

Alcohol taxation and pricing policies implementation toolkit

A practical guide for selecting, implementing and evaluating policies



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Abstract

This toolkit supports government officials in selecting, implementing, and evaluating alcohol taxation and pricing policies. It offers practical considerations and resources to navigate the complexities of policy formulation, empowering officials from various sectors like health, finance, social welfare, children's services, trade and agriculture to initiate and lead cross-government discussions.

The toolkit is organized into five modules: 1) Situational analysis, policy selection, and prioritization, which outlines key steps and questions for effective policy choices; 2) Building support, which outlines strategies for agenda setting and stakeholder analysis; 3) Implementation, which provides advice on legislative proposals and policy administration; 4) Monitoring and evaluation, which presents templates for surveillance mechanisms and performance indicators; and 5) Challenges and mitigation measures, which explores common barriers and offers strategies to overcome them.

Real-world examples from the Baltic countries and Scotland (United Kingdom) demonstrate lessons from tax and minimum pricing implementation while offering actionable insights, reinforcing the toolkit's role in strengthening effective alcohol policies.

Keywords

ALCOHOL DRINKING; COMMERCE; PRICING; PUBLIC HEALTH; TAXATION

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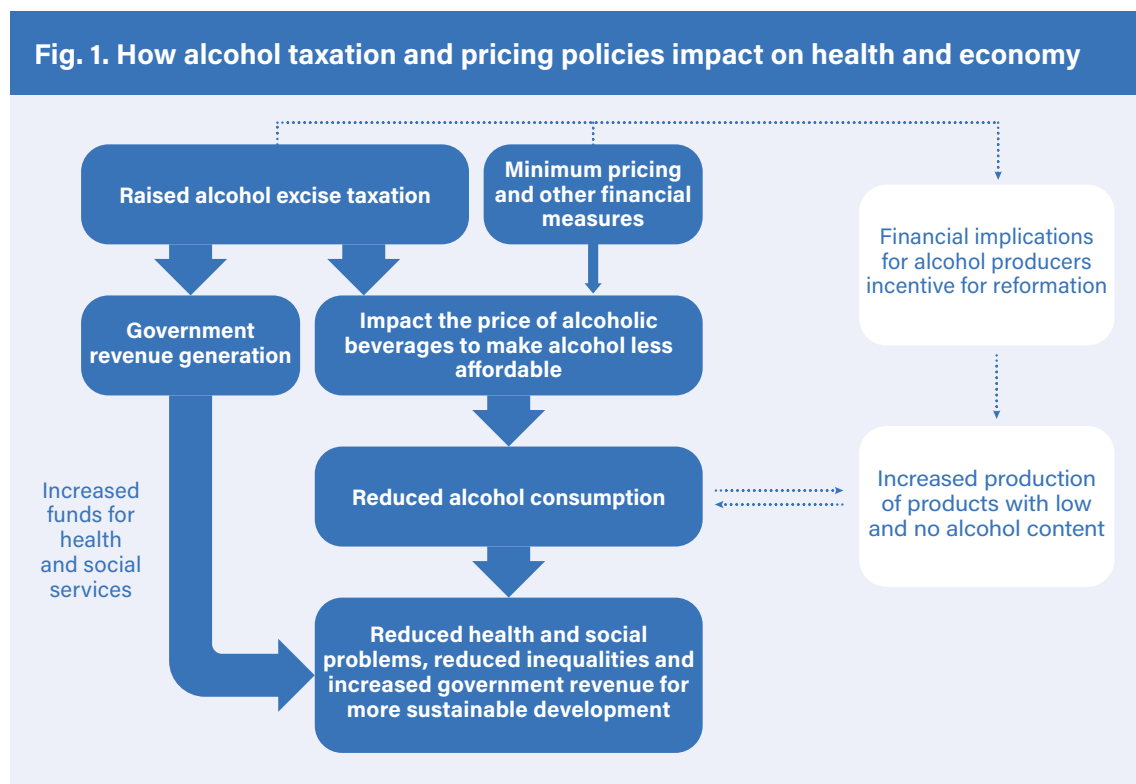
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Abbreviations

COVID-19	coronavirus disease
EU	European Union
MUP	minimum unit pricing
NCDs	noncommunicable diseases
SDG	Sustainable Development Goal

Overview, target audience and scope of toolkit

The costs linked to noncommunicable diseases (NCDs), including treatment and loss of income, are exorbitant, forcing millions into poverty and stifling development (World Health Organization, 2023a). Increasing alcohol excise taxes is one of the WHO “best buys” for the prevention and control of NCDs (WHO Regional Office for Europe, 2023) but has shown to be effective in reduction of other alcohol-attributable health harms, such as infectious diseases and injuries (Rehm et al., 2023). As excise taxation increases the price of alcohol, it can directly influence purchasing behaviour, making it a key pricing policy. In addition to improving health and well-being across a population, **alcohol taxes can produce a triple win for governments: they raise revenue, reduce health-care costs and increase economic productivity (Fig. 1)**. While taxation remains the most effective strategy for reducing overall alcohol consumption and its associated harms, other pricing policies, including minimum pricing, can be introduced as additional targeted measures.



This toolkit is designed to support government officials working on policy formulation with the selection, implementation and evaluation of alcohol taxation and pricing policies. It offers guidance on how to engage different sectors of government including the ministries of health, finance, social welfare, children's services, trade and agriculture. The toolkit is designed to offer practical guidance on the complex topic, providing an overview of essential considerations. Its aim is to empower officials to initiate discussions on taxation and pricing policies.

The resources within the toolkit are structured to build cross-government, multisectoral support and the capacity to implement these policies effectively. The toolkit is organized into the following modules:

1. **Situational analysis, policy selection and prioritization:** presents the steps required when selecting and prioritizing alcohol taxation and pricing policy options, and an overview of key relevant questions when making this choice.
2. **Building support:** provides guidance on agenda setting and stakeholder analysis to demonstrate that alcohol policies are needed, wanted and workable.
3. **Implementation:** details practical guidance on developing legislative proposals, aligning them with broader objectives, and ensuring effective administration for smooth policy implementation.
4. **Monitoring and evaluation:** provides guidance on a template monitoring and evaluation plan, including the establishment of surveillance mechanisms and key performance indicators.
5. **Challenges and mitigation measures:** explores common challenges in implementing alcohol taxation and pricing policies and provides strategies to address these barriers effectively.

Each module begins with a checklist of key actions required to support policy development and implementation (Checklist 1–5). These actions are then explained in more detail, with practical considerations and key questions to guide decision-making. For ease of reference, a full compilation of all checklists is provided in the Annex at the end of the document.

Additionally, real-world examples from the Baltic countries and Scotland (United Kingdom) are presented, demonstrating the impact of alcohol taxation and pricing policies. These case studies highlight lessons learned, successes and challenges, and provided actionable insights to inform policy-making.

