

# How have governments communicated UK alcohol duty policy changes?

June 2023

“

“Today I am cutting beer duty for the third year in a row taking another penny off a pint”

**HM Treasury** @hmtreasury  
Chancellor @RishiSunak and PM @BorisJohnson pulled a few pints at @fourpurebrewing in Bermondsey today to toast the historic reforms of the alcohol duty system.



20:23 · 27/10/2021  
7 Retweets 3 Quote Tweets 49 Likes

**Rt Hon Grant Shapps MP** @grantshapps

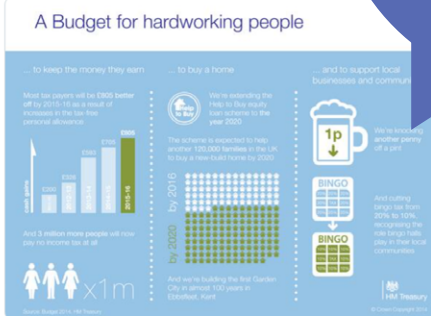
#budget2014 cuts bingo & beer tax helping hardworking people do more of the things they enjoy. RT to spread the word



7:12 pm · 19 Mar 2014

“This is the biggest beer duty cut for 50 years and the biggest cut to cider duty since 1923.”

**HM Treasury** @hmtreasury  
#Budget2014 helps people to keep more of the money they earn. [bit.ly/1ff4pmmU](http://bit.ly/1ff4pmmU)



2:34 PM · Mar 19, 2014

“This document sets out the Government's plans to reform the alcohol duty system to meet the objectives of the new law and be fit for purpose over the long-term.”

“The continued alcohol duty freeze also means that Scotch whisky is facing the lowest realterms tax rate since 1918.”

... something that was ...  
... ple when we were ...  
... significantly increase ...  
... ty of Draught Relief, ...  
... from 1 August the duty on ...  
... draught products in pubs will be ...

# How have governments communicated UK alcohol duty policy changes?

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# Contents

How have governments communicated UK alcohol duty policy change? .....	2
Author .....	2
Acknowledgements .....	2
Conflicts of interest .....	2
Funding.....	2
Executive Summary .....	4
Background .....	5
Research question.....	6
Aim .....	6
Objective.....	6
Methods .....	7
Data .....	7
Analysis.....	7
Reflexivity .....	8
Ethics .....	8
Findings .....	9
1. Appealing to both continuity and change.....	9
2. Supporting industry and business, especially the ‘Great British Pub’.....	10
3. Contributing to public finances and improving tax structures.....	13
4. Benefitting consumers and families.....	15
5. Improving health and reducing alcohol harm .....	16
6. Advancing fairness and simplicity.....	17
Discussion.....	19
Summary of findings .....	19
Alcohol duty decisions and policy coherence.....	19
Comparison with taxation of other unhealthy commodities .....	20
Strengths .....	20
Limitations.....	20
Research recommendations .....	21
Policy and advocacy recommendations .....	21
Conclusion .....	22
References .....	23

# Executive summary

## Background

Pricing, including taxation, is a key tool to address harm from alcohol and is identified by the World Health Organization as a ‘best buy’ policy (meaning it is both effective in reducing harm and cost-effective). However alcohol was 72% more affordable in the UK in 2020 than in 1987.

Generally, UK alcohol duty rates are reviewed annually, with an announcement made at each Budget by the Chancellor of the Exchequer. From 2008 there was a ‘duty escalator’ – where alcohol duty increased by 2% above the rate of inflation. This was phased out in stages between 2012-2014. Thereafter, real terms cuts to alcohol duty – through either cuts or freezes to existing rates – took place in most years up to 2023. In August 2023, new alcohol duty structures also commence, following a major review.

In light of varied decisions made, this research assesses what arguments have been made and what messaging has been used in support of policy announcements and proposals on alcohol duty.

## Methods

This is a qualitative study of UK government messaging on alcohol duty from 2008-23, using reflexive thematic analysis.

113 documents were analysed, including Budget speeches from Hansard, HM Treasury Budget publications, each Budget’s Finance Bill Second Reading debate in the House of Commons, HM Treasury press releases, HM Treasury’s official Twitter feed, and HM Treasury publications and policy proposals on alcohol taxation and alcohol duty.

## Findings

There was a wide variety of messaging used by governments in communicating decisions on alcohol duty between 2008-23.

The six over-arching themes identified were: appealing to both continuity and change; supporting industry and business, especially the ‘Great British Pub’; contributing to public finances and improving tax structures; benefitting consumers and families; improving health and reducing alcohol harm; and, advancing fairness and simplicity.

## Conclusion

The themes identified in this research suggest there are several apparent objectives of alcohol duty decisions, with health objectives present, but not prominent.

There were sometimes conflicting objectives, and long term strategy was not clear from policy decisions on alcohol duty, which was reflected in how decisions by the Chancellor as head of HM Treasury on alcohol duty did not always correspond to alcohol policies or strategies from other government departments.

Consistency and policy coherence could be improved and public health aims better met by changing how alcohol duties are updated, through introducing an independent commission to set duty rates and automatic updating.

# Background

Affordability, availability and acceptability are recognised as the three main influences on alcohol use (1), and policies that reduce the affordability of alcohol - for example through taxation and price regulation - are the most effective and cost-effective way to prevent alcohol harm (1) and are named by the World Health Organization as 'best buy's for non-communicable disease prevention (2).

Alcohol was 72% more affordable in the UK in 2020 than in 1987 (3), suggesting taxation may be an under-used tool to address harm from alcohol. This contrasts with other unhealthy commodities such as tobacco, which has become 34% less affordable over the same time period (4), and where taxation has been explicitly used as a health measure since the 1990s (5).

