Alcohol:

A drain on the Irish economy

Alcohol Action Ireland

Pre-Budget 2027 submission

August 2026

AlcoholAction Ireland

About us

Alcohol Action Ireland (AAI) is the national independent advocate for reducing alcohol harm. We campaign for the burden of alcohol harm to be lifted from the individual, community and State, and have a strong track record in effective advocacy, campaigning and policy research.

Our work involves providing information on alcohol-related issues, creating awareness of alcohol-related harm and offering policy solutions with the potential to reduce that harm, with a particular emphasis on the implementation of the Public Health (Alcohol) Act 2018. Our overarching goal is to achieve a reduction in consumption of alcohol and the consequent health and social harms which alcohol causes in society.

Alcohol Action Ireland is a registered Irish charity
Registered charity number: 20052713
Company number: 378738
CHY: 15342

Summary of recommendations

Fiscal measures

Affordability	AAI recommends that the government increase excise duty by at least 15% to bring this back to their 2014 level and going forward that alcohol excise duty should be automatically linked to the Consumer Price Index.
Industry levy	Give consideration to developing a new 'polluter pays' alcohol levy system with funding raised to be ringfenced for alcohol harm reduction strategies.
MUP uprating	MUP should have a mechanism for automatic uprating with inflation otherwise it will lose its public health value. There is also scope to consider that any such increase could be constructed as a levy with the income going to government to pay for alcohol harm reduction as opposed to profit for retailers.
Advertising tax relief	Alcohol is no ordinary commodity; it is a depressant drug with significant health implications for those who use. The advertising or marketing of this harmful product should not be provided with tax relief by government.
VAT	VAT on alcohol should remain at the standard rate.

Other recommendations

Treatment services	Funding must be provided to the HSE to develop its own treatment services that are trauma-informed, holistic and widely available at the time of need. A target of increasing alcohol services by 20% each year for five years should be set. €20 million annual cost. Provide funding for Alcohol Care Teams within all major hospitals and linked to community services. Such teams are a proven cost-effective approach to providing much needed interventions for people with entrenched problem alcohol use. As a first step, provide €350,000 annually to Beaumont Hospital to develop a pilot programme.
HSE Alcohol Programme	The budget of the HSE Alcohol Programme should be increased by 20% each year over the next five years to help it achieve its stated aims of – reducing alcohol consumption in the country, reducing health inequalities, and protecting people from alcohol related harm.
Hidden Harm	Dedicated funding must be provided to HSE and Tusla to give the national Hidden Harm framework - that recognises the adverse childhood experience of growing up with parental problem substance use - momentum and urgency.
Youth mental health	An immediate top-up of funding, separate to the existing budgetary allocation, of €25m should be provided for further implementing Sharing the Vision. Separate funding of no less than €25m should be provided immediately for resourcing organisations in the community and voluntary sector that provide mental health supports and general youth support services, as these are key to prevention and early intervention.

Alcohol: A drain on the Irish economy

Amount raised in excise duty on alcohol products: **€1.2bn**

Cost of harm caused by alcohol: **€14bn**

NET **€12.8bn loss**

The burden of alcohol on government and society

Alcohol is no ordinary commodity. It is an intoxicating, psychoactive, carcinogenic, mood-altering and dependence producing drug. There are a wide range of harms from alcohol which the alcohol industry evades paying for, but which burden government systems and finances including in health, social care, justice system and the workplace. Indeed, the World Health Organization (WHO) acknowledges that when commercial actors, like the alcohol industry, are able to avoid the costs that arise from their health harming products, they undermine public health.[1]

Alcohol causes multiple illnesses and deaths and 11% of the healthcare budget is being used for alcohol-related illnesses and injuries with 1,500 hospital beds in use every day in relation to alcohol.[2] Indeed, one in 20 deaths in Ireland is caused by alcohol.[3] It causes liver disease, heart disease and cancer with one in 8 breast cancers, arising from alcohol. Alcohol is involved in half of all suicides and one in three self-harm presentations,[4] and is a commercial driver of crime, including crimes such as domestic, sexual, and gender-based violence.[5]

The OECD estimates that for Ireland the costs of health, social care, justice and workplace productivity losses are of the order of about 1.9% of GDP[6] which tallies with research cited by the World Health Organisation that in high income countries alcohol harm amounts to up 2.5% of GDP.[7]

- Applying this research to Ireland's GDP, this amounts to an alcohol harm bill of between €10.6bn-€14bn for 2024.[8]
- Applying this research to Ireland's GNI*, this amounts to an alcohol harm bill of between €6.1bn-€8bn for 2024.[9]

Furthermore, these estimates do not account for the cost to the State of the harm from Foetal Alcohol Spectrum Disorder (FASD). FASD are a group of disorders caused by prenatal alcohol exposure and are associated with a range of lifelong physical, mental, learning/educational, social, and behavioural difficulties.[10] Ireland is estimated to have the third highest rate of FASD in the world.[11]

The symptoms of FASD may vary from child to child but are lifelong.[12] It is often an invisible disability, yet prenatal alcohol exposure is the leading preventable cause of neurodevelopmental disorder. The outworking of this harm is that victims require a lifelong, wraparound framework of support tailored to their specific neurodevelopmental, medical, and behavioral needs.

