

Pre Budget Submission

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Alcohol Action Ireland

Alcohol Action Ireland is a national charity working to reduce alcohol harm.

We are an independent voice for advocacy and policy change, working to reduce levels of alcohol-related harm in Ireland and improve health, safety and wellbeing for all.

We focus on evidence-based public health policies that will deliver the widest benefits to the greatest number of people within the population.

Alcohol Action Ireland adheres to the World Health Organisation (WHO) guidance that “the alcohol industry has no role in the formulation of alcohol policies, which must be protected from distortion by commercial or vested interests”, (1) and Health Service Executive (HSE) guidance that “there is an inherent conflict associated with the alcohol industry playing a role in providing public health advice”. (2) We therefore do not work with the alcohol industry.

We act as secretariat to the Oireachtas Cross Party Group on Alcohol Harm and are founding members of the Alcohol Health Alliance Ireland. Our organisation is composed of two full-time and one part-time staff members and is run by a voluntary board. Our CEO is Suzanne Costello and the chairperson of our Board is Carol Fawsitt, solicitor.

Other board members include: Professor Joe Barry, specialist in public health medicine with the HSE and Professor of Population Health Medicine at Trinity College Dublin; Dr Declan Bedford, public health specialist; Pdraig Brady, CEO Pioneer Total Abstinence Association; Catherine Brogan, Mental Health Ireland; Pat Cahill, retired teacher; John McCormack, CEO, Irish Cancer Society, and Tadhg Young, Chief Operating Officer, State Street International Ireland.

Alcohol Action Ireland is funded primarily by the HSE and also through individual public donations. Our governance code and annual accounts are available on our website at www.alcoholireland.ie/about/funders

Executive Summary

In Ireland, our harmful drinking has a huge impact on our nation's physical and mental health, with three alcohol-related deaths every day. (3)

Harmful alcohol consumption and binge drinking, in particular, carry 'devastating personal and social consequences, they increase health spending and reduce our standard of living'. (4) There is no doubt that 'the societal costs of existing levels of alcohol consumption in Ireland far outweigh the employment, trade and tax benefits'. (5)

Alcohol pricing

Alcohol pricing measures are one of the most effective ways of improving public health, reducing alcohol harm and consequently the significant social and economic losses to individuals and society at large. (3, 4, 6)

The impact of changes in the price of alcohol products has been extensively studied and a comprehensive and consistent body of evidence shows that excise duty increases, when passed onto consumers, reduce alcohol consumption, (4) as has been clearly demonstrated in Ireland in recent years.

Ireland has relatively high levels of excise duty, compared to most of our European neighbours. (7) However, the key concern for public health remains that the cheapest alcohol products in Ireland remain priced at a level that neither reflects the large burden of alcohol harm on Irish society nor even the tax applicable to these products.

Supermarkets, in particular, ensure that these alcohol products remain priced at very low levels, using discounted alcohol to attract customers to their stores, and increasingly more alcohol is being purchased in the off-trade.

Cheap alcohol

Since the abolition of the Restrictive Practices (Groceries) Order in 2006, alcohol in Ireland can be sold below cost and a retailer can then recover the VAT on the difference between the sale price and the cost price. The Health Research Board (HRB) has pointed out that, 'in effect, this means that the government is subsidising large retailers that can afford to sell alcohol at below cost price'. (3)

A price survey carried out by Alcohol Action Ireland in July 2016 shows that, purchasing the cheapest alcohol available in the off-trade:

- It is possible for a woman to reach her weekly recommended low-risk limit of 11 standard drinks for €4.95.
- It is possible for a man to reach his weekly recommended low-risk limit of 17 standard drinks for €7.65.

Strong and cheap drinks are the alcohol products favoured by the heaviest drinkers among us, who generally seek to get as much alcohol as they can for as little money as they can, and are most at risk of alcohol-related illnesses and death. They are also favoured by young men and women, who generally have the least disposable income, are more price sensitive and have the highest prevalence of binge drinking. (8-11)

Alcohol affordability

The Consumer Price Index for July 2016 shows that the price of alcoholic beverages had decreased by 3.1% in the off-trade over the previous 12 months, with a 0.8% increase in the price of spirits

offset by a 1% decrease in the price of beer and a 5.7% decrease in the price of wine. Prices in the on-trade increased by 0.9% during the same period, with spirits increasing by 1.4%, wine by 1% and beer by 0.6%. (12)

That alcohol remains very affordable is clear. The National Income and Expenditure Annual Results show that €6.54 billion was spent on alcoholic beverages (including pubs) in 2015. This is more than we spent on alcohol than in any of the previous five years and accounts for 7% of personal consumption of goods and services. (13)

A report commissioned by the Department of Health examined the continued shift of purchasing habits from the on-trade towards far cheaper alcohol in the off-trade and stated that ‘from an alcohol consumption perspective and a health perspective, this is not a positive development. Lower price increases consumption, particularly for young people and problem drinkers’. (5)

Minimum unit pricing

Heavily discounted alcohol products for sale in the off-trade, particularly supermarkets, is a situation the Government has committed to address through the introduction of minimum unit pricing (MUP), as part of the Public Health (Alcohol) Bill.

MUP can be used in conjunction with excise duty as it sets a ‘floor price’ beneath which alcohol cannot legally be sold, but the MUP will be set at a level that will not increase the price of any products in the on-trade (e.g. pubs, clubs or restaurants), instead targeting the products that are currently very cheap relative to their strength in the off-trade.

MUP is not a tax and nor does it set a price an alcohol product must be sold at, it simply sets a level beneath which an alcohol product cannot be sold, and that level is determined directly by the amount of pure alcohol in that particular product.

The purpose of MUP is to reduce the consumption of alcohol and related harms, so the excise duty receipts for the State would drop in line with consumption. (7) However, there are significant savings to be made for the State in terms of the reduced costs of alcohol harm, which were an estimated €2.35bn in 2013, (14) compared to the €1.98bn total tax take, including both excise and VAT, from alcohol in that year. (15)

It has been estimated that a €1 MUP would reduce alcohol-attributable deaths by approximately 197 per year after 20 years, by which time the full effects of the policy will be seen, while the societal value of reductions in health, crime and work place harms is estimated at €1.7bn over the same period modelled. (16)

A ban on below cost selling?

Unlike MUP, existing proposals for a ban on below cost selling of alcohol cannot effectively target strong, cheap alcohol and will therefore fail to address the health harms associated with its consumption. (16)

An analysis conducted for the Department of Health found that a ban on below-cost selling, defined as the combined amount of excise duty and VAT on an alcohol product, would have ‘almost no impact’ on population consumption, health outcomes, or crime. (16)

One of the key issues with using taxation as basis for a ban on below cost selling, particularly given the rapid and continued growth of wine consumption in Ireland, is that unlike beer and spirits, excise is applied to the vast majority of wine on the basis of the volume of the bottle, not the alcohol

content within it. Therefore, a bottle of wine with an ABV of 8% carries the same excise duty as a wine with an ABV of 14%. (7)

In any event, as reflected in the analysis conducted for the Department of Health, many of the cheapest alcohol products are already priced in or around the exact level of excise duty plus VAT (ignoring the manufacturing, transportation and retail costs associated with the product) and so a ban on below cost selling devised on this basis would have 'a negligible impact on alcohol consumption or related harms'. (16)

A ban on below cost selling based on the invoice cost price of the alcohol product to the retailer will also not target strong, cheap alcohol. This is because products that are cheap relative to their alcohol content will continue to be sold at a level that represents a serious threat to public health, as long as the invoice cost of these products is kept sufficiently low, which is already the case for alcohol products sold at the lowest end of the market in the off-trade, as reflected in Alcohol Action Ireland's price survey.

Excise duty and the on trade

In the absence of MUP, any reduction in excise duty, as it applies to all alcohol products, will have no significant impact in terms of closing the gap in prices between the on trade and the off trade.

There is greater scope for a reduction in price of alcohol products in the off trade following a cut in excise duty, largely due to the ability of supermarkets to reclaim VAT on below cost alcohol and to off-set the prices of alcohol products against many other products.

It should also be noted that, despite its reputation as one of 'the old reliables', when Budget time comes around, increases in excise duty in alcohol are not common occurrences and have failed to keep pace with both disposable income and inflation.

During 19 of the last 27 Budgets in Ireland there was either no change in excise duty or a decrease in rates, meaning that alcohol taxation has declined in real terms in recent decades.

When excise duty is examined as a proportion of the price of a pint of beer, figures provided by the Department of Finance show that the proportion of excise in the price of a pint of beer fell from 2003 to 2015. A decrease is also evident across other alcohol products sold in pubs. (7)

Alcohol Action Ireland's recommendation

Without the implementation of MUP, a reduction in excise duty would only serve to make the very cheapest alcohol in the off-trade even cheaper, significantly increasing the risks for those vulnerable groups who favour the strongest, cheapest alcohol, as well all those impacted by alcohol harm.