Alcohol taxation and pricing policies are part of a framework of alcohol control measures recommended by WHO to reduce harm (WHO Regional Office for Europe, 2022a). Whilst a comprehensive, multisectoral strategic approach is required to address alcohol harm, extensive evidence exists to support the introduction, implementation and evaluation of alcohol taxation and pricing policies. This is presented in a number of key WHO reports including:

- *Alcohol taxes, prices and affordability in the WHO European Region in 2022* (WHO Regional Office for Europe, 2025);
- *No place for cheap alcohol: the potential value of minimum pricing for protecting lives* (WHO Regional Office for Europe, 2022b);
- *Resource tool on alcohol taxation and pricing policies* (Sornpaisarn et al., 2017);
- *WHO technical manual on alcohol tax policy and administration* (World Health Organization, 2023b); and
- *Global report on the use of alcohol taxes* (World Health Organization, 2023c).

The ultimate aim of this toolkit is to support the implementation of alcohol taxation and pricing policies that will help achieve the WHO Regional Office for Europe's vision of a **"Region with improved health and social outcomes for individuals, families and communities, and considerably reduced morbidity and mortality from alcohol consumption and ensuing social consequences"** (Regional Committee for Europe, 72nd session, 2022).

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¹ All references were accessed on 1 April 2025

1 Situational analysis, policy selection and prioritization



Checklist 1. Actions required when selecting and prioritizing alcohol taxation and pricing policy options

Action required	Brief overview	
1.1 Conduct a situational analysis	Assess consumption patterns and rates of harm (e.g. NCDs, injury, public safety), alongside the effectiveness of the current policy framework in addressing key issues and concerns. Consider the affordability of alcoholic beverages.	
1.2 Articulate the policy goal	Clearly define why alcohol taxation is necessary and specify the objectives they aim to achieve.	
1.3 Assess existing alcohol taxation structures and rates, and other pricing policies	Evaluate whether current taxation structures and rates can be improved or whether new policies could yield additional benefits. This should include an assessment of the legal environment.	
1.4 Suggest specific changes	Propose detailed changes to tax structures and rates based on the situational analysis, while considering potential unintended consequences and strategies to mitigate risks.	
1.5 Consider policy combinations	Explore further targeted measures, such as excise taxes combined with availability restrictions, screening and brief interventions, or minimum pricing, to target specific groups or identified priorities.	
1.6 Assess resources	Quantify the resources needed to implement and enforce such changes.	
1.7 Consider future-proofing the policy change	Explore introducing an automatic uprating mechanism to link alcohol taxation and pricing policies to inflation and/or income growth, maintaining their impact on affordability over time.	
1.8 Consider earmarking taxes	Assess whether additional revenues raised through alcohol taxes could be directed towards alcohol harm reduction activities.	
1.9 Consider estimating the outcomes of policy change	Use modelling and data to project the potential health and economic outcomes of implementing the suggested changes, including any negative side effects.	
1.10 Agree on a final policy proposal	Finalize the policy proposal by consolidating insights from the situational analysis, proposed tax changes, policy combinations, resource needs, future-proofing measures, and outcome estimations.	

The evidence to support the use of alcohol taxation as tools to reduce alcohol consumption and improve health is overwhelming (Babor et al., 2023). Increasing excise taxes yields the most health gains for the least resources invested, and this is the policy option with the largest and most comprehensive evidence base. Thus, WHO recommends governments explore raising alcohol taxes as a priority policy to tackle alcohol harm and generate additional and direct revenues.

Box 1 provides an overview of the types of taxes applied to alcoholic beverages and the various approaches for taxing alcohol products. From a health perspective, taxing the amount of ethanol in beverages should be prioritized, with higher rates applied to products with higher alcohol content.

Ultimately, there is no one-size-fits-all policy. Officials should consider the specific context of their jurisdictions, and the key aims they are seeking to achieve when deciding which policy and/or combination of policies is suitable.

Box 1. Types of taxes and other levies that affect alcohol prices

1. General taxes

General taxes, such as value-added tax, goods and services tax, and sales tax apply broadly to the sale of products and services and are generally applied uniformly across a wide range of such goods and services. Although these taxes can increase the overall cost of alcohol, they do not significantly discourage consumption, as they do not affect alcohol prices relative to other goods and services. Their primary purpose is not to influence behaviour, but rather to fund public services.

- a Value-added tax:** applied at each stage of the production and distribution process based on the value added and is ultimately borne by the end consumer. It is a consumption tax charged as a percentage of the price.
- b. Goods and services tax:** similar to value-added tax but used more frequently outside of Europe, it is a broad-based consumption tax, applied at each stage of the supply chain, from production to final sale.
- c. Sales tax:** a consumption tax imposed on the sale of a product, such as alcoholic beverages, typically charged once at the point of sale as a percentage of the retail price.

2. Excise taxes

Excise taxes are directly imposed on the production, distribution or sales of specific products, such as tobacco or alcoholic beverages, that are harmful to individuals and the wider society and can be set to compensate for these consequences. Excise taxes are specifically designed for alcohol and can be tailored to reflect the public health risks associated with its consumption. By targeting alcoholic beverages directly, excise taxes make alcoholic beverages more expensive compared to other goods, which is the key driver to decrease consumption and alcohol-attributable harm.

There are two main types of excise taxes:

- a. Specific taxes,** which are based on quantity. This is the most effective tax design in raising the prices of cheap alcohol, because the tax represents a larger percentage of the retail price compared to more expensive products. Specific taxes can be one of the following:
 - i. Alcohol-content-based** specific taxes are based on the ethanol amount. A higher tax is charged for a higher ethanol content beverages thereby incentivising consumers to reduce consumption. This tax design helps to reduce price gaps between brands with the same alcohol content, thereby discouraging a switch to cheaper brands by consumers, and creating an incentive for manufacturers to produce low alcoholic strength beverages to benefit from the lower tax rates (i.e. reformulation of products). This tax design is considered the best to reduce health harms.



ii. **Volume-based specific taxes** are applied based on the total volume of the beverage. Despite being easier to administer, this tax design can encourage producers to produce higher ethanol containing beverages when tax rates increase.



b. **Ad valorem taxes** are based on the price of the beverage. They can incentivize producers to adjust their products in ways that reduce the overall price and the tax burden, for example, by increasing the ethanol content and reducing the quality of the beverage to reduce the overall price when the tax rate increases. However, this tax design has the advantage of preserving the real value of the tax without the need for regular adjustments.



3. Customs tariffs or import and exports taxes

Customs tariffs are imposed on alcohol when it is imported into or exported out of a country, or when it falls outside the scope of free trade agreements, such as those within the European Union.

4. Other taxes

Other taxes might apply and contribute to the final price. For example, the packaging levy in Belgium and the tax on non-returnable items in Norway applicable for alcohol.

Action 1.1. Conducting a situational analysis



The first step in selecting alcohol taxation and pricing policies is to analyse alcohol's impact on health, social and economic indicators while evaluating the effectiveness of the current regulatory framework. This includes assessing trends in alcohol-attributable harm, pricing and affordability over time, considering factors like income changes and inflation. The analysis should capture the broader scope of alcohol-attributable harms to identify priority areas for policy action. Box 2 provides an example of a situational assessment during the coronavirus disease (COVID-19) pandemic in Europe.