Applying research work from the Canadian Health Economics on the lifetime cost of a case of FASD, Irish clinicians and academics estimate that this harm may cost the Irish State €2.4bn per annum.[13] The research indicates that there are a variety of direct costs, such as the aforementioned health and educational supports needed for victims, as well indirect costs such as productivity losses of victims due to their increased morbidity and premature mortality.

There are also major costs associated with the adverse childhood experience of Parental Problem Alcohol Use and related ACES such as domestic violence. The fallout from ACEs across the lifespan is estimated to cost Ireland 2% of GDP[14] - that's €11.3bn per year (€6.4bn per year if calculated using GNI*).

Taking all of these costs into account, it is clear that the annual costs to Ireland from alcohol harm are at least €14 billion. Against that alcohol excise duties only raise €1.2bn annually. This is why Ireland must take a public health approach to taxation, one that recognises and accounts for the heavy burden alcohol places on public finance and spending.

A recent study found that more than half of deaths in Ireland are caused by four harmful commodities: tobacco, alcohol, fossil fuels, and unhealthy foods,[15] while a study in the Lancet found that the same four industries are responsible for at least a third of global deaths per year.[16] The paper carries a call to action for governments to invest in a world where human and planetary health is always prioritised over profit, recommending that in the face of industry actors that cause harm to health and society, governments "can and must act to improve, rather than continue to threaten, the wellbeing of future generations, development, and economic growth.".[17]

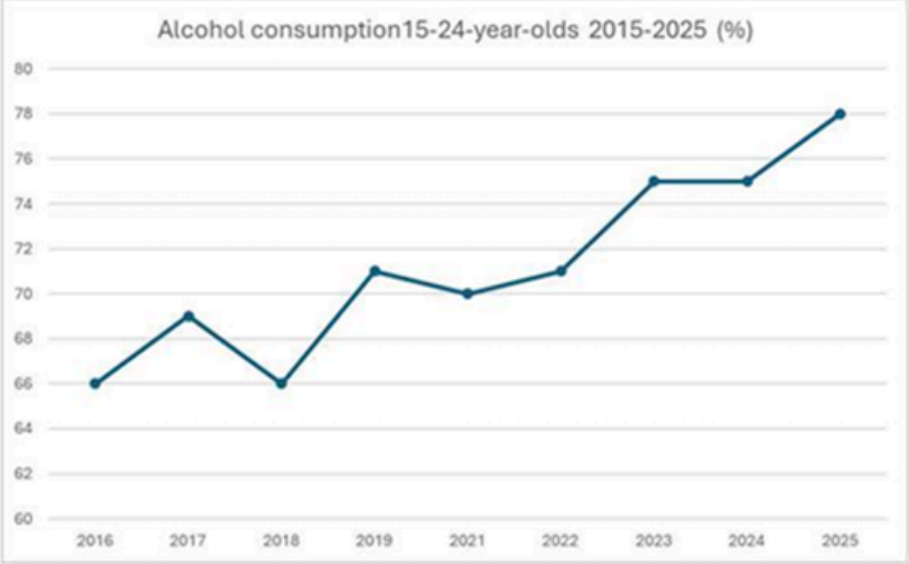
Despite these facts, the alcohol industry continually insists that excise duties be slashed – this is in addition to demanding bespoke VAT reductions.[18][19] Their argument in relation to excise is that Ireland has high rates by comparison to other EU states. However, excise duties in a high-income country like Ireland reflect the specific harmful nature of alcohol to the state. Moreover, when the alcohol industry is able to avoid the costs that arise from their health harming product, they undermine public health as well as public finances.[20]

€2.4bn

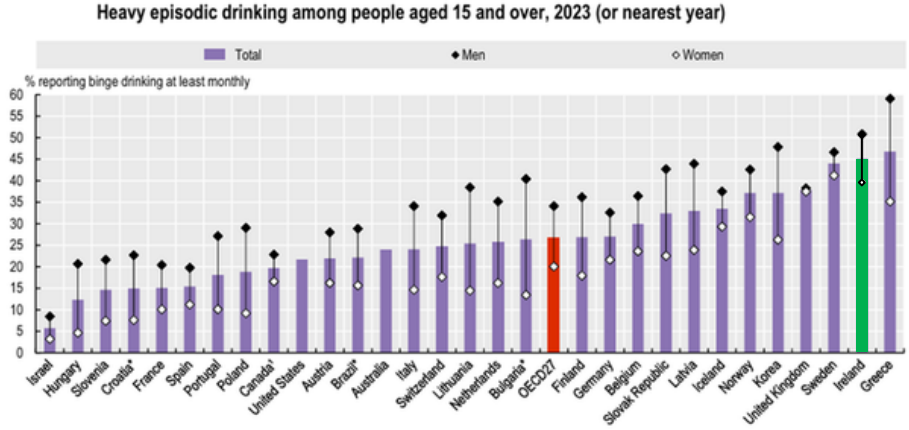
The estimated cost of FASD to the Irish exchequer per annum