Government Budget forecasts are based on a background assumption of alcohol duty rates rising annually, in line with the RPI measure of inflation. In practice, generally, UK alcohol duty rates are reviewed annually, with an announcement made at the Budget by the Chancellor of the Exchequer. Wine, spirits, cider, and beer each have different duty rates, and policy decisions can affect these drink categories differently.

As well as the annual announcements on duty rates, there are forthcoming reforms to alcohol duty structures in the UK. A call for evidence on alcohol duty reform was launched in October 2020 and a policy paper published in September 2022 (6–8). The reforms aim to simplify the alcohol duty system, remove distortions and arbitrary distinctions, and to reduce the administrative burden on producers (6). This is to be achieved by reducing the number of strength 'bands', and making these more consistent across alcohol product categories. The reforms are due to take effect from 1st August 2023 (although there is an 18-month period for producers of some wine products to adjust). There are no plans to automatically

index the new rates to inflation, and alcohol duty will continue to be reviewed on an annual basis with other taxes (8).

The most recent announcement in March 2023 was that duties would rise in line with inflation (measured by retail price index, RPI), alongside an expansion of draught relief for the on-trade (9). Prior to this, in December 2022 there was a freeze to existing rates across all drink categories (10), which reversed a planned increase (equivalent to forecasted RPI) previously announced in October 2022 (11), which itself was a reversal of a freeze announced in September 2022 (12).

Before these most recent announcements, in nine out of the 10 years to 2021, the government announced real terms cuts to alcohol duty, through either cuts or freezes to existing rates (13). Earlier, a 'duty escalator' - where alcohol duty increased by 2% above the rate of inflation - was in place from 2008-12, which was phased out in stages by 2014 (14). A modelling study has estimated that the cuts and freezes to alcohol duty between 2012-2019 led to 2,223 additional deaths and 65,942 additional hospital admissions in England and Scotland (15).

Recent decisions to cut and freeze alcohol duty can be seen as in tension with policy activity on alcohol in other areas where public health gains have been sought. For example, a national alcohol strategy was published in 2012, where a commitment was made to minimum unit pricing (16); revised drinking guidelines were published in 2016, which were lower for men than previously (17); the 2018 NHS Long Term Plan made a commitment to establishing alcohol care teams in acute hospitals (18); and 2021's drugs strategy made commitments to improving funding for drug and alcohol services (19).

There is a growing body of research examining industry narratives around public policy decisions on unhealthy commodities (for

example, (20–22)), and how public health policy proposals and decisions are represented in the media (for example, (23,24)). Less research looks at the framings and narratives in government policy documents and official announcements themselves, including how the prominence of health objectives may have shifted.

A better understanding of how such policy changes are presented may help to explain policy decisions as well as some of the apparent tensions across and within policy areas. It may also highlight salient framings which could be used by public health groups to advocate more effectively in future public policy decisions on unhealthy commodities. For alcohol duty, such an analysis is timely ahead of the forthcoming duty reform implementation.

## Research question

How have UK governments communicated alcohol duty policy changes?

## Aim

Assess what arguments are made and what messaging is used in support of policy announcements and proposals on alcohol duty, and how these have varied over time.

## Objective

Examine how HM Treasury policies on alcohol duty have been communicated in official UK government messaging and by the Chancellor of the Exchequer.



# Methods

This study is a reflexive thematic analysis of official UK government messaging on alcohol duty.

## Data

The data corpus was the complete government announcements and messaging in full. To cover a range of announcements and policy decisions, the time period studied was from when the duty escalator was introduced in the Spring Budget 2008 to the Spring Budget 2023. Each Budget covers a variety of policy areas and only certain sections of the documents are relevant to alcohol duty. The data set used for analysis was the specific parts of announcements and proposals that pertain to alcohol duty.

At each Budget, there is a Budget Report published by HM Treasury and a Financial Statement, or Budget speech, made in the House of Commons by the Chancellor of the Exchequer. Subsequently, a Finance Bill progresses through Parliament, with the most detailed discussion taking place in the second reading in the House of Commons. Other government messaging takes the form of press releases and tweets from HM Treasury. In addition to Budget announcements, there have been publications and policy proposals specifically relating to alcohol taxation and alcohol duty.

- For 2008-2023 there were 115 documents available:
- Financial Statements (Budget speech) from Chancellor and other ministerial statements – 21 items. These are available from Hansard.
- HM Treasury Budget publications – 19 items. These are available from gov.uk.
- Finance Bill's Second Reading debate in the House of Commons – 19 items. These are available from Hansard.
- HM Treasury press releases, where these do not simply duplicate speeches made in the House of Commons. Two searches of HM

Treasury 'News and Communications' page on gov.uk: (1) a search for releases tagged to each Chancellor's name + 'alcohol' - 8 items, (2) a search for releases tagged with HM Treasury containing the text "alcohol duty" - 10 items. (= 18 items total).

- HM Treasury's official Twitter feed. Two searches were completed: (1) an advanced search for "(duty OR duties OR tax OR budget) AND (alcohol OR beer OR pint OR wine OR spirits OR cider OR drinker OR pubs OR hospitality) (from:hmtreasury)", (2) supplemented by hand-searching of the Budget hashtags used by HM Treasury) – 33 items.
- HM Treasury publications and policy proposals on alcohol taxation and alcohol duty - 5 items. These are available from gov.uk.

## Analysis

To examine how HM Treasury policies on alcohol duty have been communicated in official UK government messaging, reflexive thematic analysis was used (25–27). This approach to identifying patterns in qualitative data is widely used in public health and public policy research on unhealthy commodities – for example analysing responses to government consultations – and allows for a flexible and inductive approach to coding.