The WHO Global Information System on Alcohol and Health contains country-data information on several important indicators and can be utilized for the assessment (The Global Health Observatory, 2020).

Box 2. The impact of alcohol-attributable changes during the COVID-19 pandemic and potential policy consequences

During the COVID-19 pandemic, while overall alcohol consumption decreased in the WHO European Region, alcohol-specific conditions increased significantly in many Member States. For instance, in 19 EU countries with available data, mortality from alcohol-specific causes, particularly alcohol-attributable liver cirrhosis and poisoning, rose by 18% (Rehm et al., 2024). These increases were associated with higher levels of heavy drinking, especially among people with a high drinking level prior to the pandemic and people with mental disorders.

This example underscores the importance of timely monitoring and analysis of consumption patterns and harm and highlights key lessons for policy. Treatment systems must be prepared to address a growing burden of alcohol-attributable harm by expanding access to appropriate services. Meanwhile, policy-makers should also review measures that may unintentionally increase alcohol availability, such as the expansion of home delivery services during lockdowns, and consider implementing taxation structures targeting heavier drinkers or minimum pricing policies (see also Action 1.5).

The following data can provide supporting evidence for alcohol taxation and pricing policies:

- ✓ Alcohol-attributable mortality: trends in all deaths caused by alcohol, falling into the bigger categories of alcohol-attributable infectious disease, NCDs, injury and harm to others mortality, as a share of total mortality.
- ✓ Jurisdiction-specific alcohol-attributable causes of death: identification of causes of death that have a higher impact on life expectancy in a jurisdiction, such as breast or bowel cancers in the European Union (EU), stroke in the Russian Federation, traffic fatalities in Bulgaria and Romania, or “deaths of despair” in the United States of America.
- ✓ Alcohol-specific conditions: conditions entirely attributable to alcohol consumption, such as alcohol-related liver disease, alcohol cardiomyopathy and fetal alcohol spectrum disorders, which would disappear entirely without alcohol consumption.
- ✓ Alcohol use disorders and public drunkenness: rates of alcohol use disorders, alcohol dependence and episodes of public intoxication.
- ✓ Health-care impacts: data on alcohol-attributable hospitalizations, emergency room visits, ambulance callouts, treatment service utilization and their associated costs.
- ✓ Crime and violence: incidence of alcohol-attributable crimes and violence, including associated costs.
- ✓ Societal costs: these include the cost for the above-described harms, plus law enforcement, social services and lost productivity, including employment disruptions and workplace absences due to alcohol use, and their associated costs. Alcohol-attributable societal costs comprise all of the costs incurred by society which would not happen without alcohol consumption.
- ✓ Public attitudes: levels of awareness about alcohol harms and support for pricing policies, which can help assess political feasibility and/or need for information campaigns.
- ✓ Alcohol consumption: self-reported survey data, ideally disaggregated by demographics (e.g. age, socioeconomic status, geography). Information on the volume of pure alcohol consumed, patterns of heavy episodic drinking, beverage types, purchase venues (on- or off-trade) and unrecorded alcohol should be included. Data sources often include national household surveys.
- ✓ Alcohol sales: sales data, often available from tax authorities or ministries of finance, which provide more reliable consumption estimates than self-reported data.
- ✓ Alcohol prices: an overview of minimum and average prices to identify how affordable alcohol is and assess the availability of low-cost products that may drive harm.
- ✓ Affordability: measured as the net effect of alcohol prices and income levels, affordability can indicate how accessible alcohol is to the average consumer.

Action 1.2. Articulate the policy goal



Defining a clear policy goal is essential for building support and ensuring cross-sector alignment. Focus on why alcohol taxation and pricing policies are necessary, using evidence of their impact on health, social, and economic outcomes. Highlight how these policies can reduce harms by lowering consumption, decreasing affordability and addressing health inequalities.

Key questions to address

- What specific public health or societal issues are being targeted?
- How will the policy contribute to reducing alcohol-attributable harm?
- Specifically what measurable outcomes (e.g. decreased consumption, reduced mortality, economic savings) are expected?
- How does this align with broader national or international priorities, such as achieving Sustainable Development Goal (SDG) targets or reducing NCDs?

Action 1.3. Assess existing alcohol taxation structures and rates, and other pricing policies



Evaluate current taxation structures and rates to understand their impact and identify areas for improvement. Assess tax types, rates and their share in final prices, alongside the legal framework and any gaps or inefficiencies that could be addressed with new policies.

Key questions to address

- What are the current types and rates of alcohol taxes in place (e.g, specific, ad valorem or both)? Are certain products taxed more effectively than others?
- What is the share of taxes in the final price of alcoholic beverages?
- Do current policies disproportionately affect certain groups or create incentives to consume cheaper, higher-strength products?
- Are there any exemptions, loopholes or inefficiencies in the existing framework?
- What legal or regulatory constraints need to be considered?

Action 1.4. Suggest specific changes



Using the situational analysis and policy assessment, propose clear, evidence-based changes to taxation structures, rates or complementary pricing policies. Recommendations should focus on enhancing public health outcomes by reducing affordability, addressing identified gaps and maintaining or increasing revenue for public services. These changes must be country-specific and cannot be driven by simple, one-size-fits-all rules (for more detailed options for tax design, see, for example, *How To Design Excise Taxes on Alcoholic Beverages* (Mansour, Petit & Sawadogo)). Ensure the proposals are practical, align with policy goals and include strategies to mitigate potential unintended consequence

Key questions to address

- What specific tax adjustments are needed to reduce affordability and consequently consumption and alcohol-attributable harms?
- Which products will they target?
- Are the recommendations practical and aligned with intersectoral policy implementation?
- What is the expected effect on prices and affordability?
- How will these changes affect vulnerable groups?

Action 1.5. Consider policy combinations



Combine excise taxes with additional targeted policies to address specific problems identified during the situational analysis. Examples for reducing the consequences of heavy drinking include pairing excise taxation (see Box 1) with availability restrictions (for an example of the impact on reducing purchasing hours on heavy drinking and attributable injury and cardiovascular mortality see Stumbrys et al. (2024)), screening and brief Interventions, or other pricing policies such as minimum pricing or minimum unit pricing (MUP) (Box 3). Research shows that combining taxation with other policies can impact overall and specific mortality (e.g. traffic fatalities), improve health-care efficiency, enhance public safety and reduce inequalities (Rehm et al., 2023; Rehm et al., 2024b).

Key questions to address

- What additional taxation or pricing policies could complement excise taxes, such as MUP?
- How can these policies effectively target high-risk groups disproportionately affected by alcohol-attributable harm?
- Are there successful examples of policy combinations from other jurisdictions that could inform implementation?

Box 3. Examples of pricing policies beyond taxation

1. Minimum pricing policies

Minimum pricing policies set a fixed price level below which a specific quantity of a finished alcoholic product cannot be sold. **MUP**, a specific form of minimum pricing, establishes a minimum price based on the alcohol content, ensuring higher prices for stronger drinks. This incentivizes consumers and producers to favour lower-strength options.

