

Attachment 1: Who is DSICA?

The Distilled Spirits Industry Council of Australia Inc (DSICA) is the peak body representing the interests of distilled spirit manufacturers and importers in Australia. DSICA was formed in 1982, and the current member companies are:

- Allied Domecq Spirits & Wine (Australia) Pty Ltd
- Brown-Forman Beverages Australia Pty Ltd
- Bundaberg Distilling Co Pty Ltd
- Diageo Australia Pty Ltd
- Jim Beam Brands Australia Pty Ltd
- Maxxium Australia Pty Ltd
- Quality Brands International (Aust) Pty Ltd
- Suntory (Aust) Pty Ltd
- Swift and Moore Pty Ltd
- William Grant & Sons International Ltd.

DSICA's goals are:

- to create informed political and social environments that recognise the benefits of moderate alcohol intake and provide opportunities for balanced community discussion on alcohol issues; and
- to ensure public alcohol policies are soundly and objectively formed, that they include alcohol industry input, that they are based on the latest national and international scientific research and that they do not unfairly disadvantage the spirits sector.

DSICA members are committed to:

- responsible marketing and promotion of distilled spirits;
- supporting social programs aimed at reducing the harm associated with the excessive or inappropriate consumption of distilled alcohol;
- self-regulation and pre-vetting of all advertising; and
- making a significant contribution to Australian industry through primary production, manufacturing, distribution and sales activities.

Attachment 2: Beer taxation under ANTS

The purpose of this Attachment is to provide background information regarding the taxation of beer under the New Tax System.

2.1 Taxing beer before the New Tax System (Pre-ANTS)

Prior to the Government's announcement in August 1997 that it was to undertake a major reform of the Australian tax system, all beer (packaged and draught) was subject to a single rate of excise duty. That rate was composed of two elements:

- An excise-free threshold, set at 1.15% alcohol by volume (abv); and
- A dollar rate applied to the quantity of alcohol, in litres of pure alcohol (referred to as Lals), that exceeded the threshold.

For example, if the alcohol content of a standard carton of beer (ie 24 cans @ 375mls = 9 litres of beer) was 4.9% abv, then the excise duty payable on the alcohol contained in the carton was calculated as follows:

Step 1: 4.9% abv less 1.15% abv excise-free threshold = 3.75% of the alcohol content to be excisable;

Step 2: 9 litres @ 3.75% abv excisable = .3375 Lals subject to excise; and

Step 3: .3375 Lals @ \$???? (the dollar rate) = \$???? = excise duty payable on the alcohol in the carton.

The rationale for the 1.15% abv excise free threshold was twofold:

- alcohol products of less than 1.15% abv were not subject to wholesale sales tax (WST) or excise duty at all; and
- the effect of the threshold meant that there was a taxation incentive to reduce the percentage of alcohol in the product. The lower the alcohol content of the beer, the less excise duty that was payable.

2.2 Effective taxation rates for alcohol

Care needs to be taken when referring to any dollar rate of beer excise taxation during the discussion on the Bill. This is because these dollar rates are not the effective rate of taxation, as these dollar rates are not applied to all of the alcohol in the product. These rates are only applied to the alcohol remaining after the deduction of the 1.15% abv excise-free threshold.

In order to ensure a fair comparison of taxation rates applying to the varying alcohol categories, the *Handy Guide* (and this submission) insert an asterisk [*] to show when a dollar rate is a nominal rate and not a true effective taxation rate. For example:

- **\$33.75* per Lal** for full strength packaged beer: the asterisk indicates that there is an excise-free threshold that applies. That is, the dollar rate will only be applied to the amount of the alcohol remaining after the deduction of the excise-free threshold. This is NOT an effective rate of taxation;
- **\$33.75 per Lal** for RTDs the lack of an asterisk indicates that this is the dollar rate which is applied to all of the alcohol in the product. This is an effective (or actual) rate of taxation.

In order to assist discussion, DSICA has prepared a number of graphs which demonstrate the effective non-GST taxation rates for all alcohol products. See *Graphs 3 and 4* in *Attachment 7*.