Data were managed and coded using NVivo 12. One researcher familiarised themselves with the data set by reading the documents and noting initial ideas. The data set was then coded inductively. Documents were initially coded chronologically. These initial codes were refined through an iterative process, reviewing cases (e.g. each Budget), document types in groups (e.g. Financial Statements in House of Commons, Tweets), and reviewing the contents of each code, then organising the codes, and finally developing them into themes.

The interpretative stage of the thematic analysis was supported using iterative categorisation in Microsoft Word (28,29). Early findings were discussed with other members of the research team and project advisors, and subsequently refined. Extracts were selected from across the data set to substantiate and illustrate the findings of the analysis.

The study was reported in line with the Standards for Reporting of Qualitative Research (30) and the protocol for the study was pre-registered on Open Science Framework (<https://osf.io/y9a7f/>).

## Reflexivity

The research team's own position, experiences and values may influence the research. Reflexivity is the practice of being critically conscious of this. We used a 'work sheet' technique to help monitor reactions and interpretations in the

analysis process (31). This involved drawing a table, with the original text in one column and using a second column to document any responses the team have in response to the text. This is a tool to increase the degree of reflexivity and it is not assumed that this technique will uncover every interpretation or line of influence.

## Ethics

Ethical approval was not required, because there are no human participants and the study used existing publicly available data.





# Findings

## Six themes were identified:

1. Appealing to both continuity and change
2. Supporting industry and business, especially the 'Great British Pub'
3. Contributing to public finances and improving tax structures
4. Benefitting consumers and families
5. Improving health and reducing alcohol harm
6. Advancing fairness and simplicity

### 1. Appealing to both continuity and change

Continuity was used to communicate similar decisions being made in consecutive years, and also continuing with a previously announced plan.

When repeating or continuing decisions taken in previous years, decisions to cut, freeze or increase duty rates appealed to consistency, through saying how the decision built on what the government had done earlier, or by stating the number of consecutive years of a policy decision:

***“Today I am cutting beer duty for the third year in a row—taking another penny off a pint.”***

2015 Budget Speech (Chancellor – George Osborne. Government – Conservative & Liberal Democrat Coalition. Duty decision - Duty cut 1p for beer, 2% cut for spirits and cider, freeze for wine)

Appealing to continuity with a previously announced plan applied to increases in duty rates, but not cuts or freezes, which have never been announced as multi-year plans. During the

duty escalator period (2008-2014), continuity was framed as the government being consistent. Changes of direction involved introducing new policies, and reversing policies both of previous and current administrations.

When new policies were introduced these set a long-term plan or a new direction. This concerned both uprating alcohol duties through the duty escalator and wider duty reform. During the duty escalator, it was specified that rates would increase by a certain amount for a certain number of years to come. Separately, plans to legislate for higher rates of cider duty were also announced over a year in advance.

Duty reform was another change of direction. This was for the long-term, and this concerned modernisation of an outdated system. Proposed changes were described as simpler, fairer, and reflective of modern drinking practices, as well as supporting public health and encouraging product innovation (covered in later themes).

***“This document therefore sets out how the Government intends to reform the alcohol duty system to meet the objectives of the review and be fit for purpose over the long-term.”***

2021 Duty Reform Consultation (Chancellor – Rishi Sunak. Government – Conservative)

Regarding reversing policies, policies of previous administrations (i.e. the duty escalator) were reversed or 'scrapped', and reasons given included that these earlier policies were harmful to pubs and jobs. When the government's own policies were reversed, or the forecasted change in duty rates (RPI increases in alcohol duty) was deviated from, the reasons typically concerned the outside context, for example the challenges the hospitality sector faced in the wake of the COVID-19 pandemic.

When cuts and freezes were made to alcohol duty rates, historical comparisons were often made to describe how these were exceptional. These took the form of describing how rarely this had occurred consecutively, or in terms of historically low rates, for example as the biggest cut or lowest rates since a certain point in history. A related way that ‘exceptional’ decisions were communicated was around decisions going further than was expected or was lobbied for. This occurred when a freeze to beer duty had been campaigned for, but a 1p cut was introduced.

*“This is the biggest beer duty cut for 50 years and the biggest cut to cider duty since 1923.”*

*“The continued alcohol duty freeze also means that Scotch whisky is facing the lowest real-terms tax rate since 1918.”*

- 2021 Autumn Budget Report (Chancellor – Rishi Sunak. Government – Conservative. Duty decision – Freeze in all categories, except draught beer and cider which received a 5% cut)

Another way the government communicated changes to alcohol duty as a change of direction related to the European Union.

While opportunities to influence policy at the European level had been pursued, for example on lower alcohol beers, documents from early in the time period studied described legal and practical constraints of EU directives.