These policies target the cheapest alcoholic beverages, which are disproportionately consumed by high-risk groups. However, unlike excise taxes, minimum pricing and MUP do not generate government revenue but increase profits for retailers and producers. Their primary impact is on off-premises alcohol sales (e.g. supermarkets), with limited effect on on-premise prices (e.g. bars and restaurants).

An example of a successful MUP policy is that introduced in 2018 in Scotland (United Kingdom), which set a minimum unit price of 50 pence per unit of alcohol. This policy specifically targeted inexpensive, high-strength products and resulted in significant reductions in alcohol-attributable deaths and hospital admissions, particularly among individuals living in deprived areas (see the chapter on real-world case studies, page 30).

2. Restrictions on promotions and discounts of alcoholic beverages

Prohibiting discounts like “buy one, get one free” or bulk purchase offers, reduces excessive purchasing and impulsive consumption. Also, policies requiring minimum retail markups or limiting large price reductions ensure alcohol prices reflect production and societal costs. These measures reduce the availability of excessively cheap alcohol without directly raising taxes.

Action 1.6. Assess resources



Identify the resources required to implement and enforce the proposed taxation and pricing changes, including financial, technical and human resources. Ensure that all resource needs are identified.

Key questions to address

- What financial, technical or human resources are needed to implement and enforce the changes?
- Are additional investments required, such as in tax administration, compliance monitoring or data collection systems?

Action 1.7. Consider future-proofing the policy changes



Consider the sustainability and long-term effectiveness of alcohol taxation and pricing policies by linking them to inflation and income growth. Introducing an automatic uprating mechanism prevents alcohol from becoming more affordable over time, maintaining the intended impact on consumption and harm reduction.

Key questions to address

- What mechanism can be implemented to adjust tax rates regularly in line with inflation and/or income growth?
- Should adjustments be based on specific economic indicators, such as inflation rates, the consumer price index or disposable household income?
- How can the mechanism be designed to operate automatically, reducing the need for frequent legislative changes?
- Are there examples of similar mechanisms in other jurisdictions, and what lessons can be drawn?

Action 1.8. Consider earmarking taxes



Earmarking alcohol tax revenues for harm reduction initiatives, such as prevention programmes, treatment services or public awareness campaigns, can strengthen public support for tax increases and provide sustainable resources to address alcohol-attributable harms. This approach links taxation to public health objectives and societal cost reduction.

Key questions to address

- What proportion of revenues could be earmarked for harm reduction initiatives?
- Are there mechanisms to efficiently allocate earmarked funds?

- What is the political feasibility of earmarking in the jurisdiction?
- How can earmarking be communicated to gain political and public support?
- What lessons can be learned from successful earmarking in other jurisdictions?

Action 1.9. Consider estimating the outcomes of policy change



Estimating the potential health and economic outcomes of proposed policies is critical for evidence-based decision-making. Using modelling tools and local data, policy-makers can project impacts on alcohol consumption, health outcomes, economic productivity and revenue while identifying potential negative side effects, such as cross-border trade or unrecorded consumption. This helps refine proposals, develop mitigation strategies and enhance stakeholder support.

Key questions to address

- What tools or models can estimate the impacts of proposed policies using local and international data?
- What reductions in alcohol consumption and related harms (e.g. mortality, hospitalizations) are expected?
- How will policy changes affect economic indicators like health-care costs, productivity and revenue?
- What negative side effects, such as cross-border trade or unrecorded consumption, might arise?
- How will impacts vary across population subgroups, particularly high-risk or disadvantaged groups?

Action 1.10. Agree on final policy proposal



The final step of situational analysis, policy selection and prioritization is to bring together all the insights and considerations from the previous actions to finalize a cohesive and well-informed policy proposal. By synthesizing findings from the situational analysis, proposed tax changes, resource assessments, policy combinations and projected outcomes, policy-makers can ensure the proposal addresses the jurisdiction's priorities and challenges. Reaching consensus on the final proposal helps align stakeholders and sets the foundation for smooth implementation.

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² All references were accessed on 1 April 2025.



2 Building support

Checklist 2. Actions of actions required to build support for alcohol taxation and pricing policies

Action required	Brief overview	
2.1 Communicate the outcomes of the situational analysis	Present key findings from the situational analysis to demonstrate why alcohol taxation and pricing policies are needed to address health, social and economic impacts.	
2.2 Identify and engage stakeholders	Mobilize key stakeholders across government, civil society, academia and international organizations to show that these policies are wanted and supported by diverse sectors.	
2.3 Demonstrate policy feasibility through evidence	Use robust evidence to demonstrate that alcohol taxation and pricing policies are workable , highlighting their health and economic benefits.	

Building support for alcohol taxation and pricing policies requires proactive, coordinated activities involving multiple stakeholder groups (Fitzgerald et al., 2025). This toolkit provides tools to help policy-makers show why these policies are **needed, wanted and workable**.

Action 2.1. Communicate the outcomes of the situational analysis



To show why alcohol taxation and pricing policies are **needed**, communicate key findings from the situational analysis. Highlight crucial indicators such as affordability, consumption patterns and rates of alcohol-attributable harms, and emphasize alcohol's impact on health and society. Tailored communication materials should emphasize the urgency of action and position these policies as essential tools to reduce harms and inequalities.

Key questions to address

- What are the current levels of alcohol consumption and affordability?
- How does alcohol consumption contribute to morbidity, mortality, violence and crime?
- Which population groups are most affected and what disparities exist?
- What are the financial and societal costs of inaction?
- How do alcohol-attributable harms affect key government sectors like health, law enforcement and the economy?

Key communication strategies

- Use clear and accessible formats: present data visually, such as through charts or infographics, to effectively highlight the severity and scope of alcohol-attributable harms.
- Link policies to broader objectives: emphasize how alcohol taxation and pricing policies align with broader national or international goals, such as reducing health inequalities or achieving the SDGs.
- Contextualize the evidence: relate the findings to local priorities, demonstrating how the proposed policies address urgent and specific challenges within the jurisdiction.

Action 2.2. Identify and engage stakeholders



Show that alcohol taxation and pricing policies are **wanted**. Building support for alcohol taxation and pricing policies requires mobilizing a diverse range of stakeholders. A stakeholder analysis helps identify supporters, opponents and groups that need persuasion, assessing their interest and influence to prioritize engagement efforts. Stakeholders may include government officials, civil society organizations, medical professionals, academics and media. Engagement should demonstrate how proposed policies align with their priorities and encourage their active involvement. For example, in Lithuania, monitoring parliamentary voting patterns helped identify key supporters and opponents of alcohol policy, enabling more targeted engagement efforts (Štelemėkas et al., 2020). Table 1 shows example stakeholder groups and their potential roles.

Table 1. Stakeholder groups and their roles

Stakeholder group	Examples	Potential role
Government	Politicians in power and opposition parties, national and local government, relevant parliamentary committees, civil servants/policy officials	Can advocate, develop and enforce policies while safeguarding public health interests.
Nongovernmental organizations	Alcohol treatment/support service providers, health campaigners, cancer institutes, children's organizations, family support services, faith-based organisations	Can advocate for policies in the media and generate and harness community support. Can counter alcohol industry misinformation.

