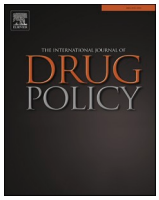
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Research Paper



Industries, citizens, and non-governmental organizations' positioning and arguments used in European Union initiatives for alcohol taxation and cross-border regulation

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ABSTRACT

Background: The European region has the highest daily alcohol consumption per capita and a high alcohol-related burden of disease. Policymaking at the European Union level is open to participation by interest groups, from public health organizations to alcohol industry representatives. This study aimed to map the interest groups present in the alcohol taxation and cross-border regulation initiatives and identify which arguments were used to support positions in favor or against them.

Methods: We used qualitative content analysis on the comments submitted on the official European Commission website during the 2017, 2018, 2020, and 2022 participation periods. Interest groups were characterized considering their positioning, and arguments were identified and compared by position and type of initiative.

Results: Opponents of changes to the structures of alcohol excise duties and cross-border regulations were mostly representatives of the alcohol and agricultural industries, and the proponents were mostly health-related nongovernmental organizations. Opponents of these initiatives used a wide variety of arguments, from economic and trade to health arguments, while proponents focused mainly on health arguments, such as the effectiveness of alcohol taxation in preventing alcohol-related morbidity and mortality.

Conclusion: This study highlights the wide range of arguments used by opponents around alcohol control policies, contrasting with the health-centered arguments of proponents. It further shows that there is a lobbying network at the European Union level, combining national and international representatives of industry and non-governmental organizations. These findings provide an opportunity for better preparation for upcoming discussions on alcohol control at national and regional levels.

Introduction

In 2019, alcohol use was responsible for 4.3% of deaths and 3.6% of total disability-adjusted life years worldwide (Institute for Health Metrics and Evaluation, 2021). In the World Health Organization (WHO) European region, figures reached up to 5.1% of the overall disability-adjusted life years (WHO, 2018).

As mortality and morbidity increase with the level of alcohol consumption, alcohol control policies are of high importance for health promotion and disease prevention (Hope, 2006). Several strategies can be used to prevent alcohol-related morbidity and mortality. Those currently employed in Europe range from (1) general population strategies that include taxation, limits on availability, and bans on marketing, to (2) strategies for high-risk populations, such as drunk-driving countermeasures, screening, brief interventions, and treatment of alcohol disorders, as well as (3) environmental strategies such as education, registration of alcohol production (including industrial alcohol), and informal controls by using social dynamics (e.g. through role modeling, or denormalization) to influence drinking behaviors (Berdzuli et al., 2020; WHO, 2019). Among those, alcohol taxation is considered by the WHO a "best buy" strategy due to its high cost-effectiveness, in low-, middle-income, and high-income countries (Chisholm D., 2018; WHO, 2017). It can be implemented through unitary taxation (based on the volume of the alcoholic beverage), specific or

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volumetric taxation (based on the amount of ethanol a beverage contains), ad-valorem taxation (based on the value of the product), as well as a combination of two or more basic taxation methods (Sornpaisarn et al., 2017).

The 92/83/EEC European Commission (EC) Directive from 1992, last updated in 2020, set out structures for the excise duties on alcohol for different beverage types, including minimum rates, as well as general rules and criteria for taxation and exceptions from those rules (European Council, 2020). Yet, European Union (EU) Member States are free to levy taxes on alcoholic beverages or to offer exemptions in specific cases (as for small producers to support local production), leading to a wide variety of duty rates for the different beverage types across the entire region (Angus et al., 2019). Eastern and southern European countries set low levels of taxation, particularly for wine; only half of the Member States (mostly northern European countries) levy any duty on wine; and only five EU countries set taxes at the minimum level for beer and spirits. Finland, Sweden, Ireland, and the United Kingdom (UK) contrast with the remaining countries for having higher rates for all alcoholic beverages. This longstanding wide variety of alcohol taxes applied across the EU has not only an influence on its effect on public health but also on fostering cross-border acquisitions to circumvent the price differences, further undermining the effect of some countries' stricter alcohol policies (Angus et al., 2019; Romanus, 2006). To address these policy pitfalls, in the last few years, new regulations have been under discussion in the EU. Changes in the structures of excise duties on alcohol and alcoholic beverages have been proposed by the EC, as well as on the cross-border acquisitions of excise goods by private individuals, through different initiatives in 2017, 2018, 2021, and 2022 (Table 1). Each of these initiatives was open to feedback and consultation from citizens, institutions, and organizations, as mechanisms to provide transparent decision-making processes. Feedback and consultation can occur at different moments of the policy cycle, either in the design of a roadmap or a proposal, during the evaluation, or after the adoption of legislative initiatives.

The alcohol industry is considered of high economic and political importance in several EU Member States as it meets three major economic pillars – jobs creation and maintenance, wealth generated, and government revenue (The Brewers of Europe, 2020). The EU is the world's largest producer of wine (European Parliament Research Service, 2023), and, after China, the second largest beer producer in the world (The Brewers of Europe, 2020). Thus, despite the risk of its influence on policymaking (Stockwell & Crosbie, 2001) the alcohol industry carries lobbying activities around alcohol control policies (Barlow et al., 2022; Foundation for Alcohol Research & Education, 2022; McCambridge et al., 2019). The alcohol industry has been influencing political strategies at the World Trade Organization discussions on alcohol health warning labeling policies (Barlow et al., 2022; McCambridge et al., 2019) and on the revision of the WHO draft of the Global Alcohol Action Plan (2022–2030), with apparent effectiveness (Foundation for Alcohol Research & Education, 2022; McCambridge & Lesch, 2024)

The analysis of lobbying efforts, both related to alcohol health warning labels – in France and close to the World Trade Organization (Barlow et al., 2022; Millot et al., 2022) – and to alcohol taxation policies – in Ireland and the UK (Drink Industry Group of Ireland, 2002; Hawkins & Holden, 2013a; Hope, 2006; McCambridge, Hawkins & Holden, 2013; Babor & Robaina, 2013; Holden & Hawkins, 2013) – has shown the arguments most commonly used by the industry. In these settings, the common arguments are that "*most of the population is drinking responsibly*", and "*education and public information about harmful drinking would be preferred*", thereby minimizing the role of taxation and price raises to control the burden of alcohol-related diseases.

