Vola ho an'ny Kolontsaina Fund (LOVAKO) for culture.
Mongolia	1% of excise tax on alcohol is allocated to the Health Promotion Fund in every year.
Morocco	Parafiscal tax on wines and beers funds the Moroccan red crescent.
Nicaragua	The state will contribute at least ten percent (10%) of the revenue from excise taxes on cigarettes, rums, spirits, soft drinks and beers for the budget of sports, physical education and recreation.
Panama	Excise tax revenue directed towards Roofs of Hope Programme (10%), Old Age, Disability, and Death Programme of the National Social Security (20%), National Sports Institute (5%), and Mental Health Institute to treat addictions (5%).
Paraguay	1. 25% of revenue from excise taxes on alcoholic beverages are directed towards funding the Solidarity Fund for the Comprehensive Care of People with Cancer. 2. The National Fund of Solidarity Resources for Health (FONARESS) will be financed, among others, through 5% of the proceeds from the Selective Consumption Tax (ISC), currently applied to the importation and manufacture of alcoholic beverages.
Philippines	Alcohol excise revenues are fully earmarked to health and Sustainable Development Goals (SDGs). Of the total alcohol excise tax collections, 60% is allotted for the implementation of the Universal Health Care law, 20% is allotted for medical assistance and the Health Facilities Enhancement Programme (HFEP) as determined by the Department of Health, and 20% is allotted for the attainment of the Sustainable Development Goals (SDGs) as determined by the National Economic Development Authority (NEDA).
Switzerland	10% of revenues collected from excise on spirits is redistributed to Cantons. Most of these funds (90%) has to be spent to combat the causes and effects of alcoholism, as well as the abuse of addictive substances, narcotics and medications.
Thailand	Health tax surcharge to fund the ThaiHealth Promotion Foundation: 2% of excise (2001), Sports Fund tax: 2% of excise (since 2015), Elderly Fund tax: 2% of excise (since 2017).
Venezuela (Bolivarian Republic of)	42% of excise tax revenue are directed towards health, safety, defense, and education.

*Only countries that have reported earmarking (parts of) taxes on alcohol or alcohol tax revenues for a specific health purpose (including sports programmes) are listed in this table. Some countries reported earmarking taxes on alcohol, but for purposes other than health and are therefore not included in this table.

References

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