Table 1. contd.

Medical and health professionals	Doctor/nurse associations, trade unions, psychiatrists and addiction professionals, public health experts, dentists, etc.	Can build trust with the public.
Academic researchers	Epidemiologists, sociologists, economists, criminologists, political scientists, etc.	Can present relevant (independent of industry) evidence and lend credibility to proposals. Can inform monitoring and evaluation plans and overall impact assessment.
Police and enforcement agencies	Local and national police forces, trading standards officers, customs	Can inform implementation plans including issues related to unrecorded alcohol: early involvement will increase likelihood of support.
Media and the general public	News media, public attitudes measured via opinion polls	Media can shape public opinion.

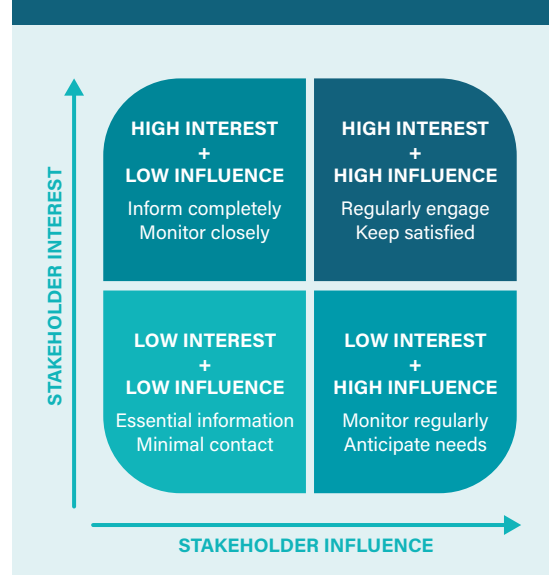
Stakeholder mapping

Stakeholder mapping is an exercise to help determine who the stakeholders are and how much engagement, communication or consideration they need. By mapping and prioritizing them, attention can be focused in the most impactful way (Fig. 2).

Key questions for stakeholder mapping

- Who is the stakeholder, and who represents them?
- What is their interest in the policy and what do they stand to gain or lose?
- What influence or power do they hold and who do they influence?
- Who influences them?

Fig. 2. Stakeholder mapping matrix



Strategies for stakeholder engagement

- Develop tailored briefing materials: create materials specific to each stakeholder group, and, where possible, align them with existing policy priorities.
- Host workshops and roundtables: organize events to facilitate knowledge exchange, where policy-makers can meet academic and civil society representatives to assess relevant data and build consensus.
- Establish a multistakeholder coordinating mechanism: set up a platform (excluding commercial vested interests) to promote collaboration and ensure a whole-of-government approach.
- Commission advocacy activities: partner with nongovernmental organizations to conduct public opinion polling, run media campaigns and produce research reports using local data to generate public support from local communities and to counter misinformation.

Action 2.3. Demonstrate policy feasibility through evidence



To show that alcohol taxation and pricing policies are **workable**, policy-makers must present robust evidence of their feasibility and effectiveness. This involves sharing findings from existing studies and case studies to demonstrate how these policies have been successfully implemented in other contexts and the benefits achieved. When local evidence is needed, commissioning research can fill gaps and address potential concerns about feasibility and outcomes. By presenting clear, compelling evidence, policy-makers can build confidence among stakeholders, address opposition and demonstrate that these policies are both practical and impactful.

Key evidence to communicate

- Implementation feasibility: provide examples of similar policies successfully implemented elsewhere.
- Policy outcomes: present data on reductions in consumption, mortality and societal costs, and improvements in economic and health indicators.
- Alignment with goals: provide evidence showing how these policies support national or international objectives, such as reducing NCDs or achieving the SDGs.
- Mitigation of challenges: give examples of how potential obstacles, such as industry opposition or enforcement difficulties, have been successfully addressed.

Key communication strategies

- Tailor evidence to stakeholder priorities, emphasizing relevant data.
- Use accessible formats like infographics to clearly present findings.
- Highlight real-world success stories to build trust and counter scepticism.
- Collaborate with independent researchers to enhance credibility.
- Leverage media campaigns to raise awareness and support for the policies.

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3 All references were accessed on 1 April 2025.



3 Implementation

Checklist 3. Actions of actions for effective implementation of alcohol taxation and pricing policies

Action required	Brief overview	
3.1 Draft and propose legislative changes	Prepare clear and actionable legislative proposals based on suggested policy changes.	
3.2 Align policy proposals with broader objectives	Ensure policies align with national priorities and international commitments, demonstrating how it supports existing government objectives.	
3.3 Ensure compliance with trade laws and regulations	Conduct thorough legal reviews to ensure compliance with trade laws and regional regulations. Prepare arguments to defend against opposition and address potential legal challenges.	
3.4 Minimize potential unrecorded consumption risks	Analyse unrecorded consumption and mitigate risks. For instance, where relevant, engage with neighbouring countries to identify and mitigate against cross-border trade.	
3.5 Establish effective and efficient administrative processes	Create an implementation framework with transparent reporting and enforceable sanctions to ensure high compliance levels.	

Implementation plans must be robust enough to withstand legal and practical challenges. This module provides tools to make proposed policies actionable, align them with strategic objectives and ensure their effective enforcement.

Action 3.1. Draft and propose legislative changes



The next step after identifying policy changes (Module 1, Action 1.4) is to translate them into enforceable legislative proposals. Drafting must ensure policies are clear and comprehensive. To ensure the proposed changes achieve their objectives, legislative drafts should include precise definitions of tax structures, rates and minimum pricing thresholds; address operational details; define roles and responsibilities; and include mechanisms for compliance and enforcement.

Legislation should account for how taxation or pricing measures influence consumer prices and affordability, as not all measures directly lead to changes in affordability. For example, producers or retailers might absorb tax increases, limiting their impact. Similarly, during periods of high inflation, minimum prices may lose their effectiveness if beverage prices naturally rise above mandated thresholds. Proposals must anticipate these challenges by including provisions for periodic adjustments to sustain policy impact over time.

Practical considerations

- Simplify language: use clear, unambiguous legal language to avoid misinterpretation.
- Include operational details: clearly define roles, responsibilities and enforcement mechanisms for agencies involved.
- Conduct a legal and policy review: ensure the legislative draft aligns with existing laws and frameworks.
- Prepare supporting materials: develop explanatory notes or justifications to accompany the draft, providing evidence for its necessity.

Action 3.2. Align policy proposals with broader objectives



To build political and public support, align alcohol taxation and pricing policies with national priorities and international commitments. These objectives may include reducing alcohol consumption, improving health outcomes, addressing inequalities, increasing productivity and strengthening public finances. Linking policies to frameworks such as the SDGs including Goal 3: Ensure healthy lives and well-being (United Nations, 2024), and the WHO European framework for action on alcohol (Regional Committee for Europe, 72nd session, 2022), targeting a 10% reduction in alcohol use by 2025, reinforces their legitimacy and relevance.

