

ALCOHOL TAXATION

A Win-Win Measure For
Financing Development



IOGT
INTERNATIONAL

IOGT
AIAP
For the full potential
of alcohol policies

EAST AFRICAN
ALCOHOL POLICY ALLIANCE

The Introduction

Alcohol taxation is a powerful mechanism that governments should use to help achieve and finance the Sustainable Development Goals (SDGs).

It is every government's right and prerogative to use taxation both for restricting harmful products and associated behavior patterns, like tobacco and alcohol use, as well as to raise funds for promoting social welfare goals.

Negotiators of the Post-2015 agenda and the financing for development process should not bow to pressure from industries whose harmful products might be subject to more stringent taxation.

Evidence shows that the benefits of taxes on alcohol and tobacco do by far outweigh the negative consequences that the alcohol and tobacco industries highlight so often.

Thus taxation should be recommended in order to generate funding for sustainable development.



Alcohol Harm – Global Burden of Epidemic Proportions

As the global community unites to agree on the post-2015 agenda for sustainable development, there is not a region, country or communities, which can afford to ignore the health, social, economic or environmental consequences of alcohol harm.

Death and disability:

3.3 million deaths, or 5.9% of all global deaths are attributable to alcohol consumption.

Every 10 seconds a human being dies due to alcohol.

139 million DALYs (disability-adjusted life years), or 5.1% of the global burden of disease and injury, are attributable to alcohol consumption – every year.

Ill-health:

Alcohol ranks among the top five risk factors for disease, disability and death throughout the world.

Alcohol is a causal factor in more than 200 disease and injury conditions, such as alcohol dependence, liver cirrhosis, tuberculosis and HIV/ Aids, cancers and injuries.

33% of ischemic heart disease DALYs lost globally is individually attributable to alcohol.

There is increasing awareness of the significant impact alcohol use has not only on individuals, but also on global public health, economic prosperity and sustainable development.



Alcohol Harm – Global Burden of Epidemic Proportions

Harm to others:

The negative consequences from alcohol use in a population are numerous and diverse. Often alcohol harm affects others than the alcohol user him/ herself. Physical violence, road traffic accidents, relationship problems, financial difficulties, feeling scared in public places, or reporting negative impacts on children are all examples for alcohol's harm to others.

United Kingdom:

The Total cost of alcohol's harm to others is estimated at over £15bn per year.

Australia:

22% of all children, i.e. more than one million children are negatively affected by the alcohol use of someone else.

Alcohol violence:

Globally, 30% of mortality caused by violence is attributable to alcohol, ranging from 8% in the Middle East and North Africa to 56% in Europe and Central Asia.

Up to **80%** of gender-based violence can be alcohol-related.

The image shows two grey silhouettes of a man and a woman. The man is on the right, with his right arm raised as if in a violent or aggressive gesture towards the woman on the left. The woman has her hands raised near her face, suggesting she is being threatened or harmed.

Alcohol Harm – Global Burden of Epidemic Proportions



Disproportionate burden on children and youth:

The disproportionate level of alcohol harm burdening young people has serious implications for development of human capital.

- Alcohol use by minors does reduce educational aspirations and achievement.
- Adolescence is a time when the developing brain is particularly vulnerable to long-term negative effects of alcohol use.
- The earlier a person starts using alcohol, the higher is the likelihood that person develops alcohol use disorder later on in life.



Erosion of economic productivity and prosperity:

Beyond the population-level burden of diseases and injuries, alcohol kills or disables people at a relatively young age, resulting in the depletion of working age citizens and the loss of many years of life to death and disability.

Alcohol harm imposes a substantial economic burden on society in several aspects including health care costs, costs of productivity loss, costs of property damage, costs of criminal justice and law enforcement.

Evidence shows that alcohol harm does not only affect individual alcohol users but also non-consumers who live in the same society – especially children and youth, women and minority groups.

Globally, for people between 15- and 49-years of age, the leading risk factor for death and disability was alcohol use followed by tobacco smoking, high blood pressure, etc.