Concerning trends in Ireland's relationship with alcohol

The alcohol industry also claims that because of some recent decreases in per capita consumption there is no need for additional taxation. While it is true that per capita consumption has decreased by around 30% since 2004 there has been a significant rise in youth drinking over the past decade. In the age group, 15-24 years, Healthy Ireland data indicates this has surged from 66% in 2016 to 78% in 2025.[21] This group now form the highest drinking cohort in Ireland, and this is likely to significantly impact the overall alcohol burden in years to come. Moreover, consumption trends for youth drinking are almost back to levels not seen since the early 2000s (78%[22] v 82%[23]), when youth drinking was considered a crisis.



Equally concerning, Ireland now has the second highest level of binge drinking across OECD countries.[24]

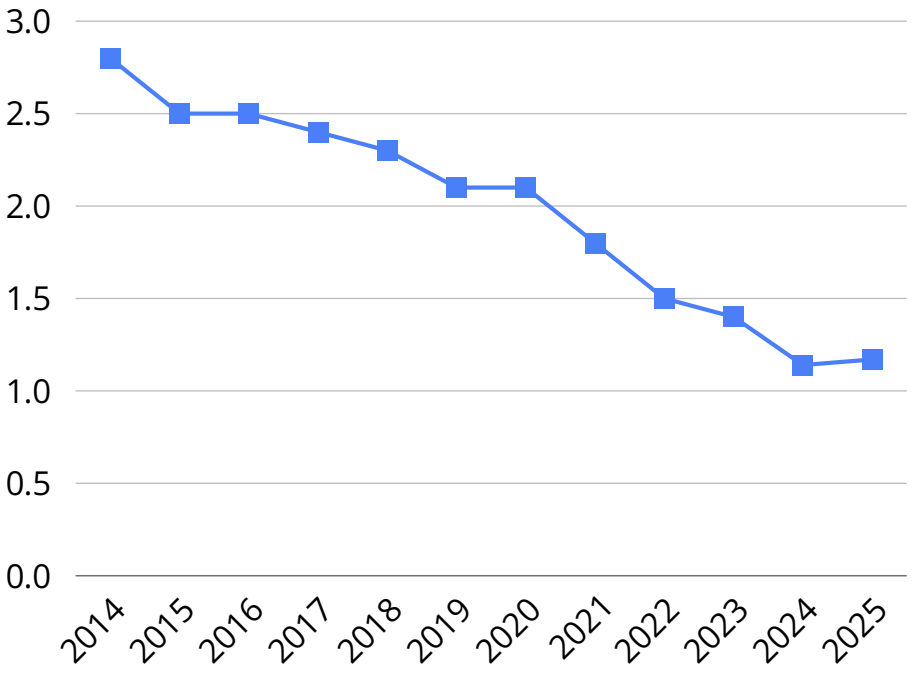


Such data starkly illustrates the need for action now on excise duties. Let there be no doubt that the industry's self-serving arguments are about profit maximation and nothing more, as they compare selective taxes and duties to European peers, always seeking a downrating – for example, to date they have not sought an uprating of corporation tax to the European average.

The reality is that measures must be implemented to curb the still high levels of alcohol consumption in Ireland, and taxes must also be paid to deal with the harmful fallout of drinking. However, as it stands alcohol excise trails the cost of the harms created by alcohol – significantly. This is evidenced by the fact that since 2014 alcohol excise has reduced from 2.8% of the gross tax take of the State to just 1.17% in 2025.[25][26] In this period the value of excise taken has also pretty much remained static.

Cutting excise only serves the alcohol industry and it means others will have to pick up the tab for alcohol harm – such as ordinary workers through increased income tax and non-health harming businesses through corporation tax. AAI believe that the industry should pay for the harm their product causes, and this pre-budget submission will lay out why.

Alcohol Product Tax as a percentage of Ireland's total tax take



Fiscal raising measures

A public health approach to alcohol taxation

National and international expert groups including the Commission on Taxation and Welfare, [27] the OECD[28] and the World Health Organisation[29] have pointed to the powerful role that alcohol taxation can have in reducing the public health burden from alcohol. However, for taxes to be effective they need to keep pace with inflation.

