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Alcohol control policies at the European Union level: interest groups and arguments used in four participatory periods

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Abbreviations

EU	European Union
MUP	Minimum unit pricing
UK	United Kingdom
VAT	Value added taxes
WHO	World Health Organization

Abstract

Introduction:

Although the World Health Organization European Region has the highest alcohol consumption per capita in litres per day, and a high alcohol-related burden of disease, the alcohol industry participates in policymaking auscultation periods at the European Union level. This study aims to map the interest groups present in participatory periods in 2017, 2018, 2020, and 2022 European Commission's alcohol taxation and cross-border regulation initiatives, and identify the arguments used by the different actors.

Methods and Design:

We used a qualitative content analysis with a deductive-inductive approach on the comments submitted on the official European Commission website during the participation periods of 2017, 2018, 2020, and 2022.

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 nongovernmental organizations. Opponents of these alcohol-control policies used a wide variety of arguments, ranging from economic arguments to health arguments, while proponents' argumentation focused on the effectiveness of alcohol taxation, the need for new regulations with easier enforcement, and the need for additional prevention interventions.

Conclusion:

These findings provide an opportunity for public health institutions better prepare for upcoming discussions on alcohol taxation at the country and regional-levels, and better understand the role of lobbying in alcohol control, especially under the action taken after the Europe's Beating Cancer Plan.

1. Background

1.1. Alcohol and its burden on the populations' health

Alcohol ingestion is one of the main risk factors for noncommunicable diseases like cardiovascular diseases, cancer, digestive diseases, and mental health disorders (such as depression) but also injuries caused by accidents and violence (WHO, 2018). Worldwide, in 2019, alcohol use disorder was responsible for 4.3% of deaths and 3.6% of total disability-adjusted life years (IHME, 2019).

The World Health Organization (WHO) European Region is the region with the highest levels of alcohol consumption per capita (in litres). In 2016, the per capita consumption per day in the WHO European Region reached 9.8 litres compared to 6.4 in the whole world (WHO, 2018). Harmful consumption of alcohol accounts for 5.1% of the overall disability-adjusted life years in this region and this is driven by the total volume of alcohol intake as well as the pattern of alcohol drinking (WHO, 2018).

Data from the European Health Interview Survey conducted between 2018 and 2020 show that about 8.4% of the population aged 15 or older used alcohol every day and 28.8% weekly (Eurostat, 2021a). Among the European Union (EU) country members, Portugal, Spain, and Italy reached the highest proportions with 20.7%, 13.0%, and 12.1% of daily use, respectively (Eurostat, 2021a). The prevalence of heavy episodic drinking at least once a month was the highest in Denmark, Romania, and Luxembourg with over 30%.

Overall, the percentage of males consuming alcohol daily has been more than three times higher than of females (13.0% vs. 4.1%) (Eurostat, 2021a). Men are, thus, especially at risk of noncommunicable diseases, accidents, and violence. Bulgaria was in 2019, among EU Member States, the country with the highest alcohol-related mortality in men, with 213 per 100,000 inhabitants. In contrast, the alcohol-related mortality in men in Ireland and Sweden was modest with 45 per 100,000 inhabitants and 54 per 100,000 inhabitants, respectively (Institute for Health Metrics and Evaluation, 2021).

1.2. Alcohol control policies

Since mortality and morbidity increase with the level of alcohol consumption, alcohol control policies are of high importance for overall population health promotion (Hope, 2006).

Several strategies can be used to prevent alcohol-related morbidity and mortality and, from those, those currently employed in Europe can be divided into (1) general population strategies, (2) strategies for high-risk populations (i.e. drinkers), and (3) environmental strategies (WHO, 2019; Berdzuli et al., 2020).

General population strategies include the increase of prices via taxation, limits on availability, and bans on marketing. These are considered highly effective, highly cost-effective, and inexpensive to implement (Babor, 2010; Chrisholm, 2018). The minimum unit pricing (MUP) is also a general population strategy, that defines a minimum price affecting the price of the lowest-cost alcohol products (WHO 2020). It mostly targets at heavy drinkers from most deprived socioeconomic groups without changing the remaining prices and consumption rates of moderate drinkers (Black, Gill & Chick, 2011; Callinan et al., 2015; Holmes et al., 2014). **Strategies for high-risk populations** are such as drink-driving countermeasures, screening, and brief interventions as well as treatment of alcohol disorders. These tend to be (cost-)effective interventions (Berdzuli, 2020). **Environmental strategies** cover education, registration of all alcohol production (including industrial alcohol), and informal controls.

The WHO considers alcohol taxation a "best buy" strategy, together with other pricing policies, reduction of availability of alcoholic beverages, and bans on advertising and marketing (WHO, 2011). It is not only highly cost-effective but also the most cost-effective strategy for alcohol control in low-, middle-income, and high-income countries (Chisholm D., 2018). Still, alcohol taxation policies vary internationally on both levels: the scale and the structure of alcohol taxation (Angus, 2019).

