



## **UK Government Review of Alcohol Pricing and Taxation**

**Submission by SHAAP**

### **Summary**

- Alcohol is a dependence-inducing psychoactive substance that is linked to over sixty different types of disease, disability and injury. It is not an ordinary commodity and it should not be traded as if it were such. These facts must be considered when reviewing tax and pricing policy;
- The financial cost of harm from alcohol is significant. The annual cost of inpatient stays directly related to alcohol is estimated at £167.6m for England and £83.5m for Scotland. The annual cost of alcohol-related crimes and offences in Scotland alone is estimated at £727.1m;
- Deliberate policy decisions combined with changing production methods have resulted in alcohol becoming cheaper, stronger and more available;
- The increased availability and affordability of alcohol has been associated with a rise in alcohol related harm. This has an associated impact on our health, the well-being of families and communities, and to society as a whole;
- Strong and extensive evidence indicates that one of the most effective and efficient means of reducing rates of alcohol-related disorder and health harm is by increasing the price of alcohol;
- Increasing price impacts most on those who drink the most. Moderate drinkers are affected very little by price increases in terms of spending as they drink relatively small amounts;
- Regulating the price of alcohol to limit and minimise the harm caused by its use is the proper function of government;
- Establishing a minimum price for alcohol would prevent below-cost selling and loss-leading. Evidence suggests that setting a minimum price of 40p per unit of alcohol or above would be an effective means of reducing alcohol-related harm;
- Alternative proposals for preventing below-cost selling by banning the sale of alcohol below duty and VAT will not be effective in reducing alcohol-related harm;
- Alcohol taxation policy should explicitly acknowledge and consider health objectives. A successful policy should be measured by its effectiveness in reducing alcohol related health harm.

## 1. **About SHAAP**

1. Scottish Health Action on Alcohol Problems (SHAAP) was established in November 2006 by the Scottish Medical Royal Colleges and Faculties to provide an authoritative medical voice on reducing the negative impact of alcohol on the health and well-being of the people of Scotland. SHAAP's Executive Committee is made up of gastroenterologists, psychiatrists, consultants in accident and emergency medicine, public health specialists, general practitioners, nurses and a maxillofacial surgeon.

2. SHAAP's primary purpose is to advocate for strategies to minimise alcohol harm that are based on the best available evidence. An extensive body of scientific research exists indicating which interventions are likely to be successful in reducing harm and which are not.<sup>1</sup> What is clear from the evidence is that one of the most effective and efficient ways for society to limit the damage caused by alcohol is to regulate its price.

## 2. **Nature and scale of alcohol-related harm**

3. Alcohol is a high-risk product that is related to a wide range of detrimental health and social consequences. Much attention in the UK has focused on the visible effects of problem drinking – public drunkenness, anti-social behaviour, crime – particularly in relation to young people. However, many individuals drinking at risky and harmful levels in the UK are not under 18, never break the law, and never come into contact with the police, criminal justice, or social services. Nevertheless, away from the public gaze, the less visible effects of a high level of alcohol consumption can be just as damaging to the health and well-being of individuals, families and communities and should be given due prominence in any strategy to reduce alcohol-related harm.

4. The nature and scale of alcohol-related harm in the UK is well-documented.<sup>2</sup> Health harm as measured by hospital admissions and death rates has increased markedly in recent years. (Fig 1) The number of alcohol-related deaths almost doubled between 1991 and 2004.<sup>3</sup> Mortality from liver cirrhosis, which accounts for most alcohol-related deaths, has risen over 450 per cent across the population over the past 30 years as well as peaking at a younger age.<sup>4</sup> Alcohol-attributable disease lowers life-expectancy, diminishes quality of life and represents a significant burden to the health care system. The annual cost of inpatient stays directly related to alcohol is estimated at £167.6m for England<sup>5</sup> and £83.5m for Scotland.<sup>6</sup>