For example, the effective non-GST taxation rates for several alcohol products are as follows:

- **Mid-strength:** 3.5% abv mid-strength packaged beer = \$22.66 per Lal, effective taxation rate;
- 3.5% abv mid-strength packaged RTD = \$33.75 per Lal, effective taxation rate (ie 200% higher taxation rate than a packaged beer of similar alcohol content);
- **Low alcohol:** 2.2% abv low alcohol packaged beer = \$16.62 per Lal, effective taxation rate;
- 2.2% abv low alcohol packaged RTD = \$33.75 per Lal, effective taxation rate (ie 150% higher taxation rate than a packaged beer of similar alcohol content).

Low alcohol packaged RTDs effectively pay twice the non-GST alcohol tax rates that apply to packaged beer of exactly the same alcohol content.

Mid-strength packaged RTDs (3.5% abv) effectively pay a 50% higher tax rate than mid-strength packaged beer (3.5% abv).

2.3 Background to beer taxation in Australia under tax reform

The *Handy Guide to Alcohol Excise Duty Rates* (see copy at Attachment 4) demonstrates that beer taxation rates have changed 4 times since the conception of the New Tax System in August 1998, as follows:

- 1 August 1998 (Pre-ANTS) - 1 dollar rate (with a 1.15% abv exemption threshold);
- August 1998 (**ANTS Version 1¹**) - 1 dollar rate (with a **1.4%** abv exemption threshold);
- 1 July 2000 (**ANTS Version 2**) - 3 dollar rates (with a 1.15% abv exemption threshold);
- 4 April 2001 (**ANTS Version 3**) - 6 dollar rates (with a 1.15% abv exemption threshold);
- 1 July 2002 (**ANTS Version 4**) - 5 dollar rates (with a 1.15% abv exemption threshold).

These multiple changes demonstrate the degree of difficulty which policy makers have experienced in adjusting the taxation policy settings for beer.

2.4 A New Tax System (ANTS) proposals for beer taxation changes (ANTS Version 1)

In August 1997, the Government released its tax reform document *Tax Reform: A New Tax System – Not a New Tax* (ANTS). The tax reform document was referred to as ANTS, but the system itself was to be referred to as the New Tax System. The extract from ANTS which contained the Government's proposals for alcohol taxation changes is set out in Attachment 12.

It can be seen that the Government's approach to the removal of WST and the introduction of a 10% goods and services tax (GST) on alcohol products was to set price targets for the different categories of alcohol product. The price targets for beer set out in ANTS were:

- 1.9% increase for full strength *packaged* beer (ie the general price increase for the economy expected under the changes outlined in ANTS); and
- 0% increase (or possibly a small price fall) for low alcohol *packaged* beer.

It is important to note that ANTS did **not** contain a price target for mid-strength beer.

ANTS stated that to achieve the two specific price targets (ie for full strength and low alcohol packaged beer), the excise free threshold for beer (previously 1.15% abv) would be increased to 1.4% abv. However, the ANTS document did not state what the new dollar rate of beer excise would be with effect from 1 July 2000. Industry sources suggested that the rate Treasury was

¹ This rate was proposed in ANTS in August 1998, but never implemented.

modelling was approximately \$32.00 per Lal (compared with the eventual 30 June 2000 dollar rate of \$16.39 per Lal). This modelling rate could be derived from the taxation and price changes for a carton of beer published by the Government in **ANTS Version 1**².

In the case of beer, spirits, brandy and ready-to-drink (RTD) products, the existing excise duty dollar rates were to be increased to offset the removal of the WST. This was necessary to ensure that the average retail price changes for each category of alcohol product were within the stated price increase targets.

The WST rates for alcohol products were higher than the general 22% WST rate. This was because the Government had increased the rates by 15% to collect the additional revenue necessary to compensate the States³ when the High Court declared the State business franchise fees to be invalid. The WST rate for beer, spirits, brandy and RTDs was 37%⁴.

This meant that the excise duty rates for alcohol would have to increase significantly, as would excise revenue collections (to replace WST collections). It was only the excisable product categories in the economy (ie alcohol, tobacco and petroleum) where there would continue to be a Commonwealth taxation system in addition to the GST (the revenue from which was to go to the States)⁵.

2.5 The excise difficulties of mid-strength beer, which led to ANTS Version 2

It was not until Budget night in May 2000 that the Government released details of the actual dollar excise duty rates that were going to apply under ANTS from 1 July 2000. In the case of beer, the Government's Budget announcement revealed that it had scrapped the ANTS plan (**ANTS Version 1**) of a single dollar rate for all beer with an increased excise-free threshold of 1.4%.