Therefore, massive efforts should be made to prevent and reduce alcohol-related harm.

The more affordable alcohol is – the lower its price, or the more disposable income people have – the more it is consumed and the greater the level of related harm in both high- and low-income countries.

Obstacle to Development

Alcohol jeopardizes human capital and hinders sustainable development



Evidence shows that alcohol is a crosscutting, harmful factor in many areas of society from child health, gender-based violence, to economic and societal development and sustainability of communities and societies. 11 out of 17 proposed Sustainable Development Goals are negatively affected by alcohol harm.

- Alcohol is a major risk factor for NCDs.
- Alcohol is a causal factor for infectious diseases such as tuberculosis and HIV/ AIDS.
- Alcohol is a major cause of road traffic injuries and fatalities.

Alcohol is a major obstacle both to health and well being as well as to sustainable development and economic prosperity.

Alcohol has considerable negative socio-economic impact on communities and societies worldwide.

- Alcohol is a major risk factor for gender-based violence.
- Expenditure on alcohol consumption and related harms drain meager family and other resources,
- Alcohol harm can lock entire generations of vulnerable people, families and communities in the vicious cycle of poverty.
- Early onset of alcohol use in children and adolescents threatens development of human capital.



The negative impact of alcohol use proportionally increased about 30% between 1990 and 2010. Evidence shows: In low- and middle-income countries (LMIC), the addictive nature of alcohol use tends to crowd out other more productive household spending. Therefore, increasing taxes is likely to result in direct and indirect health benefits. The poorest in each country would fare well and reap substantial benefits.

Alcohol is the leading risk factor for death and disability in large parts of the world including Southern Sub-Saharan Africa, Eastern Europe and most of Latin America.



Latin America:

Alcohol has become the leading cause of male death and disability threatening further progress and sustainable development.

Asia:

The direct costs of alcohol harm to the household are often considerable and frequently underestimated and pose great burden on development.

A study in Sri Lanka found that over 10% of male respondents reported spending as much as or more than their regular income on alcohol.

Africa:

Alcohol use both complicates recovery from the HIV epidemic (because alcohol is implicated both in disease transmission, disease progression and adherence to treatment for HIV).

A review and meta-analysis of 20 studies from Africa found that alcohol users have a 70% greater chance of being HIV positive when compared to non-alcohol users.

Case Example Thailand

Alcohol policy to tackle burden of alcohol harm



Alcohol imposes a substantial economic burden on Thai society, and according to research findings, the Thai government needs to pay significantly more attention to implementing more effective alcohol policies/interventions in order to reduce the negative consequences associated with alcohol.

Alcohol consumption has had a considerable negative impact on the economy of Thailand given that its social cost was equivalent to nearly 2% of the national GDP.

Indirect costs outweighed the direct costs, representing approximately 96% of the total cost. The largest cost component was the cost associated with productivity loss due to premature mortality and morbidity (95.8% of the total cost) followed by the health care costs (3.5%), cost of property damage due to road traffic accidents (0.5%), and costs associated with law enforcement (0.2%).



Case Example South Africa

Alcohol policy to improve social well being and economy



The combined total tangible and intangible costs of alcohol harm to the economy were estimated at 10 to 12% of the 2009 gross domestic product (GDP). The tangible financial cost of harmful alcohol use alone was estimated at R37.9 billion, or 1.6% of the 2009 GDP.

The costs of alcohol-related harms substantially outweigh the economic benefits highlighted by the alcohol industry. This cost-benefit-analysis shows the need and imperative for employing high-impact, evidence-based alcohol policy measures.

Levels of alcohol taxation in South Africa are still below international standards, and lower than in neighboring Botswana which is pioneering alcohol control in the Southern African region. Increases in taxation of alcohol in South Africa are only marginally above inflation rates.

Minimizing the costs of alcohol harm by regulatory and policy interventions contributes directly and indirectly to social well-being and the economy.