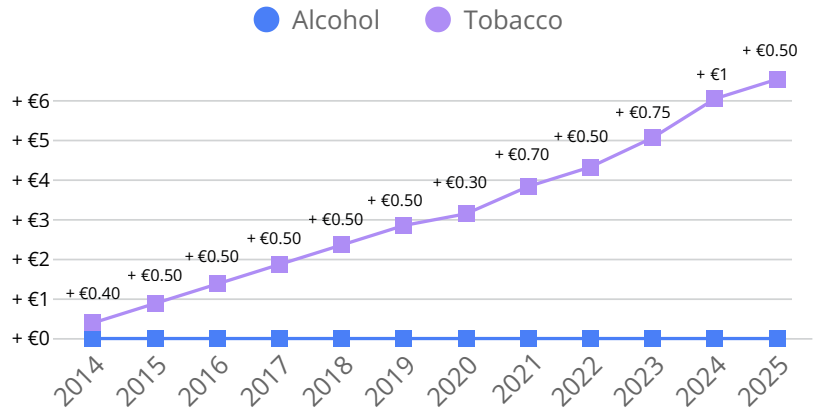
There are jurisdictions throughout the world who take this approach. For example, in Australia, alcohol taxes are revised twice annually in line with inflation.[30] In the UK there was a duty escalator policy in place which raised alcohol duties by 2% above inflation annually from 2008 to 2012 to reduce alcohol affordability and consumption. While this was discarded with a change in government, alcohol duties were recently uprated in line with the Consumer Price Index, taking effect from February 2026.[31]

Moreover, research from Lithuania has shown the positive impact of increasing excise duties in terms of improving public health, increasing workplace productivity, and reducing crime.[32] In 2017 Lithuania increased its alcohol taxation by 112% for beer, 111% for wine, and 23% for spirits. An analysis of this measure revealed that in the first-year post enactment, tax revenue increased by 20% or more than €100 million, productivity losses decreased by 7% - €35.3 million, a marked reduction in premature mortality in all alcohol-attributable causes of death was recorded and healthcare costs decreased by 5%.[33]

In Ireland, however, alcohol excise duties have not increased in over a decade. Yet, during that same period, tobacco duties have consistently risen each year in line with public health interests. Indeed, in Budget 2026 a packet of 20 cigarettes increased by €0.50 with a pro-rata increase on other tobacco products.[34] The price of a pack of 20 cigarettes now stands at €18.95, with a tax content of €14.88 split between €11.33 of excise duty and €3.55 in VAT – representing approximately 79% of the price.[35]

The increase in Budget 2026 meant that since 2014 the excise on a packet of 20 cigarettes in the most popular price category has increased by €6.65.[36] The positive impact of this government policy together with implementation of the Tobacco Free Ireland programme, is clear from the reduction in smoking across the population – currently 18% of the population smoke compared with 22% in 2012.[37]

Excise duties increases 2014-2025



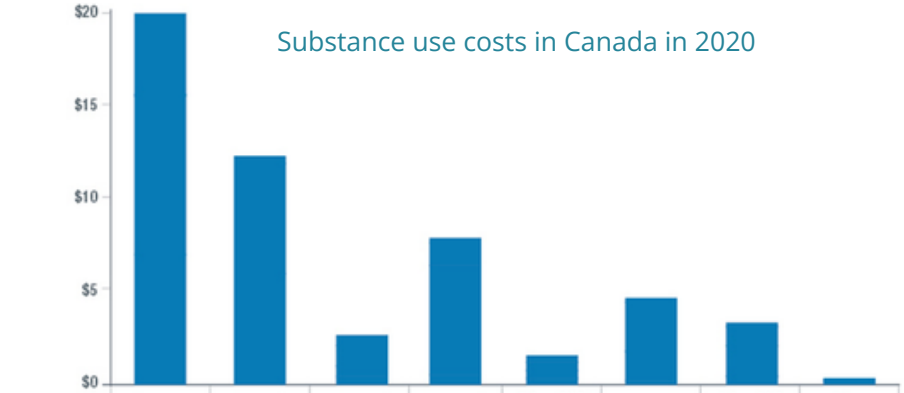
In contrast, however, there has been no change in alcohol excise duty rates in the past decade, with the proportion of the price of alcohol due to taxation decreasing. Indeed, alcohol excise duty as a percentage of the State's total tax take has also decreased – from 2.8% of net receipts in 2014, to 1.1% in 2025.[38] [39]

Alcohol costs the state almost twice as much as tobacco

The comparison with tobacco is particularly striking given the much heavier financial burden of alcohol. International estimates suggest that alcohol costs the state almost twice as much as tobacco.[40][41] This is because of the additional significant impact of alcohol harm on others as well as the large fraction of the population who consume alcohol compared with tobacco.

The costs of substance use in Canada[42] is illustrated below and given similar consumption patterns in both countries, is likely to be similar for Ireland.