Under the new proposal (**ANTS Version 2**), the Government would introduce a new system with 3 dollar rates depending upon the alcohol content of the beer. Not only would there be 3 dollar rates, but the pre-existing excise-free threshold of 1.15% abv would apply to all three categories of beer (not the 1.4% abv threshold proposed under **ANTS Version 1**).

The three new categories of beer, for taxation purposes, were:

- *Low alcohol beer*: Not exceeding 3.0% abv (ie. 3.0% abv and below). The average light beer is 2.7% abv;
- *Mid strength beer*: >3.0% abv to 3.5% abv. The average mid-strength beer is 3.5% abv;
- *Full strength beer*: >3.5% abv.

ANTS Version 2 did not differentiate between packaged or draught beer.

The new dollar rates appeared to be counter-intuitive. That is, the low alcohol dollar rate (\$41.67 per Lal) was higher than the mid-strength dollar rate (\$35.38 per Lal), which was higher than the full strength dollar rate (\$30.46 per Lal).

² See page 87 of ANTS set out in *Attachment 12*.

³ In this submission, references to States include references to the Territories.

⁴ Note that the WST rate for wine was 41%.

⁵ In the case of wine, which was previously subject to a 41% WST and no excise, the Commonwealth established a Wine Equalisation Tax (WET) to ensure that the price changes under ANTS were within its specified price targets for cask wine, after the removal of the WST on 1 July 2000.

However, analysis of the effect of the 1.15% abv excise-free threshold within each of the three tiers of beer taxation showed that these dollar rates were required to achieve the price targets set out in ANTS.

For example, once the 1.15% abv threshold is subtracted from the alcohol content of low alcohol beer (ie 2.9% abv less 1.15% abv = 1.75% abv), a higher dollar rate is required to keep the retail price constant, than is required with full strength beer.

Industry sources suggested that **ANTS Version 2** had been developed in response to lobbying from the beer industry (or from at least one major brewer). The key proposition being lobbied was that the cost and pricing structure of mid-strength beer meant that the implementation of **ANTS Version 1** would have resulted in mid-strength beer increasing in price by more than the 1.9% price increase target set for full strength beer. As a result of this lobbying, the Government was persuaded to introduce, for the first time in Australian excise taxation history, 3 beer taxation rates, depending upon the alcohol content of the beer.

This appeared to be sound policy on health grounds, as it had the potential to encourage the production of mid-strength beer (rather than full strength beer) and to also encourage the production of low alcohol beer (rather than mid-strength beer).

2.6 Separate rates for draught beer (**ANTS Version 3**)

The 1998 ANTS document clearly (and unambiguously) stated that the price change targets for full strength and low alcohol beer applied to cartons of packaged beer (ie liquor shop prices). This was the only reasonable basis upon which future excise duty rates could be modelled. It was not feasible to model on-premise price changes for beer under ANTS. Liquor shop margins tend to be relatively constant, whereas on-premise margins (eg hotels, clubs and restaurants) vary too widely to be relied upon for modelling purposes.

However, the Senate subsequently refused to pass the Government's proposed beer taxation changes in relation to draught beer. This was on the alleged basis that the Government had misled the electorate during the 1998 election campaign. Government references to "ordinary beer" going up 1.9% in price under the New Tax System were interpreted as applying to draught beer prices, not only packaged beer prices.

Consequently, on 4 April 2001, the Government and the Australian Democrats agreed to 3 new excise duty rates for draught beer. This was effectively **ANTS Version 3**. The new rates for draught beer were designed to ensure that the price changes for draught beer would match the price changes for packaged beer under **ANTS Version 2**, that is:

- full strength draught beer: no more than 1.9% price increase;
- mid-strength draught beer: no more than 1.9% price increase; and
- low alcohol draught beer: 0% price increase (or a small fall in price).

The new draught beer dollar rates which the Australian Democrats agreed to were not counter-intuitive, as was the case with the packaged beer dollar rates. On the contrary, the new draught beer dollar rates rose as the alcohol content rose. This was because of the effect of the higher on-premise retail margins for draught beer, compared with the lower liquor shop margins for packaged beer. The draught beer rates agreed between the Government and the Australian Democrats were:

- Low alcohol draught beer dollar rate (4 April 2001): \$15.96* per Lal;
- mid-strength draught beer dollar rate: \$17.33* per Lal; and
- full strength draught beer dollar rate: \$22.68* per Lal.