Though the lobbying strategies employed by the alcohol industry at the EU level may be similar to those used in the settings previously described, the role of other actors and the arguments used by both parties in the discussion of taxation policies is still unknown, especially considering the variety of alcohol taxation policies across European countries and of actors and interests shaping these policies at the EU-level.

The aim of this study was, first, to identify and map the interest groups that have participated in feedback processes on alcohol taxation and cross-border regulations under EC initiatives. The second aim was to identify the arguments used by these different actors and interest groups in the various feedback and consultation moments. The understanding of the public positions of different actors and interest groups can shed light on the influence exerted by the alcohol industry and other stakeholders, the network of influences and potential coalitions supporting or opposing public health-oriented policies, and the common narratives employed in policy discussions.

Material and methods

Four feedback and consultation processes occurred in total (details about the initiatives can be found in Table 1). In 2017 the EU proposed the revision of the Directive that addresses EU rules on the structures of excise duty applied to alcohol and alcoholic beverages (European Commission, 2017). The initiative presented descriptions of the problems and possible policy options under analysis. In 2018, a proposal for a Directive was developed, which outlined a preliminary set of potential policy options (European Commission, 2018). In 2021, the EC aimed to increase the effectiveness of cross-border acquisitions regulations (European Commission, 2021a). In 2022, the most recent initiative tackling alcohol taxation in the EU, aimed to assess the validity and effectiveness of the minimum rates of excise duties on alcohol and alcoholic beverages and the basis of taxation of alcohol on the volume or alcoholic content of beverages, which had not been updated since 1992 (European Commission, 2022). All these initiatives were open for consultation and feedback, which was provided by citizens, institutions, and organizations, using open-ended written comments.

Considering the nature of these data, a qualitative content analysis was applied to the comments collected during the feedback and consultation processes to identify and map the actors and interest groups, as well as the arguments used by them. This analysis allows a systematic approach to a volume of qualitative data, to identify consistencies, patterns, themes, and meanings (Hsieh & Shannon, 2005; Patton, 2002). It also allows the understanding of the frequency of categories and themes used, relevant to better grasp the weight of themes and positions held by participants in the feedback and consultation processes (Mayring, 2023).

Data sources

We consulted and extracted all comments submitted by actors and interest groups during these feedback and consultation processes, made available by the EC on their official website under the headline "Have your say". A total of 75 comments was analyzed: (i) six comments submitted on the Inception Impact Assessment on the structures of excise duties on alcohol and alcoholic beverages (European Commission 2017), (ii) five comments submitted on the Proposal for a Council Directive amending Directive 92/83/EEC on the harmonization of the structures of excise duties on alcohol and alcoholic beverages - structures of excise duties on alcohol and alcoholic beverages, (iii) 22 comments submitted on the cross-border acquisitions of excise goods by private individuals – revision of Article 32 of Directive 2008/118/EC (European Commission 2020) and (iv) 42 comments submitted on the evaluation of the rates and structures of excise duty on alcohol and alcoholic beverages (European Commission 2022a). All comments were converted to PDF files and imported to MAXQDA Analytics Pro 2022 on the 27th of October 2022.

Table 1
Content of four policy initiatives.

Name of the initiative (year)	Main proposals	Feedback / consultation period
Inception Impact Assessment on the structures of excise duties on alcohol and alcoholic beverages (2017)	• Define product categories to avoid the exploitation of tax incentives by manufacturers of certain alcoholic beverages. • Clarify the objectives of the Directive and differentiate its impacts in reduced rates for alcoholic beverages below a certain alcoholic strength. • Rule the administration and economic operation in the application of the rules for the exemption for the different types of denatured alcohol, how it is granted, and what mutual recognition means in practical terms. • Define consistent calculations of excise duties on beer (especially sweetened beer) hence economic operators in some Member States were having an additional burden that evolved through the differences between using degrees Plato as a reference rather than using alcohol by volume for taxation. • Review, define and clarify who and which types of alcohol are exempted from duties.	From 2nd to 30th of March 2017
Proposal for a Council Directive amending Directive 92/83/EEC on the harmonization of the structures of excise duties on alcohol and alcoholic beverages (2018)	• Identify problem areas to be addressed to ensure effective implementation of policy proposals. • Set potential policy options for proper functioning of the internal market for alcoholic beverages, safeguarding the revenues of the EU Member States but also contributing to the protection of human health based on the Inception Assessment from 2017.	From 25th of May to 20th of July 2018
Cross-border acquisitions of excise goods by private individuals (2021)	• Tackle the effectiveness issues of the guide levels and the concept of "own use" of these goods since every EU Member State could define the amount of alcohol for their citizens' use. • Limit the potential of the current provision to undermine national health policies. Another point was the risk of fraudulent activities of individuals and organized criminal organizations due to minimal risk and minimal difficulty.	From 8th of December 2020 to 5th of January 2021
Evaluation of the rates and structures of excise duty on alcohol and alcoholic beverages (2022)	• Assess the validity and effectiveness of the minimum rates of excise duties on alcohol and alcoholic beverages and the basis of taxation of alcohol on the volume or alcoholic content of beverages, which have not been updated since 1992.	From 11th of April to 4th of July 2022

Data analysis

These comments were analyzed using content analysis. For this study, we used directed content analysis which aims to validate or extend a theoretical framework or theory by using a deductive-inductive method (Hsieh& Shannon, 2005). We identified the actors who submitted their comments on the platform and characterized them as citizens, organizations, or institutions, and according to their countries of origin (if citizens or national-level organizations and institutions). Additionally, we searched for explicit connections with other organizations either in the comments or in by consulting their official websites, and their position (pro or con) regarding each of the proposed policy changes, based on the written comments within the feedback and consultation process. A network analysis was used to map the different actors and interest groups, and their relationships.