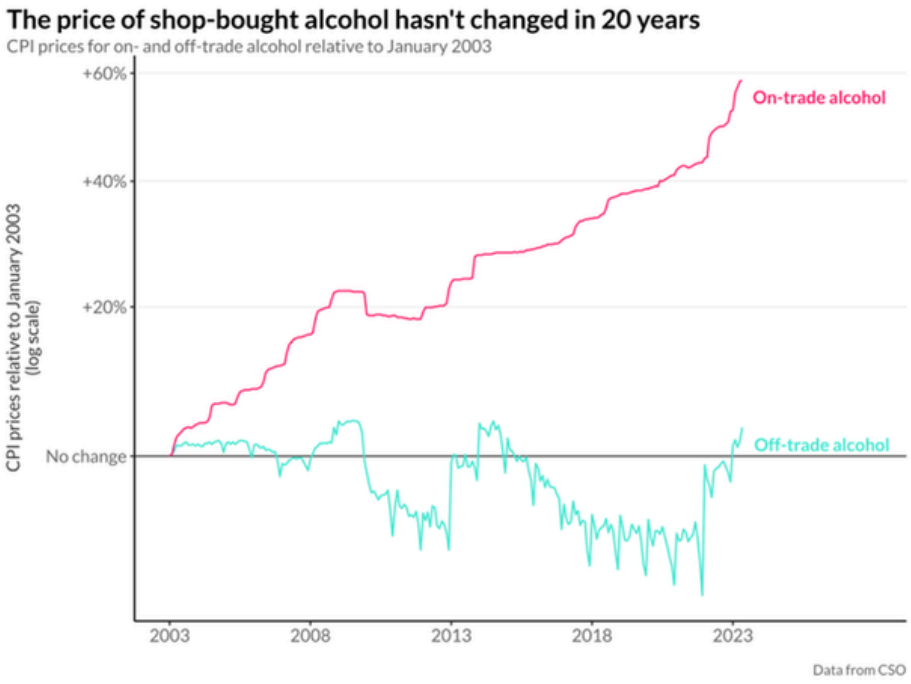
Substance use costs in Canada in 2020

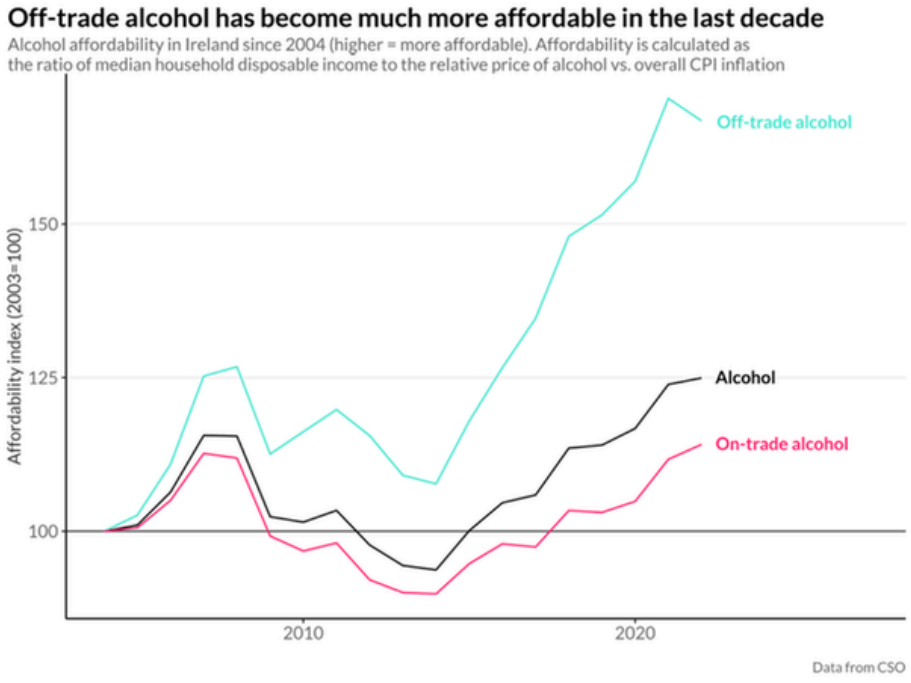


Variable	Alcohol	Tobacco	Cannabis	Opioids	Other CNS depressants	Cocaine	Other CNS stimulants	Other substances
Cost (billions)	$19.7	$11.2	$2.4	$7.1	$1.4	$4.2	$3.0	$0.2
Percentage of total	40.1%	22.7%	4.9%	14.4%	2.8%	8.5%	6.2%	0.5%

