



5. Non-GST Tax per Standard Drink Calculations - 1 August 2002 (Non - Wine)

Alcohol Type (Retail price per bottle)	Description (Wholesale price per 9L case)	rate	abv	Lals per 9 litre case	excise lals	tax per 9 litres	effective rate per Lal	Non- GST tax per std drink
Draught beer low *		\$ 5.78	2.7%	0.243	0.140	\$ 0.81	\$ 3.32	\$ 0.04
Draught beer mid *		\$ 18.16	3.5%	0.315	0.212	\$ 3.84	\$ 12.19	\$ 0.15
Draught beer full *		\$ 23.76	4.9%	0.441	0.338	\$ 8.02	\$ 18.18	\$ 0.23
Packaged beer low *		\$ 28.95	2.7%	0.243	0.140	\$ 4.04	\$ 16.62	\$ 0.21
Packaged beer mid *		\$ 33.75	3.5%	0.315	0.212	\$ 7.14	\$ 22.66	\$ 0.28
Packaged beer full *		\$ 33.75	4.9%	0.441	0.338	\$ 11.39	\$ 25.83	\$ 0.32
RTDs	Jim Beam White & Cola, 5.5% abv, \$53.70 (24x375ml)	\$ 33.75	5.5%	0.495	0.495	\$ 16.71	\$ 33.75	\$ 0.42
Spirits	Johnnie Walker Red, 40% abv, \$291.50 (12x700ml)	\$ 57.17	40.0%	3.600	3.600	\$ 205.81	\$ 57.17	\$ 0.71
Brandy	Chatelle Napoleon VSOP Brandy, 40% abv, \$232.68 (12x700ml)	\$ 53.38	40.0%	3.600	3.600	\$ 192.17	\$ 53.38	\$ 0.67

Notes:

- (1) The Wine sample is taken as a case of premium bottled red wine, and the cask is the representative soft pack.
- (2) 1 standard drink is 12.5ml of alcohol.
- (3) Jim Murphy's, Fyshwick ACT: quote Rosemount Estate, Cabernet Merlot at \$10.99 per bottle and Cabernet Sauvignon at \$14.99 per bottle. as at Friday 4 October 2002.
- (4) The asterisk (*) indicates that beer receives a 1.15% concession.
- (5) Wholesale prices were obtained from Thomson's Liquor Guide - Vol. 27 No. 4 Aug-Oct 2002 (Spring Edition).