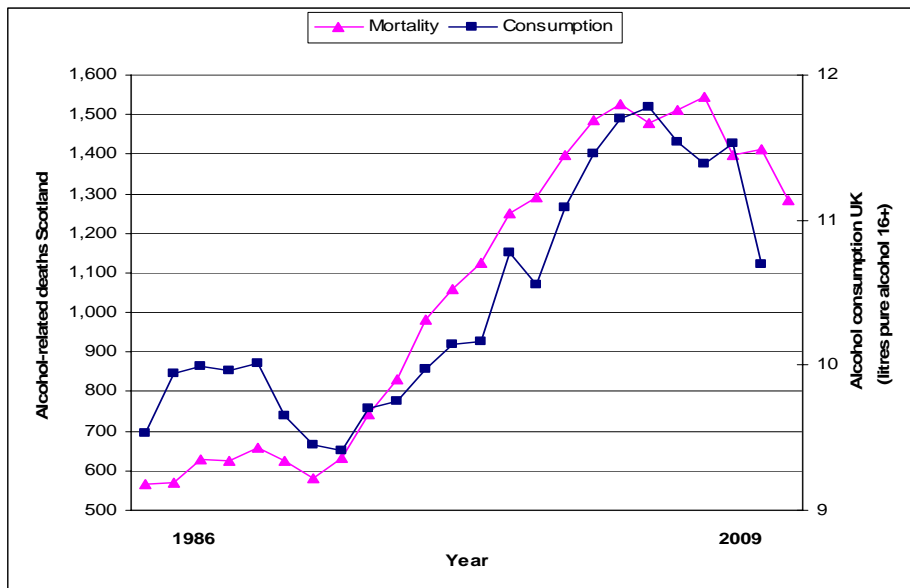
5. Alcohol is a contributory factor in a range of negative social outcomes, including public disorder, crime, violence, family breakdown, child abuse<sup>7</sup> and reduced economic productivity. The annual cost of alcohol-related crimes and offences in Scotland is estimated at £727.1m.

## 3. **Relationship between alcohol price, consumption and harm**

6. Increased levels of alcohol-related harm in the UK can be explained by the rise in alcohol consumption. Over the past few decades *per capita* alcohol consumption in the UK has gone up by around 20 per cent and more than doubled since the 1950s. As average population consumption has increased, so has the overall burden of alcohol-related harm. HMRC data on alcohol

clearances indicate a levelling-off in *per capita* consumption since 2004, but it is too early to interpret this as the start of a downward trend. The latest dip in alcohol clearances is likely to be recession-related and therefore not necessarily long-lasting.

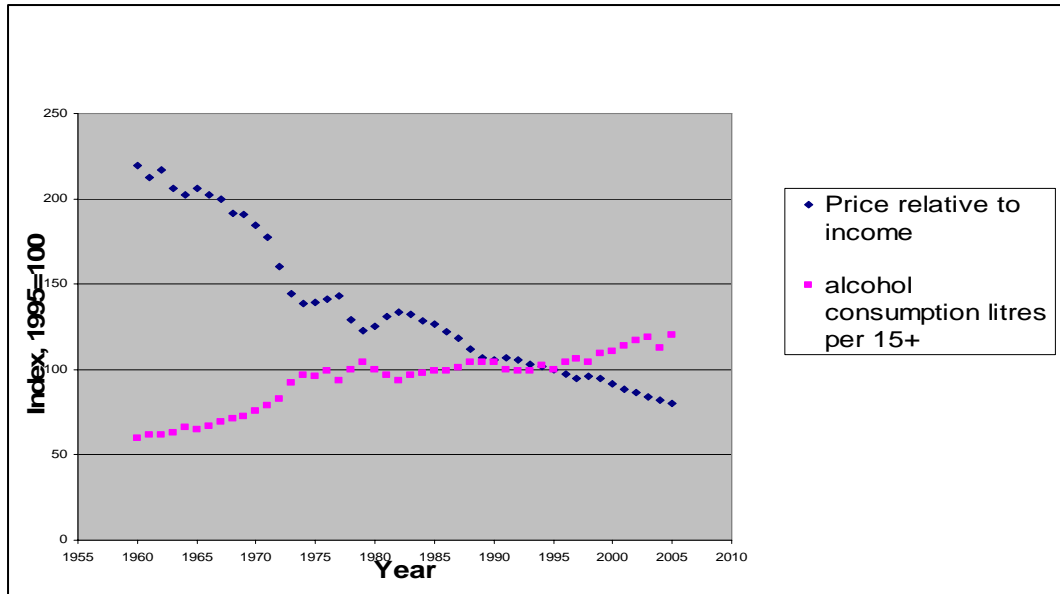
**Figure 1: Alcohol consumption and mortality in Scotland<sup>8</sup>**