The Challenge

The Sustainable Development Goals provide the roadmap for creating a healthier, more equitable and prosperous world, and as such are extremely ambitious. Considerable resources will be needed for these goals to be realized in the next 15 years.



The Key Message

Alcohol taxation is an evidence-based, useful, impactful, and powerful tool to generate funding for sustainable development.

Alcohol taxation creates win-win situations for societies in the developed and the developing world:

- Prevented and reduced disease and disability related to alcohol
- Increased streams of revenue for health promotion and development financing



Tapping Into Massive Potential

- The latest WHO estimates indicate that if all countries increased tobacco taxes by 50%, tax revenue would increase by US\$101 billion globally
- For alcohol taxes the revenue generating potential could be even bigger because excise taxes on alcohol products tend to be lower than on tobacco products in most countries.
- A study of 42 countries (high income and LMIC) found that increasing excise duties on alcohol products to at least 40% of the total retail price would increase tax revenue in these countries by US\$34 billion.

Raising alcohol taxes, and thus alcohol prices, is good for health and sustainable development because it reduces the amount of alcohol consumed in four ways:

- Those people who are currently not using alcohol are protected in their lifestyle choice
- Some existing alcohol users quit entirely
- Some people, especially children and youth, are deterred from starting to take up alcohol consumption
- Some people continue to use alcohol, but reduce their consumption



Tapping Into Massive Potential

Consequently alcohol sales decline, and health, well being, and economic productivity improve. At the same time, the revenue generated by the higher taxes on alcoholic beverages sold more than makes up for lower sales. That is why increasing alcohol taxes is a win-win.



Alcohol control is of growing importance because of population aging and rising health care costs. Alcohol is a major factor both in the global epidemic of gender-based violence, Non-communicable diseases and infectious diseases, such as tuberculosis and HIV/ Aids.



Increasing taxation of alcohol is an important policy option to reduce that burden of alcohol harm and to increase funds for disease prevention, health promotion and fostering sustainable development.



What the World Health Organization says:

“ Accumulated research findings indicate that population-based policy options – such as the use of taxation to regulate the demand for alcoholic beverages, restricting their availability and implementing bans on alcohol advertising – are the “best buys” in reducing the harmful use of alcohol.”

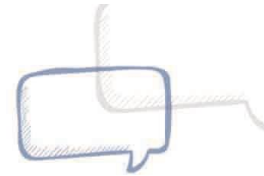
These policy best buys are highly cost-effective.

A large body of literature has found raising the price of alcohol to be effective in reducing alcohol harm, especially among youth; the same literature has documented that as the price of alcohol increases, alcohol-attributable morbidity and mortality decline.”

What the WHO Global Alcohol Strategy says:

“ The Global strategy to reduce the harmful use of alcohol (WHO, 2010a) recommends that Member States establish a system for specific domestic taxation, which may take into account the alcohol content of the beverage, accompanied by an effective enforcement system. It also encourages countries to review prices regularly in relation to inflation and income levels.”

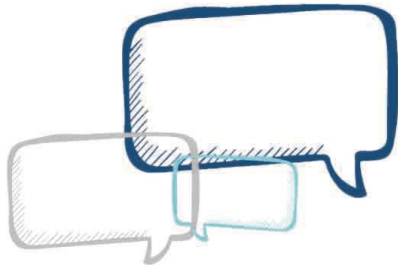




What the World Economic Forum says:

“The price tag for scaled-up implementation of a core set of NCD “best buy” intervention strategies is comparatively low. Population-based measures for reducing tobacco and harmful alcohol use [...] are estimated to cost US\$ 2 billion per year for all LMICs – less than US\$ 0.40 per person.”

“Specific intervention strategies can effectively tackle leading causes of NCDs and their underlying risk factors [...]. These interventions include population level measures that encourage reduced consumption of tobacco, alcohol and salt; improved awareness of healthy life styles; increased excise taxes; and enhanced regulation.”