An excise duty decrease would also have a detrimental impact on our health service and economy through an increase in the large health and economic burdens of alcohol harm, as well as resulting in a reduction in Exchequer revenue.

Excise duty must continue to be maintained at levels that reflect our significant burden of alcohol harm, as any decrease in excise duty would be of benefit only to those who manufacture, distribute and sell alcohol products, and come directly at the expense of the health, wellbeing and safety of Irish citizens.

Alcohol and health

The harmful use of alcohol is a causal factor in more than 200 disease and injury conditions. Worldwide, 3.3 million deaths every year result from harmful use of alcohol, which represents 5.9% of all deaths. (17)

Harmful alcohol use is the fifth leading cause of death and disability worldwide, up from 8th in 1990, and every 10 seconds somebody dies from a problem related to alcohol and many more develop an alcohol-related disease. (4)

Alcohol is associated with a risk of developing health problems such as mental and behavioural disorders, including alcohol dependence, major non-communicable diseases such as liver cirrhosis, cancers and cardiovascular diseases, as well as injuries and deaths resulting from violence and road traffic collisions. (17)

In Ireland, our harmful drinking has a huge impact on our nation's physical and mental health, causing the loss of 88 lives due to alcohol every month. (18)

The Health Research Board (HRB) published a comprehensive report in June 2016, (3) which set some of the main impacts of alcohol consumption on our health in Ireland:

- Three people died each day in 2013 as a result of drinking alcohol.
- The number of people discharged from hospital whose condition was totally attributable to alcohol rose by 82% between 1995 and 2013, from 9,420 to 17,120. Males accounted for 72% of these discharges and females 28%.
- There has also been a steady increase in the mean length of stay (LOS) for hospital discharges, from 6.0 days in 1995 to 10.1 days in 2013, which suggests that patients with alcohol-related diagnoses are becoming more complex in terms of their illness.
- The rate of alcoholic liver disease discharges grew threefold between 1995 and 2013. The highest rate of increase was observed among 15–34 year-olds, albeit from a low rate.
- The number of people discharged whose condition was partially attributed to alcohol increased from 52,491 in 2007 to 57,110 in 2011. This is approximately three times the number of discharges totally attributable to alcohol.
- In 2014, one- in-three self-harm presentations were alcohol-related.

Alcohol also has a significant impact on our health in relation to cancer - 900 people are diagnosed with alcohol-related cancers and around 500 people die from these diseases every year, according to the National Cancer Control Programme (NCCP). (19)

The NCCP research found that, between 2001 and 2010, 6.7% of male cancer deaths and 4.6% of female cancer deaths in Ireland were attributable to alcohol – 2,823 men and 1,700 women. More than half of all head and neck cancers in Ireland during that period were associated with alcohol consumption, while 12% of all breast cancers were associated with alcohol consumption. (19)

Alcohol also has a significant impact on our mental health. The National Suicide Research Foundation (NSRF) found that alcohol was involved in 35% of all cases of deliberate self-harm in 2014 (20) and it has also been found to be a major contributory factor to suicides in Ireland. (3)

The evidence shows that the health of Irish people will improve if we reduce overall alcohol consumption and address risky drinking patterns. (3)

Alcohol's cost to society

The World Health Organisation (WHO) has pointed out that, beyond health consequences, the harmful use of alcohol brings significant social and economic losses to individuals and society at large. (17)

In Ireland, the burden of alcohol related harm is often experienced by those around the drinker, such as a family member, friend, co-worker or innocent bystander. Alcohol's harm to others undermines public safety and is experienced in every community, ranging from the nuisance factor, feeling unsafe in public places, drink-driving, to a violent attack by an intoxicated drinker. (21)

Although not often publicly visible, alcohol's harm to others within the family can have very serious consequences for the safety and well-being of family members, with children being the most vulnerable. (21) Life-long damage, in the form of foetal development disorders, can also be caused to the unborn child by alcohol consumption during pregnancy. (4)

Alcohol consumption is a significant road safety issue in Ireland and Road Safety Authority research found that it is a factor in 38% of all deaths on Irish roads, as well as many other collisions resulting in injuries. (22)

A review commissioned by the Department of Health, which outlines the economic costs of deaths, illness and crime attributable to alcohol misuse in Ireland, estimates that the overall cost to Irish society in 2013 was €2.35 billion (14) The total tax take from alcohol in that year, including both excise and VAT, was €1.98 billion. (15)

Therefore it's clear that while drinking alcohol is an individual choice, it is one that has significant social and economic impacts, and it is this wide range of harms to others, and costs borne by the State and, ultimately, the taxpayer, that economists define as 'externalities'. (4)

The OECD states that when these 'externalities' exist, consumers typically do not appreciate the full costs of their consumption, because the price they pay when they purchase a commodity does not reflect the external costs of its consumption (4) and in Ireland the costs of alcohol harm to society are huge and complex.

Dr Ann Hope pointed out that just some of these costs can be estimated with some degree of reliability and that problem alcohol use gives rise to three types of costs: direct costs, indirect costs and intangible costs. (14)

Direct costs, such as costs to the health care and criminal justice systems, are borne by the government and therefore by taxpayers. Indirect costs include lost output through alcohol-related absenteeism and premature death or disability. Intangible costs are mainly the pain and suffering experienced by those who experience alcohol-related problems, due to their own drinking or someone else's, and are the most difficult category of costs to measure. (14)

There is no doubt that 'the societal costs of existing levels of alcohol consumption in Ireland far outweigh the employment, trade and tax benefits'. (5) Harmful alcohol consumption and binge drinking, in particular, carry 'devastating personal and social consequences, they increase health spending and reduce our standard of living'. (4)

Healthy Ireland

Alcohol consumption is a key contributory risk-factor to Ireland's burden of chronic disease, along with lifestyle factors such as smoking, poor diet and lack of physical activity.

Healthy Ireland: A Framework for Improved Health and Wellbeing 2013 – 2025, states that 'a healthy population is essential to allow people to live their lives to their full potential, to create the right environment to sustain jobs, to help restore the economy and to look after the most vulnerable people in society'. (23)

Healthy Ireland's goal, in relation to alcohol, is to reduce our per capita alcohol consumption in Ireland from 11 litres to 9.1 litres for every person aged 15 and over by 2020 and to reduce alcohol harm. (23)

The framework recognises that 'a healthy population is a major asset for society' and states that improving the health and wellbeing of the nation is a priority for the Government and the whole of society. *Healthy Ireland* therefore calls for 'whole-of-government and whole-of-society approaches', termed Health in All Policies (HiAP), to address Ireland's rapidly growing chronic disease crisis. (23)

HiAP highlights the fact that the risk factors of major diseases, or the determinants of health, are modified by measures that are often managed by other Government sectors, apart from health, as well as by other actors in society, and that 'broad-based policy approaches are therefore needed, to ensure that health is an integral part of all relevant policy areas, including environment, social and economic policies'. (23)

For alcohol-related harm, the Department of Finance plays a key role through the setting of excise duty, with the price of alcohol in Ireland directly linked to levels of consumption and the wide range of related harms. Our levels of alcohol consumption and harm impact on the Exchequer and all taxpayers.

Healthy Ireland points out that the 'current health status of people living in Ireland, lifestyle trends and inequalities in health outcomes are leading us toward a future that is dangerously unhealthy and very likely unaffordable'. (23)

The HRB found that the cost of time spent in hospital for alcohol-related conditions (following an examination of alcohol-related hospital discharges) in 2012 was €1.5 billion, which is equivalent to €1 for every €10 spent on public health. That €1.5 billion figure does not include the amount spent on the many alcohol-related visits to A&E departments or GP visits, psychiatric admissions and alcohol treatment services. (3)

If the Government is committed to a HiAP approach, and indeed the *Healthy Ireland* framework, it must ensure that alcohol is taxed at a level that reflects its cost to society and that enables us to lower our high levels of consumption and reduce alcohol harm, which are the aims of the Public Health (Alcohol) Bill - a key part of the framework.

Pricing policies and alcohol harm

Alcohol pricing measures are one of the most effective ways of improving public health, reducing alcohol harm and consequently the significant social and economic losses to individuals and society at large.

The price of alcohol is directly linked to how much people drink across the population and to levels of alcohol-related harms and costs in a country. Pricing impacts on general consumption and lower consumption levels lead to reduced harms and costs.