2. Alcohol taxation in the EU

2.1. Different taxation strategies

There are three different ways alcohol can be taxed. One way is the **unitary taxation** of alcohol, based on the volume of the alcoholic beverage. Another way to do so is the **specific or volumetric taxation**. It is calculated based on the amount of ethanol a beverage contains. The **ad-valorem taxation** is a third way, based on the value of the product. Out of all these different ways, a combination is also possible (Sornpaisarn B., 2017) and **combination or hybrid taxation** is defined as the combination of two or more basic taxation methods (Sornpaisarn 2017)

In all the 53 countries in the WHO European Region (Member States from the EU included) taxes of some form on alcoholic drinks are levied, with exemptions for some very low-strength products. A report of the WHO from 2020 stated that every country out of this region (except for Andorra) operates a hybrid tax system with duties levied on a specific, unitary or ad valorem basis. Further, an ad valorem tax is added to the combined cost of the product and the duty payable on it. One example for such an ad-valorem tax is the so-called value added tax (VAT) (WHO, 2020), which is *"a general tax levied on all goods and services bought and sold for use or consumption within the EU. VAT is calculated on the value added to goods and services by a trader at each stage of the production and distribution chain" (*Laman, 2013).

Of all these ways of taxation, the strongest evidence of reducing alcohol consumption was found for the specific taxation approach (WHO, 2020). Both Australia and the United Kingdom (UK) changed their taxation system from a hybrid to a fully specific one. In the UK several studies have found that the specific taxation approach showed higher effectiveness to reduce health inequalities among heavy drinkers across income groups and was cost-saving compared to other taxation systems (Meier et al., 2016; Griffith, O'Connell & Smith, 2017).
This goes along with the findings of the study from Sornpaisarn et al. 2017, which suggests that a system based on either unitary or ad-valorem taxation may lead to the production of stronger products and hence could increase alcohol consumption. The reason for the differences between the outcomes of the different taxation systems is that, with the specific taxation, these are levied on each gram of ethanol instead of the volume or the value of the product. (WHO,2020).

2.2. The directive 92/83/EEC

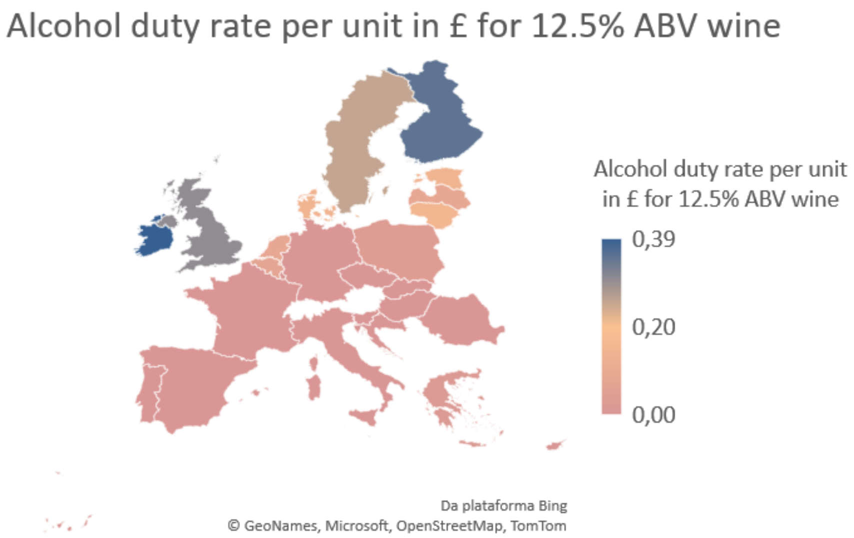
The directive 92/83/EEC published by the European Commission, last updated in 2020, aims to set out the EU rules for the excise duties on alcohol and alcoholic drinks the categories of alcohol and alcoholic drinks subject to excise duties as well as the basis on which the duty is calculated (European Council, 2020).
Based on these regulations, spirits and beer are taxed specifically (with some exceptions) with minimum rates for beer being about 1.90€ per hectoliter per degree of alcohol. An exception for beer is that it can also be taxed based on its alcohol content or degrees Plato (European Council, 2020), i.e., "the percentage in weight of the original extract per 100 grams of beer. This value is calculated from the actual extract and the alcohol contained in the finished product."(European Council, 2020).

Other beverages such as wine (and sparkling wine), different fermented beverages (cider included), and 'intermediate products' (such as fortified wines, including sherry and port) must be taxed on a unitary basis, not on their alcohol content. A lower duty can be charged for some exceptional cases, such as beer and wine with lower alcohol content (beer: <2.8%, wine: <8.5%) (European Council, 2020).

