

Public attitudes towards the UK alcohol duty reforms:

A summary of findings from qualitative research with hazardous and harmful drinkers facing financial pressures

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INTRODUCTION

This briefing note reports findings from a study evaluating alcohol pricing policies implemented in the United Kingdom. These include:

- A 10% increase on alcohol taxes and changes to the structure of the tax system, collectively known as the alcohol duty reforms. These policies were introduced in the United Kingdom in 2023 during a cost-of-living crisis.
- Minimum unit pricing (MUP), which was introduced in Scotland in 2018 (and subsequently increased in 2024) and Wales in 2020¹.

The research aimed to explore how hazardous and harmful drinkers who are facing financial pressures responded to the cost-of-living crisis. We also explored what they think about alcohol pricing policies and their impacts, which is the focus of this briefing.

KEY MESSAGES

- Public awareness of the alcohol duty reforms was low.
- Participants viewed the 10% duty increase as too small to meaningfully affect alcohol purchasing or consumption.
- Views of the strength-based duty structure were more favourable. Most participants saw higher taxes on stronger products as a fair and logical approach.
- Few participants reported any immediate changes in their behaviour, and many struggled to separate the effects of the duty increase from wider price inflation.
- Some participants were concerned about potential unintended consequences, including impacts on lower-income drinkers and people experiencing alcohol dependence.

¹ On 1 October 2026 the minimum unit price in Wales increased in line with the rate paid in Scotland (65p per unit). At the time of data collection, the minimum unit price in Wales was at the rate introduced in 2020 (50p per unit).

OUR RESEARCH

We ran 16 focus groups with 83 people from four key population subgroups in England, Scotland and Wales. The four subgroups were:

- people with lived experience of anxiety and/or depression
- parents and carers of children aged under 18
- older adults aged 65 and over and living on a fixed income
- people who regularly smoke tobacco.

The subgroups were chosen following consultation with key stakeholders and public contributors.

All but four participants reported consuming alcohol at hazardous (n=56) or harmful levels² (n=23). The majority of participants described themselves as just meeting their basic living expenses.



² Participants' drinking levels were determined using the Alcohol Use Disorders Identification Test-Consumption (AUDIT-C) screening tool.

FINDINGS

Lack of awareness of reforms

Awareness of the alcohol duty reforms was generally low. Many were unaware of the changes altogether, while others had only a vague understanding that alcohol tax had increased. Awareness of the move to a strength-based taxation system was also limited.

Participants often said they paid little attention to announcements on alcohol duty and viewed increases in alcohol taxes as routine. Many also found it difficult to distinguish the effect of duty changes from wider increases in alcohol prices and the cost of living.

*"I think we're kind of inured to anything to do with tax rises... **we just expect it** and actually don't really take it in."*

- Jill, Scotland, older adults subgroup

Perceived lack of impact on alcohol consumption

Many participants felt the increase in alcohol duty was too small to influence purchasing or drinking behaviour. They described the increase as "minimal" or relatively insignificant compared with wider increases in household costs and general inflation.

*"... in terms of everything else going up... it seems **a relative drop in the ocean**... the odd 50p or £1 here, if everything is going up in price, I haven't really noticed that."*

- Greg, England, parents/carers subgroup

Most participants reported no change in their own drinking in response to the duty increases and felt that other consumers would be unlikely to alter their habits in response to price increases of a few pence or around £1 per purchase.

*"**It's not going to make a difference.** If you're going to pay £14 for a bottle of vodka, you're going to pay £15/£16."*

- Gavin, Wales, parents/carers subgroup

Mixed views on alcohol duty increases

Others questioned whether the policy was genuinely intended to improve health outcomes.

*“Is it effective... or is it just yet **another way of raising more revenue** for them?”*

- Angus, Scotland, mental health subgroup

Participants identified several potential risks from increasing alcohol taxes, although these were generally presented as hypothetical rather than based on direct personal experience. In particular, some felt that increases would disproportionately affect people on low incomes and those with alcohol use problems. They argued that these groups would be unlikely to drink less and may instead cut back on other spending.

*“If you have a drink problem... **you’ll find [the money] and go without other things.**”*

- Grace, England, older adults subgroup

Others suggested the policy could lead to more shoplifting or increase pressure on pubs and hospitality businesses:

“I think they’re encouraging more people to drink at home. I really do. Like we said, they’re shutting pubs left, right and centre, they’re putting the prices right up.”

- Angela, England, current smokers subgroup

A small number of participants said they supported the increase in alcohol taxation. This was often because they viewed alcohol as a non-essential product or felt that increasing alcohol taxes was preferable to raising taxes on essential goods and could help to improve public health.

“If the taxes are going to go up on something it should be on something like alcohol, something that isn’t necessarily a necessity.”

- Mia, England, mental health subgroup

A strength-based duty structure is reasonable

Participants were generally more positive about the strength-based duty system than the 10% duty increase. Many considered it “reasonable” for products with a higher alcohol content to attract higher rates of duty. Supportive participants felt the approach could encourage consumers to choose lower-strength products and potentially reduce consumption of stronger drinks.

“I suppose it’s healthier isn’t it. I mean if people aren’t drinking spirits as much, that can’t be a bad thing.”

- Philippa, Wales, current smokers subgroup

Comparison with views on minimum unit pricing

Participants in Scotland and Wales were also asked about minimum unit pricing (MUP). While support for alcohol taxes was often based on alcohol not being viewed as an essential product, support for MUP was more often linked to its perceived public health benefits. In particular, participants highlighted its potential to protect young people and target high-strength, low-cost alcohol products that are associated with harmful drinking. However, a key criticism of MUP was that the additional revenue it generates benefits retailers rather than being used to reduce alcohol-related harm.

“My gripe with minimum pricing is that it doesn’t go back into the government purses... the fact that it isn’t bolstering our NHS, it isn’t bolstering drink and drug abuse programmes... it’s going to the shop; it’s going to Tesco. And it’s improving their margins.”

- Mark, Scotland, mental health subgroup



CONCLUSION

Public awareness of the alcohol duty reforms was low, but people still provided views on the policy changes. The most common view was that a 10% increase in duty is too small to meaningfully affect alcohol purchasing or consumption. Few participants said they had changed their behaviour and many struggled to distinguish any effects of the duty increases from the effects of wider price inflation.

Views of the strength-based duty structure were generally more favourable. Participants often regarded taxing higher-strength products more heavily as a fair and logical approach, although it was less clear that they had noticed or responded to the structural changes. Concerns focused mainly on potential unintended consequences, particularly for lower-income drinkers, rather than on the principle of strength-based taxation itself.

Views on MUP were more positive, partly because participants understood how targeting low-priced, high-strength alcohol products might reduce alcohol-related harm. However, they would prefer that the revenue from MUP was used to address alcohol-related harm.

Overall, these findings suggest that public support for alcohol pricing policies is shaped not only by the policy itself but also by how its purpose and impacts are communicated. They underline the importance of communicating how revenues from pricing policies are reinvested in essential services and support for communities affected by alcohol harm.

Contact & Further Information

For further information about this research, please contact:

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