The World Health Organisation (WHO) has made it clear that there is 'indisputable evidence that the price of alcohol matters. If the price of alcohol goes up, alcohol-related harm goes down'. (6)

Dr Deirdre Mongan of the HRB pointed out that alcohol is price sensitive and 'when its price increases then its consumption decreases and vice versa. In addition when alcohol consumption decreases then alcohol-related harms decrease and vice versa. This is why pricing policies such as minimum unit price or increased excise duty are important public health measures'. (24)

There is compelling international evidence that pricing is one of the most effective ways to tackle alcohol-related harm. It has been established in a number of comprehensive systematic reviews that alcohol prices and taxes are related inversely to consumption. (4) It has also been established that the effects of increasing taxes or the price of alcohol are large compared to other prevention policies and programmes. (4, 6, 25)

An increase in the price of alcohol has been found to reduce alcohol consumption, hazardous and harmful alcohol consumption, alcohol dependence, the harm done by alcohol, and the harm done by alcohol to those others than the drinker. (6, 11, 26, 27)

Strong and cheap drinks are the alcohol products favoured by the heaviest drinkers among us, who generally seek to get as much alcohol as they can for as little money as they can and are most at risk of alcohol-related illnesses and death. They are also favoured by young people, who generally have the least disposable income and have the highest prevalence of binge drinking. (8-11)

A review of the evidence indicates that 'consumers of alcoholic beverages increase their drinking when prices are lowered, and decrease their consumption when prices rise. Heavy or problem drinkers appear to be no exception to this rule'. (28)

The influence of price on alcohol consumption in Ireland, particularly on young people, was highlighted in a HRB survey, which found that if the price of alcohol was to decrease further, 24% said they would buy more alcohol. That figure increased to 50% for respondents in the 18 to 24 age bracket. (29)

Almost half (45%) of respondents said they buy more alcohol when it is on special offer or the price is reduced, while that figure increased to 64% for respondents in the 18 to 24 age bracket. The same HRB survey also revealed that 78% of respondents believed that the Government has a responsibility to implement measures to address our high levels of alcohol consumption. (29)

The elasticity of demand means that when the price of alcohol goes up, alcohol purchases and consumption generally decrease. (30) A comprehensive systematic review found the own-price elasticity of all alcohol products to be -0.51, meaning that a one per cent change in alcohol prices leads to a 0.5% change in alcohol consumption in the opposite direction. (25)

An estimation of alcohol price elasticity in Ireland, based on actual changes in consumption following excise duty changes, found that beer had a price elasticity of -0.36 and spirits a price elasticity of -0.5. Therefore a 10% increase in the price of beer and spirits would lead to decreases in consumption of 3.6% and 5% respectively. (30)

That increases in alcohol prices are associated with decreases in alcohol consumption 'concur with a fundamental law of economics called the downward sloping demand curve, which states that

as the price of a product rises, the quantity demanded of that product falls'. This rule has been found to hold even for potentially addictive products such as alcohol, illicit drugs and tobacco. (27)

Excise duty's impact on alcohol consumption

The impact of changes in the price of alcohol products has been extensively studied and a comprehensive and consistent body of evidence shows that tax increases, when passed onto consumers, reduce alcohol consumption. (4)

A large number of studies have shown that tax increases have the potential to reduce alcohol-related harms, deaths, costs to the health and criminal justice systems, and lost productivity. (4)

An assessment of the health, social and economic impacts of the key policy options for tackling alcohol-related harms was published last year by the Organisation for Economic Co-operation and Development (OECD).

Tackling Harmful Alcohol Use: Economics and Public Health Policy found that an increase in excise duty was not a threat to economies, as portrayed by sectoral interests, but an opportunity, particularly in countries such as Ireland where there is a large burden of alcohol harm. (4)

The OECD found that the 'largest gains in health and life expectancy can be obtained through brief interventions in primary care, typically targeting high-risk drinkers, and tax increases leading to an average increase of 10% in alcohol prices, which affect all drinkers'. (4)

While most alcohol policies were estimated to cut overall healthcare expenditures to the extent that their implementation costs would be more than offset, the OECD found that price increases, restrictions on availability and advertising bans are the most cost-effective measures available. (4)

The OECD reports that price policies, especially tax increases, are cheaper to implement, relative to other policies, and also produce large savings in healthcare expenditure, which in turn benefits the Exchequer and taxpayers. (4)

A systematic review of studies containing over 1,000 estimates of the tax/price–alcohol consumption relationship, determined that there is a highly significant relationship between alcohol tax or price levels and alcohol consumption, with greater tax or price levels associated with decreased alcohol consumption. (25)

The review also found the effects of these increases in tax or price are 'large compared to other prevention policies and programs' and public policies that raise the price of alcohol are therefore an effective way to reduce alcohol consumption. (25)

A systematic review of the effects of alcohol taxes and prices on alcohol-related morbidity and mortality found that public policies, such as an increase in excise duty, affecting the price of alcohol products can reduce alcohol-related disease and injury rates, including deaths due to alcohol, road traffic fatalities, sexually transmitted diseases and alcohol-related crime. (26)

A review of the evidence on the effects of alcohol prices and taxation clearly indicates that increases in taxation and prices are associated with decreases in alcohol consumption and harms, and vice versa. (27)

Excise duty and alcohol consumption in Ireland

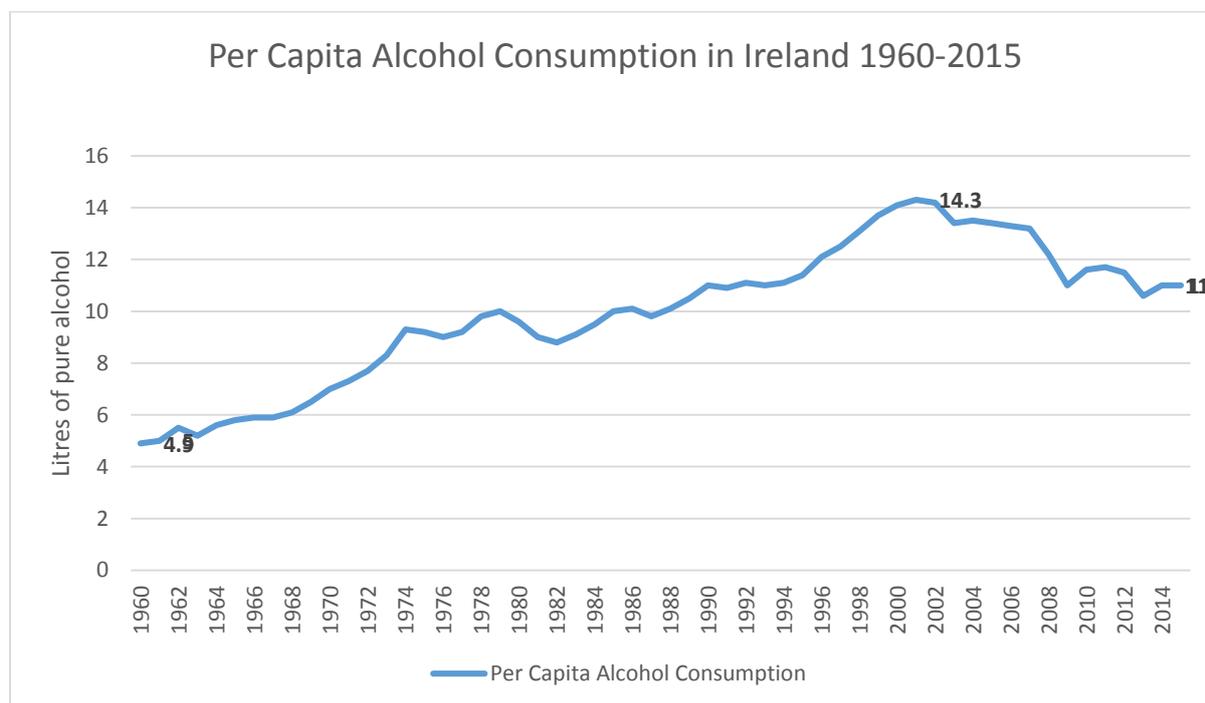
In 2015, per capita alcohol consumption in Ireland was 11 litres, which corresponds to 41 (700 ml) bottles of vodka, 116 (750 ml) bottles of wine or 445 pints of beer (ABV 4.3%) per person aged 15 and over. (3)

Alcohol consumption figures calculated on a per capita basis do not just include drinkers or adults – the amount of alcohol consumed in Ireland is averaged out per every person aged 15+.

If you exclude the one fifth (20.6%) of the adult population who abstain from alcohol completely, the per capita consumption figures for 2015 can be adjusted upwards to 46 bottles of vodka, 130 bottles of wine, or 498 pints of beer. (3)

Alcohol consumption in Ireland almost trebled over four decades between 1960 (4.9 litres of pure alcohol per capita) and 2000 (14.1 litres of pure alcohol per capita), as alcohol became much more affordable and more widely available.