**Note to graph:** Alcohol consumption figures shown in the graph is measured by the amount of alcohol cleared for sale by HMRC at a UK level. These data are not available at a Scotland level. Sales data for Scotland 2005 to 2009 indicate alcohol consumption is fairly stable at 11.9 litres *per capita* (16+). HMRC data which show a sizeable drop in clearances in 2008/09 is likely to be in a large part recession-related with many reports of destocking in the industry. HMRC data from May 2010 shows clearances have gone back up.

7. A range of factors, social and cultural, may help explain the rise in alcohol consumption in the UK. However, the evidence strongly indicates that one of the biggest drivers of increased consumption over the past few decades has been the increase in affordability and access to alcohol (Fig 2). As the affordability of alcohol has increased, consumption has increased, and as consumption has increased harm has increased.

Figure 2: Alcohol consumption and prices adjusted for income<sup>9</sup>



8. The affordability of alcohol is a function of the way the alcohol market operates and the way it is regulated. A number of factors have combined in the UK to increase the affordability of alcohol. A process of industrialisation, globalisation and consolidation of alcohol production in recent decades has resulted in higher volumes of alcohol being produced at a lower unit cost. The liberalisation of UK licensing laws over a similar timeframe has led to alcohol being sold in many more outlets at virtually any time of the day. More outlets have increased the competition for customers and most competition has centred on price. The use of alcohol promotions and discounts to drive footfall and trade is widespread.

9. Deregulation of the alcohol market is also associated with changing patterns of consumption in Britain with a noticeable growth in home drinking in recent years. Off-trade sales have steadily increased in volume over the past few decades,<sup>10</sup> and due to the fact that the sector sells over 80 per cent of wine and spirits, account for around two-thirds of pure alcohol sold in Great Britain.<sup>11</sup> The price of alcohol (per litre of pure alcohol) sold in the off-trade is significantly cheaper than the on-trade (Table 1). This price differential is likely to be an explanatory factor in the shift towards home drinking, as well as being a driver of higher *per capita* consumption.

Price per litre pure alcohol	Off-trade	On-trade
Spirits	£41.34	£193.50
RTDs	£77.64	£193.54
Fortified wine	£38.18	£271.89
Light wine	£48.81	£162.04
Cider	£29.56	£93.24
Perry	£24.75	£135.08
Beer	£41.28	£111.04

Table 1: Price of alcohol per litre of pure alcohol, Great Britain 2009<sup>12</sup>

#### 4. **Regulating the price of alcohol to reduce harm**

10. Alcohol-related harm is preventable and can be reduced if the population drinks less. Addressing problem alcohol use requires a multi-faceted and multi-pronged approach. However, regulating the price of alcohol should form the central plank of any alcohol strategy as the evidence overwhelmingly demonstrates that it is one of the most effective and cost-effective interventions in reducing and limiting harm. This is particularly the case in the UK context where there is a very strong correlation between the increased affordability of alcohol over the past few decades and rising rates of consumption and harm. Other more costly approaches to reducing harm, such as education campaigns, public awareness and social norms, are likely to have limited if any effect unless the issue of alcohol's affordability is addressed - as the evidence base and our own experiences of alcohol policy over the past few decades amply demonstrate.