These limited the scope to charge different rates of duty for some drink categories (wines and spirits) or to have preferential rates in the on-trade. When proposing the duty reforms in 2020, these unsatisfactory compromises meant that leaving the EU was a ‘powerful opportunity’ to be ‘seized’. Later, the duty reform process was described as only possible because of leaving the EU, and a way of making the most of leaving the EU. By having increased freedom for the UK to set its own laws in this area, this was said to benefit UK producers and consumers and to suit national priorities. One example of this was the draught relief expanded in 2023, which was described as the ‘Brexit Pubs Guarantee’:

*“...I will do something that was not possible when we were in the EU and significantly increase the generosity of Draught Relief, so that from 1 August the duty on draught products in pubs will be up to 11p lower than the duty in supermarkets, a differential we will maintain as part of a new Brexit pubs guarantee. Madam Deputy Speaker, British ale may be warm, but the duty on a pint is frozen.”*

- 2023 Spring Budget Second Reading (Chancellor – Jeremy Hunt. Government – Conservative. Duty decision – duty rates increase with RPI, and Draught Relief to increase from 5% to 9.2% for beer and cider, and from 20% to 23% for other draught products)



## 2. Supporting industry and business, especially the ‘Great British Pub’

Cuts and freezes to alcohol duty, as well as duty reform, were introduced to support industry and business in a broad sense, as well as named parts of the alcohol industry such as alcohol producers, retailers, and the hospitality sector. Sometimes industry sectors were framed in relation to national identity (‘British brewers’ or ‘British pubs’) to highlight their contribution to the British economy. The alcohol sector was described as important, in some cases vital, to the economy and also to communities.



- Tweet from HM Treasury regarding 2018 Budget (Chancellor – Phillip Hammond. Government – Conservative. Duty decision – Freeze for spirits, beer and cider. Wine and high strength cider to rise with inflation (RPI))

Ahead of uprating decisions and duty reform, the government referred to consultation with alcohol industry and other stakeholders that had already taken place and would continue to do so. A small number of government announcements specifically stated that freezes to alcohol duty were a result of such industry

lobbying, in conjunction with support from parliamentarians.

*“The Budget increased funding to the NHS by £20.5 billion a year in real terms; froze fuel, beer and spirits duty once again as a result of sustained lobbying and support from Members on the Government Benches”*

- 2018 Budget Finance Bill Second Reading (Chancellor – Phillip Hammond. Government – Conservative. Duty decision – Freeze for spirits, beer and cider. Wine and high strength cider to rise with inflation (RPI))

While some specific aspects of alcohol duty policy directly apply to small producers (small producers relief, formerly small brewers relief), cuts and freezes in general were said to provide support for small businesses such as microbreweries and craft cider makers, particularly in rural communities, but also on-trade businesses such as local pubs. Such businesses were often characterised as being small (described as ‘local’ or ‘community’ pubs).

*“To provide further support to community pubs, Budget 2013 announces that general beer duty will be reduced by 2 per cent from 25 March 2013. The Government will then cancel the escalator for beer duty next year and instead increase it by inflation thereafter.”*

- 2013 Budget Report (Chancellor – George Osborne. Government – Conservative & Liberal Democrat Coalition. Duty decision – Duty raised 2% above inflation but cut for beer (6% cut low strength, 2% cut general strength, 0.75% cut high strength))

Aspects of duty reform (small producers relief and draught relief) were also ways of providing long-term support to the hospitality sector in the wake of the challenges of the COVID-19 pandemic. Linking alcohol duty to support for pubs was reinforced by announcements about

cuts and freezes to duty on social media, which used on-trade imagery such as pictures of pint glasses, and photographs of politicians in on-trade venues:



- Tweet from HM Treasury regarding 2021 Budget and new duty system (Chancellor – Rishi Sunak. Government – Conservative. Duty decision – Freeze in all categories, plus introduction of new duty structures)

The on-trade and off-trade were often contrasted. This occurred as part of the justification for ending the duty escalator, in policy documents relating to alcohol duty reform, and through draught relief aiming to reduce price differentials and support the perceived importance of pubs, both culturally and in promoting ‘responsible’ drinking.

*“The evidence shows that, while all drinking should be done responsibly, where people are socialising and going to the pub, they are less likely to encounter the more severe end of problem drinking; that is more likely to happen in private.”*

- 2022 Ministerial Statement on Alcohol Duty (Chancellor – Jeremy Hunt. Government – Conservative. Duty decision – Extension of freeze, reversing an earlier announcement)

Social media messaging in particular portrayed announcements in an industry- or hospitality-friendly way. For example, 2023’s draught relief (mentioned earlier as the ‘Brexit Pubs Guarantee’) came alongside an increase in alcohol duty, but this was communicated focusing on the impact on the on-trade only:



- Tweet from HM Treasury regarding 2023 Budget and new duty system (Chancellor – Jeremy Hunt. Government – Conservative. Duty decision – RPI increase in all categories, and increased draught relief from 5% to 9.2% for beer and cider, and from 20% to 23% for wine, spirits based and other fermented draught products)

Duty cuts and freezes were said to support employment in the alcohol industry and in one instance as part of an overall job creation plan (referred to as #PlanForJobs). This predominantly referred to support for existing jobs – and the creation of new jobs – in the pub industry, but also referred to jobs in specific sectors such as Scotch whisky.

***“Budget 2014 announces that the tax on a typical pint of beer will be cut by 1 penny from 24 March 2014. This will support jobs in the pub industry, and means that a pint of beer will be 8p cheaper than under the previous government’s duty plans.”***

- 2014 Budget Report (Chancellor – George Osborne. Government – Conservative & Liberal Democrat Coalition. Duty decision – Duty Escalator scrapped. Duty rise with inflation, except freeze for spirits, ordinary cider, and 1p cut for beer.)

Changes to duty rates for beers of different strengths in the early 2010s and duty reform in the 2020s were cited as ways of incentivising industry innovation, specifically the development of lower strength products. By reducing duty rates on low strength beers (and/or increasing it on higher strength ones), ‘anomalies’ that discouraged product development were said to be removed, and the tax burden on less harmful products reduced. This was also said to give consumers more choice and encourage ‘responsible’ drinking.