In recent years our alcohol consumption has declined by 23%, from a peak of 14.3 litres of pure alcohol per capita in 2001, to 11 litres in 2015. However, this decline has not been consistent throughout those years, with changing levels of excise duty having a direct and immediate impact on population consumption patterns, and we remain almost two litres per capita above the Healthy Ireland target. (23)



2002-2003

Alcohol consumption fell from 14.2 litres per capita to 13.4 litres. There was an increase in excise duty on cider (to equalise its treatment with beer) in 2002 and a 20c rise on excise duty on spirits in 2003, as well as the scrapping of the reduced rate for spirits-based alcopops. This led to a sharp fall

in spirits consumption and an overall fall of 6% in alcohol consumption from its peak of over 14 litres of pure alcohol per capita to 13.4 litres in 2003.

2004-2007

Our alcohol consumption figures remained relatively steady from 2004 to 2007, when there were no changes in excise duty rates, dipping slightly from 13.4 litres per capita to 13.2 litres over this five-year period.

2008-2009

Alcohol consumption fell significantly in 2008 and 2009, when there was an overall reduction of 16%, as the recession hit levels of disposable income in Ireland. Per capita alcohol consumption dropped from 13.2 litres in 2007 to 12.2 litres in 2008, before a further fall to 11 litres in 2009, when excise duty on wine was increased.

2010-2012

Despite the continuing impact of the recession, our alcohol consumption increased by 0.6 litres per capita in 2010 to 11.6 litres. This increase is largely attributable a significant excise duty cut of 20% on all alcohol products. Our alcohol consumption then remained relatively steady in 2011 (11.7 litres) and 2012 (11.5 litres).

2013-2015

An excise duty increase on all alcoholic beverages in 2013 resulted in an immediate fall in alcohol consumption by almost one litre to 10.6 litres per capita. Despite a further excise duty increase in 2014, alcohol consumption increased to 11 litres of pure alcohol per capita, remaining steady at that level during 2015.

The Department of Finance has pointed out that ‘the consumption, and composition of consumption of alcohol products is driven by personal disposable income, individual consumer preference, the availability of alcohol products, the pricing strategies of multiples and publicans, and cultural changes’. (7)

The fact that alcohol consumption in 2014 bucked the trend of increasing excise leading to a subsequent decrease in consumption is likely due, as indicated by the then Minister for Health, (31) to disposable income in Ireland beginning to increase again, following the recession, making alcohol more affordable. If levels of disposable income rise faster than the price of alcohol, the real price of alcohol falls. (30)

The pricing strategies of supermarkets and ongoing shift in alcohol purchasing habits towards the off trade have also reduced the impact that excise duty can make on consumption levels.

We are now buying a lot more of our alcohol from large multiple retailers, where it is relatively cheap. (27, 30, 32) The more affordable alcohol becomes, the more people drink, (33) and the real, not just the nominal price, of alcohol must rise at or above the level of inflation for taxation to be effective in tackling alcohol-related harms. (27)

Alcohol consumption surveys

There are several limitations to the per capita alcohol consumption measure. It's estimated that over a fifth of Irish people do not drink at all, (34, 35) which is not reflected in the per capita figures. So when this is taken into account, those who are drinking are clearly drinking more, on average, than the consumption figures calculated this way indicate.

Meanwhile, in per capita figures, everyone aged 15+ is considered an adult; it cannot capture alcohol sourced abroad, and the impact of inward and outward tourism are other notable limitations.

One of the other key aspects to consider with regard to Ireland's alcohol consumption is that it is not just how much alcohol is consumed, but the pattern of drinking that determines levels of harm in a population.

Per capita alcohol consumption does not allow us to examine drinking patterns in any detail, which is why comprehensive surveys examining alcohol consumption also remain important.

The 2015 Healthy Ireland Survey found that 'drinking to excess on a regular basis is commonplace throughout the population' and that almost 4 in 10 (39%) drinkers binge drink on a typical drinking occasion with over a fifth (24%) doing so at least once a week. (35)

The Healthy Ireland survey states that: 'Four out of ten drinkers in Ireland drink to harmful levels on a monthly basis, with over a fifth doing so on a weekly basis. This behaviour is evident throughout the population and is not specifically limited to particular groups. Given that 1 in 6 of those drinking at harmful levels felt in the past 12 months that their drinking harmed their health, it is likely that many of those drinking in that way are unaware of the risks associated with it'. (35)

The Healthy Ireland survey's findings match those of the World Health Organisation's Global status report on alcohol and health 2014, which found that 39% of all Irish people aged 15-years-old and over had engaged in binge drinking, or 'heavy episodic drinking', in the past 30 days. This put Ireland just behind Austria (40.5%) at the top of the 194 countries studied and well ahead of our neighbours in Britain (28%) when it comes to binge drinking. (17)

When the non-drinkers in Ireland were excluded by the WHO, it found that almost two thirds of Irish men (62.4%) and one third of Irish women (33.1%) who drink alcohol had engaged in binge drinking in the previous month, almost half (48.2%) of all drinkers. (17)

The HRB's National Alcohol Diary Survey found that more than half (54%) of 18-75 year old drinkers were classified as harmful drinkers, which equates to 1.35 million harmful drinkers in Ireland. The HRB found that 75% of all alcohol consumed in Ireland in 2013 was done so as part of a binge drinking session, with one in five (21.1%) drinkers engage in binge drinking at least once a week. (34)

One third (33%) of men and more than one fifth (23%) of women who consumed alcohol in the week prior to the HRB survey consumed more than the recommended low-risk weekly limits of 17 standard drinks for men and 11 standard drinks for women. (34)

Excise duty and the Exchequer

Excise duty not only has a direct impact on our levels of alcohol consumption and the related harms, but also on the Exchequer.

In general, an increase in excise duty rates leads to reduced alcohol sales, higher excise receipts and lower consumption, while a reduction in excise duty rates leads to increased alcohol sales, lower excise receipts and higher consumption. (36, 37)

In Budget 2010, the excise duty rate was decreased by 20 to 21% for all alcohol beverages. This led to increased sales for the alcohol industry in 2010 amounting to an additional 2,149,624 litres of pure alcohol (equivalent to 8.1 million 700ml bottles of vodka). (37)

However, the decrease in excise duty rates in 2010 had a detrimental impact both on the exchequer and on public health, as the excise receipts decreased by €142 million and overall consumption increased by 6%. (37)

In comparison, the 42% increase in excise duty rates on spirits in 2003 led to an increase of €39 million in excise receipts and a decrease of 6% in overall alcohol consumption, at a time when alcohol consumption in Ireland had reached an all-time high. (37)

Alcohol consumption fell by almost one litre in 2013 following an increase in excise duty, while the increase in excise duty revenue on alcohol received by the State was €155.9 million, bringing about a positive outcome for both public health and the Exchequer. (38)

The excise duty increases in Budget 2014 led to an increase in excise duty receipts for the State of €137.8 million, although it was accompanied by an increase in per capita alcohol consumption of 3%. (38)

Excise duty receipts increased by an estimated €33.1 million in 2015, when per capita consumption remained stable (there was a decrease of 0.7%). Excise duty receipts in 2015 comprised €434.4 million from beer, €305.7 million from spirits, €372.9 million from wine and €59.9 million from cider. (7)

However, alcohol excise duty receipts now comprise a much lesser proportion of tax revenue than in previous decades. While the tax take from excise duty on alcohol increased from €629 million in 1994 to €1,130 million in 2007, its contribution to Exchequer tax revenue fell from 4.57% to 2.39% during the same period. (7)

Between 2002 and 2011, revenue from excise duty receipts decreased by 13.8%, but as overall consumer prices increased by 21.4% over this period, the real fall in excise receipts was 29%. (30)

It should also be noted that a relief of 50% on alcohol products tax paid applies to beer exceeding 2.8% ABV produced in Irish microbreweries who are producing no more than 30,000 hectolitres per year. In 2013, 25 microbreweries availed of this relief at a cost to the taxpayer of €1.1 million, which increased to 54 microbreweries at a cost of 2.3 million in 2014. (7)

Alcohol affordability

Affordability has been an important driver in the growth of alcohol consumption in Ireland, which has doubled in the past 50 years. Alcohol affordability seeks to measure people's ability to buy alcohol, which is a function not just of price, but also of disposable income. (5)

CSO figures show that disposable household income and disposable income per person increased every year from 2000 to 2008, before falling with the onset of the recession. Since 2014, disposable household income and disposable income per person have begun to increase with economic recovery. (39)

While much is made by vested interests of Ireland's relatively high excise duty rates in relation to other countries, the reality is that alcohol remains very affordable, especially when bought in the off-trade, which means that people can drink to harmful levels for relatively little.