11. Seventy-five per cent alcohol in the UK is drunk by people who exceed recommended limits and 10 per cent of the population drink 44 per cent of the alcohol consumed.<sup>13</sup> Increasing alcohol prices is not only an effective means of reducing consumption and harm, but it is a targeted means. The people who will be most affected by alcohol price increases are those drinking at risky and harmful levels. Moderate drinkers are affected very little by price increases in terms of spending as they drink relatively small amounts - 6 units of alcohol per week on average.<sup>14</sup>

12. Research carried out by Sheffield University<sup>15</sup> for the Department of Health has estimated the effects of a range of pricing policies on overall consumption and harm and by different population groups including moderate, hazardous, harmful and underage drinkers. The research has found that price increases can have a substantial impact on reducing consumption and consequently harm, with across-the-board price increases leading to relatively larger reductions in average population consumption, and price increases targeted at cheaper alcohol through minimum pricing affecting harmful drinkers more.

13. Alcohol duty has been the main policy lever used to date in the UK to control the price of alcohol. However, alcohol duty increases in recent years have not always kept in line with general inflation and have not matched the rise in household disposable income.<sup>16</sup> Duty rates on spirits were frozen for a decade between 1997 and 2007, a policy decision that has contributed to a remarkable rise in the affordability of spirits. In 1947, the duty on spirits per litre of pure alcohol was 60 per cent of male average manual weekly earnings. By 1983 it 11 per cent of earnings and by 2002 it had fallen to 5 per cent.<sup>17</sup>

14. If affordability, consumption and harm from alcohol are to fall, then it is clear that duty rates will need to increase year on year above income. What is also becoming increasingly apparent is that in a complex and highly competitive alcohol market price controls other than taxation are required to more effectively regulate prices for the purpose of minimising harm.

## 5. Recommendations

### Taxation

15. The impact of alcohol consumption on public health should be given explicit consideration when determining levels of taxation on alcohol. Representation should also be made to the relevant European bodies to give due regard to public health concerns when formulating alcohol policy at the supranational level.

16. Alcohol is not an ordinary commodity, but a high-risk product associated with a substantial burden of disease and social problems. The price and availability of alcohol should be regulated to the extent necessary to minimise harm and protect public health.

- **Increase duty on all alcoholic drinks**

17. SHAAP welcomes the above-inflation increases in alcohol duties since 2008 and the commitment to raise rates for each year to 2014-15. The effect of these changes on retail prices and patterns of consumption within different population groups should be closely monitored. Access to real time sales data should be investigated. Duty rates should be increased year on year, above levels of inflation if necessary, to counter the trend of increasing affordability that has been associated with rising consumption and harm.

- **Link alcohol duty to strength**

18. Increasing levels of taxation on stronger alcoholic beverages and reducing the level of taxation on lower-strength beverages would provide a financial incentive to consumers to buy and consume lower-strength drinks (provided the reduction in tax was reflected in the retail price), and producers to produce lower-strength products, with the overall aim of reducing population alcohol consumption. In Sweden, no alcohol tax is charged on beer of 2.8% alcohol by volume or lower and in Australia, the first 1.15% of alcohol in beer is not taxed. There is some evidence that increased prices for high-alcohol products relative to low-alcohol products can result in reductions in the total amount of alcohol consumed and therefore in levels of alcohol harm.<sup>18</sup>

19. Unfortunately, current EU rules on the structure of excise duty restrict the scope for changing the duty regime in the UK. Nevertheless, EU Directive 92/83 does allow for lower rates of duty on beer below 2.8% abv and we recommend that the duty rate for these weaker beers is reduced.

