

# Evaluation of Alcohol Duty Reforms

## Summary

- The strength thresholds have **incentivised some reformulation**, particularly of beer and wine.
- The strength-based reforms are an important step in the right direction to reduce alcohol harm.
- Harms caused by alcohol are still unacceptably high.
- Closing the cider duty loophole and lowering the upper threshold to 6.5% ABV would encourage further reformulation and reduce harm.

Alcohol Change UK is one of the leading UK charities 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.

We welcome the opportunity to provide evidence to HM Revenue & Customs as part of the evaluation of alcohol duty reforms.

## Changes in product strengths, product lines and pricing since August 2023

- The duty reforms have incentivised reformulation, with reduced ABV for some brands. This trend has been particularly noticeable in the beer and wine category (see Table 1 below).
- There have been further ABV reductions this year – notably Fosters, after an initial reduction from 4% - 3.7%, was further reduced to 3.4% from February 2026, bringing the strength in line with many other beer products that had already reformulated to this level. This is likely to have been at least partly in response to the uprating of duty which came into effect from February 2026.
- While the primary motive has likely been to obtain a tax reduction, producers' published explanations for the reduction in strength have mainly focused on responding to consumer trends. Some producers have specifically cited the reforms as their motive.

- It is notable that cider products have not been dropping as low as beer. Comparable cider brands tend to be in the 4-4.5% range, apart from Rekorderlig and some of the own-brand supermarket fruit ciders, which have dropped to 3.4%.
- 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 the threshold, 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.<sup>1</sup>
- Research in 2023 on initial product changes after the reforms highlighted that changes were more likely at the weaker end of the product spectrum, indicating that thresholds are an incentive.<sup>2</sup> Lowering the strength threshold for the higher rates of duty from 8.5% to 6.5% ABV would likely encourage reformulation of stronger products. This level is widely considered to be strong for beer or cider.
- Although a full list of all affected products is not publicly available, the table below provides a snapshot of products that have been reformulated, with published explanations from the producers for the change.

**Table 1: Snapshot of reformulated products**

Category	Brand / Product	Pre-reform ABV	ABV Aug 2025	ABV May 2026	Producer explanations
Beer	Heineken – Sol Lager	4.2%	3.4%	3.4%	“We know consumers are increasingly choosing lower ABV products as part of a balanced lifestyle. In line with this trend, we continue to evaluate the ABV of all our products, and as such, we will be reducing the ABV of Sol, from 4.2% to 3.4%.” <a href="#">Source</a>
	Carlsberg Pilsner	4.0%	3.4%	3.4%	“In line with the Government’s alcohol duty reforms, and as policymakers intended, reducing the ABV of Carlsberg’s Danish Pilsner enables us to invest in innovations and our portfolio of well-loved ales and lagers.” <a href="#">Source</a>
	John Smith’s Extra Smooth	3.6%	3.4%	3.4%	“We know consumers are increasingly choosing lower ABV products as part of a balanced lifestyle. Acknowledging this trend, we have made the decision to brew John Smith’s Extra Smooth ale at a slightly lower ABV, reducing it from 3.6% to 3.4% which will take effect in February 2024.” <a href="#">Source</a>
	Grolsch Premium Pilsner	4.0%	3.4%	3.4%	“Following much analysis, we decided to reformulate Grolsch to a new ABV of 3.4%, which went into market earlier this year.” <a href="#">Source</a>
	Foster’s	4.0%	3.7%	3.4%	“We know consumers are increasingly choosing lower ABV beers and ciders as part

Category	Brand / Product	Pre-reform ABV	ABV Aug 2025	ABV May 2026	Producer explanations
					of a healthy lifestyle. Acknowledging this trend, we have made the decision to brew Foster's lager at a slightly lower ABV." <a href="#">Source</a>
	Kronenbourg	5.0%	4.6%	4.6%	"Many beers in the UK are brewed at a lower ABV than those in Europe, based on consumer preference and category norms. Through our collective brewing expertise, we are able to brew excellent beers with slightly less alcohol to deliver great taste and quality." <a href="#">Source</a>
	Hophead (Dark Star)	3.8%	3.4%	3.4%	"Moving to 3.4% and entering the lower threshold for duty supports our ability to invest in Dark Star, including continuing to grow Hophead as a national brand." <a href="#">Source</a>
	Banks Amber Ale	3.8%	3.4%	3.4%	A spokesman for the Carlsberg Marston's Brewing Company Group, which makes Banks' Ale, said its reduced ABV "supports moderation", and argued the product still has "great taste and quality". <a href="#">Source</a>
	Coors	4%	3.4%	3.4%	"The shift is part of Molson Coors' commitment to offering more choice to consumers through its broad range of beers and ciders, including zero and lower alcohol options for consumers choosing to moderate or not to drink alcohol at all". <a href="#">Source</a>
	Greene King IPA	3.6%	3.4%	3.4%	"External events over the past few years have significantly increased costs for all brewers, from the price of energy needed for the brewing process, through to the price of malt, as well as packaging. The recent reforms to alcohol duty have added to this..." <a href="#">Source</a>
	Old Speckled Hen	5%	4.8%	4.8%	"As we face these financial challenges, Greene King continues to look at ways we can absorb those increasing costs to ensure we continue to offer our customers the same great value and taste of Old Speckled Hen. Reducing the ABV is one way we can do this, as it lowers the duty we pay without noticeably affecting the beer's flavour, and helps offset some of the rising cost of brewing our beers." <a href="#">Source</a>
	Spitfire Amber Ale	4.5%	4.2%	4.2%	Customers are "increasingly choosing drinks with a lower alcohol content as part of a