What the World Bank says:

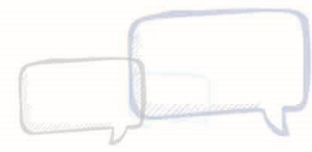
“The World Bank enumerates ways of raising additional government resources for promoting social welfare, including “innovative means such as increasing excise taxes on tobacco and alcohol.”

“In designing policies to maximize social welfare it is clear that alcohol consumption and the related problems of premature mortality, morbidity, and the range of secondary effects need to be addressed.”

“At a time when most countries are trying to foster the development of human capital through investments in education and health, alcohol-related problems impose an increasingly heavy burden.”

“[...] Evidence shows that raising [alcohol] prices can significantly reduce ethanol consumption and subsequently lower alcohol-related mortality. [Alcohol] taxation, therefore, can justifiably be viewed as an effective policy instrument [...] to cover the social and economic costs of alcohol abuse is an effective measure.”

“For the ultra-processed food and drink industries, as with tobacco and alcohol, there is clear evidence that public regulation and market intervention can help prevent the potential harm caused by ‘unhealthy commodities’, and that these industries should not have a role in national policy formulation...”



What the OECD says:

“Evidence of the magnitude of the risks associated with harmful alcohol use, and of the effectiveness of many policy options to address those harms, has never been so abundant and detailed as it is today.”

“Existing estimates suggest that productivity losses associated with harmful alcohol use are in the region of 1% of GDP in most countries.”

“A tax hike leading to an average increase of 10% in alcohol prices, as well as a range of regulatory approaches, would generate large impacts.”

“Existing evidence of effects on consumption and health outcomes points to the conclusion that taxes on healthrelated commodities can be a powerful tool for health promotion

“The arguments in support of taxes being used to attain public health objectives are strong for tobacco products and alcoholic beverages...”



Policy Options For Financing Development – Alcohol Taxation

Consumers, including heavy alcohol users and young people, are sensitive to increases in the price of alcoholic beverages. Pricing policies can be used to reduce underage alcohol intake, to halt progression towards consuming large volumes of alcohol and/or episodes of heavy alcohol use, and to influence consumers' preferences, for example towards lower-strength alcohol products. Raising the price of alcoholic beverages is one of the most effective interventions to reduce alcohol harm.

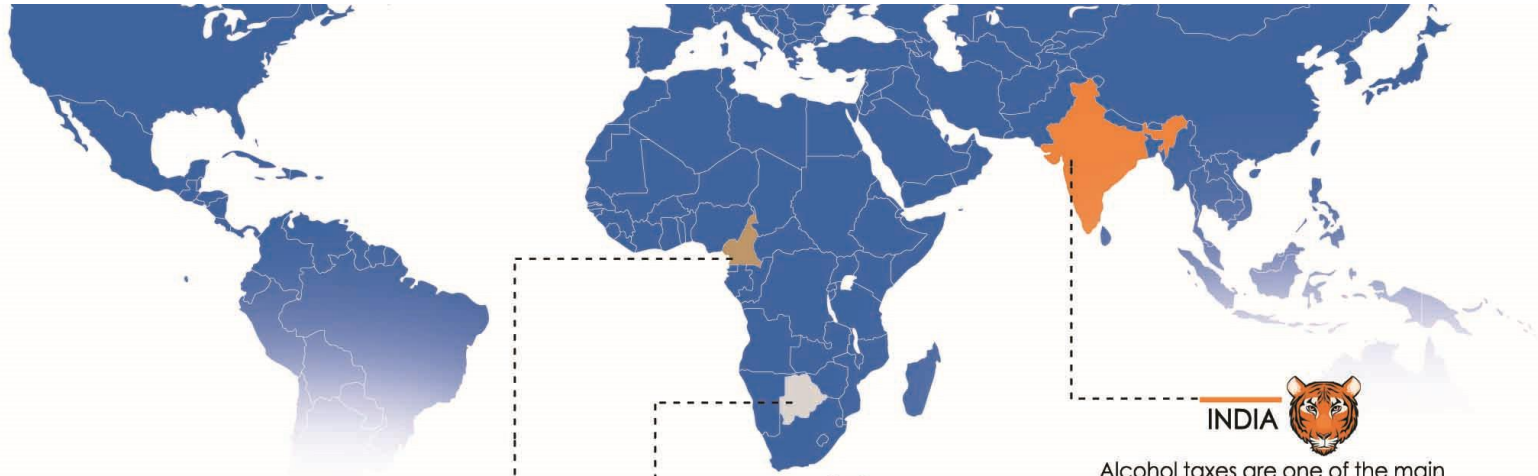
Policy options are:

