September 2026

Autumn Budget 2026

Summary

Action now to prevent alcohol harm will:

- Improve our wellbeing and prosperity
- Raise revenue
- Deliver on the Government's priorities for healthy, productive and safe neighbourhoods.

Reintroducing the duty escalator at RPI+2% would raise an additional £3.4 billion over five years.

Key asks:

- Commit to uprating duty rates each year at 2-5% above inflation by reintroducing the alcohol duty escalator.
- Reduce the amount of cheap, high-strength cider on our shelves by closing the cider duty loophole.
- Lower the strength threshold for the higher rates of duty from 8.5% to 6.5% ABV. This level is widely considered to be strong for beer or cider.
- Introduce Minimum Unit Pricing (MUP) in England with a rate escalator.

We welcome the opportunity to make a representation to the 2026 Autumn Budget. Alcohol Change UK is a leading UK charity working to reduce alcohol harm. **We are not anti-alcohol. We are anti-alcohol harm.** Our vision is a society free from alcohol harm, delivered through five key changes: improved knowledge, better policies and regulation, shifted cultural norms, improved drinking behaviours, and more and better support and treatment. We focus on evidence and compassion. We produce research, deliver the incredible Dry January® challenge as part of the year-round behaviour change programme: Try Dry®, provide leading edge training to public-facing professionals including on our award-winning Blue Light approach, provide independent information to the public, and share our expertise with Governments to help them to improve the nation's health and wealth.

A healthier, thriving population

As Lord Darzi highlighted in his report, population-level interventions to protect health are vital to reduce health harms caused by alcohol.[1] Action on alcohol harm is essential to delivering the **10 year health plan's shift from sickness to prevention.**

- For prevention policy to move beyond rhetoric, we need better protection from products that cause health harms.[2]
- Millions of us experience health issues caused by alcohol, from hangovers, lost sleep and anxiety to injuries and chronic illness. It isn't true that alcohol-related health harms are only experienced by people with alcohol dependence.[3]
- Alcohol is a leading risk factor for death among those aged 15-49 in England.[4] And people living in deprived areas are many times more likely to have an alcohol-related hospital admission or die of an alcohol-related cause. The latest evidence suggests this will only get worse without action.[5] The time for action on preventing alcohol-related illness is now.
- Alcohol is a major risk factor in the three biggest killers — cardiovascular disease, suicide, and cancer.[6] There is a higher prevalence of cancer and cardiovascular disease in the UK among those who drink alcohol, even when consumption is below the low-risk guidelines of 14 units per week.[7]
- The state spends £1.9 billion every year dealing with preventable alcohol-related harm in ambulances and A&E.[8] An estimated 35% of ambulance journeys are alcohol-related, and alcohol is thought to be a factor in up to 40% of emergency department attendances, rising to as high as 70% in peak hours.[9]

Shaping healthy neighbourhoods

- The 10 year health plan set out an ambition to shape healthier neighbourhoods. **Tackling the cheap, strong alcohol in our shops** will make our local areas safer and healthier places to live.
- As we highlighted in our submission to the evaluation of alcohol duty reforms, the strength-based reforms to the alcohol duty system introduced three years ago were an important step in the right direction. The reforms have **incentivised alcohol producers to reduce the strength of many products**, with the average strength of products sold in the off-trade (shops, supermarkets and online deliveries) falling from 17.7% in 2022 to 16.6% in 2025.[10] Beer below 3.5% now accounts for 18.1% of beer sold in the off-trade, compared to less than 3% of the beer sold before the reforms were introduced.[11]
- Alcohol products sold in the off-trade have become much more affordable, more quickly, than those in pubs.[12] In England, it costs just £5.15 to buy 18.8 units of alcohol, almost five units more than the UK Chief Medical Officers recommend consuming in a week.[13] This availability of cheaper alcohol from shops and delivery companies has contributed to the shift from drinking in pubs and bars to drinking at home.[14]
- When alcohol is more affordable, more is consumed and harm is higher; when alcohol becomes less affordable, less is consumed, and harm reduces.[15] This means fewer deaths, injuries, and sickness caused by alcohol, from poor mental health, dental problems and long-term chronic illnesses to fatalities caused by drink-driving.[16]
- Alcohol sold in the off-trade is linked to more harm than alcohol sold in the on-trade, such as pubs and bars.[17] [18] Cuts and freezes to alcohol duty disproportionately benefit the off-trade, rather than the on-trade. Although the public messaging about duty

freezes often focuses on supporting local pubs, **freezes to alcohol duty are not a priority for the hospitality industry**.[19] We continue to support draught relief for the on-trade, as we did at the last Budget.