Industry sources suggest that these were not the dollar rates that the brewers were seeking, nor the rates that Treasury had modelled for draught beer. The brewers were seeking lower rates than these, and the Government was seeking higher rates.

The agreed rates were a compromise, and were set at levels between the other two sets of rates. It is understood that the agreed rates were based on modelling by a leading independent economist.

2.7 Mid-strength packaged beer anomaly (rectified in ANTS Version 4)

One key problem that emerged with the dollar rates that the Government had set for mid-strength and full strength packaged beer in **ANTS Version 2**, (which applied from 1 July 2000) was that the Government had unintentionally created a taxation incentive to increase the alcohol content in beer at certain alcohol content ranges.

It only took a short time after the commencement of the New Tax System on 1 July 2000, for the brewers to identify that there was an unintended consequence of the interplay between the mid-strength dollar rate (\$35.38* per Lal), the full strength dollar rate (\$30.46* per Lal), the effect of the 1.15% excise free threshold and the State subsidies for mid-strength beer. The combined effect of the new measures meant that the alcohol content of mid-strength beers could actually be increased into the lower end of the new full strength alcohol content range, with a reduction in net excise duty liability (ie net of State subsidies). This can be referred to as “the mid-strength packaged beer anomaly” or the “sawtooth effect” (ie the graph which depicts the drop in net excise duty liability, net of State subsidies, as alcohol content increases looks like the shape of a sawtooth). This mistake is referred to as the “anomaly” in the *Explanatory Memorandum* to the Bill⁶.

This was particularly evident in Queensland, where the State subsidies cut out at 3.0% abv (see page 7.9 in *Attachment 13*). DSICA’s analysis showed that in Queensland, the alcohol content of mid-strength beer could be increased from 3.5% abv (ie the top level of the mid-strength beer range) to 3.6% abv with a significant excise duty saving of \$0.83 per case (ie a saving of more than 10% on the excise duty liability on each case of product).

A similar anomaly applied when moving from the top level of the low alcohol beer range (3.0% abv) into the lower levels of the mid-strength range. That is, there was a net excise duty saving (ie net of State subsidies) if the alcohol content in packaged low alcohol beer was increased from 3.0% abv to 3.3% abv (ie across the point at which the new taxation tier commenced - see page 7.7 in *Attachment 13*). This anomaly was effectively removed with the reduction in the low alcohol packaged beer rates with effect from 1 July 2002 simultaneously with the removal of the State subsidies for low alcohol beer (see below). This anomaly did not have significant revenue implications, as most low alcohol beers are 2.7% abv, rather than 3.0% abv.

DSICA undertook a detailed analysis of the impact of the mid-strength packaged beer anomaly in a number of States. That analysis is set out in *Attachment 13*. This error in setting the excise duty dollar rates for mid-strength and full strength packaged beer resulted in approximately two thirds (20m cases) of mid-strength packaged beer (previously 3.4% abv or 3.5% abv) being increased in alcohol content to 3.6% abv. DSICA estimated the resulting excise duty saving for the beer industry to be \$16m per annum⁷. A copy of extracts from the wholesale pricing publication (*Thompson’s Liquor Guide*) which recorded the published changes in the alcohol content of the 3 main mid-strength beers is attached (see page 9 of *Attachment 13*).

⁶ See para 3.11 in the Explanatory Memorandum to the Bill.

⁷ See Appendix 8.7 to DSICA’s Pre-Budget Submission 2002-03.

The Bill corrects the mid-strength packaged beer anomaly (see **ANTS Version 4** below) with effect from 1 July 2002. However, in doing so, it removes the taxation differential between full strength and mid-strength packaged beer (see further discussion in section 2.9 below).

2.8 Removal of the State subsidies for low alcohol beer (ANTS Version 4)

The Bill implements new low alcohol excise duty rates for beer, simultaneous with the removal of State low alcohol beer subsidies. The relevant background to the State subsidies is set out below.

Prior to the 1997 High Court case referred to earlier, the States collected business franchise fees from retail liquor licence holders on all alcohol sold in the retail outlet. However, in view of the health arguments in favour of encouraging the production of low alcohol products, the States paid subsidies to the retailers in relation to sales of low alcohol products.

The identification of the alcohol content level below which products qualified as “low alcohol” varied from State to State. At the time the State low alcohol subsidies were introduced there were no Commonwealth excise duty or Wholesale Sales Tax (WST) definitions of “low alcohol products”. It had been a longstanding feature of the WST system that alcohol products of 1.15% abv or less were not subject to the general WST rate. These products were subject to the lower concessional WST rate.