The Eurostat survey for 2015 found that Ireland had the highest alcohol prices in the European Union in 2015. The CSO compiled the Irish data for the Eurostat survey. Outlining the limitations of price level indices used in surveys such as Eurostat, the CSO said that 'the Consumer Price Index is a more reliable measure of the development of prices in a given country'. (40)

The Consumer Price Index for July 2016 shows that the price of alcoholic beverages had decreased by 3.1% in the off-trade over the previous 12 months. The price of wine had decreased by 5.7%, the price of beer had decreased by 1.0% and the price of spirits had increased by 0.8% during the 12 month period to July 2016, according to the CSO. Prices in the on-trade increased by 0.9% during the same period, with spirits increasing by 1.4%, wine by 1% and beer by 0.6%. (12)

That alcohol remains very affordable is clear. The National Income and Expenditure Annual Results show that €6.54 billion was spent on alcoholic beverages (including pubs) in 2015. This is more than we spent on alcohol than in any of the previous five years (2010-2014) and accounts for 7% of personal consumption of goods and services. (13)

To put this €6.54 billion figure into context, when the amount spent on alcohol is compared with other categories in the CSO's analysis of consumption of personal income it shows that it was:

- Almost eight times what was spent on non-alcoholic beverages in 2015
- Almost twice what was spent on clothing and footwear in 2015
- 85% of what was spent on food (excluding meals out) in 2015

An analysis of alcohol affordability in Ireland (using the consumer price index, the CSO's alcohol price index and real personal disposable income derived from the CSO's National Income & Expenditure Accounts) shows that between 1995 and 2007 the affordability index increased by 102%, driven by an increase of 111% in real disposable incomes. Between 2008 and 2012, affordability fell by 11%, due to a decline in real disposable incomes. (5)

However, with economic recovery, this situation is changing again. The increase in alcohol consumption during 2014, despite a corresponding increase in excise duty, is an indication of this change and is a cause for concern given our high levels of alcohol harm.

Real alcohol prices have decreased rather than increased in the EU member states during recent decades, as 'price trends have strengthened rather than limited the effects of growing affluence on alcohol affordability' (36).

The increase in alcohol affordability across the EU was driven primarily by increases in real disposable income, but there were also countries where increases in affordability were driven primarily by changes in the relative prices of alcohol products.

The steep decline in real alcohol prices in Ireland was brought about by a prolonged period of rising disposable income, no increases in excise duty and the abolition of the Groceries Order, which has led to the widespread availability of very cheap alcohol in the off-trade, particularly supermarkets.

An examination of alcohol affordability from 1975 to 2000 in OECD countries found that it is largely driven by income changes, with per capita GDP in the OECD countries about 40% higher in 2000 compared to 1975, while the real price of alcohol had increased by just 4%. Income growth during that period was highest in Ireland, Norway and Portugal. The largest relative increases in alcohol consumption occurred in Ireland and Finland. (41)

An analysis of alcohol affordability in EU countries between 2000 and 2008 found that real price reductions of alcohol occurred in all countries, bar Italy and Cyprus, due to income growth and the fact that alcohol prices increased, but not enough to keep up with general inflation and therefore the real price of alcohol decreased. From 2000 to 2008, Ireland was one of several countries where alcohol affordability increased by more than 50%. (41)

Cheap alcohol in the off-trade

One of the key issues with regard to alcohol affordability in Ireland has been the widespread availability of very cheap alcohol in the off-trade.

The key concern for public health remains that the cheapest alcohol products are priced at a level that neither reflects the large burden of alcohol harm on Irish society or even the excise duty and VAT applicable to these products. Supermarkets, in particular, ensure that these alcohol products remain priced at these low levels, using discounted alcohol to attract customers to their stores.

Since the abolition of the Restrictive Practices (Groceries) Order in 2006 alcohol in Ireland can now be sold below cost and a retailer can then recover the VAT on the difference between the sale price and the cost price. The HRB has pointed out that, 'in effect, this means that the government is subsidising large retailers that can afford to sell alcohol at below cost price'. (3)

In the four years following the abolition of the Groceries Order, overall consumer prices rose by 5.6%, while the price of alcoholic beverages in the off-trade fell by 10.4% (5) and the shift towards the much cheaper in the off-trade now has continued unabated, with the off-trade now accounting for 60% of the alcohol sold in Ireland, (42) while the figure for wine alone is now 80%. (7)

Between 1998 and 2013, the number of pub licences in Ireland decreased by 19.1%, from 10,395 to 8,402. During the same time period, the combined number of wine and spirits off-licences increased by 377%, from 1,072 to 5,116, reflecting the shift to the far cheaper alcohol in the off-trade. (3)

Large multiple retailers sell deeply discounted alcohol as a loss leader to attract customers – an increase in excise duty can be absorbed and off-set by the purchase of other goods by those customers, (5, 32) with the taxpayer picking up the tab for the VAT rebates, which the National Off-Licence Association of Ireland has estimated to be €24 million. (43)

Therefore, while taxation is considered an effective policy measure to reduce alcohol consumption, 'it may not be successful in curbing the sale of cheap alcohol because some retailers – particularly

supermarkets that sell cheap alcohol and use it as a loss leader – can simply absorb tax increases’.
(3)

A report commissioned by the Department of Health examined the continued shift towards far cheaper alcohol in the off-trade and stated that ‘from an alcohol consumption perspective and a health perspective, this is not a positive development. Lower price increases consumption, particularly for young people and problem drinkers’. (5)

Heavily discounted alcohol products for sale in the off-trade, particularly supermarkets, is a situation the Government has committed to address through the introduction of minimum unit pricing (MUP), as part of the Public Health (Alcohol) Bill.

MUP can be used in conjunction with excise duty as it sets a ‘floor price’ beneath which alcohol cannot legally be sold, but will not increase the price of all alcohol products sold in Ireland, instead targeting the products that are currently very cheap relative to their strength in the off-trade.

MUP is based on the amount of pure alcohol in a product, measured in grammes. One standard drink in Ireland contains 10 grammes of alcohol and the Public Health (Alcohol) Bill provides for an MUP of €1 per standard drink.

The MUP of €1 will not affect the ‘price of a pint’, or the price of any alcohol products in pubs, clubs and restaurants in Ireland. It will also not affect the price of all alcohol sold in the off-trade, but primarily the alcohol products that are cheap relative to their strength.

It has been estimated that with a €1 MUP, alcohol-attributable deaths would be reduced by approximately 197 per year in Ireland after 20 years, by which time the full effects of the policy will be seen, due to the time-lag involved with many serious alcohol-related illnesses, such as liver cirrhosis and alcohol-related cancers. (16)

We would also see almost 6,000 fewer hospital admissions per year, a reduction in alcohol-fuelled crime and workplace absences, while the total societal value of these reductions in health, crime and work place harms is estimated at €1.7 billion. (16)

Arguments continue to be made that a reduction in excise duty would help the on-trade ‘compete’ with the off-trade. However, in the absence of MUP or floor price for the cheapest alcohol, any reduction in excise duty, as it applies to all alcohol products (in both the on and off trades), will have no significant impact in terms of closing the gap in prices.

There is greater scope for a reduction in price of alcohol products in the off trade following a cut in excise duty, largely due to the ability of supermarkets to reclaim VAT on below cost alcohol and to off-set the prices of alcohol products against many other products.

A reduction in excise duty would only serve to make the very cheapest alcohol in the off-trade even cheaper, significantly increasing the risks for those vulnerable groups who favour the strongest, cheapest alcohol, as well all those impacted by alcohol harm.

Therefore, any decrease in excise duty would be of benefit only to those who manufacture, distribute and sell alcohol products, and at the expense of the health, wellbeing and safety of Irish citizens.

An excise duty increase would also have a detrimental impact on our health service and economy through an increase in the large health and economic burdens of alcohol harm, as well as resulting in a reduction in Exchequer revenue.

Alcohol Price Survey

The following tables contain examples of some of the cheapest alcohol products for sale in supermarkets during a price survey carried out in Dublin city centre by Alcohol Action Ireland in July 2016.

As well as the retail price, we show the price per standard drink (10 grams of alcohol) contained in the product, to illustrate how much it costs for a woman and man to reach their respective recommended low-risk limits if purchasing the cheapest alcohol products for sale in the off-trade.

For adults, the weekly recommended low-risk limits for alcohol consumption are:

Men: 17 standard drinks (168 grams of pure alcohol) or less, spread out over the course of a week, with at least two to three alcohol-free days.

Women: 11 standard drinks (112 grams of pure alcohol) or less, spread out over the course of a week, with at least two to three alcohol-free days.

Wine

It is possible for a woman to reach her weekly recommended low-risk limit of 11 standard drinks for €6.16 drinking cheap wine.

It is possible for a man to reach his weekly recommended low-risk limit of 17 standard drinks for €9.52 drinking cheap wine.

