

# Alcohol-related harms and the certainty of deaths and taxes



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“In this world, nothing is certain except death and taxes.” Benjamin Franklin

Globally, more than 2 billion people, or about three of ten individuals, are current drinkers of alcohol, and the WHO European Region has the highest proportion of such drinkers and, indeed the highest alcohol intake per capita in the world.<sup>1</sup> Consumption of alcohol is a preventable risk factor that can cause premature death and over 200 diseases including a range of cancers, neuropsychiatric disorders, cardiovascular disease, liver cirrhosis and infectious diseases.<sup>1</sup> Across the WHO European Region, alcohol causes almost 1 million deaths annually, contributing to unintentional and intentional injuries.<sup>2</sup> This finding is highlighted in Global Burden of Disease studies, showing that alcohol use is the leading global risk factor for both premature death and disease burden among people aged 15–49 years, unchanged since 1990 in Europe and globally.<sup>1</sup>

Reducing the harmful use of alcohol is a public health priority in Europe<sup>2</sup> and a “keystone in sustainable development” according to the WHO.<sup>3</sup> In addition to comprehensive restrictions on exposure to alcohol advertising and the availability of retailed alcohol, increasing taxes on alcoholic beverages is seen as a “best buy” public health intervention to mitigate alcohol harms.<sup>3</sup> Systematic reviews and meta-analyses show that policies regulating the environment in which alcohol is marketed (particularly its price and availability) are effective in reducing alcohol-related harm.<sup>4</sup> Making alcohol more expensive and less available, and banning alcohol advertising, are highly cost-effective strategies to reduce harm.<sup>4</sup>

Neufeld and colleagues<sup>5</sup> provide an overview of existing tax structures in 50 countries and subregions of the WHO European Region, estimating their proportions of tax on retail prices of beer, wine, and spirits, and quantifying the number of deaths that could be averted annually if these tax shares were raised to a minimum level.

Firstly, in plain sight, alcohol is very affordable in the WHO European Region and alcohol taxes have clearly been under-utilized as a public health measure, constituting on average only 5.7%, 14.0% and 31.3% of the retail prices of wine, beer, and spirits, respectively. Duty rates for beer and spirits stay constant with strength in most countries, while rates for wine and cider generally fall as strength increases. Duty rates are usually higher for spirits than other beverage types and are lowest in Eastern Europe and highest in Finland, Sweden, Ireland, and the United Kingdom.<sup>6</sup>

Secondly, there is marked variation with tax shares higher in the eastern part of the Region compared to the EU, where various countries did not have excise taxes on wine. Indeed, only 50% of EU member states levy any duty on wine and several levy duty on spirits and beer at or close to the EU minimum level, with at least a 10-fold difference in the effective duty rate per unit between the highest- and lowest-duty countries for each beverage type.<sup>6</sup> Tax rates appear to reflect national alcohol production and consumption patterns, with only limited evidence that alcohol duties are designed to minimize public health harms by drinks containing more alcohol being taxed at higher rates.<sup>6</sup>

Finally, whilst the burden of alcohol-related harms is considerable, this also applies to the massive scope for potential prevention in the WHO European Region (of more than 750 million adults). Neufeld and colleagues estimate more than 40,000 deaths annually (40,033; 95% CI: 38,054–46,097) if countries introduced a minimum tax share of 25% (Scenario 1) and more than 130,000 deaths annually (132,906; 95% CI: 124,691–151,674) of 15% tax share with equalisation (Scenario 2).<sup>5</sup> Moreover, high alcohol intake is directly associated with morbidity as well as premature deaths, and a recent paper by Kilian et al. estimated that doubling current alcohol excise duties could avoid just under 6% (or 10,700 cases and 4850 deaths) of new alcohol-attributable cancers within the WHO European Region, particularly in the European Union where excise duties can be very low.<sup>7</sup> As with all modelling studies, reliability of the estimates hinges on some assumptions such as the 25% threshold and 15% threshold with equalisation, as well as the potential for random error. Considering the large and heterogenous population in the WHO European Region, estimates are as conservative as possible

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with biases and caveats borne in mind with sensitivity analyses based on the most frequently cited and the most conservative meta-analyses.<sup>5</sup> The results reassure that, independent of the meta-analysis used, the overall conclusion of significant public health impact persists, in terms of the estimation of number of averted deaths. It is also clear that these headline figures of alcohol-related harms are a foundation on which to get more reliable figures going forward. Future work should therefore add sex-, age- and/or country-specific elasticities based on empirical studies once they become available.

A paradigm shift is still needed, properly framing alcohol taxes as systemic interventions for public health. As most European countries do not have adequate policies in place, recommending a minimum tax share would be an important first step to be implemented in Europe.<sup>5</sup> However, marked variation exists in reported alcohol consumption across Europe: in countries with high amounts of unrecorded usage, increasing the proportion of alcohol that is taxed could be a more effective pricing policy than a simple increase in tax. Factors impeding progress include a failure of political will, unhelpful participation of industry in the policy process, and increasing difficulty in free-trade environments to respond adequately at a national or even continental level.<sup>8</sup> International health policy, in the form of a Framework Convention on Alcohol Control, is needed to counterbalance the global conditions promoting alcohol-related harm and to support and encourage national action in Europe and beyond.<sup>8</sup> Highlighting the human costs of alcohol-related harms can help prevent premature deaths and taxation can reduce future availability of

alcohol: in Europe and this world nothing is certain except death and taxes.

## Contributors

NB is sole contributor for the Comment.

## Declaration of interests

NB has no conflicts of interest to declare.

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