- Establishing a specific domestic taxation system for alcohol, which may take into account the alcoholic content of the beverage,
- Bolster that system with an effective enforcement system,
- Adjusting regularly the alcohol prices in relation to level of inflation and income.

Economic studies conducted in many developed and in some developing regions of the world have demonstrated that increased alcohol taxes and prices are related to reductions in alcohol use and related problems, including mortality rates, crime and traffic accidents.

Alcohol tax revenues remain of considerable fiscal significance in many developed countries. In some developing countries, alcohol taxation remains an important source of government revenue.





CAMEROON

43% of government revenue came from taxes on alcohol



BOTSWANA

Recently introduced a 30% levy on alcohol, in order to reduce alcohol use



INDIA

Alcohol taxes are one of the main sources of revenue at the state level, accounting for as much as 23% of the total tax revenue collected in some states.

In many other developing countries the proportion of government revenue is in the same range as in the developed economies:



2% in Nigeria



2.3% in South Africa



4% in Sri Lanka



5% in Tanzania



10% in Kenya

The Alcohol Taxation Mechanism

Taxation is one of the major policy instruments to reduce alcohol consumption and thus prevent and reduce alcohol harm.

Alcohol taxation is justified on three grounds.

01. Alcohol consumption causes negative externalities. Alcohol taxation helps to shift the burden of externalities to those who originally cause them.
02. In general demand for alcohol is inelastic. Considering economic efficiency that means alcohol taxes seldom cause economic distortion.
03. Alcohol taxation often is a considerable source of government revenue. This is crucial especially in LMIC where tax collection agencies have less institutional capacity to handle more complex tax collection such as personal and corporate income taxes.

Increased excise duty rates usually lead to increases in alcohol beverage prices, and the increase in beverage prices usually leads to a reduction in alcohol consumption.

Alcoholic beverages are viewed as especially suitable commodities for taxation because of their detrimental social and public health consequences. The effects of price changes on alcohol consumption have been more extensively investigated than any other potential alcohol control measure. Alcohol demand is price responsive. Evidence also shows that on average price effects are the same or highly similar in developing and developed countries.



10 Positive Effects Of Alcohol Taxation

A win-win measure for fiscal space, health promotion and sustainable development

A review of studies on the direct link between alcohol taxation and alcohol-related harms identified 22 studies in this area. The review concluded that there is clear evidence that alcohol taxation is related to alcohol-related harms across the range of outcomes enumerated above.

Alcohol taxation is an evidence-based, useful, impactful, and powerful tool to generate funding for sustainable development.

Alcohol taxation creates win-win situations for societies in the developed and the developing world:

- Prevented and reduced disease and disability related to alcohol
- Increased streams of revenue for health promotion and development financing



Reducing Inequalities



People with lower socio-economic status are more exposed and more vulnerable to tangible problems and negative consequences of alcohol consumption.

