Appendices:

Table A1: Taxation increase of March 1, 2017 (EUR per Hectolitre)

| Year | Beer  | Wine and other fermented of up to 8.5% alcohol concentration | Wine and other fermented of more than 8.5% alcohol concentration | Intermediate products up to 15% alcohol concentration | Intermediate products of more than 15% alcohol concentration | Spirits |
|------|-------|-------------------------------------------------------------|---------------------------------------------------------------|------------------------------------------------------|----------------------------------------------------------|---------|
| 2016 | 3.36  | 30.96                                                      | 77.89                                                         | 96.65                                                | 136.37                                                  | 1353.69 |
| 2017 | 7.11  | 65.46                                                      | 164.67                                                        | 185.82                                               | 264.52                                                  | 1665.04 |

Source: (Rehm et al., 2019)

Table A2: Taxation structure for Lithuania

| Type of alcoholic beverage | Duty per hectolitre | Mean price (EUR / L) | % Tax |
|---------------------------|---------------------|----------------------|-------|
| Beer                      | 7.11 EUR per ° alcohol | 1.78                | 20.0  |
| Still wine                | 164.67 EUR (finished product) | 8.42                | 19.6  |
| Ethyl alcohol (spirits)   | 1,832.00 EUR (pure alcohol) | 15.59               | 47.0  |

Sources: (European Commission Directorate-General Taxation and Customs Union, 2020); Statista platform for business data, data used for 2020 (Statista, 2020)

The above is based on an alcohol content of 5%, 12.5% and 40% for beer, wine, and spirits, respectively.
Table A3: Alcohol *per capita* consumption (15+ years) in Lithuania 2011-2019 and regression indicators to determine annual change and the impact of taxation in 2017

| Year | APC  | Difference to prior year | Dummy for taxation change |
|------|------|--------------------------|---------------------------|
| 2019 | 11.1 | 0.1                      | 1                         |
| 2018 | 11.2 | 1.1                      | 1                         |
| 2017 | 12.3 | 0.9                      | 1                         |
| 2016 | 13.2 | 0.8                      | 0                         |
| 2015 | 14.0 | 0.2                      | 0                         |
| 2014 | 14.2 | 0.3                      | 0                         |
| 2013 | 14.5 | 0.2                      | 0                         |
| 2012 | 14.7 | 0.0                      | 0                         |
| 2011 | 14.7 | 0.0                      | 0                         |

Source: (Lithuanian Department of Statistics, 2020b)

Regression results:

| Dependent Variable | APC |
|--------------------|-----|
| N                  | 9   |
| Multiple R         | 0.983 |
| Squared Multiple R | 0.966 |
| Adjusted Squared Multiple R | 0.955 |
| Standard Error of Estimate | 0.310 |

| Effect            | Coefficient | Standard Error | Std. Coefficient | Tolerance | t     | p-value |
|-------------------|-------------|----------------|------------------|-----------|-------|---------|
| CONSTANT          | 649.244     | 141.201        | 0.000            | .         | 4.598 | 0.004   |
| Average trend     | -0.315      | 0.070          | -0.594           | 0.325     | -4.497| 0.004   |
| Taxation 2017     | -1.264      | 0.384          | -0.435           | 0.325     | -3.291| 0.017   |