For spirits, the minimum rate for taxation lies at 559.43€ per hectolitre of ethanol for all EU countries. In addition to that, the EU-members can levy ad-valorem taxes on top of the duty rates (Angus et al., 2019).

2.3. Differences between countries

Despite these regulations, the EU member countries are free to levy taxes on alcohol beverages. As consequence of this, the different countries show a wide variety of duty rates for the different types of alcohol (shown in figure 1).



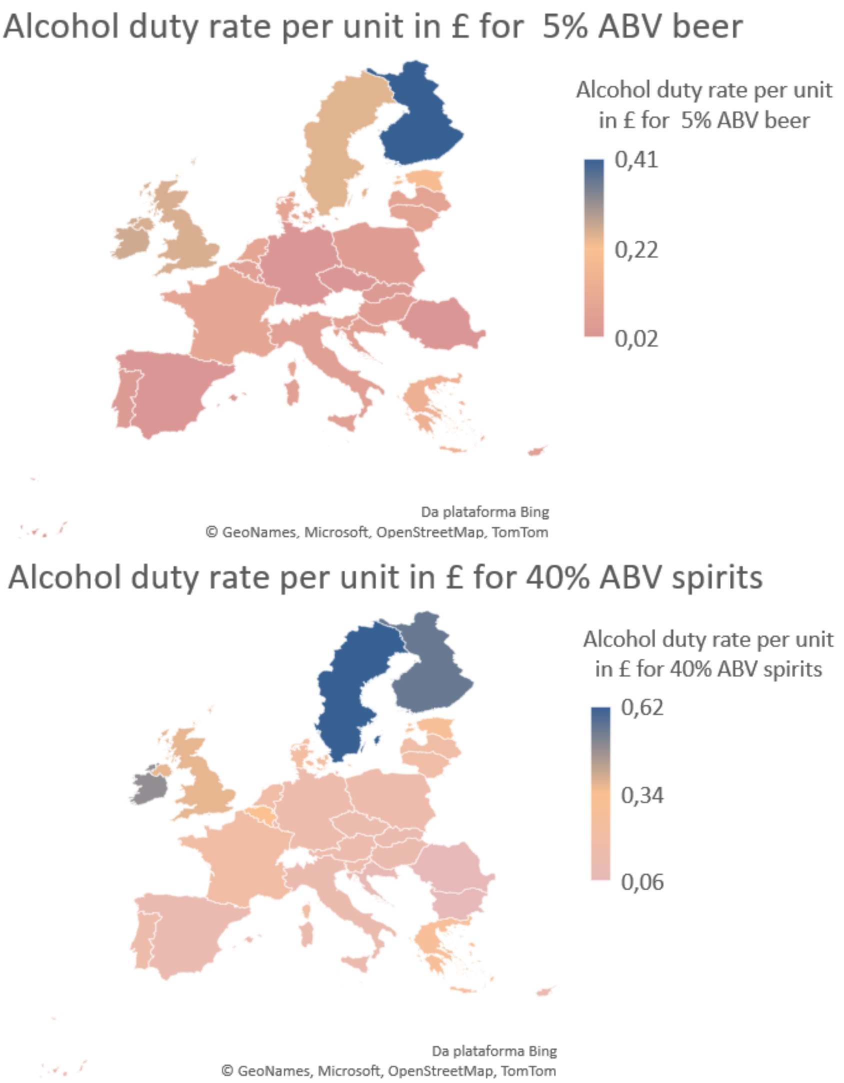


Figure 1: Geographical distributions of alcohol duty rates per unit for selected products (Maps designed by the author, with data from Angus et al., 2019)

A study from Angus et al. 2019 showed that there is substantial between-country variation in the levels and structures of alcohol duty, despite the prescribed system of duty structures mandated by the EU. Indeed, eastern and southern European countries show levels of taxation close to the EU minimum levels. This seems to be common particularly for wine: only half of the EU Member States (mostly northern European countries) levies any duty on wine. On the other hand, the study shows that the opposite happens for beer and spirits, with only five EU countries setting the taxes at the minimum level. Furthermore, particularly in Belgium and Sweden, the differences between the duties per unit levied on spirits compared to tax per unit on 12.5% wine is high (5.7 and 2.6 times higher, respectively). The Member States sticking out for having higher rates for all alcoholic beverages in comparison to the other countries are Finland, Sweden, Ireland, and the UK.

Due to differences in the taxation between countries, reflected in the prices, cross-border acquisitions are common, potentially undermining the national alcohol policies. Cross-border acquisitions of excise goods by private individuals are regulated by the Council Directive 2008/118/EC. According to Article 32 of the Directive, excise goods, acquired for a private's own use, are liable to excise duty only in the Member State where they were acquired. As such if transported from one Member State to another, the tax applied is of the country of origin and not where the goods are consumed (European Commission, 2020).