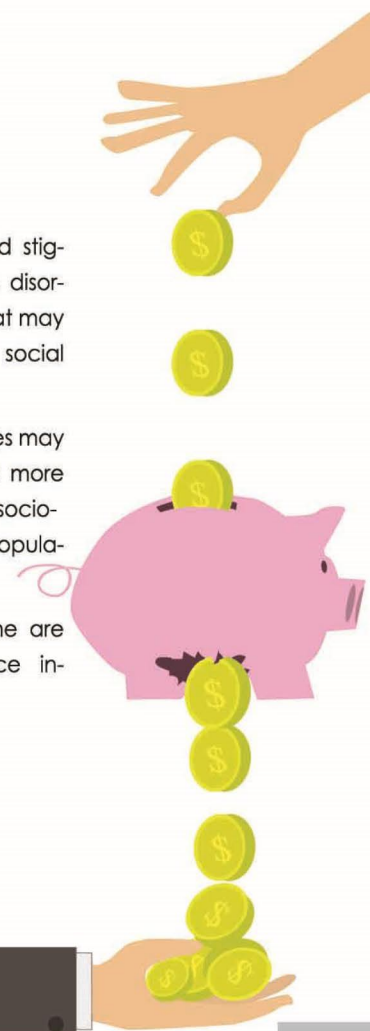
Notably, this vulnerability is often passed on through the generations. This way, alcohol harm often contributes to the vicious cycle of poverty.

- Socio-economically exposed people are less able to avoid adverse consequences of their behavior due to a lack of resources.
- People in poor and vulnerable communities have less extensive support networks, i.e., fewer factors or persons to motivate them to address alcohol problems.

The process of marginalization and stigmatization related to alcohol use disorders, and the drift in social status that may result, may also cause significant social burden.

Raising taxes on alcoholic beverages may reduce overall inequalities through more substantial health impacts on socio-economically disadvantaged populations.

People with lower levels of income are more responsive to alcohol price increases.



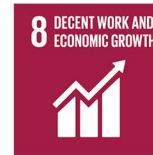
Promoting Well-Being Of Children, Adolescents And Young People

Overwhelming evidence shows that changes in alcohol price effect changes in alcohol use of children and youth.

Alcohol taxation reduces alcohol consumption among children and youth, particularly among the more frequent users. Price increases also caused decreases in heavy episodic alcohol intake among youth.

Increasing beer taxation may be effective in reducing violence aimed at children.

- In the US estimates are that a 10% raise of excise duty on beer will reduce the likelihood of severe violence against children by 2.3% and overall violence against children by 1.5%.



Saving Lives



Studies of cirrhosis mortality show that alcohol tax increases reduce mortality.

Binge alcohol use and taxation:

- Binge alcohol use in the United States causes more than half of nearly 90,000 alcohol-attributable deaths each year, and accounts for three-quarters of the \$224 billion in annual economic costs.
- Evidence shows that a 1% increase in alcohol beverage prices from taxes leads to a 1.4% decrease in the proportion of adults who binge use alcohol.
- As combined alcohol taxes rise, the rates of binge alcohol intake fall.
- Tennessee, the US Federal State with the highest beer combined taxes, had the lowest rate (6.6%) of binge alcohol use in 2010.

Suicide rates:

An examination of suicide rates in the US over a 20-year period found that increases in beer taxes reduced suicide rates, particularly in young adults.

A 33% decrease of alcohol taxation in Finland reduced alcohol retail prices by 22%, which led to increased consumption and thus caused mortality to increase by 17% following the alcohol tax reduction. Mortality was particularly concentrated in lower socio-economic groups.



Preventing Criminality And Hospitalizations

5

GENDER
EQUALITY



11

SUSTAINABLE CITIES
AND COMMUNITIES



16

PEACE AND
JUSTICE



Alcohol-related emergency room admissions are highly price sensitive, calculating that a 1% increase in the real price of beer would reduce economy wide A&E assault cases by 5,000 per year.



Finland:



Following the alcohol tax decrease when joining the European Union, criminality and hospitalizations increased substantially.



United States:



Raising the price of alcohol by 1% would decrease consumption by approximately 0.46% for beer, 0.69% for wine and 0.80% for liquor.

Increasing the price of beer by 10% would reduce the number of college students involved in violence by 4%, every year.



Australia:



A 2008 increase of 70% for the tax on "Alco pops" (ready-to-use beverages) significantly decreased hospital emergency department presentations due to alcohol in young people. The Alco pops tax is associated with a significant decrease in presentations in males aged 15-49 years, and females aged 15-64 years, particularly in 18-24 year old women.

