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France’s Senate votes to broaden premix alcohol tax to drinks under 25%

If approved in the 2027 budget, the change would tax stronger sweetened canned beverages that currently fall outside France’s levy

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France’s Senate voted on Thursday, November 12 to broaden a tax on premixed alcoholic drinks by raising the upper alcohol threshold that determines which products are covered.

The chamber approved a set of five identical amendments to the 2027 Social Security budget bill by 172 votes to 157, with 13 abstentions, according to the public vote count. The change would modify Article 1613 bis of the tax code and lift the upper limit for the so-called premix tax from less than 12% alcohol to less than 25%.

The tax is collected for the benefit of France’s national health insurance system. It applies not only to alcohol content but also to a drink’s composition. Under the current law, a product can contain alcohol, sugar and other ingredients targeted by the tax and still avoid it if its alcohol level is too high. The existing range starts above 1.2% alcohol and ends at strictly less than 12%.

The Senate amendment is aimed at closing that gap for stronger canned drinks. Supporters cited products such as Vodys, 25-centiliter cans that combine alcohol, sugar and stimulants and are sold at 18% to 22% alcohol. Senators backing the measure argued that the price and format of those products can encourage rapid consumption

among young people.

The proposal would not change the tax’s composition rules. It would only raise the ceiling on alcohol strength, bringing more high-strength premixed drinks within the scope of the levy.

The measure was adopted despite opposition from the government. The Senate committee reviewing the text had backed the amendment, but the government gave an unfavorable opinion during the debate. The vote added a new article after Article 8 of the Social Security financing bill, which is being examined at first reading.

The change is not yet final. It remains tied to the rest of the legislative process for the 2027 Social Security budget, and it would take effect only if the broader bill is ultimately approved.

For beverage companies, the move could matter beyond a narrow tax adjustment. If it survives the legislative process, it could widen the tax burden on some ready-to-drink cocktails and other mixed alcoholic beverages sold in cans, especially products formulated above the current 12% threshold. That could affect product recipes, retail pricing and how certain drinks are marketed in France.

The vote also signals that lawmakers are paying closer attention to stronger sweetened alcoholic drinks that fall outside older tax definitions. By targeting products between 12% and 25% alcohol without changing the tax’s other criteria, senators focused on a part of the market that has so far avoided the premix levy because of how the law defines eligible alcohol levels.