National health policies applied in high-taxing Member States could be therefore undermined. Indeed, these regulations have been misused in the past by buying high amounts of alcohol abroad and importing it to countries with higher tax regulations. This seems to be specifically significant for young people, heavy drinkers, smokers, and people from lower socioeconomic groups (European Commission, 2020).

Under the Swedish presidency of the European Council in 2001, the European Commission was recommended to adopt regulations on alcohol in young people. This was neglected for more than five years until the first alcohol strategy was released, in October 2007 (Romanus, 2006). Some authors hypothesize that this delay could be a result of lobbying efforts by the alcohol industry (Romanus, 2006, Hawkins & Holden, 2013a; Jim McCambridge, 2019; McCambridge et al., 2014).

3. Alcohol policy analysis

Policies analyses often focus on the content of the existing regulations or on the proposed reforms, which removes attention from understanding other dimensions that may explain their success and failure. Factors such as the actors involved in policy reform (at the international, national, and sub-national levels), the processes, and the context in which the policy is developed should also be considered when analysing and evaluating health policies (Buse et al., 2012).

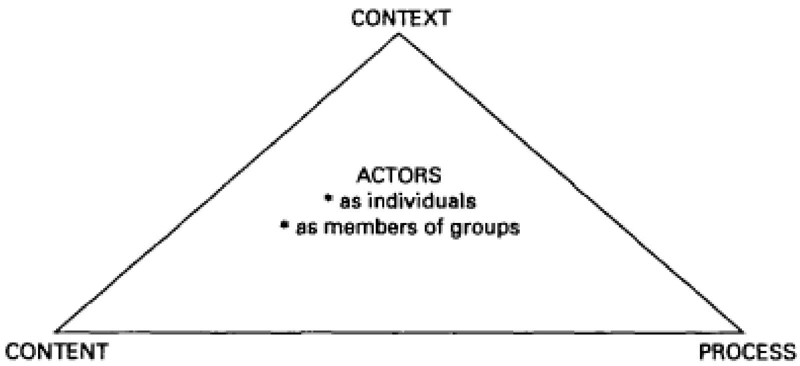


Figure 2: A model for health policy analysis (Walt & Gilson, 1994)

For a schematic understanding of the health policy reform analysis, Walt and Gilson (1994) developed a simple analytical model shown in figure 2. This model combines four dimensions - context, actors, process, and content - which can be used prospectively and retrospectively in the policy analysis. Besides influencing health policies' design and effectiveness, all are related and interact on different levels.

Actors can be diverse – as e.g. citizens, government departments or (private) organisations – and are affected by the context. The context, on the other hand, relates to the process and the actors, and is not static, being influenced by political, cultural, social, or economic instability or uncertainty, namely because of changes in a political regime neo-liberal or socialist ideology or historical experience and culture, or even conflicts. Processes of policymaking are affected by the context and actors, and, together, these dimensions act on the content of the policy. Showing the relationship between the three angles and the actors, Walt and Gilson (1994) argue that a focus on all of them is essential for analysing health policies and implementing more effective policies.

3.1. The context: importance of alcohol for the EU economy

After China, the EU is the second largest beer producer in the whole world with about 10,300 active breweries (2,030 alone in the UK, in 2018) (The Brewers of Europe (T.B.o.E.), 2020). The brewing sector contributes to the EU economy by its position as a major exporter and, in total, more than 2.3 million jobs in the 28 EU Member States are related to the beer industry, accounting for around 1% of the total EU employment in 2018 (The Brewers of Europe [T.B.o.E.], 2020).

The beer sector meets three major economic policy goals in the Member States: jobs, value added, and government revenue (T.B.o.E., 2020). Those are of high interest to policymakers, and all three indicators showed an increasing trend between 2015-2018, with an increase in employment by 7%, in the value added by about 9%, and government revenues growing by almost 7% – the largest component of the beer contribution to government revenues is the VAT, followed by excise duties (T.B.o.E., 2020). But not only the breweries are involved in the beer production process. As a key ingredient of beer, the hops and malt industry in the EU agricultural sector and the packaging sector also contribute impressive amounts of hectares of land and jobs to the EU economy (T.B.o.E., 2020).

As well as the beer market, the spirit market in the EU also adds to the EU economy with notable total revenues for the national governments of at least 32 billion euros in 2009 (Poel et al., 2010). Like beer, to produce spirits different goods from the agriculture sector are required and therefore involved. In 2009, about 935,000 jobs were attributed to the production and sale of spirit drinks in Europe. Furthermore, the VAT from spirit drinks contributed with approximately 32 billion euros to the total government revenues in this year (Poel et al., 2010).

In 2019, around 16 billion liters of wine (including sparkling wine, port and grape must) were sold in the EU. The largest wine producers in the EU were Italy, Spain, and France, followed by Portugal, Germany, and Hungary (Eurostat, 2020). Wine is also an important part of total exports, with 1.2% in 2020 for France and Italy (Karlsson, 2022).