Practical considerations

- Highlight national relevance: show how the policies address pressing domestic challenges, like public health burdens or financial sustainability.
- Demonstrate international alignment: policies adhere to global commitments like the SDGs and WHO action plans.
- Emphasize cross-sectoral benefits: frame the policies as supporting multiple sectors, including health, finance and social welfare, while protecting vulnerable populations.

Action 3.3. Ensure compliance with trade laws and regulations



Alcohol taxation and pricing policies must comply with trade laws and international obligations to avoid legal challenges and delays. A thorough legal review is essential to identify potential conflicts with trade agreements and develop evidence-based justifications for the policies as necessary public health measures.

Practical considerations

- Conduct legal reviews: ensure alignment with national, regional and international trade frameworks.
- Develop public health justifications: use evidence to demonstrate the necessity and proportionality of policies to achieve public health goals.
- Mitigate trade concerns: incorporate provisions like phased implementation and notify trade bodies (e.g. European Commission, World Trade Organization) to preempt objections.
- Leverage technical support: collaborate with organizations like WHO or World Trade Organization to strengthen justifications and compliance.

Concrete examples of trade law considerations

- EU directives on alcohol excise duties: define permissible tax structures and set minimum rates, which Member States must follow when implementing taxation policies (European Commission, 2024).
- EU minimum pricing policies: require notification to the European Commission as a “technical regulation” under EU law. Member States must demonstrate that the policy is i) appropriate for achieving public health objectives, and ii) necessary and no more restrictive of the free movement of goods than required (WHO Regional Office for Europe, 2022).
- Eurasian Economic Union treaty provisions: allow Member States to introduce minimum alcohol pricing policies under rules permitting state price regulation for alcohol products (WHO Regional Office for Europe, 2022).
- World Trade Organization principles: policies must adhere to World Trade Organization rules on non-discrimination and necessity, ensuring fair treatment of domestic and imported goods while justifying public health benefits.

Action 3.4. Minimize potential unrecorded consumption risks



While unrecorded consumption does not necessarily increase with taxation increases, with evidence indicating a mixed picture, it should be considered as part of the taxation policy formulation (Rehm et al., 2014; Rehm et al., 2022). “Unrecorded” is a general term for alcohol that is not registered in a jurisdiction. It varies by jurisdiction and may include home production, illegally produced or smuggled alcohol, surrogate alcohol, and/or cross-border shopping (Lachenmeier, Neufeld & Rehm, 2021). To mitigate unrecorded consumption, policy-makers should analyse what drives it and implement targeted measures to address it.

Key challenges

- Price disparities: significant price differences between neighbouring jurisdictions encourage cross-border alcohol trade.
- Weak enforcement: inadequate laws or poor regulatory oversight allow unrecorded alcohol production and distribution to persist.
- Cultural norms: homemade alcohol is widely accepted in some regions, complicating efforts to regulate it.

- Accessibility of surrogate alcohol: industrial or medicinal alcohol often provide a cheaper, unregulated alternative in low-income areas. Moreover, industries are producing surrogates simply to avoid alcohol excise taxation (WHO Regional Office for Europe, 2019).

Suggested actions

- Assess risks: identify the drivers of unrecorded alcohol and prioritize interventions based on local dynamics.
- Foster regional collaboration: harmonize taxation levels between neighbouring jurisdictions to minimize cross-border trade.
- Engage multisectoral partners: coordinate efforts across health, trade and enforcement sectors for integrated solutions.
- Support formalization: help small producers comply with regulations and enter the legal market.
- Raise awareness among consumers: highlight the health risks of unrecorded alcohol.

Action 3.5. Establish effective and efficient administrative processes



The administration of alcohol taxation and pricing policies should be both effective – ensuring high levels of compliance – and efficient – minimizing the resources to achieve it. For that, policy-makers should equip enforcement bodies with the technical capacity, clearly defined roles and processes that promote transparency and accountability while minimizing non-compliance.

Practical considerations

- Build enforcement capacity: provide training and resources to enforcement agencies, ensuring clear definitions of roles and responsibilities.
- Ensure transparency: incorporate data collection and public reporting on compliance rates, revenue and impacts to build trust.
- Minimize non-compliance: develop monitoring systems and fair penalties to deter violations.
- Integrate into workflows: align policies with the operational plans of enforcement bodies for smooth implementation.
- Regular reviews: evaluate administrative processes periodically to address gaps and improve efficiency.

Further detail on the administration of alcohol taxation and pricing policies can be found in the WHO Resource tool on alcohol taxation and pricing policies (Sornpaisarn et al., 2017).

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4 All references were accessed on 1 April 2025.



4 Monitoring and evaluation

Checklist 4. Actions for monitoring and evaluating the impact of alcohol taxation and pricing policies

Action required	Brief overview	
4.1 Include robust analysis	Use independent researchers and reliable research methods to evaluate the impact of policies, ensuring robust and credible findings.	
4.2 Access the best available data	In some contexts, governments may require producers or retailers to share data to support monitoring and evaluation efforts.	
4.3 Focus on key outcomes and communicate results	Monitor key outcomes previously identified and ensure clear public communication to maintain support and policy continuity.	

Action 4.1. Include robust analysis



Robust analysis is essential for credible and actionable monitoring and evaluation. Employing rigorous scientific methods and validated methodologies ensures findings are reliable, defensible and capable of supporting evidence-based policy-making.

Key insights and suggested actions

- Partner with reputable institutions, such as universities or third-party organizations, to conduct unbiased evaluations, enhancing credibility and impartiality.
- Use established methods, such as interrupted time series or quasi-experimental designs, to assess policy impacts.
- Tailor research methods to the specific policies and context of your jurisdiction.
- Account for external factors, such as income changes or inflation, that could influence outcomes.
- Incorporate peer-reviewed evidence and meta-analyses to align with scientific standards and validate findings.
- Maintain transparency by publishing methodologies, data sources and findings, ensuring public trust in the process.
- Ensure findings are comprehensive, actionable and sufficiently robust to guide future advocacy and decision-making.

Action 4.2. Access the best available data



Reliable data is essential for evaluating the impact of alcohol taxation and pricing policies. Policy-makers should collaborate with stakeholders, including public health agencies, tax authorities and private sector actors, to access comprehensive datasets on alcohol production, sales and consumption. When gaps exist, innovative collection methods can supplement insights.

Key insights and suggested actions

- Use existing data sources, such as tax records, health system data and alcohol sales reports, to form a robust evaluation base.
- Enhance data quality with standardized collection protocols, regular updates and clear reporting formats.
- Seek technical guidance from organizations such as WHO or the Organisation for Economic Co-operation and Development to strengthen data collection practices.
- Close gaps using supplementary methods, such as consumer surveys or tailored studies.

Action 4.3. Focus on key outcomes and communicate results



Evaluations should prioritize outcomes that align with policy goals, such as reductions in alcohol consumption, harm or health-care costs, and increased revenue or public health improvements. Effectively communicating these results builds stakeholder support and maintains policy momentum.