Duty uprating decisions affect the whole of the UK, but the impact of cuts and freezes on prices in devolved nations, or the benefit to industries based in devolved nations, was frequently highlighted. Freezes on spirits duty were justified as backing important industries such as Scotch whisky:

***“Scotch whisky accounts for a fifth of all the UK’s food and drink exports. So we back Scotland and back that vital industry too, with a freeze on whisky and other spirits duty this year.”***

- 2016 Budget Speech (Chancellor – George Osborne. Government – Conservative. Duty decision – Freeze for beer, spirits and most ciders, others to rise by RPI)

Cuts and freezes were described as supporting industries that are already thriving to further expand. This predominantly concerned spirits duty and the Scotch whisky industry, which

was described as a key export and a ‘global success story’. However the growth of wine and brewing industries were also said to have been supported by duty freezes and small breweries relief, respectively.

This framing of rewarding success contrasted with other framings of cuts and freezes providing support to sectors that have seen challenges. Relating specifically to cider, freezes were said to provide support following weather that had damaged crops, and if duty reform led to cider duty being equalised with beer duty, this was said to threaten an industry already in decline. Freezes to alcohol duty were said to support the hospitality sector, pubs, and their suppliers in the wake of the COVID-19 pandemic and through a challenging winter in 2022 with high energy prices and inflation:

***“...we fully understand that businesses face difficulty and uncertainty in the face of rising energy bills and inflation. I have listened to and value stakeholders from across the sector, and I understand that they want certainty and need reassurance in these challenging times. That is why today I can confirm that the freeze on alcohol duty rates has been extended by six months, to 1 August 2023.”***

- 2022 Ministerial Statement on Alcohol Duty (Chancellor – Jeremy Hunt. Government – Conservative. Duty decision – Extension of freeze, reversing an earlier announcement)

### 3. Contributing to public finances and improving tax structures

When communicating decisions to increase alcohol duty, the benefits for public finances were highlighted. In HM Treasury’s Budget reports, uprating decisions were included under headings around the sustainability and strength of public finances. Further, in the duty reform proposals, alcohol duty was referred to as an important source of revenue with which to fund public services.

When the duty escalator was introduced, the additional revenue raised was said to pay for specific spending increases in winter fuel payment, child benefit, and child tax credit:

*“In order to fund the additional winter fuel payment, as well as child benefit and child tax credit increases the following year, we are increasing alcohol duty as part of this Finance Bill. Over recent years, as incomes have risen, alcohol has become more affordable. In the supermarket, a bottle of wine costs around £4, whereas 10 years ago, the equivalent figure was nearly £4.50. The extra duty is worth only around 14p, so that bottle of wine is still cheaper than it was a decade ago. That is why this is a fair time to raise a bit of extra revenue from alcohol to help pensioners and families with children.”*

- 2008 Budget Finance Bill Second Reading (Chancellor – Alistair Darling. Government – Labour. Duty decision – six percent increase in rates and introduction of duty escalator)

Following the 2008-09 financial crisis when the duty escalator was in place, increases in alcohol duty were cited as the government demonstrating fiscal prudence. The increase in revenue from uprating alcohol duty was said to compensate revenue lost elsewhere, from lower consumer spending. Increases in alcohol duty were part of a package of measures to reduce the deficit, reduce borrowing, or part of a fiscal consolidation plan.

*“The Government is committed to fair excise duties that contribute to deficit reduction while also encouraging personal responsibility.”*

- 2010 Emergency Budget Report (Chancellor – George Osborne. Government – Conservative & Liberal Democrat Coalition. Duty decision – planned 10% increase for cider reversed, no other changes)

In each Budget report, the difference in revenue to the Treasury resulting from policy decisions is presented based on forecasts from the Office for Budget Responsibility (OBR). Occasionally, these figures for alcohol duty have been included in other communications such as Tweets, especially in more recent years. These have been reported to impact different beneficiaries depending on the policy decision. For example, the reversal of a planned freeze was said to benefit public finances (by raising revenue), while freezes in alcohol duty were referred to as a tax cut (from what was planned), with beneficiaries including ‘Britain’s brewers’, the hospitality industry, and drinkers.

The OBR forecasts are based on a background assumption of alcohol duty rates rising in line with the RPI measure of inflation. When the duty escalator was introduced, it was said that incomes having risen in recent years meant that alcohol had become increasingly affordable, which needed to be addressed. Other increases in alcohol duty rates were also explained as keeping pace with inflation. However, in 2022 when inflation was historically high, this and other difficult economic circumstances of the cost-of-living crisis were used to justify a freeze in alcohol duties.

*“At this difficult time, we will not let alcohol duty rates rise in line with RPI, so I can announce that the planned increases in duty rates for beer, cider, wine and spirits will all be cancelled.”*

- 2022 The Growth Plan ‘mini-budget’ (Chancellor – Kwasi Kwarteng. Government – Conservative. Duty decision – Freeze in all categories)

## 4. Benefitting consumers and families

Cuts and freezes to alcohol duty were said to help people with the cost of living, often as part of a package of measures. This objective of reducing pressure on household budgets recurred throughout the time period and was

not limited to households’ recovery from the COVID-19 pandemic or the 2022-23 cost of living crisis.

Specifically, cuts and freezes to alcohol duties were said to help ‘hardworking people’ and drinkers. For example, beer duty cuts and the end of the duty escalator were part of a package of measures ‘helping people keep more of the money they earn’. A duty freeze in all drink categories except for wine was said to keep costs down for patrons of pubs.

Cuts and freezes were communicated in terms of the reduction in price of pints of beer or cider most prominently. This is best illustrated by the phrase ‘penny off the pint’, which was used in five separate Budgets, relating to either a duty cut or freeze for beer. These savings to consumers from alcohol duty freezes were suggested as something to be celebrated by drinking alcohol, with references to Christmas, new year, and even the end of Dry January.