- Cuts and freezes to alcohol duty are bad for our health. Modelling by researchers at the University of Sheffield estimated that alcohol tax cuts between 2012-2019 led to an **additional 1,969 deaths and 61,386 hospital admissions in England alone**. They also estimated that these policy changes **widened health inequalities**.[20]
- It has been very positive to see a return in recent years to keeping duty in pace with inflation, so that the public health benefits of the recent duty reforms are not eroded. With the new strength-based system in place, the **uprating of duty** also acts as an additional incentive for producers to lower the strength of their products.
- Analysis shows that the structural reforms to duty have the greatest impact on the heaviest consuming households, without increasing economic inequalities.[21] However, even after these reforms to the duty system, alcohol duty rates are still much lower in real terms than they were in 2012.[22]
- In addition, the strength at which the higher tax rates begin (8.5%) is **far too high**. This should be lowered to 6.5%, as 6% is widely considered a strong beer or cider. A pint of 6.5% cider or beer contains 3.7 units. Drinking four of these would take someone over the UK Chief Medical Officers' weekly guidelines for lower risk alcohol consumption. Consequently, drinks at this ABV should be treated as higher strength from a public health perspective.
- Lowering this threshold would also encourage reformulation of higher strength beers and ciders. Both the 8.5% and 3.4% thresholds have seen producers **reducing ABV** or **stopping production** of higher strength products.[23] Analysis of the impact of the new duty system on strength and price suggests that shifting the 8.5% threshold lower could better encourage reformulation of stronger products.[24]
- As outlined above, the new duty system also has a loophole, which enables cider to be taxed at a lower rate. Under the existing duty system, the jump between the thresholds is much smaller for cider. Beer producers pay £12.62 less in duty per litre of pure alcohol by moving down from the 3.5%-8.4% range to 1.3%-3.4% range, while cider producers only pay £0.43 less per litre, so the incentive is much smaller to shift down.
- **Closing the cider duty loophole would further incentivise reformulation of cider.** This policy was originally intended to support local cider producers, but incentivises large multinational alcohol companies to sell cheap, high-strength cider and reduces tax revenue.[25]
- Bringing cider rates in line with beer would also enable the new system to function much better as a public health tool.[26] For the public health objectives of the recent duty changes to be met, the policy must target cheap, strong drinks, as these have been shown to be particularly harmful.[27]
- MUP complements duty reform by preventing the sale of extremely cheap, high strength products.
- Local pubs and independent shops often struggle to compete with supermarkets selling alcohol very cheaply. MUP actively supports hospitality by increasing the prices of certain types of supermarket and corner shop alcohol while leaving pub and restaurant prices untouched. MUP helps level the playing field by preventing large retailers from selling alcohol at pocket-money prices. There is support for the measure in the hospitality industry. The Scottish Licensed Trade Association was supportive of the level increasing from 50p per unit to 65p per unit.[28] A nationally representative survey of UK publicans found 41% in favour and 22% against.[29]

- Modelling research from Sheffield University has found that **introducing MUP across the UK** would cut alcohol-related deaths and illnesses.[30] Over 20 years, this would reduce the cost of alcohol to the NHS in England by £1.3 billion.[31]
- MUP has been well tested and proven to reduce alcohol harm elsewhere in the UK. With MUP in place in Wales and Scotland, it is time for England to catch up.

Tackling alcohol harm is good for the economy

Action on alcohol delivers on the Government's priorities of boosting productivity and increasing revenue;

Boosting productivity

- A healthier population that is protected from crime is happier, wealthier and more productive. Alcohol harm is a *preventable* cause of disrupted sleep, sickness, poor dental health, chronic illness and premature death.[32]
- The cost of alcohol-related harm in the UK is estimated to be at least £33bn each year, including costs linked to health, crime, and lost productivity.[33] The economic costs are likely to be higher than this. As the Cabinet Office has pointed out,[34] most figures are likely to underestimate the cost of alcohol to society.
- The impact of alcohol on productivity includes unemployment, underemployment, absence from work and presenteeism while intoxicated or hungover, with an estimated cost to the economy of over £5 billion per year.[35]
- Research by the Behavioural Insights Team, commissioned by Alcohol Change UK, shows the wide range of harms caused by alcohol, including negative impacts on daily functioning. Those drinking above 14 units per week took more days off work and had more days of reduced capacity compared to those who have never drunk alcohol. The research suggests that between 17.5 million and 21 million days of missed work each month could be linked to high levels of alcohol consumption. [36]
- Alcohol Change UK also recently commissed IPPR to investigate the impact of alcohol on the workforce and workplaces in the UK. The evidence highlights the economic case for action on alcohol harm, with alcohol consumption linked to sickness absence and reduced productivity caused by ill health at work. Their analysis of Understanding Society data between 2019-23 showed a link between heavy episodic drinking and presenteeism, estimating that those who drink heavily weekly are 1.4 times more likely to experience presenteeism, rising to 3.1 times more likely for those who drink heavily daily or almost daily. The researchers strongly recommend pricing policies as the most effective way to take action.[37]

Increasing revenue

- After years of real terms cuts, the return to uprating alcohol duty in line with inflation has been a step in the right direction. If the Government continue to uprate duty with inflation each year, the OBR forecast that the country's total alcohol duty receipts will reach £14.5bn per year by 2030/2031.[38]
- Cuts and freezes to duty between 2012 – 2024 have been costly for our public finances. Tax freezes essentially operate as cuts – by reducing the value of tax receipts in real terms. In addition to the costs to public services, these tax cuts for the alcohol industry have reduced revenue.