Product	Volume MI	ABV	Standard drinks	Retail price	Price per standard drink
Baron Saint Jean	750	11.5%	6.8	€3.99	59c
Schooner Fortified British Wine	700	15%	8.3	€5	60c
Revero Vino Tinto	750	12%	7.1	€3.99	56c

Spirits

It is possible for a woman to reach her weekly recommended low-risk limit of 11 standard drinks for €6.16 drinking cheap spirits.

It is possible for a man to reach his weekly recommended low-risk limit of 17 standard drinks for €9.52 drinking cheap spirits.

Product	Volume MI	ABV	Standard drinks	Retail price	Price per standard drink
Tamara Vodka	700	37.5%	20.7	€12.99	63c
Old Hopking White Rum	700	37.5%	20.7	€11.69	56c
Rachmaninoff Vodka	700	37.5%	20.7	€12.99	63c

Beer

It is possible for a woman to reach her weekly recommended low-risk limit of 11 standard drinks for €5.17 drinking cheap beer.

It is possible for a man to reach his weekly recommended low-risk limit of 17 standard drinks for €7.99 drinking cheap beer.

Product	Volume MI	ABV	Standard drinks	Retail price	Price per standard drink
Tesco Lager*	440	3.8%	1.3	€2.64 for 4	51c
Galahad	500	4%	1.6	75c	47c
Karpackie*	500	5%	2.0	€10 for 8	63c

*Multipack

Cider

It is possible for a woman to reach her weekly recommended low-risk limit of 14 standard drinks for €4.95 drinking cheap cider.

It is possible for a man to reach his weekly recommended low-risk limit of 17 standard drinks for €7.65 drinking cheap cider.

Product	Volume MI	ABV	Standard drinks	Retail price	Price per standard drink
Cullen's Irish Cider	2000	5.3%	8.4	€3.79	45c
Druids Cider*	500	6%	2.4	€6 for 4	63c
Woodgate Irish Apple Cider	2000	5.3%	8.4	€3.79	45c

*Multipack

A ban on below cost selling?

Existing proposals for a ban on below cost selling of alcohol cannot effectively target strong, cheap alcohol and will therefore fail to address the health harms associated with its consumption.

MUP is able to target cheaper alcohol relative to its strength because the price is determined by and directly proportionate to the amount of pure alcohol in the drink. This means that the price of individual products depends on how 'strong' they are.

MUP does not set a price an alcohol product must be sold at, it simply sets a level beneath which an alcohol product cannot be sold, and that level is determined by the amount of pure alcohol in that particular product.

An analysis conducted for the Department of Health found that a ban on below-cost selling, defined as the combined amount of excise duty and VAT on an alcohol product, would have 'almost no impact' on population consumption, health outcomes, or crime. (16)

One of the key issues with using taxation as basis for a ban on below cost selling, particularly given the rapid and continued growth of wine consumption in Ireland, is that unlike beer and spirits, excise is applied to the vast majority of wine on the basis of the volume of the bottle, not the alcohol content within it.

EU Directives on the taxation of alcohol products prevent the excise duty on wine and cider from being linked as directly to its alcohol content as with beer and spirits, which have tighter, defined excise categories. Therefore, a bottle of wine with an ABV of 8% carries the same excise duty as a wine with an ABV of 14%. (7)

Excise therefore cannot be used as an effective base to target those products that are cheap, relative to the strength of their alcohol content, as MUP can. Changing the structure of alcohol taxation can only be done through the unanimous agreement of all EU member states.

In any event, as reflected in the analysis conducted for the Department of Health, many of the cheapest alcohol products are already in or around this level of pricing already and so a ban on below cost selling devised on this basis would have 'a negligible impact on alcohol consumption or related harms'. (16)

Defining cost as just a combination of excise duty and VAT also means ignoring the manufacturing, transportation and retail costs associated with the product. In other words, it is not a true reflection of the total costs.

Working out a cost price of alcohol, that incorporates all of these contributing costs, would be a complex and expensive exercise, making such a ban on below-cost selling of alcohol almost impossible to implement, monitor and enforce – as well as an ineffective approach to reducing alcohol harm.

A ban on below cost selling based on the invoice cost price of the alcohol product to the retailer from its supplier has also been proposed by the National Off-Licence Association of Ireland. (43) However, once again, this method will not target strong, cheap alcohol.

As reflected by the trade examples provided by NOffLA itself, this method cannot address a situation where a 500ml can of beer with a 5% ABV has an invoice cost of €1.07 while a product of the exact same size with a 4% ABV has an invoice cost of €2.15. (43)

Under MUP, the minimum price for the can with the ABV of 4% (€1.57) would be 40c lower than minimum price can with the 5% ABV (€1.97), due to its lower alcohol content and lower potential for health harm.

Using invoice costs as a basis for a ban on below cost selling also means products that are cheap relative to their alcohol content will continue to be sold at a level that represents a serious threat to public health, as long as the invoice cost of these products is kept sufficiently low, which is already the case for alcohol products sold at the cheapest end of the market in the off-trade, such as those contained in Alcohol Action Ireland's price survey.

The real burden of excise duty

Despite its reputation as one of ‘the old reliables’, along with cigarettes, when Budget time comes around, increases in excise duty in alcohol are not common occurrences and have failed to keep pace with both disposable income and inflation.

During 19 of the last 27 Budgets in Ireland there was either no change in excise duty or a decrease in rates, meaning that the rates of excise duty in Ireland, and the burden of alcohol taxation, have declined in real terms in recent decades.

Excise Duty Rate Changes 1990-2016				
Year	Beer*	Spirits	Wine**	Cider***
1990	No change	No change	No change	No change
1991	No change	No change	No change	No change
1992	No change	No change	No change	Increase
1993	No change	No change	No change	Increase
1994	Increase	No change	Increase	Increase
1995	No change	No change	No change	No change
1996	No change	Decrease	No change	No change
1997	No change	No change	No change	No change
1998	No change	No change	No change	No change
1999	No change	No change	No change	No change
2000	No change	No change	No change	No change
2001	No change	No change	No change	No change
2002	No change	No change	No change	Increase
2003	No change	Increase	No change	No change
2004	No change	No change	No change	No change
2005	No change	No change	No change	No change
2006	No change	No change	No change	No change
2007	No change	No change	No change	No change
2008	No change	No change	No change	No change
2009	No change	No change	Increase	No change
2010	Decrease	Decrease	Decrease	Decrease
2011	No change	No change	No change	No change
2012	No change	No change	No change	No change
2013	Increase	Increase	Increase	Increase
2014	Increase	Increase	Increase	Increase
2015	No change	No change	No change	No change
2016	No change	No change	No change	No change

* Beer (>1.2 ABV)

** Wine (5.5% - 15% ABV)

*** Cider (<6% ABV)

A major cause of this decline is that excise duties are set as a fixed amount, so inflation automatically reduces their value, unless there is a new level set in the Budget each year, which has not been the case in Ireland. (37)

Prior to the consecutive increases in Budgets 2013 and 2014, excise duty on beer was at a lower rate in 2012 than it had been in 1989 and, despite the recent increases, excise on a pint of lager is now just six cents more than it was in 1994.

Just three times since 1990 (1994, 2013, and 2014) has there been excise duty increases across all four categories of alcohol products (beer, spirits, wine and cider) in the same year, with a significant reduction of 20% on excise duty on all alcohol products in 2010.

The proportion of excise in the price of alcohol products sold in pubs and the on-trade generally fell steadily between 2003 and 2010, as retail prices increased, but excise duty did not, with excise duty hitting very low levels in 2010 following the reduction of 20% on all alcohol products.

While those now lobbying for a cut in excise regularly use this very low level of 2010 as their starting point, they neglect to mention that due to the many previous years with no excise duty increases and price rises, the proportion of excise in the price of many alcohol products sold in pubs is still lower now than it was in 2003.

The excise duty on a pint of beer is currently just 10c more than it was in 1993 and just 6c more than it was in 2003. When excise duty is examined as a proportion of the price of a pint of beer, figures provided by the Department of Finance show that the proportion of excise in the price of a pint fell from 13% in 2003 to 11.8% in 2015. (7)

Similarly, the proportion of excise in the price of a pint of stout was lower in 2015 than in 2003. The Department of Finance provided figures that tracked the changes in the on-trade prices between 2003 and 2015, (7) with both end-points presented here.