Category	Brand / Product	Pre-reform ABV	ABV Aug 2025	ABV May 2026	Producer explanations
					healthy lifestyle. We hope this small change will encourage more people to try our award-winning flagship beers." <a href="#">Source</a>
	Bishop's Finger	5.4%	5.2%	5.2%	As above
<b>Wine</b>	McGuigan Estate Sauvignon Blanc	11.5%	10.5%	10.5%	"We felt compelled to do this because of the Government's new duty regime and a desire to keep our products at a price that is affordable for customers that love our wine." <a href="#">Source</a>
	McGuigan Black Label Chardonnay	12.5%	11%	11%	As above
	McGuigan Black Label Pinot Grigio	11.5%	11%	11%	As above
	McGuigan Estate Shiraz	12.5%	11%	11%	As above
	McGuigan's Black Label red	12.5%	10.5%	10.5%	As above
	Taparoo Valley Shiraz	14%	11%	11%	No comment found
	Caparelli Rosé Blush	12%	11%	11%	No comment found
	Isla Negra Sauvignon Blanc	12%	10.5%	10.5%	"When someone only has £5 to spend on a bottle, you have got to really work to see how you can mitigate these costs. And the only way to do that is to reduce your duty exposure – no-one has the efficiencies to do it any other way. We can afford to reduce the abv to offset some of the excise duty to get to 11% or 10.5% from around 12%." <a href="#">Source</a>
	Firemark Argentinian Malbec (Tesco)	13%	12.5%	12.5%	No comment found
	Hardys Stamp Shiraz Cabernet	13.5%	11.5%	11%	No comment found
	Blossom Hill White Zinfandel	11%	8.5%	8.5%	No comment found
	Blossom Hill Red	12.5%	10.5%	Some sold at 8%, others at 10.5%	No comment found
	Blossom Hill Rose	11%	10.5%	10.5%	No comment found

Category	Brand / Product	Pre-reform ABV	ABV Aug 2025	ABV May 2026	Producer explanations
	Various mulled wines	5.5% - 8.7%	5% - 8%	5% - 8.5%	No comment found
<b>Other / RTDs</b>	VK / Hooch / Reef (Global Brands alcopops)	4%	3.4%	3.4%	No comment found
<b>Cider</b>	Compton Orchard Medium Dry Cider	5%	4%	4%	No comment found

## Trends in alcohol related harm

- Millions of people in the UK are consuming alcohol in ways that can negatively impact health and wellbeing, including worse sleep quality, poor dental health, mental health problems and higher rates of cardiovascular disease, liver disease and cancer. Risk and rates of harm increase with the level of consumption.<sup>3</sup>
- The latest data from Alcohol Toolkit Study estimate that millions of people aged 16+ in Great Britain are drinking at riskier levels as defined by AUDIT-C:
  - 28.8% in England.<sup>4</sup>
  - 30% in Scotland.<sup>5</sup>
  - 33.2% in Wales.<sup>6</sup>
- Analysis of Alcohol Toolkit Study data from England between 2014-2024 suggests that levels of consumption may be falling slowly, following the spike that occurred during the pandemic. But this population-level change masks health inequalities, with riskier drinking falling more slowly among those in more deprived groups. At the same time, levels of alcohol dependence in England have risen.<sup>7</sup>
- 2023/24 saw the number of hospital admissions for alcohol-related conditions rise to more than 1 million, with regional inequalities in the rates of admissions.<sup>8</sup>
- Statistics released by the Office for National Statistics showed a decrease in the number of deaths caused specifically by alcohol registered in 2024 compared to 2023.<sup>9</sup> However, alcohol-specific deaths are still exceptionally high, with 9,809 alcohol-specific deaths registered in the UK 2024. In England alone, there were 21,971 alcohol-related deaths registered in 2024.<sup>10</sup>
- There are sharp inequalities underneath these statistics. The difference in the rates of death caused by alcohol across regions and areas of deprivation are huge. Men in the most deprived quintile are four times more likely to die of alcohol specific causes than men in the least deprived quintile. Among women, those in the most deprived group are three times more likely to die of alcohol specific causes than those in the least deprived group.
- Alcohol also continues to cause harm beyond our health, including in our communities and workplaces.
- There was a rise in reported drink-related antisocial behaviour in the Crime Survey for England and Wales in 2025, compared to 2024 (from 9.6% to 10.3%) and a rise in the proportion of people saying there is a very/fairly big problem with people being drunk and rowdy in public places (from 12% to 13%).<sup>11</sup>