- Tweet from HM Treasury regarding 2014 Budget (Chancellor – George Osborne. Government – Conservative & Liberal Democrat Coalition. Duty decision – Duty cut 1p for beer, freeze for cider and spirits, and end to escalator for wine)



- Tweet from HM Treasury regarding 2017 Autumn Budget (Chancellor – Phillip Hammond. Government – Conservative. Duty decision – Freeze in all categories)

This focus on consumers was also evident in how decisions in alcohol duty were communicated using the change in cost of typical drinks.

During the duty escalator, the price increase for a pint of beer, bottle of wine, and bottle of spirits were communicated as being negligible (a few pence on each). When alcohol duties were uprated in 2017, whisky and beer were said to still be cheaper than they otherwise would have been under the previous administration’s plans.

As well as saving consumers money, decisions on alcohol duty were said to incentivise so-called ‘responsible’ drinking. Examples of how this was said to be achieved was through differential rates for beer based on strength, and introducing draught relief in the on-trade.

### 5. Improving health and reducing alcohol harm

In 2020’s duty reform call for evidence, there were mentions of health objectives in a

historical context of alcohol duties in the 17<sup>th</sup> and 18<sup>th</sup> centuries (specifically spirits duty), and elsewhere there have been mentions of rates of alcohol and tobacco duties jointly. Present-day health objectives were predominantly raised in relation to alcohol duty reform, rather than annual uprating decisions, where one of the aims was to address health harms from alcohol, for example by creating a ‘healthier system’ and to ‘protect’ or ‘improve’ public health.

*“Today, alcohol duty raises over £12 billion each year, providing important revenue for public services such as the NHS, and seeks to address the harm caused to society and public health by excessive or irresponsible drinking.”*

- 2020 Alcohol duty review: Call for evidence (Chancellor – Rishi Sunak. Government – Conservative)

This was to be achieved by targeting cheap, high strength products which have ‘enabled problem drinking’, such as strong beers and strong ciders, which were linked to higher risk alcohol use and harm to public health. Mirroring this, ‘premium’ beers and ciders, including domestically produced traditional products as well as imported ones, were explicitly cited as not being associated with harm.

*“...the Government intends to introduce a new additional duty on beers over 7.5% abv in strength. This will help to address the consumption of cheap, “super strength” lagers that are also associated with high, and dangerous, levels of alcohol consumption.”*

- 2010 Review of Alcohol Taxation (Chancellor – George Osborne. Government – Conservative & Liberal Democrat Coalition)

Different levels of harm for different drinks was one of the justifications when uprating decisions varied across drink categories. This included strong ‘white ciders’ and strong or ‘super strength’ beers, which were associated

with harmful levels of alcohol use and public health concerns more generally. Targeting such products with higher duty rates was described as a way to narrow health inequalities because these were said to be drunk disproportionately by people on lower incomes. Relatedly, if duty rates were not progressive (i.e. linked to the ABV of products), then it was suggested that they would not address public health concerns effectively.

Beyond health, wider social harms relating to alcohol were referred to in general terms, for example ‘irresponsible’ or ‘excessive’ drinking. ‘Problem drinking’ was associated with cheap white ciders and high strength beers, with such products sometimes characterised as being low quality and sold in the off-trade. Specific social harms were also identified for specific drinks, with strong ciders linked to public order or anti-social behaviour concerns, and strong beers with homelessness.

Existing duty structures were criticised for not being based on the risk of such harms, although arguments for a strength-based approach to duty evolved over time. The 2010 review of alcohol taxation said that products most associated with binge drinking and under-age drinking should be targeted, but by 2020 the position was that duty rates should be progressive based on strength (ABV), within categories.

Problem drinkers, ‘binge drinkers’ and people with alcohol-related problems were positioned against responsible drinkers, pubs and industry:

*“We are looking at plans to stop the biggest discounts of cheap alcohol at retailers, but responsible drinkers in our pubs should not pay the price for the problems caused by others.”*

- 2013 Budget Speech (Chancellor – George Osborne. Government – Conservative & Liberal Democrat Coalition. Duty decision – Duty raised 2% above inflation but cut for beer (6% cut low strength, 2% cut general strength, 0.75% cut high strength))



More broadly, these health and social considerations were framed as being in tension and needing to be balanced against fiscal considerations, and industry or economic considerations. This was described as important but not easy, with the government taking on board views of all stakeholders and aiming to take a pragmatic approach. Duty reform and taxation on the basis of ABV were stated to achieve this balance.

*“...I think there was acceptance that we are trying with the reform package to strike that balance. We want to have competitive duty rates and to look at levelling the playing field that exists between pubs and supermarkets, but, equally, alcohol harm and consideration of public health must be at the heart of this. That is why the reform package in August has one underlying principle: taxation on the basis of ABV. We think that that is the right way forward, balancing both those approaches.”*

- 2022 Ministerial Statement on Alcohol Duty (Chancellor – Jeremy Hunt. Government – Conservative. Duty decision – Extension of freeze, reversing an earlier announcement)

## 6. Advancing fairness and simplicity

Fairness was commonly said to be an objective of decisions on alcohol duty. The duty reform proposals were said to create a fairer overall system. In particular, taxing drinks in proportion to their alcohol content would make the system fairer:

*“The Alcohol Duty system will undergo a major simplification. Drinks will be taxed in proportion to their alcohol content, making the system fairer and more conducive to product innovation in response to evolving consumer tastes.”*

- 2021 Budget Report (Chancellor – Rishi Sunak. Government – Conservative. Duty decision – Freeze in all categories, plus introduction of new duty structures)

Uprating alcohol duty as part of the duty escalator was part of a package of measures around fair excise duty rates or making a ‘fair contribution’ to society more generally. Contrastingly, cuts and freezes to alcohol duty were also said to be fair, and this was because they helped people keep more of what they earn.