Then, we assessed the comments submitted to these four feedback and consultation processes. We coded the type of arguments given by each actor. To build a coding tree based on the literature (deductive phase), we first identified arguments described in previous papers (Hope, 2006; Drink Industry Group of Ireland, 2002; Hawkins & McCambridge, 2014a; Hawkins & Holden, 2013a; Hawkins & Holden, 2013b; Holden & Hawkins, 2013; McCambridge et al., 2018; Babor et al., 2010.; McCambridge et al., 2019; Stockwell & Crosbie, 2001; Romanus, 2006; Zatonski et al., 2018; Paixão & Mialon, 2019; McCambridge et al., 2018) about the lobbying of the alcohol industry on taxation policies. In the second step, the inductive one, the content of the comments was analyzed and used to revise and add new codes to the initial coding tree. Comments available in languages other than English, German, or Portuguese (for example, in Polish, Spanish, French, and Italian) were translated into English using DeepL as an online translation software. Data analyses were performed using MAXQDA Analytics Pro 2022.

Results

Actors and interest groups characterization

One third of all actors were based in Belgium (26%), followed by Germany (13%), Sweden (9%), and Poland (7%), with the remaining from other countries such as Austria, Croatia, Finland, France, Estonia, Ireland, Italy, Malta, Malaysia, the Netherlands, Portugal, Spain, Switzerland, and the UK.

A fourth of the comments were submitted by health-focused non-governmental organizations (NGOs) (25%), 23% by the alcohol (beer, wine, and spirits) industry, 23% by EU citizens. The remaining comments were submitted by trade associations (9%), the agricultural industry (7%), and consumer organizations (6%). About 7% were submitted by other stakeholders such as the cosmetics or chemical industry. For more details consult Supplementary Table 1.

About 60% of the actors were part of networks or groups representing associations, foundations, producers, or companies from different European countries, such as The European Heart Network, The Brewers of Europe, and spiritsEUROPE. Two-thirds were explicitly aligned with other actors. Health-related NGOs had as cooperation partners other NGOs active in alcohol policies (for example, The European Alcohol Policy Alliance, European Public Health Alliance, The

European Association for the Study of the Liver). Several actors from the alcohol industry were explicitly aligned with large organizations representing and cooperating with smaller industries or family businesses in the whole Europe, as The Comité Européen des Entreprises Vins (CEEV) or The Brewers of Europe. The network analysis showed that consumer unions and agriculture associations were part of networks of actors from the alcohol industry and that, overall, European associations or producers were interrelated (Supplementary Figure 1). Regarding health-related NGOs and other associations, there was a clear proximity between those located in northern countries. The link between these nordic NGOs and the European-level alliances and associations (also closely interrelated) was facilitated by the European Alcohol Policy Alliance (Supplementary Figure 2).

Positions of actors and interest groups

Most comments (59%) welcomed the policy change initiatives, 32% stated a preference for the maintenance of current regulations, and 9% showed mixed opinions. Actors who supported the proposed policy changes (i.e., proponents), were mostly health-related NGOs (such as the European Heart Network, the European Health Alliance, the European Chronic Disease Alliance, or the European Alcohol Policy Alliance), some alcohol producers (mostly spirits industry), and other stakeholders (chemical and cosmetic industry, research group, representatives from European social insurances). The opposition mostly emerged from the alcohol industry and trade associations such as The Brewers of Europe, the Portuguese Wine and Spirits Association, and the agricultural industry representatives like the Italian company Colidretti, the "Deutscher Raiffeisenverband e.V." and Copa Cogeca. The positions of citizens' and consumer organizations' were often mixed, taking both sides: some mirrored health-related NGOs' arguments, but others showed the same interests as the alcohol industry.

These arguments were categorized into two themes: economy and trade as well as health promotion and disease prevention.

Economy and trade

The arguments used in the four periods (2017, 2018, 2021, and 2022) are presented in Fig. 1 and detailed in Table 2. Several arguments related to the economy and trade theme emerged, garnering a total of 115 mentions.

These were predominantly used by opponents of higher taxation, notably from the alcohol and agricultural industries, and often pointed out the inadequacy of these proposals or the risk of disrupting competition in the market. They contended that policy initiatives would heighten the risk of the black market (11 mentions) and fraud (10 mentions) due to increased taxation. Also, the alcohol industry and some citizens argued that most consumers drink moderately, and higher taxes would penalize these moderate drinkers (ten mentions) and they asserted that reduced rates would enhance consumer choice (four mentions). According to the perspective of these opponents, reducing consumption would be more effectively achieved through alternative means, particularly awareness campaigns (four mentions).

Another aspect highlighted by the alcohol industry was the importance of alcohol industries for the economy. The beer and wine sectors emphasized their role in sustaining jobs (eight mentions) and indirect government revenues (six mentions). The agricultural sector on the other hand highlighted the dependence of various businesses on alcohol