Key insights and suggested actions

- Monitor and report on indicators such as alcohol consumption trends, reductions in alcohol-attributable hospitalizations, revenue generation and other economic gains.
- Use accessible formats like infographics and summary reports tailored for policy-makers, stakeholders and the public.
- Conduct briefings and forums to share progress, focusing on results that resonate with key audiences.
- Use accessible language to present results, and present successes and address challenges clearly, highlighting tangible benefits such as lives saved or economic savings.
- Develop a communication strategy with regular updates through press releases, social media, and public events to maximize reach and transparency.
- Partner with reputable institutions, such as universities or third-party organizations, to conduct unbiased evaluations.

5 Challenges and mitigation measures



Checklist 5. Actions to address challenges and mitigation measures

Action required	Brief overview	
5.1 Anticipate opposition arguments	Prepare for opposition before it happens, focusing on "SCARE" arguments (see below) and counterarguments.	
5.2 Monitor and respond to opposition strategies	Focus on real-time tracking and adaptive responses to opposition tactics during or after implementation.	
5.3 Strengthen engagement with supportive stakeholders	Continue engagement with supportive stakeholders to maintain public support for pricing policies.	

Alcohol taxation and pricing policies often face strong resistance, particularly from industry stakeholders with vested interests in maintaining sales (WHO Regional Office for Europe, 2022). Proactively addressing opposition through evidence-based counterarguments, real-time monitoring of tactics and strategic engagement with supportive stakeholders ensures these policies gain and maintain public and political support.

Action 5.1. Anticipate opposition arguments



Common strategies and tactics have been adopted to oppose alcohol taxation and pricing policies as for tobacco and unhealthy food and drinks (WHO Regional Office for Europe, 2022; World Health Organization, 2010 & 2022). Policy officials should familiarize themselves with such arguments, that can be organized into five categories of SCARE tactics:

S	Sowing doubt by discrediting science and diverting attention
C	Court and legal challenge threats
A	Anti-poor rhetoric (regressivity)
R	Revenue reduction
E	Employment impact

Below is an overview of common opposition arguments to alcohol taxation and pricing policies (Table 2). Further details can be found in the *WHO technical manual on alcohol tax policy and administration* (World Health Organization, 2023).

Table 2. The SCARE arguments and counter-arguments	
Opposition argument	Counter-argument
S <p>No evidence that alcohol taxation policies are effective.</p> <p>Alternative substitute policies are more appropriate such as voluntary partnerships.</p>	<p>Alcohol taxation policies are listed by WHO as the most effective and cost-effective policy available (World Health Organization, 2024; Chisholm et al., 2018). Support for pricing measures is not exclusive to the health community: the Organisation for Economic Co-operation and Development and the World Bank are proponents of alcohol policies (Organisation for Economic Co-operation and Development, 2021; World Bank, 2023). Evidence indicates substitute policies are ineffective at reducing rates of alcohol-attributable harm (Babor et al., 2023).</p>
C <p>Threat of legal action and anti-free-trade challenges can lead to regulatory chill.</p>	<p>Alcohol taxes and minimum pricing policies have been implemented in multiple countries and have withstood legal challenge on the basis of proportionality in protecting public health (World Health Organization, 2023).</p>
A <p>Alcohol taxation and pricing policies unfairly penalise low-income drinkers.</p>	<p>Alcohol harm is disproportionately concentrated in low-income communities so measures that reduce rates of harm produce greatest health benefits for these groups. Carefully planned taxation increases, and MUP are linked to reduced alcohol deaths in the lowest income groups and are therefore an important measure for tackling inequality (WHO Regional Office for Europe, 2022; Manthey et al., 2023; Public Health Scotland, 2023).</p>
R <p>Tax increases will reduce public revenue.</p>	<p>Increasing alcohol excise taxes can provide additional revenues to bolster public finances (WHO Regional Office for Europe, 2020). In addition, there will be cost savings in health-care and other public services (Rehm et al., 2023).</p> <p>Minimum pricing policies are intended to reduce harm and realise cost savings in health-care and other public services but have no impact on public revenue (WHO Regional Office for Europe, 2022).</p>
E <p>Increased alcohol prices would have a negative impact on jobs in the alcohol sector.</p>	<p>Alcohol taxation and pricing policies can help increase economic productivity (Organisation for Economic Co-operation and Development, 2021).</p>

Action 5.2. Monitor and respond to opposition strategies



When a policy is proposed or implemented, opposition groups often intensify efforts to weaken or undermine it. These actions can include lobbying, media campaigns and spreading misinformation. Proactively monitoring and addressing these tactics helps sustain policy momentum and maintain public trust.

Long transition periods between policy adoption and implementation can weaken the effectiveness of alcohol taxation and pricing measures. Delays provide opportunities for industry actors to intensify lobbying efforts, mobilize opposition, advocate for changes that dilute policy impact and shift public opinion. Thus, to minimize this risk, transition periods should be kept as short as operationally feasible and extended only when clearly justified by implementation needs.

Key insights and suggested actions

- Track opposition activities through media monitoring, social media analysis and public statements to anticipate emerging narratives.
- Use pre-prepared communication materials to address common opposition arguments quickly and effectively, leveraging case studies or real-time data to counter misinformation.
- Regularly refresh communication materials with updated evidence to respond to evolving opposition claims.

Action 5.3. Strengthen engagement with supportive stakeholders



Supportive stakeholders, such as nongovernmental organizations, medical professionals and academic institutions, play a critical role in amplifying advocacy efforts and countering opposition narratives. By engaging and empowering these groups, policy-makers can broaden their support base, enhance credibility and sustain advocacy momentum throughout the policy cycle.

Key insights and suggested actions

- Leverage stakeholders' expertise in public discourse and policy-making to enhance the credibility and visibility of policy proposals.
- Build multistakeholder coalitions or forums to facilitate resource sharing, knowledge exchange and coordinated messaging.
- Use medical professionals and researchers as trusted voices to engage the public and policy-makers effectively.
- Provide tools, training or funding to stakeholders to support advocacy efforts, such as public awareness campaigns and community engagement activities.
- Recognize and highlight stakeholders' contributions in official communications to maintain engagement and strengthen relationships.

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5 All references were accessed on 1 April 2025.

Real-world case studies

The Baltic Alcohol Control Policy Project

This case study presents an overview of the impact of alcohol control policies, including taxation, on morbidity and mortality in Estonia, Latvia and Lithuania between 2000 and 2024. During this period a series of alcohol excise duty increases were implemented alongside restrictions on alcohol advertising and availability. Full details of this evaluation can be found elsewhere (Rehm et al., 2023 & 2024; WHO Regional Office for Europe, 2023).

Lesson 1: high-impact alcohol control policies can have positive health effects

- Each of the key taxation increases and reductions in trading hours resulted in an average decrease of 0.9 litres of pure alcohol per capita within the year the policy was implemented, with no significant differences between countries (Rehm et al., 2024).
- Each of the key taxation increases resulted in an average reduction of age-standardized all-cause mortality rates. For instance, 1.3% per year among men and a lesser, non-significant reduction of 0.8% per year among women. Reductions of 100% alcohol-attributable mortality were proportionally markedly higher (Štelemėkas et al., 2021; Radišauskas et al., 2023; Rehm et al., 2024).
- Taxation increases in Lithuania were associated with a reduction in emergency room visits (Jiang et al., 2023).