20. In line with the position advocated by the House of Commons Health Committee in its inquiry into alcohol, SHAAP recommends that the UK Government makes representation to the European Commission/Union to change the rules on alcohol taxation to allow for more flexibility in varying rates of duty on stronger wines and beers for public health objectives. Specifically, the Government should seek to raise the strength of beer that can be subject to a lower duty rate from 2.8% abv to a slightly higher level. In relation to wine, the Government should recommend that the current tax band applying to wine of between 5.5 -15% abv be reformed. From a public health perspective, the direction that a unit of alcohol in a wine of 10% abv be taxed at a higher rate than a unit of alcohol in a wine of 14% abv is perverse. (Table 2) The band should be

split to allow for an increasing rate of duty on wines of 10%, 11%, 12%, 13% and 14% abv. Such a change could help incentivise consumers to purchase lower-strength wine and provide producers with a fiscal incentive to produce more wine with a lower alcohol content, reversing the trend of recent years.

**Table 2: Duty rates by beverage type**

Litre of alcohol		Units	Duty on litre	Duty per unit alcohol
<b>Vodka</b>	37.5% abv	37.5	£8.92	£0.24
<b>Wine</b>	11%	11	£2.25	£0.20
	12%	12	£2.25	£0.19
	13%	13	£2.25	£0.17
	14%	14	£2.25	£0.16
<b>Beer</b>	4%	4	£0.68	£0.17
	5%	5	£0.85	£0.17
<b>Cider</b>	4%	4	£0.36	£0.09
	7%	7	£0.36	£0.05

Calculations based on HMRC Alcohol Duty Rates, March 2010

- **Maintain a higher rate of duty on spirits**

21. Spirits are currently taxed at a higher rate per unit of alcohol than wine or beer and it is SHAAP's view that this differential should be maintained and increased. Many countries treat spirits differently than other beverage types in relation to pricing and availability. Spirits have a much higher percentage of alcohol by volume than other beverage types and are associated with a higher rate of alcohol poisonings. Spirit drinking is also associated with higher overall alcohol consumption.<sup>19</sup> It is notable that the increase in alcohol consumption in the UK in the past 50 years is largely accounted for by a rise in the consumption of higher strength products.

22. Distilled spirits are generally cheaper to produce and distribute per unit of alcohol than wine or beer and therefore the same rate of excise duty for all beverage types would mean that one litre of alcohol would be sold cheaper in the form of distilled spirits than in the form of wine or beer.<sup>20</sup>

23. In line with the position advocated by the House of Commons Health Committee in its inquiry into alcohol, SHAAP recommends that the duty on spirits be increased and returned in stages to the same percentage of average earnings as in the 1980s.

- **Increase duty on cider**

24. Beer and cider are similar products, consumed in a similar way. However, cider is currently taxed at a much lower rate than beer. This tax differential is reflected in the retail price. The average off-trade retail price of a unit of alcohol in the form of cider in Great Britain in 2009 was 30p compared to 41p for beer,<sup>21</sup> but off-sales cider can be sourced well below the average price with supermarket own-brands offering cider at 18p per unit of alcohol.<sup>22</sup>

25. The availability of high-strength cider priced well below comparable drinks on the market is of matter of concern as it provides a particularly cheap source of alcohol to vulnerable drinkers. Duty rates on beer and cider should be equalised.
- **Introduce differential rates of alcohol taxation for on- and off-trade**