Evidence from across 16 countries shows a link between alcohol price and a range of violent crimes. Increasing alcohol taxation by 1% resulted in

- 0.19% decrease in the probability of robbery
- 0.25% decrease in the probability of assault,
- 0.16% decrease in the probability of sexual assault.

Ending Gender-Based Violence

5
GENDER
EQUALITY



IN RWANDA



Focus group discussions consistently rank alcohol as number one factor in domestic violence against women.

IN BRAZIL



70% of intimate partner violence (IPV) cases are alcohol-related

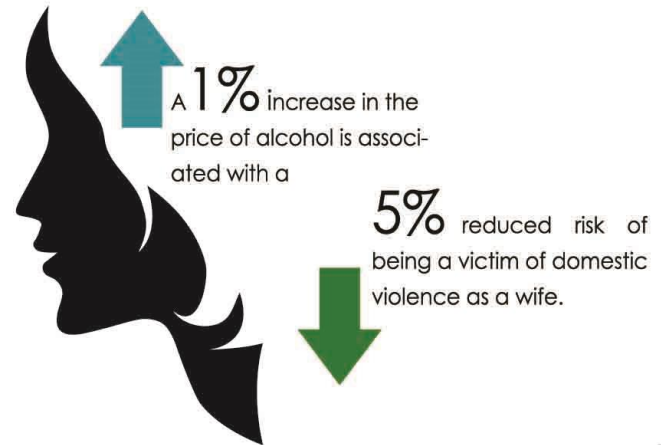
IN THE U.S.



The economic costs of intimate partner violence are \$12.6 billion – in 55% of all IPV cases perpetrators had used alcohol.

There is a strong relationship between alcohol use and gender-based violence. Reducing the affordability and accessibility of alcohol is associated with lower levels of reported incidents across a range of violent crimes.

Increasing the price of an ounce of pure alcohol would reduce the probability of intimate partner violence against women by 5.3%.







Boosting Economy And Workplace Productivity



It is necessary to monitor alcohol's social costs since it provides essential insights into the full social consequences of alcohol harm at a national financial level.

Costs of alcohol harm have been measured in different regions and are of massive scale:

 <p>European Union: €156 billion yearly.</p>	 <p>United States: \$224 billion yearly.</p>
 <p>South Africa:</p> <ul style="list-style-type: none">- Combined tangible and intangible costs of alcohol harm to the economy reached nearly ZAR300 billion.- These costs of alcohol harm represent 10–12% of GDP.	 <p>Australia:</p> <ul style="list-style-type: none">- Direct costs of alcohol harm amount to ASD14.4 billion- These costs are twice as much as the tax revenue generated from the alcohol trade;- Accounting for alcohol's harm to others, the costs soar to AUD36 billion, per year.

Globally, alcohol is the world's number one risk factor for ill health and premature death amongst the 25-59 year old age group, the core of the working age population.

- Therefore costs due to lost productivity feature dominantly in social costs studies arising from the harm caused by alcohol.
- Alcohol is a significant risk factor for absenteeism and presenteeism at work, largely in a dose response manner, with a relationship between societal and individual level of alcohol consumption and sickness absence.

A 10-year analysis of workplace accidents in the USA found that an increase of 10% in beer taxes would have resulted in 1.7% fewer work-days lost due to injuries.

Making Roads Safer

3

GOOD
HEALTH



11

SUSTAINABLE CITIES
AND COMMUNITIES



Evidence shows that the relationship between alcohol taxation, prices and injuries and deaths due to road traffic accidents is generally substantial.



Analysis of cross-sectional time-series data shows significant relationships between alcohol taxes and traffic fatality rates for both youth and the general population.

An analysis of data from a 26-year period in the USA showed that alcohol prices were significantly related to youth traffic fatalities.



Preventing And Reducing NCDs

3 GOOD HEALTH



12 RESPONSIBLE CONSUMPTION



The High-level Meeting of the UN General Assembly on the Prevention and Control of Non-communicable Diseases (NCDs) initiated the development of a NCDs Global Action Plan. It includes the voluntary target of a 10% relative reduction in harmful use of alcohol by 2025 measured against a 2010 baseline.