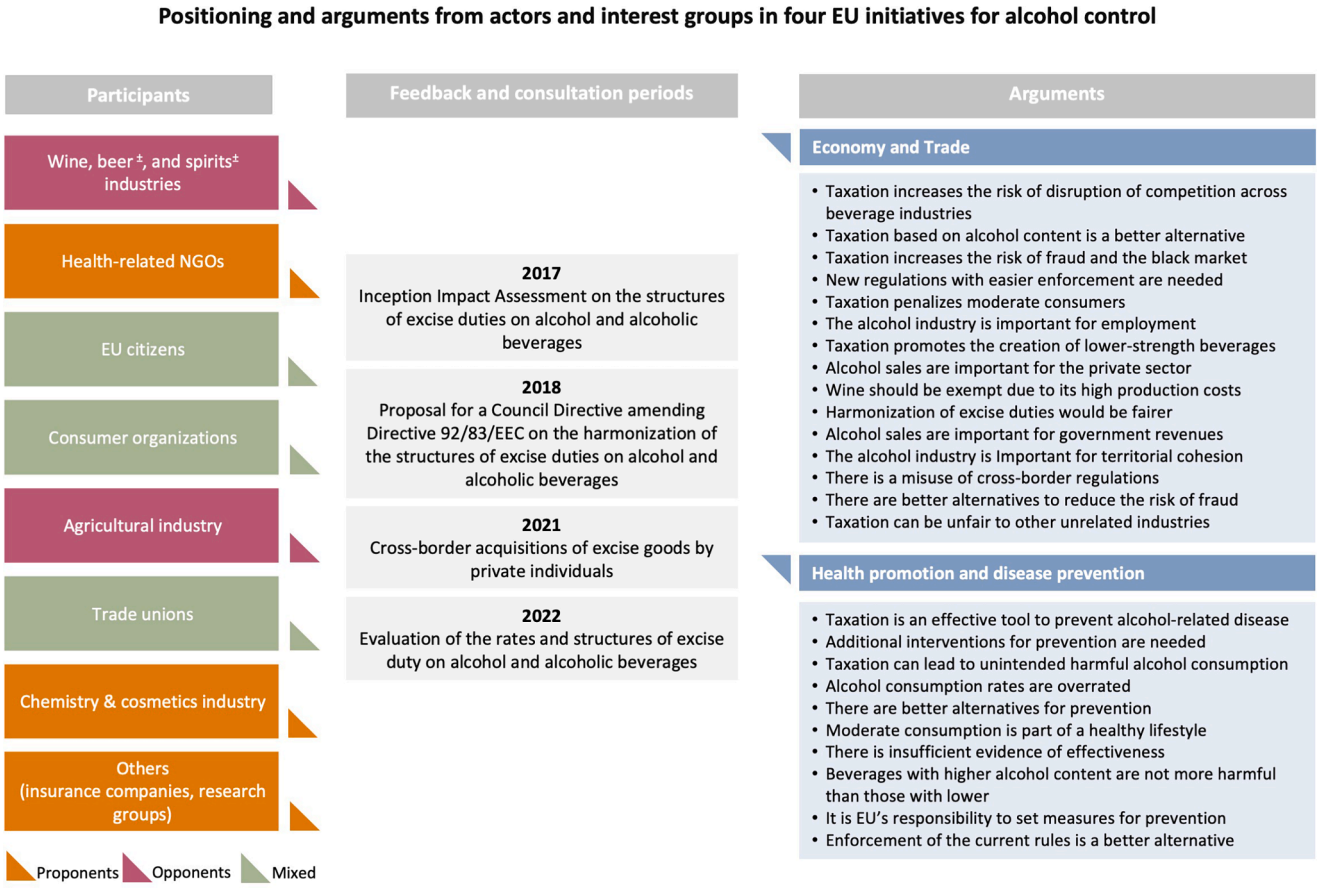


Fig. 1. Actors and interest groups, positions, and arguments used in the four policy discussion periods. In the left column, the participants in these discussion periods are listed and categorized according to their positioning (proponent, opponent, or mixed) and, in the right column, arguments used are grouped by theme. ± Participants with different perspectives regarding the revision of structures of excise duty.

Table 2
Actors and interest groups and arguments used in the four feedback and consultation processes.

Themes (frequency, n)	Arguments (frequency, n)	Code explanation	Quotes
Economy and Trade (n=115)	Taxation increases the risk of disruption of competition across beverage industries (n=16)	All alcoholic beverages contain ethanol but are taxed differently based on categories. A taxation based on the content of pure alcohol would lead to a disadvantage for the wine industry on the market.	"The possibility to apply different rates based purely on the alcoholic strength of the product would disrupt competition" (CEEV, 2022)
	Taxation based on alcohol content is a better alternative (n=12)	All alcoholic beverages contain the same type of alcohol (ethanol). Basing taxation based on it instead of product categories would be fairer.	"The EU needs to change the structure of excise duties to ensure all types of alcohol beverages can be taxed in relation to the volume of alcohol they contain." (European Alcohol Policy Alliance, 2017)
	Taxation increases the risk of fraud and the black market (n=10)	People could start producing their own (low quality) alcohol and sell/buy it on the black market	"Increasing taxes would run counter to the current efforts of national authorities to curb fraud and counterfeiting, nurture illicit markets" (Croatian Chamber of Agriculture, 2022)
	New regulations with easier enforcement are needed (n=10)	When regulations are easy to be enforced its more likely to work out and to strengthen internal markets and improve Public Health	"It is important that the change of guide levels to concrete and easily enforceable limits (quantitative limits) is included within the scope of the policy option "revised and adjust the guide levels"." (Movendi International, 2021)
	Taxation penalizes moderate consumers (n=10)	The vast majority is drinking moderately and gets penalized by higher taxation	"The vast majority of the population is consuming wine responsibly and in moderation and should not be penalized by unjustified tax increases." (ACIBEV, 2021)
	The alcohol industry is important for employment (n=8)	The production of alcohol guarantees many jobs	"The reduced rates provision follows the principles of the EU's inclusive growth agenda […] providing higher employment opportunities" (The Brewers of Europe, 2018)
	Taxation promotes the creation of lower strength beverages (n=8)	Due to lower taxes for some product a higher variety of alcoholic beverages will be produced and therefore consumers have a better choice	"The use of reduced rates should promote diversity." (The Brewers of Europe, 2018)
	Alcohol sales are important for the private sector (n=7)	Many businesses of the private sector depend on the production and the sale of alcohol	"A hypothetical increase in the excise duty rates would result in the tax being passed on through lower prices paid for raw materials to farmers who receive a lower remuneration for their products." (Croatian Chamber of Agriculture, 2022)
	Wine should be exempt of taxes due to its high production costs (n=6)	Wine production is more expensive	"Continuing to apply a zero-excise duty rate for wines makes sense for the following reasons: 1) wine production is a very demanding agricultural activity; 2) production costs exceed by far those for other alcoholic beverages" (Copa-Cogeca, 2022)
	Harmonization of excise duties would be fairer (n=6)	To avoid trade distortions in the single market, ensure fair competition between businesses and reduce administrative burdens for businesses	"A higher level of harmonization is necessary to ensure the establishment and the functioning of the internal market and to avoid distortion of competition" (spiritsEUROPE,2021))
	Alcohol sales are important for government revenues (n=6)	The excise duties levied on alcohol contribute to the governmental revenues	"Wine production significantly contributes to national incomes." (ACIBEV - Associação de Vinhos e Espirituosas de Portugal, 2022)
	The alcohol industry is important for territorial cohesion (n=5)	Alcohol production contributes for the harmonious development of diverse landscapes, cultures, and communities	"Lastly, viticulture plays a key role in the economic, social and environmental sustainability […]" (Deutscher Raiffeisenverband e.V., 2022)
	There is a misuse of cross-border regulations (n=5)	Cross-border acquisition regulations are not adequate. A large amount of alcohol can be bought abroad which undermines national alcohol control policies	"The current regulations have the potential to undermine national public health policies." (Austrian Federal Economic Chamber, 2021)
	There are better alternatives to reduce the risk of fraud (n=4)	Other approaches are more adequate	"The promotion of awareness campaigns could contribute to reduce the risk of fraud." (CEEV, 2021)
	Taxation can be unfair to other unrelated industries (n=2)	The alcohol used there is not meant for consumption and should therefore follow other regulations.	"Due to the scale at which ethyl alcohol is used industrially, this quickly leads to disproportionate taxation of companies into the six-figure range." (Verband der