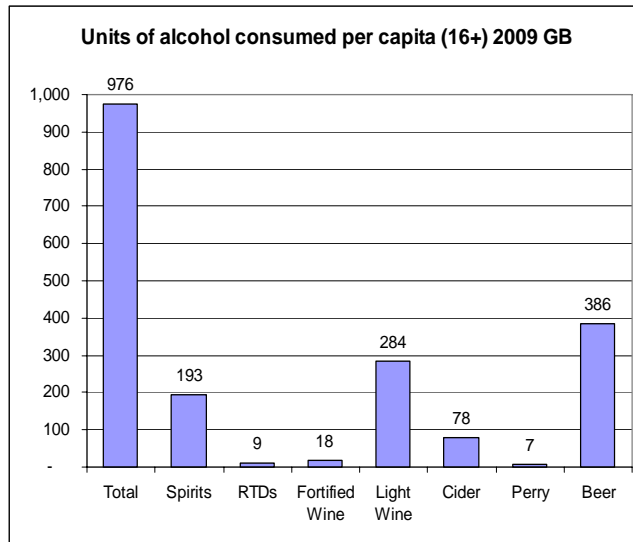
26. The significantly lower cost of alcohol sold in the off-trade contributes to the increased affordability of alcohol and consequently in the rise in consumption and harm. To reduce affordability and therefore consumption and harm, SHAAP recommends that a higher rate of taxation be applied to alcohol sold in the off-trade.

27. The simplest administrative arrangement would be to set enhanced alcohol duty rates for the off-sales sector. However, EU Directive 92/83 does not appear to give scope to apply different rates of taxation to the same product sold in the on- and off-trade. That being the case, EU law does allow for taxes other than excise duty to be imposed on alcohol products, as long as the tax arrangements pursue community objectives (public health is one); differentiate between products on the basis of objective criteria (location of sale is an objective criterion); and the detailed rules are not discriminatory or protective of competing domestic products.<sup>23</sup> Applying an additional tax to all alcohol sold in the off-trade should not be that difficult or costly if the same mechanisms that are used to administer the existing duty regime could be utilised. Ideally, a levy or surcharge applied to alcohol sold in the off-trade should be volumetric in a similar manner to the existing duty regime so that the higher the percentage ABV, the higher the rate of taxation that will apply.
  - **Lack of evidence to support targeted taxes on specific drinks**

28. Targeting duty increases at specific drinks popularly associated with anti-social behaviour or “binge drinking” - such as alcopops, super-strength beers and ciders - lacks an evidence base both in terms of rationale and effectiveness.

29. Evidence on drinking habits in the UK reveals that individuals consuming alcohol in risky and harmful ways drink a range of alcohol beverage types and brands. A qualitative study of dependent drinkers in Edinburgh showed vodka to be the most popular beverage, but the findings suggested that price was a more prominent factor in consumption. This group of drinkers paid a lower price per unit of alcohol than the Scottish average, and 75 per cent of them never purchased alcohol from on-sales settings. The lower the price per unit of alcohol they paid, the more units of alcohol they consumed.<sup>24</sup>

**Figure 3: Units of alcohol consumed per capita Great Britain (16+) 2009**



30. Survey data on the experiences of alcohol of children under the age of 18 show they drink all beverage types.<sup>25</sup> Spirits (particularly vodka) feature in similar if not greater quantities than alcopops and cider. In addition, alcohol sales data indicate that alcopops or RTDs, for example, represent a very small segment of the alcohol market in Great Britain, making up just 9 of the 976 units of alcohol consumed *per capita* (16+) in 2009. (Fig 3) The argument that all alcohol-related problems can be successfully tackled by targeted tax increases at two or three specific drinks is not supported by the evidence.

31. In terms of effectiveness, the experience of other countries also suggests that whilst increasing taxation on a specific product may result in a substantial reduction in sales of that particular beverage, total alcohol consumption is largely unaffected as substitution occurs to other beverage types and products. Recent research from Germany has found that whilst alcopop consumption in the country declined after an alcopops tax was introduced, consumption of spirits increased and there was a switch in preference to beer. The research concluded that effective alcohol policies should focus upon the reduction of total alcohol consumption instead of regulating singular beverages.<sup>26</sup> Reports from Australia indicate similar findings.