Thus, the alcohol industry plays an important role in the economy of many European countries, and some authors have been claiming that several EU countries, as France, Italy, Spain, Portugal, Germany, Greece, UK, Poland, the Netherlands, and Belgium, would feel an important economic impact of reducing the level of consumption (Horlings & Scoggins, 2006). Nevertheless, an ex-antes assessment of the economic impacts of EU alcohol policies from 2006 (Horlings & Scoggins, 2006) showed that in 2003 the costs for both tangible and intangible costs of alcohol-related harm accounted for 395 billion euros, which is a considerable economic burden to the Europe society.

3.2. The process: decision making in the EU

3.2.1. Policies formulation and setting at the EU level

Policymaking at the EU platform involves four institutions: the **European Commission**, the **European Parliament**, the **Council,** and the **European Court of Justice**. In addition, all Member States have several opportunities to influence the policymaking process through their elected representatives in the European Parliament and the Council with their representatives of national governments (European Commission, 2022; The Royal Society).

The **European Commission** has the responsibility, among others, to identify gaps in policy development or existing legislation that needs to be revised. It is the executive body of the EU and therefore responsible for proposing legislation, implementing decisions, and upholding the EU treaties (European Commission, 2022; The Royal Society).

Differently, the **European Parliament** is an elected body in the European Union and is constituted by 751 Members. The Members' job is to represent constituencies in the 28 Member States. When it comes to decision-making procedure, the Parliament is consulted. The Parliament has the power to request that the Commission submit a legislative proposal as well as set a deadline for the submission of the proposal. Furthermore, it can approve or reject such a legislative proposal, even though the Council is not obliged to follow its opinion (European Commission, 2022).

The **Council of the European** Union is composed of representatives of the national governments of the 28 Member States and acts as an essential EU decision-maker. Usually, it is the Minister who represents each government as well as a portfolio relevant to the topic being discussed. The Council can negotiate or adopt EU laws**,** together with the European Parliament, based on proposals from the European Commission (European Commission, 2022).

Finally, the **European Court of Justice** has the role of ensuring that EU law is interpreted and adopted similarly in every EU Member State, and that countries as well as EU institutions follow it. Moreover, the European Court of Justice has the power to interpret the law, enforce the law, annul EU legal acts, ensure that the EU Member States act and sanction EU institutions (European Commission, 2022).

Policymaking at the EU level begins with the development of a proposal by the European Commission – requested by the European Parliament – first being read by the co-legislators: the European Parliament and the Council (Figure 3). This proposal combines input from citizens, actors, and experts through consultations and expert committees (European Commission, 2022). In the Council, specialized working groups review the proposal and report to senior officials and then to national ministers in the Member States.

In a legislative procedure, the Commission, the Parliament, and the Council aim to come to an agreement on the final legislation. The European Parliament creates a specialist Committee of its Members and goes through a process of scrutiny, debate, and development of amendments to the proposed policy and negotiates in discussions with the Council (European Commission, 2022). One member of the Committee gets elected as the rapporteur and therefore is responsible for the development of a committee report with their opinions on the proposal. The report is presented to the rest of the Parliament. By this, the Parliament develops an overall position and the basis of the Parliament's position to debate with the Council is getting formed (European Commission, 2022). In the next step, the Council chooses to agree on the proposed version or suggest amendments, which would have to be debated with the Parliament again until an agreement is reached. Meetings between all three institutions (Commission, Parliament, and Council) are also possible, but more in an additional and informal way of engaging and facilitating agreement (European Commission, 2022). Another Committee, called the Conciliation Committee, consisting of an equal number of both the Council representatives and members of the Parliament, develops the final joint text after reaching an agreement. Without their agreement, the policymaking process cannot continue. The policy finally gets adopted when Parliament and Council approve the text in its third edition where no more changes can be made. It becomes official as soon as it is signed by the Presidents and Secretary Generals of both institutions and is published in the Official Journal of the European Union (European Commission, 2022). Policies can always be reviewed and adapted if necessary. Once it has been adopted, it may face some challenges in the national and European court system. The legislation can be annulled by the Court of Justice if it is against EU treaties or fundamental rights (European Commission, 2022; The Royal Society).

Citizens' and institutions' feedback on new EU policies and existing laws can be provided during every step of the policymaking process through the official website of the European Commission under the headline "Have your say" (link). There, citizens, institutions, organizations, etc., can choose one of the current initiatives with an opened feedback period, in any of the 24 official EU languages. After the closing of the process the Commission analyses and sums up the feedback received. Feedback and contributions are used for the fine-tuning of the initiatives and reports about how the feedback was used become available under some initiatives.