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Differences in duty rates between drink categories were an example of unfairness. This was addressed on several occasions through different duty uprating decisions for different drink categories, with decisions made to uprate or reduce rates on certain products so that the duty rates better matched other products. In the duty reform proposals, removing ‘arbitrary distinctions’ was one of the objectives, which appeared to have been challenging, with competing representations from industry voices.

As well as advancing fairness, the duty reform proposals in 2020-22 were said to create a simpler and more logical system, fixing the existing system, which was described as outdated and overly complicated:

*“At Autumn Budget 2021 the government announced the biggest reforms to alcohol duty in 140 years. The changes overhaul the UK’s outdated [sic] rules following exiting the EU by radically simplifying the entire system and slashing red-tape.”*

- 2022 Press Release from HM Treasury following Ministerial Statement on Alcohol Duty (Chancellor – Jeremy Hunt. Government – Conservative. Duty decision – Extension of freeze, reversing an earlier announcement)

The government said that businesses needed time and support to adapt to these forthcoming changes. For example, an ‘easement’ or transition period was introduced for the changes to wine duty, and a duty freeze was extended so that only one set of duty changes would take place in the year 2023. So while duty reform appealed to logic and simplicity in the long-term, in the short-term an administrative burden was recognised.



# Discussion

## Summary of findings

There was a wide variety of messaging used by governments in communicating decisions on alcohol duty between 2008-23. The six overarching themes identified were: appealing to both continuity and change; supporting industry and business, especially the 'Great British Pub'; contributing to public finances and improving tax structures; benefitting consumers and families; improving health and reducing alcohol harm; and, advancing fairness and simplicity.

The themes identified suggest there are many apparent objectives and little long term strategy in public policy decisions on alcohol duty when assessing past announcements as a whole. Health objectives of alcohol duty were mainly mentioned in relation to recent proposals around duty reform, and goals of reducing harm from alcohol in uprating decisions tended to concentrate on certain products being linked to anti-social behaviour or 'irresponsible' drinking. Stated aims to improve public health were concentrated in policy proposals and consultations, which have a policy stakeholder audience, and were less visible in the more public-facing Budget uprating decisions. In contrast, stated aims to support industry and business were much more visible in public-facing Budget uprating decisions and communications such as Tweets. As well as being raised in relation to national identity, alcohol producers and the hospitality sector were often framed as being small businesses and important parts of local and rural communities, rather than referring to alcohol industry actors as multinational corporations.

Different drink categories received different amounts of attention in the duty announcements. There was very little direct mention of wine duty. Beer duty was much more prominent, and was often linked to pubs, pub patrons, and national identity. Announcements on spirits duty were often communicated as

announcements about Scotch whisky, despite whisky not being the most consumed spirit, and the high proportion of Scotch whisky that is exported meaning most is not subject to UK excise duty rates (32). This may point to tensions around existing and historical duty rates, the relative success of lobbying by different trade associations, or who the perceived beneficiaries of duty decisions should be.

The time period for this study covered the tenure of eight Chancellors, four general elections, and different governments: Labour (2008-10), Conservative and Liberal Democrat coalition (2010-15), and Conservative (2015-23, although with different leaders and priorities). Different political views and outlooks may explain some of the differences in messaging. That said, since 2015 Conservative governments have both frozen duty and increased it with RPI, with different decisions sometimes made across drink categories too. The many apparent – and sometimes conflicting – objectives of alcohol duty, and the absence of a long-term strategy, are not simply mirroring party politics. In the continuity and change theme, criticisms were often made of previous administrations, with former governments' policies 'scrapped', but without an evidence-based reasoning or longer term objective clearly apparent.

## Alcohol duty decisions and policy coherence

In comparison with other policy activity on alcohol, some decisions on alcohol duty during this period aligned with other proposals on alcohol pricing. For example, in the 2012 Budget, the Treasury's duty escalator raised alcohol duty 2% above inflation, and the same year the Home Office published the national alcohol strategy which included a commitment to minimum unit pricing (16).

On other occasions, stated objectives of alcohol duty were in conflict with each other, or other

aspects of alcohol policy, and messaging was not consistent. This included competing framings and apparent competing priorities across government activity at a single point in time. For example, in early 2016, revised low risk drinking guidelines were introduced by the Department of Health and Social Care, reflecting the latest evidence that risks of alcohol harm occur at lower levels than previous evidence suggested. These guidelines were for ‘low risk’ rather than ‘safe’ alcohol use, and also included a new lower drinking guideline for men (17). At the Spring 2016 Budget, duty for beer, cider and spirits were frozen, an action likely to increase alcohol consumption, and one of the stated reasons was to ‘support responsible drinkers’. Secondly, the Autumn 2018 Budget froze duties for beer, cider and spirits, then in January 2019 as part of the NHS Long Term Plan, alcohol care teams were set to be introduced in acute hospitals to tackle growing numbers of alcohol-related hospital admissions (18). Third, the Autumn 2021 Budget froze alcohol duty in all drink categories, meanwhile public health goals of the new alcohol duty system were being discussed, and alongside this the drugs strategy made commitments to improving funding for drug and alcohol services (19). This points to a rejection of a public health approach to reducing harm from alcohol through taxation, with the focus of efforts to reduce harm from alcohol instead on specialist or targeted support for a minority.