Lesson 2: alcohol control policies can reduce inequalities in all-cause mortality

- Between 2012 and 2019, during a period of extensive alcohol control policy implementation, education-based inequalities in all-cause mortality in Lithuania decreased by 18% among men and 14% among women (Manthey et al., 2023).
- The 2017 taxation increase alone contributed to a temporary reduction in mortality inequalities among Lithuanian men of –13% (Manthey et al., 2023).

Lesson 3: revenue from alcohol excise taxation increases after taxation increases

- Alcohol excise revenue generally increased in the Baltic countries following taxation increases. In contrast, in countries without such increases, revenue remained stable or decreased (Manthey et al., 2024).

Lesson 4: inactivity in alcohol control policy leads to comparatively inferior health results

- The example of Poland in the first two decades of the 21st century shows that failing to introduce alcohol control policies and the weakening of earlier introduced, effective strategies for limiting the availability of alcohol, in combination with promotional activities by the alcohol industry, can contribute to a deterioration of population health on a country-wide scale.

Lesson 5: taxation increases do not automatically raise unrecorded consumption, but price gaps can drive cross-border trade

- The increase in excise taxation in Lithuania did not result in major increases in unrecorded alcohol consumption, nor in losses in excise revenues for the budget (Manthey et al., 2024; Štelemekas et al., 2023).
- Cross-border trade in alcohol between Estonia and Latvia increased markedly from 2016 to 2017, as Estonia maintained much higher retail prices (at least 30% more for strong alcohol and 50% more for beer) than neighbouring Latvia, where stores and warehouses with cheaper alcohol prices were established directly along the border (Stoppel et al., 2024; WHO Regional Office for Europe, 2024).
- In reaction to the influx of cheap alcohol from their southern neighbour via cross-border shopping, the Estonian Government cancelled planned alcohol excise duty increases in 2019 and 2020 and instead cut excise tax rates on both light alcohol and spirits by 25% from July 2019. As a consequence, after years of decline, the adult per capita consumption in Estonia started to increase.
- The overall lesson from the Baltics was that while taxation increases do not necessarily cause an increase in unrecorded consumption, they can cause such an increase if there is a sufficiently large gap in retail prices between a domestic and an easy-to-reach foreign market. Instead of competing downwards and facilitating the detrimental consequences for public health associated with increases in consumption, cross-country agreements that aim to establish commonly agreed-upon higher taxation levels are a preferable solution for revenue and for protecting health in the future.

MUP policy in Scotland (United Kingdom)

This case study presents evidence on the implementation and impact of MUP for alcohol in Scotland, United Kingdom. MUP was introduced in 2018 as a response to persistently high levels of alcohol-related harm. The policy aimed to reduce overall consumption, particularly among those most at risk, by setting a price floor of 50 pence per unit below which alcohol could not be sold. Full details of the evaluation can be found elsewhere (Public Health Scotland, 2023), with additional evidence also available from other recent publications (Bokhari et al., 2024; Livingston et al., 2024).

Lesson 1: MUP effectively reduced consumption and harm, especially among the heaviest drinkers and those in deprived areas

- MUP led to a 3% net reduction in per capita alcohol sales, driven by a 3.6% decrease in off-trade sales (e.g. supermarkets).
- Reductions in alcohol purchases were concentrated among those purchasing the largest volumes, aligning with the policy's aim to target heavier drinkers.
- MUP was associated with a 13.4% reduction in alcohol-specific deaths and a 4.1% reduction in hospital admissions wholly attributable to alcohol. These reductions were greatest among men and individuals living in the most deprived areas, indicating a reduction in health inequalities.

Lesson 2: industry adapted by changing pricing, packaging and product strength

- In response to MUP, the alcohol industry increased prices on the cheapest products, removed some high-strength items from the market entirely and reduced the pack sizes or alcohol by volume of others.
- Although these changes were limited in scale, they contributed to reducing access to inexpensive, high-strength alcohol. Evidence suggests the relatively small market size of Scotland may have limited broader reformulation.

Lesson 3: concerns about unintended negative impacts were largely unfounded

- Extensive evaluations found little evidence of unintended consequences such as substitution to non-beverage or illicit alcohol, increases in drug use or crime, or cross-border shopping. However, there was some evidence of increased financial pressure among low-income, heavier drinkers.

Lesson 4: MUP may have cushioned the impact of COVID-19 on alcohol-related harm

- Emerging evidence suggests MUP helped mitigate the increase in alcohol consumption during the COVID-19 pandemic. As on-trade venues closed, the shift to off-trade purchasing led to greater consumption in England compared to Scotland, where MUP limited the affordability of off-trade alcohol.
- Correspondingly, increases in alcohol-specific deaths since 2019 have been smaller in Scotland than in England, underscoring the value of having stronger alcohol control policies in place during times of crisis.

Lesson 5: MUP must be adjusted over time to remain effective

- Inflation erodes the real-term value of a fixed MUP threshold. Scotland's 50 pence per unit MUP introduced in 2018 had declined in real value to approximately 43 pence by 2024.
- In response, the Scottish Government approved an increase in the MUP to 65 pence per unit, effective on 30 September 2024. This highlights the importance of including mechanisms to periodically adjust MUP levels.

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6 All references were accessed on 1 April 2025.

Annex. Checklist for policy officials

1. Situational analysis, policy selection and prioritization

- ☒ 1.1. Conduct a situational analysis
- ☒ 1.2. Articulate the policy goal
- ☒ 1.3. Assess existing alcohol taxation structures and rates, and other pricing policies
- ☒ 1.4. Suggest specific changes
- ☒ 1.5. Assess resources
- ☒ 1.6. Consider policy combinations
- ☒ 1.7. Consider future-proofing the policy change
- ☒ 1.8. Consider earmarking taxes
- ☒ 1.9. Consider estimating the outcomes of policy change
- ☒ 1.10. Agree on final policy proposal

2. Building support

- ☒ 2.1. Communicate the outcomes of the situational analysis
- ☒ 2.2. Identify and engage stakeholders
- ☒ 2.3. Demonstrate policy feasibility through evidence

3. Implementation

- ☒ 3.1. Draft and propose legislative changes
- ☒ 3.2. Align policy proposals with broader objectives
- ☒ 3.3. Ensure compliance with trade laws and regulations
- ☒ 3.4. Minimize potential unrecorded consumption risks
- ☒ 3.5. Establish effective and efficient administrative processes

4. Monitoring and evaluation

- ☒ 4.1. Include robust analysis
- ☒ 4.2. Access the best available data
- ☒ 4.3. Focus on key outcomes and communicate results

5. Challenges and mitigation measures

- ☒ 5.1. Anticipate opposition arguments
- ☒ 5.2. Monitor and respond to opposition strategies
- ☒ 5.3. Strengthen engagement with supportive stakeholders

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