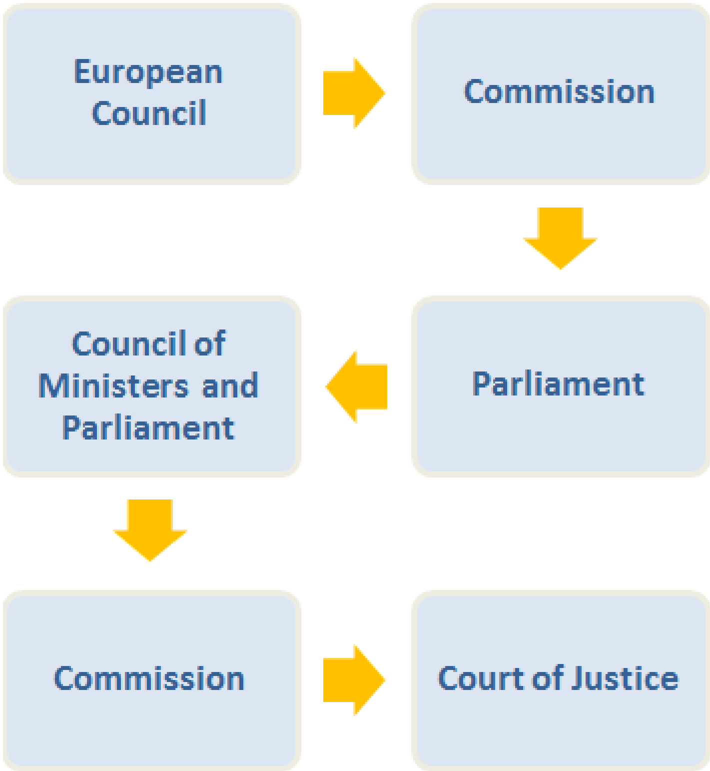


Figure 3: Decision-making in the EU (source: https://europarlamentti.info/en/decision-making/)

3.2.2. Actors involved in alcohol lobbying actions

Different actors are part of the lobbying activities around alcohol control policies. The alcohol industry is a predominant example. Indeed, a systematic review of the public health surveillance studies of the alcohol industry market and political strategies (McCambridge et al., 2019) presented the large influence of this industry on political interests all over the world and the – apparently high – collaboration between companies in the form of investments in social aspects and public relations organizations. The economic influence on policymaking is used as a form of market building with consequences for public health. Success in lobbying for tax advantages by the industry can lead to sales and higher alcohol consumption (Stockwell & Crosbie, 2001).

The existing evidence on the lobbying actors in policymaking processes and their arguments is mostly centered in Ireland and the UK, and the knowledge about the actors in alcohol control policies at the EU level is still scarce.

Hope (2006) identified in her paper the key players in terms of alcohol policies in Ireland. The government and the alcohol industry were found to be actors strongly involved in it. Hope found that one of the main reasons for non-sufficient progress in implementing effective alcohol policies was the lack of fully integrated approaches, more education, and better enforcement to reduce harm. Yet, several departments from the Irish government pushed toward the deregulation of the alcohol market and the liberalization of the licensing laws. The Irish alcohol industry proclaimed to work in line with public health interests but lobbied in favour of their own interests, and organizations and associations like the Drinks Industry Group of Ireland lobbied against alcohol control policy questioning the scientific evidence supporting it, opposing reducing overall consumption, opposing increasing alcohol taxes, opposing lowering the Blood Alcohol Concentration for driving, and favouring educational programs (DIGI, 2002).

Correspondingly, Mc Cambridge et al. (2014) showed how the alcohol industry builds and uses its role as a major key player in the policymaking for alcohol control policies in the UK. The dominant approach used by the alcohol industry was to build and nurture long-term relationships with key decision-makers, based on the provision of assistance and information as well as the promise to deliver policy outcomes (Hawkins, 2013a). Furthermore, the industry engages different political institutions and their representatives by reaching out to them on different channels, including party conferences and Parliamentary All-Party Groups. Throughout time the alcohol industry benefited from extensive informal contacts in the government and attending regular meetings at all stages of the policymaking process. This leads to the facilitation of their consultations both before and after policy consultation events, which ends up in the industry's successful positioning as key actors in the policy process (Hawkins, 2013a).
One argument used by the alcohol industry in the UK is that most of the population is drinking responsibly, and hazardous drinking affects a minority. Therefore, they favour education and public information about harmful drinking rather than actions with a direct impact on the market (Hawkins, 2013b). The industry also used sophisticated media campaigns to shape policymakers and the wide public opinion and, thus, the discursive environment in which policy decisions were taken (Holden, 2013). The partnership agreements between the industry and the government are not only for the benefit of the alcohol industry. It is also a very

attractive way to avoid the costly and time-consuming processes of passing and enforcing legislation (Hawkins, 2013a). Even though industry actors claim to be committed to evidence-based policy, they were working against the international research community consensus (McCambridge et al., 2008; Babor et al., 2010).