- The proportion of victims of violent crime who think the perpetrator was under the influence of alcohol has remained the same since the reforms were introduced (39%), however there has been a fall in the proportion of victims of stranger violence who think this (47% in 2022/23, 56% in 2023/24, 44% in 2024/25).<sup>12</sup>
- The proportion of victims of domestic violence where the victim thought the offender was under the influence of alcohol increased substantially in 2024/25 (38% in 2022/23, 24% in 2022/23 and 44% in 2024/25). There is some caution needed in interpreting these trends because of the relatively small sample size, but the statistics are concerning nonetheless.
- While it might not be possible in the timeframe for this phase of evaluation, it would be worth the evaluation team considering tracking crime and/or violence levels, if they are not doing this already. Analysis of violent injury data from Emergency Departments between 2005-2014 showed an 'April Effect' whereby rise in alcohol duty was linked to a fall in Emergency Department attendance levels for violent injury.<sup>13</sup>
- Alcohol Change UK commissioned IPPR to investigate the impact of alcohol on the workforce and workplaces in the UK. The new 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.<sup>14</sup>
- The impact of the duty reforms on alcohol harm will take time. Research published in 2024 suggested that the 2023 reforms would decrease mean weekly alcohol consumption slightly, estimated to prevent 2,307 deaths and 11,510 hospital admissions over 20 years compared with no policy change.<sup>15</sup>

### Confounding factors in alcohol harm trends

- The COVID-19 pandemic had a significant impact on alcohol consumption in the UK, including **polarisation** of consumption levels and patterns of drinking.<sup>16</sup>
- Hospitalisations and deaths caused by alcohol also increased during the pandemic, linked to both consumption levels and reduced use of healthcare.<sup>17</sup>
- Some acute forms of alcohol harm can be tracked immediately. However, many of the health problems linked to alcohol consumption, such as high blood pressure, stroke and cancer, emerge over longer time periods, and so can take years to emerge in public statistics.<sup>18</sup>
- There are sociodemographic differences in the rate at which alcohol consumption is returning to pre-pandemic levels. Riskier consumption is falling more slowly among those in more deprived groups, who also experience disproportionate rates of harm caused by alcohol, despite consuming less alcohol overall.<sup>19</sup>
- Alcohol policy differences in England, Wales and Scotland (including MUP and opening hours) complicate the analysis of the impact of alcohol duty specifically.
- Cost-of-living pressures have been shown to increase alcohol consumption among some people, and reduce consumption among others.<sup>20</sup>
- The rise in the use of rapid delivery of alcohol in the last few years has transformed alcohol availability, which can accelerate harm.

### Ensuring the reforms are effective

- The strength-based reforms are an important step in the right direction in reducing alcohol harm.
- The duty thresholds act as an incentive for reformulation, particularly for lower-strength products. However, the strength-based system is unfinished.

- Closing the cider duty loophole and lowering the upper threshold to 6.5% ABV would encourage further reformulation and reduce harm.
- Reintroducing the effective alcohol duty escalator until duty receipts match the costs of alcohol harm would provide an additional incentive for the alcohol industry to take action to reduce harm.
- The alcohol duty reforms will be most effective when combined with other policies to reduce alcohol harm. These include action to properly regulate the availability of alcohol including via delivery services, tackling the cheapest, strongest drinks on our shelves by introducing MUP in England, addressing out of control alcohol marketing, and stable, multi-year funding for alcohol treatment and support in our communities to ensure that they are accessible to all.