Pint of Beer (4.3% ABV)			
Year	Excise	Price	Excise % of price
2003	€0.49	€3.76	13.0%
2015	€0.55	€4.68	11.8%

Whiskey (35.5ml, 40% ABV)			
Year	Excise	Price	Excise % of price
2003	€0.56	€3.23	17.3%
2015	€0.60	€4.07	14.7%

Pint of Stout (4.2% ABV)			
Year	Excise	Price	Excise % of price
2003	€0.47	€3.38	13.9%
2015	€0.54	€4.30	12.6%

Pint of Cider (4.5% ABV)			
Year	Excise	Price	Excise % of price
2003	€0.47	€3.80	12.4%
2015	€0.54	€4.74	11.4%

The Department of Finance found that prices in the off-trade, driven by competition, have increased less than those in the on-trade, reflecting the ever-increasing gap between supermarkets and pubs. However, even in the off-trade, excise as a proportion of the price of alcohol products has not increased over the space of 13 years, with the exception of wine. (7)

Can of Beer (4.3% ABV)			
Year	Excise	Price	Excise % of price
2003	€0.43	€1.77	24.3%
2015	€0.58	€1.96	24.5%

Can of cider (4.5% ABV)			
Year	Excise	Price	Excise % of price
2003	€0.42	€2.06	20.4%
2015	€0.47	€2.31	20.3%

Bottle of wine (12.5% ABV)			
Year	Excise	Price	Excise % of price
2003	€2.05	€9.07	22.6%
2015	€3.19	€10.68	29.9%

Bottle of whiskey (750ml)			
Year	Excise	Price	Excise % of price
2003	€10.99	€23.65	46.5%
2015	€11.92	€25.71	46.4%

The Minister for Finance has pointed out that the two most recent increases in excise duty on alcohol 'should be viewed against a historical background of significant excise reductions on all alcohol products in Budget 2010 and very little change to excise duty on alcohol products for the previous ten years'. (44)

Before it was cut by 20% in 2010, the excise duty on beer had remained unchanged since the Budget of 1994. Meanwhile, the rate of excise duty on cigarettes increased by 174% between 1994 and 2010, during which time the number of cigarettes sold decreased by 31%. In addition to the positive public health benefits arising from a reduction in cigarette smoking, the excise duty receipts for the State increased by 149%. (37)

Tourism

Excise duty has been regularly described as ‘a tax on tourism’ by alcohol industry lobbyists in Ireland, who claim that it damages our tourism offering. There is no evidence to substantiate this claim, as the number of tourists visiting Ireland the amount of money spent by tourists in Ireland grows year-on-year.

Figures released by Fáilte Ireland in July 2016 show that expenditure by tourists visiting Ireland was estimated to be worth €6 billion in 2015, which represents annual growth of 16%. (45)

Overseas tourist visits to Ireland in 2015 grew by 13.1% to 8 million and one third (33%) of their total spend here was on food and drink. Combining spending by international tourists with the money spent by Irish residents taking trips here, Fáilte Ireland estimated total tourism expenditure in 2015 to be €7.5 billion. (45)

Tourism does not depend on the availability of cheap alcohol and is not impacted negatively by increases in excise duty, as reflected by the two most recent years when excise duty was increased (2013 and 2014).

During 2013, expenditure by tourists visiting Ireland was estimated to be worth €4.5 billion, which was an increase of 12% on 2012. The number of overseas tourist visits in 2013 grew by 6% to 6.7 million. (46)

During 2014, expenditure by tourists visiting Ireland was estimated to be worth €5.1 billion, which was an increase of 10% on 2013. The number of overseas tourist visits to Ireland in 2014 grew by 6% to 7.1 million. (47)

A senior official with Fáilte Ireland last year warned against overstating the negative impact of high alcohol prices on tourism, in an interview with *The Irish Times* following an alcohol industry event calling for a cut in excise duty. He also said the tourism industry should ‘never be captured’ by any particular lobby group. (48)

Illicit alcohol

Claims are regularly made by vested interests that high levels of alcohol tax encourage smuggling of illicit alcohol products.

There were 938 seizures of alcohol in 2015, according to figures provided by the Revenue Commissioners. The total quantity of alcohol was 45,842 litres of alcohol. (49)

Even assuming that all of the seized alcohol comprised only spirits and had a high ABV of 40%, it still amounts to less than 0.05% of the amount of pure alcohol consumed in Ireland in 2015.

The value of the seized alcohol was estimated at €600,000, which is less than 0.01% of the personal income spent on alcohol in Ireland last year. (13)

Alcohol harm and health inequalities

Lower socioeconomic groups generally consume less alcohol overall and contain a higher proportion of abstainers, but they experience higher levels of alcohol harm than wealthier groups in society with the same level of consumption. (50) This is often referred to as the 'Alcohol Harm Paradox'. (51, 52)

The 'Alcohol Harm Paradox' is evident in Ireland, where the Department of Health has stated that, while alcohol harm affects all social groups in Ireland, 'the greater harm is experienced by marginalised and deprived groups'. (53)

The Department of Health has also pointed out that alcohol-related hospital admissions in Ireland are significantly biased towards the poor and disadvantaged, reflecting the greater health harms they suffer. (53)

However, it's not just those drinking in poorer communities that are more likely to suffer alcohol harm – those around them do too, with children most vulnerable. A HSE report found that those from lower socio-economic groups are more vulnerable to harm from others, particularly within the family. (21)

Alcohol's harm to others in Ireland states 'those from lower social classes are more vulnerable to family problems due to others' drinking, contributing to the health inequality gap'. (21)

The greater levels of alcohol harm experienced by those in our poorer communities exist despite the fact that the *Healthy Ireland Survey* from 2015 confirmed that these communities have higher levels of abstinence and lower overall levels of alcohol consumption. (35)

The survey's analysis of drinking behaviour using the National Deprivation Index shows that those living in the most deprived decile (10% of the population) are less likely (75%) to consume alcohol than those in the least deprived (84%). Widening out the analysis, alcohol consumption is lower amongst the three most deprived deciles than it is within the three least deprived. A similar pattern was found in terms of social class, with 81% of those in the higher groups (1 and 2) having drunk alcohol in the past 12 months, compared with 73% in the lower groups (5 and 6). (35)

The frequency by which alcohol is consumed is also higher in less deprived areas and social classes than it is amongst more deprived areas and social classes. Almost two thirds (63%) of drinkers living in the least deprived areas drink at least once a week with 45% drinking multiple times each week. However, the equivalent figures for those living in the most deprived areas are lower, with 53% drinking at least once a week and 32% drinking multiple times each week. (35)

While the *Healthy Ireland Survey* shows that both incidence and frequency of alcohol consumption is higher in less deprived areas than in more deprived areas, the same is not the case for the amount of alcohol consumed on single drinking occasions. Those living in more deprived areas are more likely to binge drink than those in less deprived areas. (35)

The findings around binge drinking are the same in both in terms of the measures of typical drinking behaviour and frequency of binge drinking. Drinkers in the most deprived decile drink on average 6.1 standard drinks on a typical drinking occasion, compared with an average of 5.2 in the least deprived. The frequency of drinking six or more standard drinks is higher in more deprived areas (31% do so at least weekly) than less deprived (23%). (35)

The greater levels of binge drinking, or heavy episodic drinking, among more deprived areas is important as the volume of alcohol consumed on a single occasion is important for many acute

consequences of drinking such as alcohol poisoning, injury and violence, while it is associated with detrimental consequences even if the average level of alcohol consumption of the person concerned is relatively low. (17)

Variations in the pattern of alcohol consumption, especially binge drinking, can have a stronger bearing on alcohol harm than overall alcohol consumption and drinkers in lower socioeconomic groups are more likely to binge drink. (50) The Healthy Ireland Survey results indicate that this may well be a factor in the 'Alcohol Harm Paradox' evident in Ireland.

As well as binge drinking, there are a number of other key issues to consider, as 'inequities in other areas of life produce a compound effect in contributing to inequities in alcohol-related harm'. Experiencing several different aspects of socioeconomic disadvantage (e.g. personal income, education level and occupational level) worsens inequities in alcohol harm. (50)

The WHO points out that 'poor, socially excluded groups are more likely to have increased exposure to life stressors; have fewer buffering and coping resources; live in neighbourhoods with a higher density of alcohol sales outlets; have reduced access to affordable and appropriate support; experience greater adverse consequences for their household budget from alcohol consumption; live with or near people who also drink excessively; and are more likely to suffer co-morbidities such as mental health problems and other substance abuse disorders'. (50)

A U.K. study of the 'Alcohol Harm Paradox' found that 'deprived increased/higher drinkers are more likely than affluent counterparts to consume alcohol as part of a suite of health challenging behaviours including smoking, excess weight and poor diet/exercise' and pointed out that 'together these can have multiplicative effects on risks of wholly (e.g. alcoholic liver disease) and partly (e.g. cancers) alcohol-related conditions', which greatly increases the risk of ill-health. (52)

This is certainly a concern in Ireland, where, as well as greater levels of binge drinking, the *Healthy Ireland Survey* showed that smoking levels are higher amongst those living in the most deprived areas and in lower social classes, with those living in the most deprived decile who are more than twice as likely to smoke (35%) compared to those living in the least deprived decile (16%). The survey found poorer diet and nutrition in more deprived areas, as well as amongst those with lower levels of education. There were also difference BMI across different areas, with the proportion that is obese higher in more deprived than less deprived areas. (35)