Though the lobbying actors and strategies at the EU-level may be similar, research at this level is still scarce. A commentary about the lobbying effects of the alcohol industry in the design of the European Commission's Communication on reducing alcohol related harm (European Commission, 2006) listed several strategies used by the industry, as the promotion of alcohol being good for the heart, the focus on alcohol dependence instead of alcohol-related burden, and on black-market spirits as the most important problem related to alcohol, and their efforts to stretch the limits of legislation and label restrictions on alcohol availability and taxation as well as "outdated or "provincial" policies (Romanus, 2006). The industry strategies seemed to influence the final Communication paper, with items as cross-border sales not being mentioned as one of the "cross-border elements" to be considered in future policies (Romanus, 2006).

Despite the existing descriptions of lobbying strategies in the UK, on minimum unit pricing, on Ireland, and on the design of the 2006 EC Communication paper, a systematic identification of actors involved in the discussion of alcohol control policies at the EU level, observing not only the alcohol industry but also the remaining actors, and their strategies and arguments, is still lacking. This information is relevant for a better understanding of the design of alcohol control policies, and for policymakers and public health actors, to ensure a more agile and adequate response to the lobbying process.

4. Objectives

The objectives of this study are:

1. To map the interest groups that participated in feedback processes on alcohol taxation and cross-border regulations EC initiatives.

2. To identify the arguments used by the different interest groups at the EU level.

5. Methods

5.1. Data sources

The data used for the study were extracted from the comments on the feedback periods of four different initiatives on alcohol taxation and cross-border regulations (2017, 2018, 2020, and 2022), published by the EC on the EU platform.

In this study a total of 75 comments was analysed, consisting of (i) six comments on the Inception Impact Assessment ***on the structures of excise duties on alcohol and alcoholic beverages***, (ii) five comments 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 on the ***cross-border acquisitions of excise goods*** *by private individuals - revision of Article 32 of Directive 2008/118/EC* and (iv) 42 comments on the *evaluation of the* ***rates and structures of excise duty on alcohol and alcoholic beverages***, respectively.

5.1.1. Inception Impact Assessment on the structures of excise duties on alcohol and alcoholic beverages (2017)

This initiative addressed the Directive 92/83/EEC, which rules the structure of excise duties applied to alcohol and alcoholic beverages – particularly the definition and classification of different types of alcohol and alcoholic beverages depending on their characteristic – and provided a legal framework for reduced rates in some sectors, exemptions, and certain derogations.

The initiative aimed to:

(1) **Define product categories** to avoid the exploitation of tax incentives by manufacturers of certain alcoholic beverages, as not all existing products were accurately captured, and a sufficient degree of legal certainty and clarity, particularly in terms of technological and market developments, was missing.

(2) **Clarify the objectives of the Directive and differentiate its impacts** in the area of reduced rates for alcoholic beverages below a certain alcoholic strength. For beers, the initiative proposed an increase of the alcohol content threshold for which beers can be lower taxed from 2.8% to 3.5%. Furthermore, the ending of zero taxes on wine and the implementation of a minimum rate for wine and spirits were mentioned.

(3) **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.

(4) **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.

(5) **Review, define and clarify who and which types of alcohol are exempted** from duties. The current regulations considered exemptions for small independent producers of beer and ethyl alcohol.

The period for giving feedback on the initiatives started on the 2nd of March 2017 and was closed on the 30th of March 2017. Comments were consulted online, on the European Commission website (link).

5.1.2. 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 (2018)

This proposal has been developed as a consequence of the Impact Assessment described above. It identified problem areas to be addressed and gave a preliminary set of potential policy options based on the Inception Impact Assessment of the Directive. The general objective of this initiative was the 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.

Citizens and businesses had the chance to give feedback from the 25th of May 2018 until the 20th of July 2018. Comments were consulted online, on the European Commission website (link).

5.1.3. Cross-border acquisitions of excise goods by private individuals (2021)

The initiative aimed to tackle, firstly, 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' own use. A study, finalized in early 2020 with the aim of gathering more evidence for a possible review, found that alcohol products for approximately 7.4 billion euros were bought in other Member States (European Union, 2021). In terms of Public Health, the initiative sought to 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.

The feedback period for the initiative opened on the 8th of December 2020 and ended on the 5th of January 2021. Comments on this initiative were consulted online, on the European Commission website (link).

5.1.4. Evaluation of the rates and structures of excise duty on alcohol and alcoholic beverages (2022)

This evaluation 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 have not been updated since 1992. It would inform the Council Directive 92/84/EEC revision on the taxation rates and related parts of Council Directive 92/83/EEC on the harmonization of the structures of excise duty on alcohol and alcoholic beverages.