Within the context of NCDs, the emphasis in calls for increased government funding has been on increasing excise taxes on products with harmful health effects, especially taxes on tobacco and alcohol products.

Sexual Reproductive Health And Rights

3

GOOD HEALTH



5

GENDER EQUALITY



12

RESPONSIBLE CONSUMPTION AND PRODUCTION



There is growing scientific literature linking alcohol taxation and other evidence-based, cost-effective measures with sexually transmitted diseases.

Numerous studies in the USA report significant relationships between alcohol taxation rates and rates of gonorrhea.

Preventing Infectious Diseases Like Tuberculosis, HIV/ AIDS

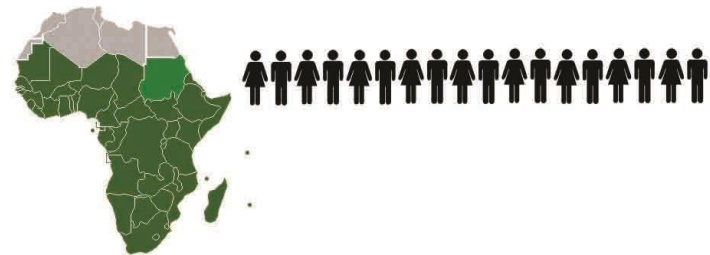


Research shows causal relationships between alcohol use and infectious diseases such as tuberculosis and HIV/AIDS. Causal relationships exist between

- o Alcohol consumption and HIV incidences
- o Alcohol consumption on HIV/AIDS patients' adherence to antiretroviral treatment
- o Alcohol use and HIV/ Aids disease progression among patients who are not yet on antiretroviral therapy



Alcohol is widely established as a structural driver of both the TB and HIV/ Aids epidemics.



For instance, Sub-Saharan Africa carries a massive dual burden of TB, HIV/ Aids and alcohol disease, and these pandemics are inextricably linked.

Summary

WHO, OECD, World Bank, World Economic Forum – all agree: Alcohol taxation is a powerful mechanism that governments should use to promote social welfare and raise revenue.

This way alcohol taxation can help achieve and finance the Sustainable Development Goals (SDGs).

A best practice from Australia:



The Living With Alcohol (LWA) program, initiated in 1992, aimed to reduce alcohol consumption and related harm in the Northern Territory of Australia. It used additional alcohol taxes to fund prevention interventions. This policy measure was associated with a reduction in acute alcohol-related harm (including violence).

Analysis of LWA revealed that implementation of the levy was associated with reductions in alcohol harm (especially among males):

- 36.6% decrease in acute alcohol-attributable death rates, compared with a 15.9% decrease over the same period in a control area.

As the global community unites to agree on the post-2015 agenda for sustainable development, there is not a region, country or community, which can afford ignoring the health, social, economic or environmental consequences of alcohol harm.

Evidence shows that alcohol is a crosscutting, harmful factor in many areas of society from child health, gender-based violence, to economic and societal development and sustainability of communities and societies. 11 out of 17 proposed Sustainable Development Goals are negatively affected by alcohol harm.

Alcohol taxation is an evidence-based, useful, impactful, and powerful tool to generate funding for sustainable development.

Alcohol taxation creates win-win situations for societies in the developed and the developing world:

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Summary

Alcohol taxation – especially when employed together with the other “Best Buys” reaps benefits with regard to saving lives, eradication of poverty, child rights promotion, prevention of criminality and violence, ending gender-based violence, road safety, boosting economic productivity and prosperity, curbing the NCDs epidemic, protecting SRHR, and curbing the infectious disease epidemic.

Alcohol taxes hold huge potential for helping achieve **10 SDGs**.

With the challenges at hand, the post-2015 agenda shaping, governments can no longer afford to miss out on such a cost-effective, evidence-based and high-impact policy measure.

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