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Commentary

International Comparison of Alcohol Taxes: A Step in the Right Direction

Comment on "Investigating Indicators to Assess and Support Alcohol Taxation Policy: Results From the International Alcohol Control (IAC) Study"

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Abstract

The International Alcohol Control (IAC) Study is part of a broader movement towards comparative cross-national alcohol tax datasets. However, alcohol remains behind tobacco in terms of comprehensive, reliable datasets. Casswell and colleagues' analysis suggests that high-income countries may have more affordable alcohol despite theoretically better tax systems, demonstrating the importance of raising tax in line with income. They also raise interesting questions about the metrics we should track. While recognising the political potency (as well as risk) involved in constructing "league tables," I suggest that affordability is a better measure than tax share of income. We should expect it to better track harm, and be more useful in guiding effective tax policy.

Keywords: Alcohol Pricing Policy, Taxation Methods, Tax/Price Share, Affordability, IAC Study

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It was a pleasure to read this study, and encouraging to see the progress of the International Alcohol Control (IAC) Study, as an avowed "alcohol tax nerd." I have been working in the policy area in various capacities as a researcher, government official and now philanthropic grant-maker for a decade now. It is truly gratifying to see the development of such resources, reflecting a renewed focus on pricing policies—the best evidenced way to reduce alcohol harm—alongside complementary initiatives like the World Health Organization's (WHO's) Global Report on the Use of Alcohol Taxes[1] and Economics for Health's alcohol tax scorecard. [2]

Though things are moving in the right direction, Casswell and colleagues[3] are aware of how far behind tobacco the field of alcohol policy is, in terms of reliable, comparable data on an agreed set of metrics with widespread coverage. Moreover, I would argue that the task is trickier for alcohol, with a wider array of products being taxed, and often more complicated tax systems. So it is no small feat to produce a dataset of tax structures, tax price share and affordability, even if it is only for a convenience sample of 21 jurisdictions (which, given the variety of international contexts, should not be taken to be representative).

Already from this analysis we can see some interesting patterns. In the sample, high-income countries have what we might consider "better" alcohol tax systems, at least from the perspective of reducing harm. On average, they have higher tax rates relative to price, and they are more likely to apply specific tax rates proportionate to ethanol content. Yet, the data shows, they also do worse on affordability, which is concerning since affordability is both theoretically and empirically associated with harmful drinking in a way tax share is not (consumers do not observe the tax share and we would not expect them to respond to it directly).[4] This follows directly from the fact that they are high-income countries: though these countries have used the tax system to push prices up, they have not been able to keep up with incomes. That is a somewhat alarming dynamic, though I imagine it is one that people in fast growing low- and middle-income countries will be all too familiar with.

While there is a lot in this data of academic interest, I am naturally most interested in the practical implications. The shadow of the WHO's MPOWER initiative for tobacco—and in particular "Monitoring" and "Raising Prices"—looms over this piece.[5] A question it raises is whether the tax share of retail price is a good indicator to track - perhaps mirroring the 75% benchmark set by the WHO for tobacco taxes. I recognise the convenience of this metric – notwithstanding data collection challenges, it is relatively easy and transparent to calculate. I also acknowledge the attractiveness of following the approach used in tobacco.

However, I also have some concerns about the tax share metric. First, framing tax rates in relation to prices reinforces the logic of ad valorem taxes, subtly undermining the principle that taxes should be set per unit of ethanol, guided by levels of absolute harm. Second, I worry that framing the level of taxes in this way encourages debate about what a "fair" level ought

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to be. Perhaps this is inevitable, but anecdotally my sense is that some people have an intuition (not especially firm or well grounded) that taxes should not account for the majority of retail price. Indeed, such arguments are often implicit in the way that industry groups resist high taxes.

My view is that we should resist swapping poorly grounded intuitions, and focus on what really seems to matter for harm, which is affordability. It is a good thing that the IAC study therefore prioritises an estimate of affordability, which also has the benefit of drawing attention to the race dynamic between income and prices I mentioned earlier. My one criticism here, though, would be that the specific metric – % of gross national income required to afford 100 drinks – could be more user friendly. 100 drinks is not a "natural" quantity. I think this could be improved by expressing income in weekly rather than annual terms – maybe % of average weekly income required to afford 10 drinks? Or even better, the number of hours the average person would have to work to buy a standard drink. That said, I do not want to idealise the affordability measure in any sense – as Casswell et al rightly note, a single blunt population average affordability number may obscure important differences in purchasing power between richer and poorer groups, especially in more unequal societies.

On structure, there appears to be a growing consensus that specific taxation based on ethanol content is preferable to volume-based or ad-valorem taxation from a public health perspective. Tracking the uptake of such practices across countries seems to me a valuable way to recognise and laud positive reforms, and to "name and shame" those following less rational approaches with weaker incentives to sell lower strength, less harmful products.

More generally, the idea of producing a "league table," whether or not that is what the authors intend, is pregnant with political possibilities. In my experience, policy-makers are often very interested in how they benchmark against peer countries. My fear, however, is that few would be pleased to see themselves at the top of a tax "burden" chart. Rather, there often seems to be a drive to seek safety in numbers, a (somewhat circular) race to the middle, as politicians try to avoid sticking their necks out too far. This dynamic could work well in the case of affordability – I think many policy-makers would be reluctant to boast too loudly about being the home of cheap alcohol, though by the same token nor would they want to highlight relative dearness either.

Overall, I appreciate the ambition of the project and the compelling insights of the paper. For it to fulfil its potential, I hope that it is just the first in a series. In particular, it would be incredibly useful to see these countries followed up and the same variables tracked over time – policy direction is often as interesting and important as the level of tax and intervention. Even better would be to build up from the 21 jurisdictions to create a more comprehensive and more plausibly representative database. But every journey starts with a first step and this is an impressive and important stride towards that positive destination.

Disclosure of artificial intelligence (AI) use

Type of AI tool(s) used: Claude.
Purpose of use: Retrieving sources.

Ethical issues

Not applicable.

Conflicts of interest

My employer (Coefficient Giving) funds the RESET Alcohol Initiative of which some of the authors are members.

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