Affordability of alcohol is a key driver of alcohol harm

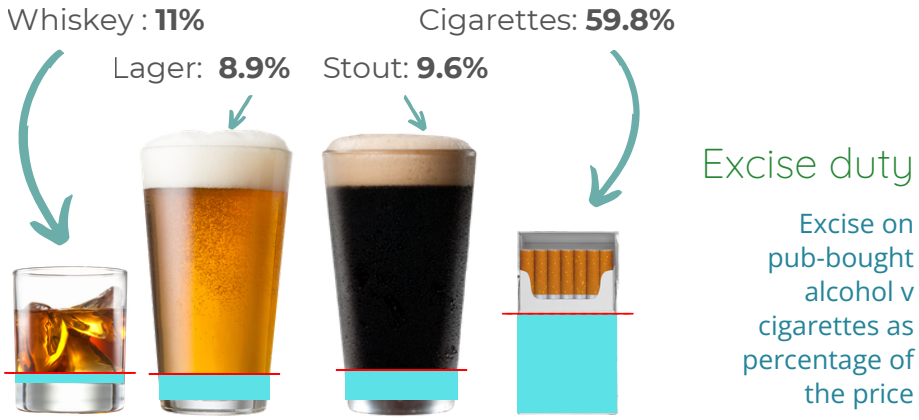
Research from the University of Sheffield indicates that shop bought alcohol today is around the same price that it was 20 years ago, with the introduction of Minimum Unit Pricing in 2022 only bringing it back to 2003 levels.[43] As of 2024 it is 85% more affordable than in 2003. Even alcohol bought in the on-trade is 24% more affordable than it was two decades ago.





The alcohol industry argues vociferously against any increase in alcohol duties and actually proposes decreasing them.[44] They point to lower levels of duties in some countries in the EU.[45] However, data from the WHO indicates that alcohol in Ireland is very affordable compared to an average person's income, and is more affordable than in many other countries using the same metric.

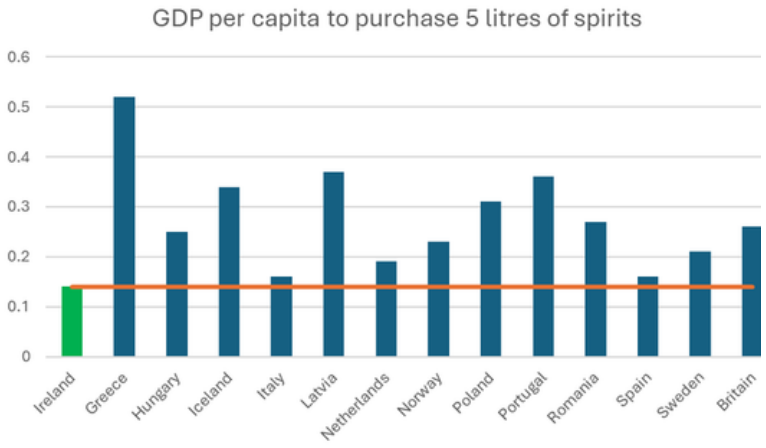
WHO data on GDP per capita to purchase a volume of alcoholic beverage shows that in 2024 it cost 0.21% of an average person's income to purchase 40 litres of beer in Ireland, and 0.14% to purchase 5 litres of spirits.[46] This compares favourably with many peer countries, with the data showing beer to be more affordable in Ireland than Germany and spirits more affordable than in Spain; while the same data shows both beer and spirts to more affordable compared to an average person's income than in Italy, Portugal, Greece, Sweden, Poland, and Britain, amongst others.[47] The net result is that alcohol is Ireland's cheapest and most widely available drug.

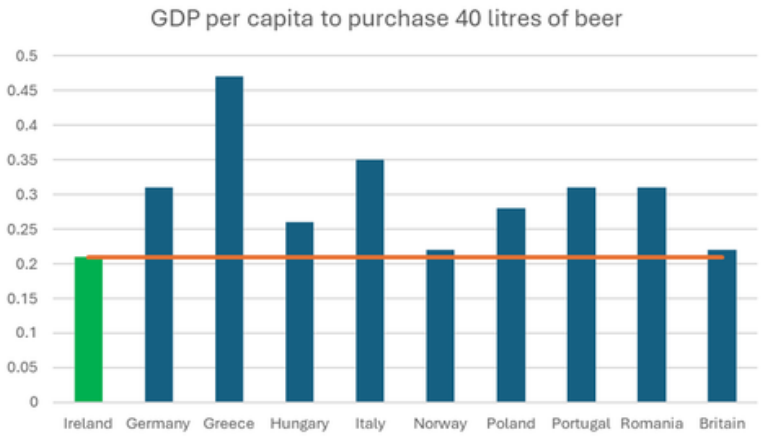


The alcohol industry likes to point to other taxation which they pay such as VAT and employment taxes. However, all industries pay these, and it is important to distinguish between health harming products such as alcohol and tobacco and regular commodities. The imposition of excise duties is a reflection of their specific harmful nature. There are multiple benefits in increasing alcohol taxation. Reducing consumption leads to a reduction in alcohol harms. One example of this is that there is clear evidence from research in EU countries that a 10% increase in the price of alcohol leads to a 7% reduction in road deaths.[48]

The media and politicians consistently overestimate the public appeal of freezing duty. Most people would prefer alcohol duty to be uprated rather than other taxes. In the UK a YouGov poll by The Times in 2023 found that the then government's decision to freeze alcohol duty was the least popular measure in the Autumn Statement.[49] Only 38% of people supported the decision to freeze duties, with 47% of the public saying it was the wrong priority for the country. Similarly in Ireland, polling has shown strong support for fiscal measures to address alcohol harm with minimum unit pricing being supported by the public. [50]

If rates continue to be reviewed on an annual basis, they will be subject to political pressures to introduce cuts and freezes. Therefore, in line with strong international evidence, duty should be automatically uprated in line with inflation or earnings every year, with a comprehensive review taking place every 5-10 years. This will somewhat remove the politicised nature of the decision and lessen the influence of industry lobbying.