## The public support alcohol duty

- 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.<sup>21</sup>
- 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.<sup>22</sup>
- Just over half (51%) of respondents to the Savanta poll supported increasing the level of duty on cider to the same level as beer.
- 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.<sup>23</sup>
- Over a third (38%) of people in Britain in 2023 supported using tax to increase the price of alcohol.<sup>24</sup>

## References

- 
- <sup>1</sup> Alcohol Change UK (2024). [Cider exception in UK alcohol duty creates bushel of benefits for overseas companies](#)
- <sup>2</sup> Burton et al. (2024). [The early impact of the UK's new alcohol taxation system on product strength and price: an exploratory comparative descriptive study](#) *Public Health*
- <sup>3</sup> The Behavioural Insights Team (2025). [Alcohol harm across the drinking spectrum](#).
- <sup>4</sup> UCL TARG (2026). [Alcohol in England](#). [Accessed 28 May 2026]
- <sup>5</sup> UCL TARG (2026). [Alcohol in Scotland](#). [Accessed 28 May 2026]
- <sup>6</sup> UCL TARG (2026). [Alcohol in Wales](#). [Accessed 28 May 2026]
- <sup>7</sup> Buss V.H, Oldham M, Jackson SE, Shahab L, Angus C, Holmes J, Brown J. (2026). [Has alcohol consumption in England returned to pre-COVID-19 pandemic levels? A monthly population study, 2014 to 2024](#). *Addiction*. 121(4):839-850. doi: 10.1111/add.70258.
- <sup>8</sup> OHID (2026). [Alcohol Profile](#) [Accessed 29 May 2026]
- <sup>9</sup> Office for National Statistics (2026). [Alcohol-specific deaths in the UK: registered in 2024](#).
- <sup>10</sup> OHID (2026). [Alcohol Profile](#) [Accessed 29 May 2026]
- <sup>11</sup> Office for National Statistics (2026). [Crime in England and Wales: Appendix tables](#) [Accessed 22 May 2026]
- <sup>12</sup> Office for National Statistics (2026). [Nature of Crime: Violence](#) [Accessed 22 May 2026]
- <sup>13</sup> Matthews, K., Heravi, S., Morgan, P., Page, N., Shepherd, J. and Vaseekaran, S. (2023) [Alcohol prices, the April effect, and the environment, in violence-related injury in England and Wales](#) *The European Journal of Health Economics* 25
- <sup>14</sup> O'Halloran J and Rees S (2025). Taking stock: Counting the economic costs of alcohol harm, IPPR. <http://www.ippr.org/articles/taking-stock-economic-costs-alcohol>
- <sup>15</sup> Morris, D., Angus, C., Gillsepie, D., Stevely, A. K., Pryce, R., Wilson, L., Henney, M., Meier, P. S., Holmes, J., and Brennan, A. (2024). [Estimating the effect of transitioning to a strength-based alcohol tax system on alcohol consumption and health outcomes: a modelling study of tax reform in England](#). *The Lancet, Public Health*, 9(10), E719-E728.
- <sup>16</sup> Angus, C. and Schöley, J. (2025) [Estimating recent trends in alcohol sales in the United Kingdom from alcohol duty revenue](#) *Addiction* 120(10)
- <sup>17</sup> Card-Gowers, J., Boniface, S., Brown, J., Kock, L., Martin, A., Retat, L. and Webber, L. (2025) [Long-term health consequences and costs of changes in alcohol consumption in England during the COVID-19 pandemic](#) *PLoS One* 16(20)

- 
- <sup>18</sup> Card-Gowers, J., Boniface, S., Brown, J., Kock, L., Martin, A., Retat, L. and Webber, L. (2025) [Long-term health consequences and costs of changes in alcohol consumption in England during the COVID-19 pandemic](#) *PLoS One* 16(20)
- <sup>19</sup> Buss V.H, Oldham M, Jackson SE, Shahab L, Angus C, Holmes J, Brown J. (2026). [Has alcohol consumption in England returned to pre-COVID-19 pandemic levels? A monthly population study, 2014 to 2024](#). *Addiction*. 121(4):839-850. doi: 10.1111/add.70258.
- <sup>20</sup> Angus, C. and Schöley, J. (2025) [Estimating recent trends in alcohol sales in the United Kingdom from alcohol duty revenue](#) *Addiction* 120(10)
- <sup>21</sup> Singleton, A. (2025). [Cheaper alcohol or a better NHS: which do voters prioritise?](#) Data Framed
- <sup>22</sup> Alcohol Change UK (2024). [Press release: Public wants higher alcohol duties to save the NHS.](#)
- <sup>23</sup> Smith, M. (2023). [What did the public make of the 2023 Autumn Statement?](#) YouGov.co.uk
- <sup>24</sup> Alcohol Health Alliance (2023). [Pouring over public opinion: Alcohol Policies in the UK.](#)