As well as socio-economic conditions and lifestyle risk factors that increase the risk of alcohol harm, health outcomes for those from poorer communities is also another important factor. The WHO points out that 'various health system factors can also cause certain groups to experience poorer health outcomes from alcohol-related conditions'. (50)

Inequalities exist in relation to both access to health care services and treatment for alcohol problems, which also helps to explain why people from poorer communities suffer greater harm, even though their levels of harmful alcohol consumption may be similar to their wealthier counterparts, who have far greater levels of access to health care and alcohol treatment services, among other supports. (50)

The Irish Cancer Society has pointed out that death rates from cancers in some of the poorest parts of Dublin are twice as high as rates in more affluent areas. Access to healthcare remains a key issue in these poorer communities, along with higher prevalence of and less awareness of the health risks associated with certain behaviours. (54)

The WHO also notes that wealthier drinkers have ‘a wider social buffer to protect them from harm as a result of alcohol consumption’, while poorer drinkers are far more exposed to consequences such as imprisonment, unsafe sexual behaviour, job loss, social exclusion and injury. (50)

High agency versus low agency interventions

“The longer we retain the trope of personal responsibility as the foil to the forces that torrentially push us into the arms of illness, the longer we as a society will remain ill. When there’s a flood knowing how to swim is all well and good, but even the strongest swimmers will tire if the current doesn’t abate. While there will always be a role for personal responsibility, we need to do something about this current.” - Dr Yoni Freedhoff. (55)

Three of the ten ‘best-buys’ - the most cost-effective and feasible interventions - for preventing and controlling chronic disease relate to alcohol and involve tackling its pricing, availability and marketing. (6, 17, 50)

This is partly due to the fact that these are policies that require ‘low agency’ - meaning people do not have to use a significant amount of their personal resources or ‘agency’ to benefit from these policies (56) - unlike broad public education or awareness campaigns, which are considered ‘high agency’ and have less evidence of effectiveness. (50, 56, 57)

By removing the burden from the individual, there is less room in low-agency interventions for weakening of the intervention at each of the steps from the delivery to health outcome. For example, it has been pointed out that information campaigns about the importance of taking folic acid (to reduce the risk of neural-tube defects, such as spina bifida) during pregnancy (a high-agency intervention) worsen socioeconomic inequalities in folate status more than simply supplementing bread with folic acid (a low-agency intervention). (56)

This is because, for an information leaflet encouraging women trying to conceive to take folic acid supplements to have an effect, women must first see the leaflet, then read it, understand the information presented, and then purchase and take the supplements. However, if all commercial wheat flour is fortified with folic acid one of the few, if only, steps at which attrition can occur is the decision to keep consuming products made with commercial wheat flour or not. (56)

One of the key issues with high-agency interventions is that ‘exerting agency requires individuals to rally their cognitive, psychological, time, and material resources —all of which tend to be socioeconomically patterned’. (56) In fact, the WHO has warned that education and persuasion alone do not work to reduce alcohol harm, and are likely to make inequities worse as they are most effective in more advantaged groups. (50)

The HRB has stated that ‘the international evidence is substantive and clear on the most effective policies to reduce alcohol harm; these policies include making alcohol more expensive, restricting availability and reducing the promotion of alcohol’. (3)

The Department of Health has pointed out that public health measures that target the entire population, such as those contained in the Public Health (Alcohol) Bill, have a protective effect on vulnerable populations and reduce the amount of alcohol problems. (53)

A population-based approach also benefits those vulnerable groups in society who are not in regular contact with the health services or may be unaware of the need to reduce their alcohol consumption, according to the Department of Health. (53)

A review of public health ‘intervention-generated inequalities’ found that there was some evidence that media campaigns increased inequalities between socioeconomic groups and some evidence that fiscal interventions reduced health inequalities. (57)

The WHO said that education and persuasion ‘should not be relied upon as the only strategies to reduce the harmful use of alcohol, as not only are they less effective than other interventions (such as increasing prices and restricting availability), they are strategies which have a high potential to increase inequities’. It notes that where these strategies are used, specific efforts are required to ensure the messages and methods are designed with and for the most disadvantaged groups. (50)

Relying primarily on education and persuasion to reduce harmful alcohol use also does not adequately take into account the wider environment we live in, particularly the contrary messages from the many high-profile marketing campaigns of alcohol companies, which result in people being constantly exposed to positive, risk-free messages promoting the use of alcohol, whether through television, digital media, sports sponsorship or multiple other channels.

Alcohol is one of the most heavily marketed products in the world and the integrated mix of marketing strategies and media ‘communicates a legitimacy and status to alcohol that belies the harms associated with its use’, influencing social norms. (3)

More than half of Irish children have reported that they were exposed to four or more alcohol advertisements per day, with increased exposure to alcohol marketing increasing the chances of children to report drinking, binge drinking, and drunkenness. (58)

Alcohol pricing policies and health inequalities

If policies designed to tackle health inequalities are to be effective, then the emphasis has to be placed on the macro-level economic, political and social policies which shape, to a large extent, the society we live in, rather than solely focusing on individual behaviour and lifestyle risk factors, such as alcohol consumption and smoking, out of context.

The WHO’s Commission on Social Determinants of Health (CSDH) pointed out that: ‘together, the structural determinants and conditions of daily life constitute the social determinants of health and are responsible for a major part of health inequities between and within countries’. (59)

The CSDH stated that health inequalities, in general, are due to ‘the unequal distribution of power, income, goods, and services, globally and nationally, the consequent unfairness in the immediate, visible circumstances of people’s lives – their access to health care, schools, and education, their conditions of work and leisure, their homes, communities, towns, or cities – and their chances of leading a flourishing life’. (59)

The WHO states that the most important drivers of inequalities to address are the levels and distribution of poverty within society, but when it comes to inequalities in alcohol harm the availability and affordability of alcohol are also key issues. This is because there is also ‘a need for policies to change the intermediate environmental factors (such as making alcohol more expensive and less accessible), as well as shifting macro-level policies to a longer-term focus to reduce poverty and promote resilience (including social protection, raising levels of education and skills, and reducing social exclusion).’ (50)

Increasing the price of alcohol is ‘the most promising policy intervention to reduce social inequities in alcohol harm’ as people in lower socioeconomic groups with harmful levels of alcohol consumption are likely to benefit most from measures to increase the price of alcohol. (50)

'Poorer people, young people and the heaviest drinkers are most likely to reduce their consumption with increases in price. Thus, the health benefit will be greatest in poorer groups, yet the economic burden will be greater in wealthier groups, who are more likely to continue drinking when the price is raised,' said the WHO. (50)

A recent Australian study that set out to answer the question 'Are Alcohol Taxation and Pricing Policies Regressive?' compared the effects of a specific tax and a minimum unit price. It found that taxation and pricing policies are not highly regressive. The authors noted that the central finding of their study is that 'while alcohol taxation and pricing policies can have some regressive effects, these effects are limited, as they are concentrated among the heaviest alcohol consumers'. (60)

An analysis of the impact of a minimum unit price on drinkers in poverty was conducted for the Department of Health by the University of Sheffield. In line with the Healthy Ireland Survey, it found higher abstention rates among those in poverty - almost one third (29.8%) of those in poverty are non-drinkers compared to one in five (20.3%) of those not in poverty. Amongst low risk drinkers in Ireland, those in poverty also consume slightly less standard drinks per week compared to those not in poverty. (16)

Therefore, those people in poverty contains a disproportionate number of people who will be wholly or largely unaffected by the direct impacts of MUP or excise duty due to their abstinence or relatively low alcohol consumption.

The analysis found that MUP has a greater relative impact on drinkers in poverty as they tend to buy more products from the cheaper end of the spectrum, but that those in poverty would also see a greater benefit in terms of reductions in consumption and alcohol harm. (16)

Alcohol consumption amongst low-risk drinkers in poverty and not in poverty respectively would fall by just an estimated 0.5 standard drinks (i.e. $\frac{1}{4}$ of a pint of beer) and 0.1 standard drinks per week respectively with an MUP of €1, while the corresponding figures for high-risk drinkers are 10.4 standard drinks (in poverty) and 9.25 standard drinks per week (not in poverty), reflecting the targeted nature of MUP and its ability to reduce consumption among high-risk drinkers, regardless of income levels. (16)

However, it was found that the greater fall in alcohol consumption amongst drinkers in poverty will also lead to greater reductions in alcohol-related health harms, with greater estimated reductions in both deaths and hospital admissions for drinkers in poverty compared to those not in poverty. (16)

The greater projected health benefits of MUP for drinkers in poverty suggest the policy may also contribute to the reduction of health inequalities, a key goal of the Healthy Ireland framework.

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