(*continued on next page*)

Table 2 (*continued*)

Themes (frequency, n)	Arguments (frequency, n)	Code explanation	Quotes
			Chemischen Industrie e. V. – VCI, 2022)
Health promotion and disease prevention (84)	Taxation is an effective tool to prevent alcohol-related disease (n=17)	Taxation on alcohol can lead to a reduction of the consumption rate and therefore lower harm.	"There is strong and consistent evidence that increasing the price of alcohol reduces immediate and chronic harm related to drinking among people of all ages." (European Alcohol Policy Alliance, 2017)
	Additional interventions for prevention are needed (n=15)	A combination of different policy options is needed	"[…] highlights the importance that different combinations of the identified policy options are considered. This because the issues with the current rules are multi-layered and challenges differ slightly between countries." (IOGT-NTO, 2021)
	Taxation can lead to unintended harmful alcohol consumption (n=13)	Higher taxation can lead to the consumption of lower quality alcohol and is not effective for tackling harmful consumption of alcohol	"Tax and price increases are poorly suited to targeting harmful use of alcohol, as they often bring the opposite results." (Deutscher Raiffeisenverband e.V., 2022)
	Alcohol consumption rates are overrated (n=8)	Alcohol consumption rates have been declining, despite the low taxes in some countries. In these countries, the rates were similar or even lower than in other EU countries	"Mediterranean countries, for instance, have the lowest prevalence of heavy episodic drinking and/or abuse despite applying zero or low excise duties on wine." (Copa-Cogeca, 2022)
	There are better alternatives for prevention (n=8)	Alternatives or addition of programs, like educational programs (and others), would be more effective or more adequate	"To tackle harmful consumption patterns, consumer education should be a priority." (CEVI, 2022)
	Moderate consumption is part of a healthy lifestyle (n=7)	Moderate alcohol consumption is part of a healthy diet	"Scientific evidence shows that drinking wine in moderation, with a meal, as part of healthy lifestyles and dietary patterns, in particular the Mediterranean diet, does not seem to increase health risk." (Confederazione Italiana Della Vite e Del Vino, 2022)
	There is insufficient evidence of effectiveness (n=5)	There is no or insufficient evidence on the effectiveness of taxation (or of reduction of affordability) to prevent alcohol consumption	"Empirical evidence confirms that alcohol affordability has little impact on alcohol-related harm & hence, excise duties are inadequate public health policy tools." (G. Z. Research & Consulting, 2022)
	Beverages with higher alcohol content are not more harmful than those with lower (n=5)	There is no or insufficient evidence on an alcohol strength and health correlation	"There is no scientific evidence that higher strength alcoholic beverages are more associated with harm compared to low strength" (CEEV, 2022)
	It is EU's responsibility to set measures for prevention (n=4)	The EU is responsible to create guidance and support for countries to implement preventive measures	"The most important it is that the European Commission fulfills its obligation to improve health protection and adapts existing regulations" (Deutsche Sozialversicherung Europavertretung, 2022)
	Enforcement of the current rules is a better alternative (n=2)	The current thresholds are not seen as problematic. Instead, the EU is asked to enforce the current rules better to reduce alcohol-related harm	"CEEV is supportive of the status quo with a better enforcement of current legislation without changes in the guide levels." (CEEV, 2021)

production and sales due to their related revenues for the private sector. Additionally, it was emphasized alcohol's contribution to territorial cohesion by fostering the development of rural landscapes, cultures, and communities (five mentions).

Although all alcohol industry representatives were opposed to higher alcohol taxation, some endorsed specific initiatives aligning with their interests. The spirits industry advocated for taxation based on alcohol content to prevent discrimination against spirits and maintain fair competition (12 mentions), aligning with health-related NGOs and trade associations (related to spirits), who used this rationale to suggest raising prices for low-alcohol beverages. Additionally, some spirits industries supported the harmonization of EU-level excise duties for increased fairness (six mentions). Conversely, the beer industry supported raising the alcohol content threshold (from 2.8% to 3.5%) for taxation, to encourage the consumption and development of low-alcohol beverages, and enhance product diversity for consumers (eight mentions). In contrast, the wine industry strongly favored the continuation of its tax exemption due to the high production costs associated with wine (six mentions). The wine industry, in particular, argued that altering excise duties into a taxation system based on pure alcohol content would put the wine industry at a disadvantage, disrupting competition across other beverage industries (16 mentions).

Unrelated industries, such as the chemical and cosmetics sectors, also participated in these policy discussion initiatives, highlighting the unfairness of current regulations (two mentions), since the use of alcohol for industrial purposes has been charged with the same taxes. Consequently, they strongly advocated for changes through the new initiatives to address this issue.