Recommendation

AAI recommends that the government increase excise duty by at least 15% to bring this back to their 2014 level and going forward that alcohol excise duty should be automatically linked to the Consumer Price Index.

Ring-fenced levy on alcohol industry

Beyond alcohol duties there is a need to consider other ways to ensure that the alcohol industry pays for the harm caused by its products, for example by a levy system. Such a levy has also been recommended by the Oireachtas Committee on Justice in its pre-legislative scrutiny of the Sale of Alcohol Bill.[51] A similar Social Impact Fund is also included in relation to the gambling industry within the Gabling Regulation Act 2024 for the purposes of financing research and information, education and awareness raising measures, and appropriately supporting problem gambling treatment activities by relevant health professionals.

There are multiple ways in which such a levy could operate with examples from other countries available such as New Zealand in which their Health Promotion Agency sets the rate of the levy annually. One approach is by placing direct levies on the sale of alcohol. Recognising the scale of purchase between the On-Trade (63.5%) and the Off-Trade (36.5%).[52] AAI proposes the examination of a social responsibility levy of 1% on the On-trade, and 2% on the Off Trade. In addition, there should be an appropriate revised fee/levy placed on the applicant and holder of any alcohol license. Such a fee should not be seen merely as an administrative function but rather an acknowledgement of the cost of alcohol to the State.

Recommendation

Give consideration to developing a new 'polluter pays' alcohol levy system with funding raised to be ringfenced for alcohol harm reduction strategies.

MUP uprating

Minimum Unit Pricing (MUP) was first proposed in 2013 but not implemented until 2022. Clearly its value has been eroded in that time. This is very evident as indicated by the Sheffield affordability report which shows that the introduction of this measure only brought shop-bought alcohol prices back to their 2003 level. While control of this measure lies with the Minister for Health, AAI believes that the Department of Finance should work with the Department of Health to encourage an increased in MUP.

Recommendation

MUP should have a mechanism for automatic uprating with inflation otherwise it will lose its public health value. There is also scope to consider that any such increase could be constructed as a levy with the income going to government to pay for alcohol harm reduction as opposed to profit to retailers.

Public health approach to advertising tax relief

Alcohol is no ordinary commodity; it is a depressant drug with significant health implications for those who use. The advertising or marketing of this harmful product should not be provided with tax relief by government. Alcohol is not a staple, it is not a necessary purchase, therefore a market must be created for it – and new drinkers must be recruited to create and expand that market. Moreover, the purpose of marketing is to create a need or desire for a product and thereby increase alcohol consumption. Indeed, research and systematic reviews have reported a positive association between exposure to alcohol marketing and alcohol consumption.

There is also extensive and robust evidence that children who are exposed to alcohol marketing are more likely to start drinking as children and if already drinking, to consume more. Indeed, youth alcohol consumption has spiked by 12% over the last decade with young people now the largest consuming age group in the state,[53] while at least 50,000 children start drinking every year.[54] Starting to drink alcohol as a child, which is the norm rather than the exception in Ireland, is more likely to lead to heavy episodic drinking and is a known risk factor for later dependency. The situation is further compounded by the fact Diageo is currently the Number 4 broadcast advertiser to children in Ireland.[55] Despite the known association between alcohol and a wide range of harms that burden government systems and finances including in health, social care, the justice system and the workplace, promoting alcohol qualifies for tax relief.

Recommendation

Alcohol is no ordinary commodity; it is an intoxicating, psychoactive, carcinogenic, mood-altering and dependence producing drug with significant health implications for those who use it – one in 20 deaths in Ireland is caused by alcohol, [56] 1,500 hospital beds are in use every day due to alcohol, [57] it is responsible for liver disease, causes cancer and is responsible for one in 8 breast cancers,[58] alcohol is involved in half of all suicides and one in three self-harm presentations,[59] and is a commercial driver of crime, including crimes such as domestic, sexual, and gender-based violence.[60] Indeed, the harms of alcohol cost the state, i.e. the taxpayer, €14bn per year. Therefore, the advertising of the product or its manufacturing should not be provided with tax relief by government.

Spending measures

Treatment services

15% of the population in Ireland has an Alcohol Use Disorder – that's around 600,000 people, 90,000 at a severe level.[61] Yet in 2024 only 8,745 alcohol treatment cases were provided.[62] Given the scale of alcohol problems there is a particular need for timely and accessible treatment which can be provided in the community. Around 60% of cases are treated on an outpatient basis, but more is needed. In addition, almost all residential alcohol treatment services are outsourced by the state.