### **Additional price controls**

- **Introduce a minimum price for alcohol**

32. Alcohol taxes set at an appropriate level are an important means of curbing alcohol-related problems and raising revenue. However, taxation by itself is not a guaranteed way of raising the retail price of alcohol. The practices of below-cost selling and loss-leading demonstrate that producers and retailers can absorb the costs of tax increases, or in the case of big multiple retailers, shift the burden of alcohol tax onto other products they sell.<sup>27</sup> Furthermore, under the current duty regime, the same rate of duty for a beverage type applies to a wide spectrum of alcohol products from the very cheap to the very expensive. This universality of

application makes the duty regime an unwieldy mechanism for targeting the problem of cheap alcohol. Duty increases of 10 per cent can appear quite substantial, but make little dent in the affordability of alcohol selling at 17p or 18p per unit.

33. Establishing a minimum price for alcohol would prevent below-cost selling and loss-leading. Evidence suggests that setting a minimum price of 40p per unit of alcohol or above would be an effective means of reducing alcohol-related harm. Cheaper alcohol tends to be bought more by harmful drinkers. It is estimated that 64% of low cost alcohol (below 40p a unit) is drunk by individuals consuming more than 50/35 units weekly.<sup>28</sup> If the price of the cheapest alcohol below 40p per unit was increased, then the consumption of harmful drinkers would be expected to fall with concomitant health gains.

34. Determining whether a product was being sold below a minimum price can easily be observed from the selling price. This makes monitoring and enforcement straightforward. In terms of legality, the European Commission has stated on two occasions in the past year that EU rules governing alcohol taxation do not prohibit Member States from setting minimum retail prices for alcoholic beverages.

35. An alternative proposal for preventing below-cost selling by banning the sale of alcohol below duty and VAT will not prevent below-cost selling and will not work to reduce alcohol-related harm. Very few alcohol products retail below the cost of duty plus VAT. Using duty plus VAT as a minimum price would result in the setting of a floor price for alcohol which was actually below the price that the bulk of alcohol products currently retail at: a measure highly unlikely to have any impact.

- **Ban discounting and price-based promotions**

36. Retailers use discounted alcohol to attract customers. However, for retailers to maintain or maximise profit margins on discounted alcohol requires that they sell more volume. Their strategy for doing this is to offer multi-buy promotions. The purpose of these promotional offers is to encourage additional buying. The widespread use of price promotions and discounts in the retail sector has contributed to the rise in affordability of alcohol and to increased consumption and harm. Some supermarket retailers argue that their alcohol promotions are not aimed at immediate consumption and that their customers buy alcohol as part of a weekly shop and drink it over a period of time. These attempts to disassociate supermarket pricing practices from problem alcohol use are difficult to reconcile with the fact that the UK's current *per capita* alcohol consumption is associated with a high burden of harm, and that two-thirds of this consumption is comprised of alcohol purchased from the off-trade sector.

## 6. Financial valuation of policies

37. Sheffield University undertook a financial valuation of the pricing policies they investigated and found that most price policies had only small effects on revenue for the Exchequer, as although duty receipts may fall, VAT receipts rise.

Although alcohol duty receipts may be an important source of revenue for the Government, neither concerns about duty receipts nor alcohol industry profits should take precedence over the health and well-being of the UK population.

## 7. Conclusion

38. The case for increasing alcohol prices to tackle problem alcohol use is clear. An extensive evidence base and our own history strongly indicates that controlling the price of alcohol and reducing its affordability will be one of the most effective and cost-effective means of reducing alcohol consumption and harm in the UK. Taxation and other price controls should be explicitly designed to moderate and minimise the negative consequences associated with alcohol use.

39. Alcohol is no ordinary commodity. It is a dependence inducing, psychoactive drug that is linked to over 60 different types of disease disability and injury. The fact that it is manufactured and retailed under licence and the fact that taxation is applied to alcohol products for consumption is implicit recognition that, as a product, it is not comparable to non-taxed, zero-VAT-rated foodstuffs.