The State subsidy arrangements varied from State to State according to a variety of criteria:

- **Products eligible:** The range of products covered by these subsidies varied between the States. In most States, the subsidy was only payable in relation to low alcohol or mid-strength beer. However, in Queensland and the NT, the subsidy was payable on any alcohol product at 3.0% abv or less (ie including beer, RTDs, cider and low alcohol wines). In some States the subsidy was payable on beer and cider specifically, and not on RTDs;
- **Alcohol content:** The alcohol content level at which the subsidy was payable varied between 3.0% abv or less (as in Queensland and the NT) and 3.5% abv or less in all other States. The subsidies were paid as a percentage of the wholesale selling price (WSP) of the lower alcohol products. It is likely that the high percentage of low and mid-strength beers in Australia (these account for approximately 20% of all beer consumed in Australia) is due in some part to the effect of the State subsidies, which applied to beer at 3.5% abv and below;
- **Subsidy amount:** The level of subsidy payment varied between the States. For example, the subsidy payable in NSW was 12% of the WSP, whereas the subsidy rate payable in Queensland was only 2.8% of WSP.

A summary of the previous State subsidy arrangements is set out at page 4 of *Attachment 13*.

The Commonwealth effectively funded the States for these subsidy amounts through the Commonwealth budget allocations made from the revenue collections under the additional 15% WST amount set in 1997. That is, the States received a gross amount of revenue (originally called Revenue Replacement Payments (RRPs), but now called Budget Balancing Assistance (BBA)) from the Commonwealth to replace the gross amount of business franchise fee revenue originally collected by the States. The States then paid the low alcohol subsidies out of those RRPs. The net State revenue position was therefore similar to the position that it had been prior to the 1997 High Court decision.

DSICA undertook a detailed analysis of the State low alcohol beer subsidies (and the State beer markets) for the purposes of recommending changes to the previous Commonwealth beer taxation regime (see copy of Appendix 4 to DSICA’s 2002-03 Pre-budget submission at *Attachment 13*).

In March 2002, the Commonwealth and the States reached agreement that **ANTS Version 4**, would apply from 1 July 2002. These measures were confirmed in the 2002-03 Budget. A Tariff Proposal subsequently provided for these changes to commence on 1 July 2002. It is these changes that are contained in the Bill.

Attachment 3: What is the alcohol market in Australia?

DSICA has analysed the respective market shares of the key alcohol product categories in Australia. The results are illustrated in *Graph 3 of Attachment 9*. The measure adopted for comparison purposes is litres of pure alcohol (Lals) rather than litres of product. The data on the specific alcohol categories sales volumes is set out in *Attachment 8* (see Index page). This data includes sales volumes (in litres, 9L case equivalents and Lals) for the first 3 years of the New Tax System, that is:

- Changes in first year of the New Tax System: FY00 to FY01;
- Changes in the second year of the New Tax System: FY01 to FY02; and
- Forecast changes in the third year of the New Tax System: FY02 to FY03.

A comparison of changes in the same 3 years on a per capita basis for the population over 18 years of age is also set out in *Attachment 8* (see *Table 6*).

3.1 Trends in market shares in total domestic alcohol consumption

Australia is a moderate consumer of alcohol by world standards. Australia is 19th on a league table of total alcohol consumption by country⁸. Per capita consumption is comparable with New Zealand, USA and UK. The key trends in Australia for the first three years under the New Tax System have been as follows:

- **Wine (including fortified wine):** is maintaining total market share (30% in FY02); cask wine sales have been increasing slightly;
- **Beer:** falling share of total market (on a Lals per capita basis, -3.2% and -1.6% in the first two years of tax reform), but still comprises about 50% of the total alcohol market. Trends in consumption of specific beer categories changes include:
 - *full strength beer* sales are falling (fallen from 42.5% of the total market in FY00 to 40.7% of the total market in FY02). The volume in Lals fell 1.7m Lals, or -3% from FY01 to FY02. This was the biggest single fall for any alcohol category in that year;
 - *low alcohol beer* volumes have been falling (-4.9% decrease for the last 2 years); but
 - *premium beer* volumes have been increasing (+13% and +23% on a per capita basis in the last 2 years). Premium beer volumes are now equal to 70% of the RTD market.
- **Full strength bottled spirits:** losing market share (fallen from 13.7% of the total market in FY00 to 12.4% of the total market in FY02);
- **RTDs:** there has been significant growth (from a very low base) in the market for RTD beverages, including premixed spirits. RTD products previously using a fermented alcohol base have switched to using spirits (such as vodka) as a result of the removal on 1 July 2000 of the tax incentive to use fermented alcohol. This growth (34% in FY02) has been at the expense of full strength beer and full strength bottled spirits (see *Graph 1* in *Attachment 9*).