Regarding cross-border acquisitions, health-related NGOs and trade associations noted that the existing regulations are unclear to consumers and can be confusing at times, particularly concerning the quantity allowed for private use. They argued that this ambiguity leads to misuse of the existing regulations (five mentions), emphasizing the necessity for new regulations with simpler enforcement mechanisms to guarantee effectiveness (ten mentions). Thus, health-related NGOs and other proponents of policy changes, such as the European representative of social insurance or some trade associations, suggested that clearer rules would

avoid undermining alcohol control policies. Both proponents and some opponents, like the spirits industry, highlighted the need for easily enforceable regulations. While health-related NGOs used this way of argumentation to make sure national policies will not be undermined by high cross-border purchases, the alcohol industry used this way of argumentation intending that their domestic products are being bought.

Health promotion and disease prevention

Also frequent were arguments presented under the health promotion and disease prevention theme (84 mentions). These were primarily put forth by health-related NGOs, who were supportive of policy changes in the taxation of alcohol. They argued that taxation serves as an effective tool in preventing alcohol-related harm (17 mentions), yet they emphasized that for taxation to be effective, it must be integrated with other preventive measures such as health warning labels and limitation of availability (15 mentions), often referring to the "best buy" strategies to tackle the harmful use of alcohol presented by the WHO (WHO, 2017). Proponents, including representatives from European social insurance and health-related NGOs, even urged the European Commission to assume the responsibility of guiding Member States in alcohol use prevention (four mentions). They asserted that it is the Commission's obligation to enhance health protection and adapt existing regulations for the betterment of public health.

Contrarily, opponents, primarily the alcohol industry and trade associations, raised concerns about taxation potentially leading to unintended effects, such as increasing the risk of proliferation of black market lower-quality alcohol (13 mentions), or no effects on unhealthy alcohol consumption levels, stating that there is no or insufficient evidence regarding the effectiveness of pricing policies (six mentions). They also argued that alcohol consumption rates are being exaggerated (eight mentions). Copa-Cogeca, representing the agricultural sector, reinforced this stance by pointing out that Mediterranean countries, despite having zero or low taxes on wine, exhibit a low prevalence of heavy episodic drinking and abuse. The alcohol industry maintained that alternatives such as educational programs would be more effective in reducing harmful alcohol consumption. Specifically, the wine industry opposed any increase in alcohol taxation, citing studies that frame moderate wine consumption as a part of a healthy lifestyle (seven mentions). They contended that beverages with higher alcohol content are not inherently more harmful than lower-strength options (five mentions), and that enforcing existing rules would present a better alternative to reducing alcohol-related harm (two mentions) than increasing taxes.

Differences in actors and arguments over the four feedback periods

The positions of actors and interest groups who participated in these four feedback and consultation processes remained overall the same, as well as the main scope of their arguments. Indeed, generally, the alcohol industry led the opposition to tax increases, and health-related NGOs remained as the main group of proponents.

However, specific arguments emerged in some periods. In 2017 and 2018, the feedback on the initiatives on the structures of excise duties on alcoholic beverages observed a large range of actors – from the alcohol industry, against the policy changes, to health-related NGOs or the cosmetics industry, in favor. The advocacy for lower taxes for beverages with low alcohol content, to promote new low-strength beverages, emerged from representatives from the beer industry. The claim for structuring taxation based on the ethanol content, for more fairness, emerged from the spirits industry. The wine industry, contrarily, argued that higher taxation of wine or based on alcohol content could disrupt the competition; this argument was first mentioned in these initiatives and repeated in 2022.

The participation of the cosmetics industry, unexpected and claiming unfairness of the existing alcohol taxation, since it taxes alcohol bought to produce cosmetics, was specific to this 2017 feedback and consultation process and repeated in 2022. The argument that new regulations must be enforceable to ensure effectiveness was first used in 2017 by health-related NGOs and other proponents, such as the European representative of social insurances, and the alcohol industry, but became more common in the 2021 feedback period.

The 2021 initiative on alcohol cross-border regulations observed specific arguments, namely related to the current misuse of this policy, the risk of fraud and stimulation of the black market, and the need for better enforcement of current rules. While this argument was used by health-related NGOs to ensure that cross-border purchases are reduced, the alcohol industry used it intending to ensure the consumption of domestic products. In this feedback period, the claim that it is the EU's responsibility to set impulses for prevention, used by health-related NGOs and other proponents, was first used. The argument of the alcohol industry that alcohol consumption prevalence estimates are overrated first emerged during this feedback process and was specific to the 2021 and 2022 initiatives.

The 2022 feedback period on the initiative for the evaluation of excise duties and structures of tax rates aggregated the widest variety of actors and arguments. Yet, no new arguments emerged except the claim that higher-strength beverages are not more harmful than those with lower alcohol content, provided by representatives of the alcohol industry.

Discussion

The discussion of these European-level policy initiatives was populated by a large range of actors. Besides the plurality of these actors, a variety of positions and arguments were presented. Representatives from the alcohol and agricultural industries and trade associations opposed policy changes. NGOs related to health advocacy were the most vocal proponents, followed by consumer organizations, the chemical and cosmetics industries, and citizens.

The complex web of interests: unveiling the spectrum of actors in alcohol policy lobbying

While the presence of alcohol industry representatives in lobbying was expected and had been previously described (Babor et al., 2010, 2018; Hope, 2006; McCambridge et al., 2018; O'Brien et al., 2023; Paixão & Mialon, 2019; Zatonski et al., 2018; Hawkins & Holden, 2014; Hawkins & McCambridge, 2021), mapping the other actors who lobby against or in favor of changes in taxation and cross-border regulations, reveals a multitude of actors and their interdependence, as well as how their argumentation is framed.