40. Regulating the supply of alcohol is an ancient function of government. Unfortunately, the progressive weakening of regulatory controls over distribution, advertising and promotion, and access to alcohol has contributed to an exponential rise in alcohol-related morbidity, mortality and social problems in the UK. Proper regulation of alcohol is about a getting a balance between availability and consumption on the one hand and managing/limiting the detrimental effects of that consumption on the other. It would be difficult for anyone to argue that over the past few decades we have got the balance right.

SHAAP, 30 August 2010

## References

---

<sup>1</sup> See WHO Europe <http://www.euro.who.int/en/what-we-do/health-topics/disease-prevention/alcohol-use>

<sup>2</sup> See *Alcohol Statistics Scotland 2009*, Information Services Division, NHS Scotland and *Statistics on Alcohol England 2010*, Health and Social Care Information Centre.

<sup>3</sup> *Trends and geographical variations in alcohol-related deaths in the UK, 1991-2004*, ONS, Spring 2007.

<sup>4</sup> *Calling Time: The Nation's drinking as a major health issue*, Academy of Medical Sciences, 2004

<sup>5</sup> *Statistics on Alcohol England op cit*

<sup>6</sup> *Societal Cost of Alcohol Misuse in Scotland for 2007*, Scottish Government Social Research, 2010.

<sup>7</sup> *Untold Damage: Children's accounts of living with harmful parental drinking*, November 2009, Childline Scotland/SHAAP.

<sup>8</sup> Alcohol related deaths in Scotland 1979 - 2009, GROScotland <http://www.gro-scotland.gov.uk/statistics/deaths/alcohol-related-deaths/index.html> and Alcohol Factsheet March 2010, HMRC.

<sup>9</sup> Prof Christine Godfrey, University of York, slide presentation Price, Tax and Alcohol Problems, Edinburgh May 2007.

<sup>10</sup> *Alcoholic Drinks in the United Kingdom*, Euromonitor International, June 2007.

<sup>11</sup> Alcohol Sales Data Great Britain 2005-2009, Nielsen, Data supplied to the Scottish Government.

---

<sup>12</sup> *ibid*

<sup>13</sup> House of Commons Health Committee, *Alcohol Inquiry: First Report of Session 2009-10*, Volume 1.

<sup>14</sup> *Sheffield study Modelling the Potential Impact of Pricing and Promotion Policies for Alcohol in England: Results from the Sheffield Alcohol Policy Model*, University of Sheffield, December 2008.

<sup>15</sup> *ibid*

<sup>16</sup> Affordability calculations find that alcohol was 70 per cent more affordable in 2009 than it was in 1980. See Table 2.8 in *Alcohol Statistics England 2010*, op cit.

<sup>17</sup> HoC Health Committee Inquiry, op cit

<sup>18</sup> Babor et al, *Alcohol: No Ordinary Commodity*, Second Edition, 2010. Oxford University Press.

<sup>19</sup> *ibid*

<sup>20</sup> *ibid*

<sup>21</sup> Nielsen data, op cit

<sup>22</sup> Prices obtained from [www.mysupermarket.com](http://www.mysupermarket.com)

<sup>23</sup> Legal opinion obtained by SHAAP

<sup>24</sup> Jonathan chicks research

<sup>25</sup> *Scottish Schools Adolescent Lifestyle and Substance Use, National Report, Smoking, Drinking and Drug Use among 13 and 15 year olds in Scotland in 2008*. Scottish Government

<sup>26</sup> Muller et al., 'Changes in alcohol consumption and beverage preference among adolescents after the introduction of the alcopops tax in Germany', *Addiction* 105, 1205-1213, July 2010.

<sup>27</sup> *Pricing Practices Working Paper*, Competition Commission, 2007, Groceries Market Inquiry.

<sup>28</sup> Booth et al (2008), *The independent review of the effects of alcohol pricing and promotion: Summary of evidence*, University of Sheffield