- If the previous duty escalator had continued to 2014/2015 as planned, with duty rates uprated each year thereafter, this would have raised an additional £28.6bn between 2013 - 2030.[39]
- The public purse should be reimbursed for the harm that the alcohol industry creates. Only a fraction of this cost is covered by the industry, with tax revenue from alcohol raising only £12.3 billion last year.[40] **An alcohol duty escalator would start to close the unacceptable current gap between alcohol costs and alcohol duty receipts.**
- The Institute of Alcohol Studies has estimated that introducing an escalator of RPI+2% would raise £3.4 billion over five years.[41] The Alcohol Health Alliance have calculated that this would fund and sustain annual salaries for 35,000 nurses.
- Alcohol duty is paid directly by producers and not by pubs or consumers. The alcohol industry is incredibly lucrative, with an estimated global revenue of £1.3 trillion in 2026.[42] A significant portion of the profits from these sales is held by a few multinational companies. Reintroducing the duty escalator would ensure that the industry pays its fair share to cover the costs caused by alcohol harm.
- Alcohol Change UK supports the 2023 changes to the duty system, as linking duty to strength is better for public health. However, the continued cider duty loophole to the strength-based system incentivises large multinational alcohol companies to sell cheap, high-strength cider and reduces tax revenue.[43]

Safer streets

Action on alcohol is essential to creating safer local communities, with the cost of alcohol-related crime and disorder estimated at £14.58 billion.[44]

- In England and Wales in 2025, 13% of people said that there is a very or fairly big problem in their area with people being drunk or rowdy in public places, and 10.3% of people reported experiencing or witnessing alcohol-related antisocial behaviour in their local area.[45]
- People in lower socioeconomic status groups are more likely to experience frequent alcohol-related antisocial behaviour. Around half of those who experience alcohol-related ASB, deal with this every week or more often.[46]
- Alcohol is not the cause of abuse, but its role in intensifying and complicating abusive situations cannot be ignored. In England and Wales in 2024/25 victim-survivors of partner abuse believed that the offender was under the influence of alcohol or drugs in 44% of incidents.[47] Evidence shows that alcohol can play a role in coercive control – through the weaponizing of victim-survivor's alcohol problems, control of their substance use or as an excuse for the abuse.[48] Alcohol can also also be used as a perceived for those experiencing violence. Studies have found significant levels of alcohol use amongst both perpetrators and victim-survivors of domestic abuse, and similarly high levels of abuse perpetration and/or victimisation among people receiving help for alcohol problems.[49]
- **Raising the price of alcohol** is associated with lower levels of crime, including sexual violence.[50]

The UK public supports action

- A large-scale survey of 6,047 adults in Great Britain in 2025 found that 66% would choose to protect the NHS over keeping alcohol prices low.[51]
- Over half (52%) of respondents to a Savanta poll in 2024 said increasing alcohol duty until it covers the cost of alcohol-related harm would have a positive impact on the NHS.
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- Almost half (47%) of respondents to a 2023 YouGov poll thought that freezing alcohol duty in the 2023 Autumn Statement was the wrong priority for the present time.[53] Over a third (38%) of people in Britain in 2023 supported using tax to increase the price of alcohol.[54]
- A 2021 YouGov survey found that **51% of the public support introducing MUP**, with the majority supporting the measure **irrespective of their voting intention**. While 44% of Conservative voters were in favour (as opposed to 29% against), the support increased to 56% amongst Labour voters, and 62% for Liberal Democrat voters.[55] Additionally, attitudes towards MUP in Scotland became **more positive after implementation**.[56] Research in Wales in 2020 found that just **over half of respondents (54%) were in favour** of the proposal to introduce minimum pricing for alcohol, with 25% against.[57]

Policy recommendations

1. Commit to uprating duty rates each year above inflation by reintroducing the effective **alcohol duty escalator as a long-term measure**, until duty receipts match the costs of alcohol harm. Evidence suggests that, for example, introducing a 2% above inflation duty escalator would raise an additional £3.4 billion in five years.[58] The escalator was an innovative and effective policy of the previous Labour Government. It will create certainty for both the Treasury and the industry. By linking it to the cost of harm, it creates a robust financial incentive for the alcohol industry to take real action to reduce alcohol harm, including reformulating products to lower their strength.
2. **End the cider duty loophole,** by bringing the duty rates for cider in line with other products of the same ABV. This loophole costs the Government tens of millions of pounds in lost revenue every year and encourages the production of cheap, strong cider.[59] Bringing cider rates in line with beer would raise revenue and enable the new system to **function much better as a public health tool**, as well as saving 75,000 lives over 20 years. [60]
3. **Lower the strength threshold for the higher rates of duty from 8.5% to 6.5% ABV.** This level is widely considered to be strong for beer or cider. Further reforming the duty system in this way would increase duty revenue, and incentivise alcohol producers to produce lower strength products, which cause less harm. Reducing the strength of alcohol products would reduce alcohol-related illness and save lives.[61]
4. **Introduce Minimum Unit Pricing (MUP) in England** with a rate escalator. MUP directly tackles the sale of the cheapest, strongest alcohol and has been shown to reduce illness and mortality.

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