AAI contends that the state must develop its capacity for services that are trauma-informed, guided by national standards and fully accessible to those in need. A target of increasing alcohol treatment presentations by 20% annually for a five-year period should be set. Taking a figure of 20% of the current funding to HSE Addiction Services and HSE Section 39 funding this suggests an increase of €20 million each year to be directed towards alcohol services.

Investment in state-run treatment services that are trauma-informed, holistic and accessible to all at time of need is required. Funding must be provided for alcohol care teams linked to all large hospitals which would assist in providing much-needed interventions for people with entrenched problem alcohol use. As a minimum funding of €350,000 annually should be provided to fully develop the programme at Beaumont Hospital which could be a pilot for similar schemes.

Recommendation

Funding must be provided to the HSE to develop its own treatment services that are trauma-informed, holistic and widely available at the time of need. A target of increasing alcohol services by 20% each year for five years should be set. €20 million annual cost.

Provide funding for Alcohol Care Teams within all major hospitals and linked to community services. Such Teams are a proven cost-effective approach to providing much needed interventions for people with entrenched problem alcohol use. As a first step, provide €350,000 annually to Beaumont Hospital to develop a pilot programme.

HSE Alcohol Programme

The HSE Alcohol Programme aims to reduce the consumption of alcohol and improve the health of the entire population. To achieve this it combines best practice, research and proven policy in services. This coordinated effort seeks to reduce alcohol harm and makes the best use of all available resources and expertise.

Indeed, such measures and approaches are needed as much as ever because, despite recent reductions in alcohol consumption volumes in Ireland, drinking levels and patterns remain problematic, especially when measured against modest government and Health Service Executive (HSE) targets. There is still a high level of consumption across the population, at 9.49 litres per capita over the age of 15 years. This is nearly 5% above the modest reduction target of 9.1 litres per capita which was set by government in 2013, to be achieved by 2020.[63] Very concerningly it is 35% above the level if the adult population who consume alcohol stayed within the current HSE lower risk drinking guidelines.[64] These guidelines are acknowledged as being very high compared to other jurisdictions and are currently being examined for revision.

In particular, there is a need for the Alcohol Programme to be funded in a way which empowers it to push back against the might of the alcohol industry, and for it to be the go-to authoritative and evidence-based resource for information on alcohol. As it stands, the alcohol industry is spending in the region of €115 million annually on alcohol advertising, promoting its products as risk free and essential to everyday life – this is the scale of the industry in which the Alcohol Programme is trying to push back against.

Recommendation

The budget of the HSE Alcohol Programme should be increased by 20% each year over the next five years to help it achieve its stated aims of reducing alcohol consumption in the country, reducing health inequalities, and protecting people from alcohol related harm.

Adverse childhood experience – 1 million adults affected

The impact of alcohol on the family is extensive and growing up in a home where there is problem parental alcohol use (PPAU) has been recognised internationally as an adverse childhood experience (ACE) for over 20 years.[65]

Adverse childhood experiences can lead to mental health issues like anger, anxiety and emotional pain as well as leading to risky behaviours such as problem substance use, eating disorders and suicide attempts/suicide.
A comprehensive national strategy document, the Hidden Harm strategy, makes it clear that children and young people affected by parental problem substance use must be supported in their own right so that better outcomes are achieved by them and their families. However, it's not clear what kind of funding is dedicated to this issue.

It requires an action plan that should be publicly available, with clear targets, timeframes and funding. Given that PPAU is very likely one of Ireland's most common ACEs, it is vital that government seeks to offset the damage it causes. The fallout from ACEs across the lifespan costs Ireland 2% of GDP. As the authors of a European-wide cost analysis point out - "Rebalancing expenditure towards ensuring safe and nurturing childhoods would be economically beneficial and relieve pressures on health-care systems.".[66]

Recommendation

Dedicated funding must be provided to HSE and Tusla to give the national Hidden Harm framework - that recognises the adverse childhood experience of growing up with parental problem substance use - momentum and urgency.

Youth mental health

AAI supports the calls from mental health advocates to invest in prevention and early intervention youth mental health services. In 2023, the United Nations Committee on the Rights of the Child (UNCRC) published its concluding observations in relation to Ireland, urging the State "to ensure the availability of therapeutic mental health services and programmes for children".[67]

Recommendation

As per recommendations from the Joint Committee on Children, Equality, Disability, Integration and Youth on accessing child and adolescent mental health services and dual diagnosis: an immediate top-up of funding, separate to the existing budgetary allocation, of €25m should be provided for further implementing Sharing the Vision.[68]

Separate funding of no less than €25m should be provided immediately for resourcing organisations in the community and voluntary sector that provide mental health supports and general youth support services, as these are key to prevention and early intervention.

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