Proximity between industry representatives was noted. Many actors from the alcohol industry were explicitly aligned with large organizations that represent and cooperate with smaller industries or family businesses throughout Europe, such as Anheuser-Busch InBev, The Comité Européen des Entreprises Vins (CEEV), and The Brewers of Europe, indicating a well-organized industry structure as previously described by Jernigan and Ross (2020). As highlighted in previous literature (Hawkins & McCambridge, 2014; Hawkins et al., 2018; McCambridge & Lesch, 2024; McCambridge, Hawkins & Holden, 2013; Jernigan, 2011; Moodie et al., 2013), the alcohol industry exhibits similar strategies to those of the tobacco industry and other unhealthy commodity industries (Ulucanlar et al., 2023), and significant cooperation among the tobacco and alcohol industries affected tobacco regulation (Jiang & Ling, 2013). An example of the interconnectedness between these industries is Anheuser-Busch InBev's election of the former CEO of Altria, one of the largest tobacco producers and marketers which holds 10% of Anheuser-Busch, as its new board chairman (Movendi International, 2019). This raised concerns among public health advocates, such as the NGO Movendi International, as this sends a clear message "[…] to systematically undermine, obstruct, and oppose

public health policymaking and cast doubt about the scientific evidence concerning health-harmful products and business practices." (Movendi International, 2019).

This evidence highlights the potential for increasingly negative impacts on health that single corporations, especially the largest multinationals and transnationals, can wield (Collin & Hill, 2015; Freudenberg, 2021; Millar, 2013; Moodie et al., 2013; Schrecker & Bambra, 2016), in alignment with the framework proposed by Gilmore et al., and Bondy (2023) of how commercial actors, particularly those in the alcohol, tobacco, ultra-processed food, and fossil fuel sectors, affect health.

The multifaceted lobbying of the wine, beer, and spirits sectors on EU taxation policy

Opponents of the policy changes have long argued the economic relevance of the alcohol sector, in the maintenance of jobs, revenues for the private sector and the government, and for the economic development of rural areas, contributing to territorial cohesion. This has been used both in domestic discussions related to alcohol tax increases (Jernigan et al., 2011; McCambridge et al., 2018) and in discussions with intergovernmental organizations such as the World Trade Organization and the WHO (Barlow et al., 2022; Foundation for Alcohol Research & Education, 2022). In their study of the WHO's consultation process for the Alcohol Action Plan 2022–2030, O'Brien et al. (2023) meticulously examined the framing techniques used by the alcohol industry at a global level. The comparison with their results shows the consistent use of similar lobbying strategies at both the global and EU levels, with arguments predicated on the economic impact being a prominent feature across these discussions, emphasizing the significant contributions of the alcohol sector to society through employment and overall economic prosperity.

Yet, the emergence of different positions within the alcohol industry in the discussion of the structure of excise duties revealed that the industry's arguments are not unanimous, demonstrating the specific interests of the wine, beer, or spirits industry concerning taxation. The spirits industry has framed the current taxation structure, based on product categorization rather than alcohol content, as unfair and supported the change to a structure of excise duties based on the alcohol content of beverages. The beer industry pushed for low taxes on low-alcohol content beverages, to encourage the creation – and consumption – of new, lower-alcohol beers, whereas the wine industry claimed that higher taxation of wine or based on pure alcohol content would disrupt competition across beverage sectors. While the spirits industry position had been already identified (Srivastava et al., 2022), the positions and arguments of the beer and wine industries had not previously been reported in the literature, emerging in these competitive lobbying processes.

Despite the different views on the alcohol taxation structure, the alcohol industry resorted to the argument of 'moderate consumer penalization' (Drink Industry Group of Ireland, 2002; Hawkins & Holden, 2013b). At both the EU and global levels the industry (especially the wine sector) advocates that moderate consumption is part of a healthy lifestyle, being beneficial for cardiovascular health and not associated with any risks (McCambridge et al., 2018; O'Brien et al., 2023; Petticrew et al., 2018; Romanus, 2006).

The argument that higher taxation could lead to more harm, often used by representatives of the alcohol industry, alleges that higher taxation could cause a shift to the use of low-quality products (Gehrsitz et al., 2021; Stafford et al., 2020). The misinterpretation of scientific evidence (Carragher & Chalnersm, 2011) or the funding of research teams and journals is long known (Babor & Robaina, 2013; Bennett et al., 2023; McCambridge, Hawkins et al., 2013; Mitchell & McCambridge, 2022; Petticrew et al., 2018; Stenius & Babor, 2010), as is the questioning of the evidence on the effectiveness of taxation or complaints about policies being too restrictive (Barlow et al., 2022; Drink Industry Group of Ireland, 2002; Hawkins, 2013b; Stafford et al., 2020). A study from Australia that identified arguments used by the alcohol industry in alcohol policy submissions found that, in 66% of the submissions, the industry had misused scientific evidence, namely on the effects of alcohol on health (Stafford et al., 2020). The argument that alcohol consumption rates are overestimated, also used in these discussions, aligns with the downscaling strategy previously found in debates on label policies (Barlow et al., 2022).

As found in the literature, alternatives to taxation were frequently posed by opponents: stronger enforcement of existing measures (Bakke & Endal, 2010; Bond et al., 2009; Hawkins & Holden, 2013b; Hope, 2006; Savell et al., 2016; Avery et al., 2016), and educational programs to reduce harmful consumption (Barlow et al., 2022; McCambridge et al., 2018; O'Brien et al, 2023). During WHO consultation processes, the industry framed taxation as an ineffective approach to tackling harmful consumption and expressed concerns over its potential to boost illegal trade. They also highlighted trends indicating that alcohol consumption has decreased without heightened excise taxes (O'Brien et al., 2023).

It is striking that the alcohol industry's approach consistently asserts its commitment to public health goals (Babor et al., 2010; Bakke & Endal, 2010; Hawkins & Holden, 2014; Hawkins & McCambridge, 2014; Hope, 2006; Kypri et al., 2014; McCambridge et al., 2018, 2018; O'Brien et al., 2023; Savell et al., 2016). Yet, this strategy masks the focus of their argumentation on economic interests (O'Brien et al., 2023).

Health-related NGO perspectives on alcohol taxation and policy

Similar to the alcohol industry, the interconnectedness of public health-related organizations was noted. Health-related NGOs often cooperate with other NGOs active in alcohol policies, such as The European Alcohol Policy Alliance, the European Public Health Alliance, and The European Association for the Study of the Liver.