⁸ See *Statistics on Drug Use in Australia 2000*, Australian Institute of Health and Welfare.

3.2 Current DSICA Estimates of Australian Alcohol Market Size

DSICA has estimated the size of the Australian market for alcoholic beverages at 149 million Lals for FY02, which is an increase of 1.1 million or 0.7% over FY01⁹. The change translates to a constant level of consumption per capita, using the increase in drinking age Australians projected from the 2001 census.

Table 3.1: Australian alcohol market, FY02¹⁰ (Lals (m))

	FY01	FY02	Vol change	% chg
Beer				
Premium	5.3	6.6	1.3	25.0%
Full Strength	55.5	53.8	(1.7)	(3.0%)
Mid Strength	8.2	8.5	0.3	3.8%
Low Strength	6.7	6.4	(0.3)	(4.9%)
Total (m)	75.7	75.3	(0.4)	(0.5%)
<i>Spirits</i>	19.6	18.5	(1.1)	(5.7%)
RTDs				
Full Strength	7.6	10.2	2.6	34.8%
Mid Strength	0.0	0.1	0.0	143.2%
Low Strength	-	-	0.0	0.0%
Total (m)	7.6	10.3	2.7	35.3%
Wine				
Red Bottled	9.2	9.6	0.3	3.7%
White Bottled	9.0	9.1	0.1	0.8%
Cask Wine	17.6	17.9	0.3	1.7%
Sparkling Wine	4.1	3.9	(0.2)	(4.1%)
Fortified Wine	4.1	3.7	(0.3)	(8.3%)
Other (fruit wine)	0.5	0.3	(0.2)	(40.7%)
Total (m)	44.4	44.5	0.0	0.0%
Cider	0.6	0.6	(0.1)	(12.1%)
Total LALs (m)	148.0	149.1	1.1	0.8%

3.3 Beer market summary

Beer represents about 50% of alcohol consumption in Australia and RTDs now represent only 7% of the total market.

Key facts about the beer market include:

- The total beer market is 10 times the size of the total RTD market;
- the higher alcohol beers (premium and full strength) make up over 80% of all beer sales;

⁹ DSICA's estimates are based on the latest industry sources, in addition to the widely accepted measures provided by the Liquor Merchant's Association.

¹⁰ (All figures are millions of Litres of pure alcohol (Lals))

- low alcohol beer sales fell 4.9% in FY02;
- mid-strength beer (26m cases) and low alcohol beer (26m cases) now comprise 20% of all beer sales;
- new products in the mid strength RTD category have emerged, contributing around 0.1m Lals. However, low alcohol and mid-strength RTDs represent less than 1% of the RTD market (compared with low alcohol and mid-strength beer, which represents about 20% of the beer market).

A comparison of total cases and Lals in FY01 and FY02 for all market sectors is set out below.

Table 3.2: Australian alcohol market, FY01 and FY02¹¹ (9L cases (m) and Lals (m))

FY01	Cases (m)	Lals (m)	% of Total
<i>Beer</i>			
Light	26.5	6.7	4.53%
Mid Strength	26.1	8.2	5.58%
Full Strength	137.9	60.8	41.27%
<i>Wine</i>	42.8	44.4	30.16%
<i>Spirits</i>	6.0	19.6	13.29%
<i>RTDs</i>	15.9	7.6	5.17%
Total	255.2	147.4	100.00%

FY02	Cases (m)	Lals (m)	% of Total
<i>Beer</i>			
Light	25.2	6.4	4.27%
Mid Strength	27.1	8.5	5.74%
Full Strength	137.1	60.5	40.69%
<i>Wine</i>	42.8	44.5	29.92%
<i>Spirits</i>	5.7	18.5	12.44%
<i>RTDs</i>	21.6	10.3	6.94%
Total	259.5	148.6	100.00%

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¹¹ (All figures are millions of Litres of pure alcohol (Lals))