## Comparison with taxation of other unhealthy commodities

In contrast to the lack of clarity on the objectives of alcohol duty, health arguments have been used consistently to justify decisions on tobacco duty for decades. Tobacco taxation has been explicitly described as a health as well as a revenue measure since the 1990s (5), and health arguments have been made in support of increasing tobacco duty as early as 1991 (33). A recent modelling study examining alcohol affordability across the WHO European region highlighted this discrepancy between tobacco and alcohol, saying that higher alcohol taxes

should be considered a health-based measure aimed at saving lives (34).

Another recent pricing policy development which contrasts with how alcohol duty decisions were communicated is the Soft Drinks Industry Levy. This is an additional tax on soft drinks with added sugar or a total sugar content above 5 grams per 100 millilitres, which came into effect in 2018. The Soft Drinks Industry Levy aims to encourage producers to reformulate their products, so that they contain less sugar, and was introduced as part of a package of measures in the childhood obesity plan (35).

## Strengths

Little previous research has examined framings and narratives in government policy documents and official announcements, including how the prominence of health objectives may have shifted. Strengths of this study include the variety of documents included, which covers a range of communication channels ranging from reports from HM Treasury, speeches made in the House of Commons, to social media posts. We covered both routine announcements made on alcohol duty at annual Budgets, as well as specific policy proposals relating to alcohol duty and taxation structures and reform.

## Limitations

We included over 100 government documents, but we did not include other forms of messaging such as online advertising, so this research may not have captured all the themes in how decisions in alcohol duty have been communicated. One notable example of an online advertisement relevant to alcohol duty decisions is from 2014, when bingo tax and beer duty cuts were said to “help hardworking people do more of the things they enjoy” (below). This was perceived as patronising and was criticised at the time (36). While this example was controversial, it maps directly to what this research identified around duty cuts and freezes benefitting hardworking people, as part of the ‘benefitting consumers and families’ theme.



We also did not include answers to Parliamentary Questions on alcohol duty. These can be made on an as-and-when basis and may not be linked to uprating decisions or policy proposals, and so were outside the scope of the present study, but could have provided an indicator of the government’s position in response to lobbying. A summary of what has been asked in Parliamentary Questions on alcohol duty rates and reform is also available in a recent House of Commons Library briefing (37).

This research did not look at how decisions on alcohol duty translated into alcohol prices. Alcohol duties are paid by producers or importers. While changes in alcohol duty are often passed through to wholesalers, retailers, and consumers, this is not necessarily the case. In particular, large supermarket chains often cross-subsidise the sale of alcohol products, meaning prices do not rise as much as duties (38). While we did not assess how duty changes impacted prices, passing duty cuts on to consumers was only infrequently mentioned in the data.

Finally, this research did not aim to check the accuracy of the arguments made. Alcohol duty cuts and freezes were commonly said to support the hospitality industry, especially pubs. However, because alcohol in the off-trade is much cheaper than in the on-trade, cutting and freezing alcohol duty increases the relative gap in prices (39,40), meaning that benefits may actually be greater for supermarkets than for pubs.

## Research recommendations

This research concerned the messaging and stated aims of alcohol duty policy decisions and announcements made by governments, but it is not able to explain the actual reasons or motivation behind these decisions. This would not be possible using publicly available data and would be better explored through primary research with policy officials such as interviews, or freedom of information requests.

Such research could examine how industry lobbying may have led to some of the inconsistencies in alcohol policy observed. This would build on the 2014 ‘under the influence’ investigation for the British Medical Journal (41) and also more recent international evidence, for example an IOGT-Movendi report which highlighted an imbalance in lobbying activity at EU level between alcohol industry and public health voices (42).

Further research could also highlight whether more needs to be done to educate parliamentarians on the relationship between alcohol pricing and harm, or on the levels of public support for alcohol policies. Alcohol taxation is one popular lever for governments to raise revenue (43), and there is a good level of public support for the principles behind the duty reform, with 49% of adults in England agreeing that high strength drinks should be taxed at a higher rate than lower strength drinks, compared to 29% who oppose (44).

## Policy and advocacy recommendations

In the short term, the lack of prominence of health arguments in previous decisions suggests addressing wider social and economic impacts may make the health arguments for alcohol duty uprating more salient. Examples of this could include, emphasising more strongly the additional funding for public services that could be raised by duty increases, or providing evidence that duty increases do not have to harm the hospitality sector, especially with the new draught relief bringing differential rates

between the on and off-trade. These kinds of framing for advocacy campaigns are particularly timely in the current cost of living crisis and could potentially address widening social and health inequalities (45).

In the longer term, the multiple apparent objectives and lack of policy coherence identified in this research point to a need for a different approach to alcohol duty uprating.

As part of a new comprehensive national alcohol strategy, rates of alcohol duty should be set through an automatic alcohol duty uprating mechanism, ideally administered through an independent commission. This would ensure consistency in rates, in revenue, and achieve public health goals. Alongside this, these findings highlight the importance of accurate information free from conflicts of interest to inform decision making on alcohol duty, and a need for guidelines to manage such conflicts of interest.

## Conclusion

A wide variety of messaging has been used by governments in communicating decisions on alcohol duty in recent years. The themes identified in this research suggest there are several apparent objectives of alcohol duty decisions, with health objectives present, but not prominent.

There were sometimes conflicting objectives, and long term strategy was not clear from policy decisions on alcohol duty, which was reflected in how decisions by the Chancellor as head of HM Treasury on alcohol duty did not always correspond to alcohol policies or strategies from other government departments.

Consistency could be improved and public health aims better met by changing how alcohol duties are uprated as part of a new national alcohol strategy, through introducing an independent commission to set duty rates and automatic uprating.



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