Arguments from these NGOs and other advocacy groups were not systematically presented in the existing literature, presumably because the focus has been predominantly on the alcohol industry's tactics in opposing alcohol taxation. These advocates have reiterated that taxation is an effective tool for prevention, in accordance with "best buy" recommendations from public health organizations (WHO, 2017), but they also advocate for additional measures, particularly when combined with further actions such as restrictions on the availability of alcohol and advertisement bans. Moreover, these NGOs have highlighted that it is the EU's responsibility to set measures for alcohol-related morbidity and mortality prevention, namely through taxation and control of cross-border acquisitions. As O'Brien et al. (2023) concluded, it may be more challenging for single governments to withstand the influence of commercial actors, such as those encountered in alcohol control policymaking. Being part of an intergovernmental organization can assist individual Member States in resisting industry positions and arguments.

The high presence of health-related NGOs in these feedback and consultation processes, along with their health-focused argumentation, demonstrates their lobbying efforts at the EU level, strategically managing their resources, which are more limited than those from the alcohol industry (Madden & McCambridge, 2021).

Diverse rationales in cross-border alcohol policy

On the initiative to tackle cross-border acquisitions throughout the EU, the emergence of various rationales for the same positions was unexpected. While health-related NGOs called for increased enforceability to ensure the effectiveness of taxation efforts, some alcohol industry representatives argued that high taxes are the origin of cross-border acquisitions, a rationale previously mentioned by the Finnish alcohol industry (Sagan, 2018). The advocacy for new regulations with more straightforward enforcement had not previously emerged in the literature.

Outcomes of these initiatives

In response to the 2017 and 2018 initiatives, the EU Council set out a series of new rules through Council Directive 2020/1151, amending the existing Directive 92/83/EEC to modernize the harmonization of excise duty structures on alcoholic beverages. As a notable change, applicable since 2022, the Directive raised the maximum alcohol volume for lower-strength beer eligible for reduced excise rates from 2.8% to 3.5% for small independent breweries (European Council, 2020). This aims to support the competitiveness of independent small producers without distorting competition in the internal market (European Commission, 2021b). The option to apply a reduced tax rate to drinks made by small, independent producers was extended from independent beer producers to producers of other types of alcoholic drinks like wine, cider, and Port wine (European Council, 2020). Additional technical amendments were allegedly made to facilitate the more efficient trade of excise goods and increase the transparency of their movement, intending to reduce excise duty fraud. No change was observed regarding the exemption from excise duty rules for denatured alcohol not meant for human consumption, used by the cosmetics or chemical industry. EC adoptions of the 2021 and 2022 initiatives were planned for the third quarter of 2021 and the second quarter of 2023, respectively, but yet to be released at date (April 2024). The EC and its Member States continue to monitor and assess the efficacy of the excise duty rules, looking at both economic impacts and health outcomes, with annual publication of reviews of the impact of taxation policies.

In the meanwhile, in 2022, the 75th World Health Assembly approved the Global Alcohol Action Plan which articulates a crucial operational principle: the development of public policies aimed at reducing the harmful use of alcohol must be safeguarded from commercial and other vested interests that may compromise public health goals, in line with national laws. This reflects the global experience of significant challenges in enacting the Global Strategy, particularly concerning the influence of commercial interests in policymaking (McCambridge & Lesch, 2024; WHO, 2020; WHO, 2022). In light of this, the plan's communication can serve as a catalyst for the European Union, encouraging it to adopt a similar approach with the imperative to protect public health.

Limitations

The analysis of comments submitted to a discussion platform does not allow us to explore the actors lobbying through other means, nor their strategies or arguments used. Similarly, we cannot unveil arguments posed by actors that reflect the interests of their employers or have been financed by others, namely the alcohol industry. Finally, not all European countries were represented in the comments submitted, probably because their view was being represented by EU-level actors, such as NGOs, trade associations, or international representatives of the alcohol industry, or not all countries show the same economic interests in this area. Countries where EU organizations and satellite lobbying ones are based, like Belgium, and countries whose economies are greatly related to the beer industry could be more affected by policy changes and may thus be overrepresented in these feedback and consultation processes.

Conclusion

This study investigated citizens', institutions', and organizations' engagement and positioning in feedback and consultation initiatives on alcohol control policies at the EU level. A wide range of actors and interest groups participated, from the alcohol industry to health-related NGOs, including EU citizens and other sectors, such as the chemical and cosmetics industry.

Classic health arguments remain used by both opponents and proponents, but a wide variety of economic and trade arguments were also juggled by opponents. Economic arguments against the policy changes, particularly regarding the impacts of taxation on employment and the private sector, were primarily raised by the alcohol industries and agricultural sectors. The alcohol industry often downplayed the health risks of alcohol and the magnitude of its consumption and framed taxation as an ineffective alternative in the control of alcohol-related mortality. Yet, different positions regarding the structure of alcohol taxation were found, with the spirits, wine, and beer industries showing different interests, a disunion that can be used to thwart their lobbying efforts. In contrast, proponents, including health-related NGOs, advocated for taxation as an effective tool for the prevention of alcohol-related harm, highlighted the EC's responsibility in public health policy, and called for effective regulations with easier enforcement and complementary interventions.

With the insights from the study, non-governmental and governmental institutions advocating for public health-promoting policies can be better positioned to proactively engage in these discussions at the EU, national, and regional levels. Equipped with this knowledge and with the existing evidence, they may predict the arguments most frequently used by opponents of alcohol-control policies and present effective counterarguments in the health, economy and trade arenas, challenging the narratives posed by the alcohol industry. These lobbying efforts must be monitored, as their impact on policies adopted at national and international levels, and on health, for a higher transparency and accountability of lobbying groups and policymakers.

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CRediT authorship contribution statement

Selina Baumann: Writing – original draft, Investigation, Formal analysis. **Teresa Leão:** Writing – review & editing, Writing – original draft, Visualization, Validation, Supervision, Project administration, Methodology.

Declaration of competing interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

Supplementary materials

Supplementary material associated with this article can be found, in the online version, at doi:10.1016/j.drugpo.2024.104475.

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