The feedback period was from the 11th of April 2022 until the 4th of July 2022. The planned completion date of the evaluation and the decision on whether it would be pursued, and the exact content of the final version were set for the second quarter of 2023. The comments on the evaluation can be consulted here.

5.2. Data analysis

A qualitative content analysis was applied to the comments collected during the feedback periods to map the actors that participated in 2017, 2018, 2020, and 2022 feedback periods about these new EU policy initiatives.

Content analysis is a widely used qualitative research technique with three different approaches: conventional, summative, or directed (Hsieh& Shannon, 2005). It focuses on the characteristics of language as communication with attention to the content or contextual meaning of the text by classifying portions of text into categories that represent similar meaning (Weber, 1990). 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 participants, their countries of origin (and/or if international organizations), classified them as citizens or organizations, searched for explicit connections with other organizations or institutions, and their position (pro or con) regarding the proposed policy.

Then, we assessed the lobbying claims related to these four policy initiatives. We extracted and defined the type of arguments used from a total of 75 comments submitted, and analysed the 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; DIGI, 2002; Mc Cambridge et al., 2014; Hawkins, 2013a; Hawkins, 2013b; Holden, 2013; McCambridge et al., 2008; Babor et al., 2010.; McCambridge et al., 2019; Stockwell & Crosbie, 2001; Romanus, 2006) about discussions on the taxation of alcohol from different European countries, including the United Kingdom. In the second step, the inductive one, the content of the comments from participating actors in the four here-studied initiatives was used to revise and add new codes to the initial coding tree. Comments not available in English or German (for example, in Polish, Spanish, French, Italian) were translated into English. Data analysis was performed using MAXQDA Analytics Pro 2022.

6. Results

Of a total of 82 documents (including seven extra documents submitted by actors), five were excluded due to the comment being exclusively about tobacco or because it was duplicated (submitted as the universal form and as an extra document). A third of the actors who submitted comments in the four periods were placed in Belgium (26%), followed by Germany (13%), Sweden (9%), and Poland (7%) (Figure 4). The group who submitted the largest quantity of comments throughout the analysis were beer, wine, and spirits industries (29%), NGOs (25% of the comments), and EU citizens (24%), followed by consumer organizations (6%), agricultural industry (7%), and trade unions (3%) (Figure 5). About 60% were international organizations, such as The European Heart Network, The Brewers of Europe, spiritsEUROPE. Two-thirds were explicitly aligned with other actors: NGOs that had as their 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); many actors from the alcohol industry 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.

Most comments (59%) welcomed the policy initiatives, 32% stated a preference for the current regulations, and 9% showed mixed opinions. Actors who supported the policy initiatives, i.e., proponents, were mostly NGOs, such as the European Heart Network, the European Health Alliance, the European Chronic Disease Alliance, or the European Alcohol Policy Alliance, followed by some citizens, some alcohol producers (mostly spirits industry), and other unrelated industries (chemistry, cosmetic industry, research group, insurance company). The opposition mostly emerged from the alcohol industry such as The Brewers of Europe, the Portuguese Wine and Spirits Association or spiritsEUROPE followed by some citizens and the agricultural industry representatives like the Italian company Colidretti, the "Deutscher Raiffeisenverband e.V." and Copa Cogeca.

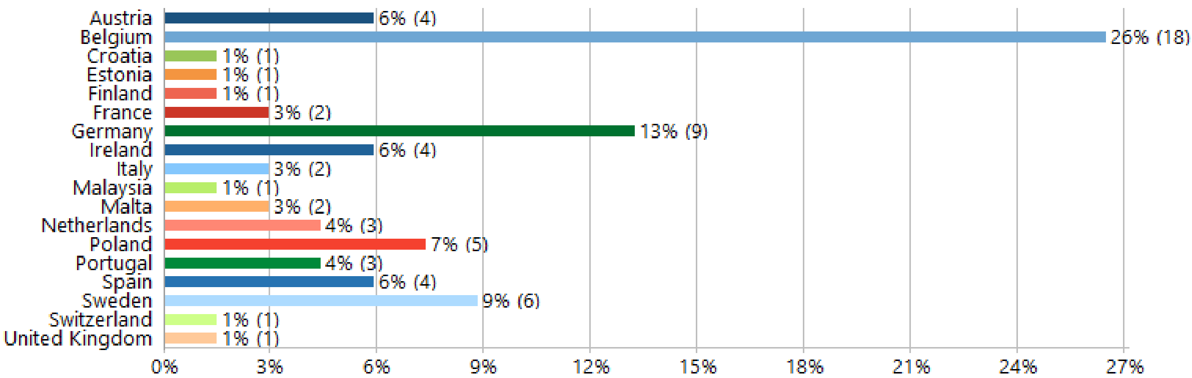


Figure 4: Countries of origin of actors identified in all four participatory periods

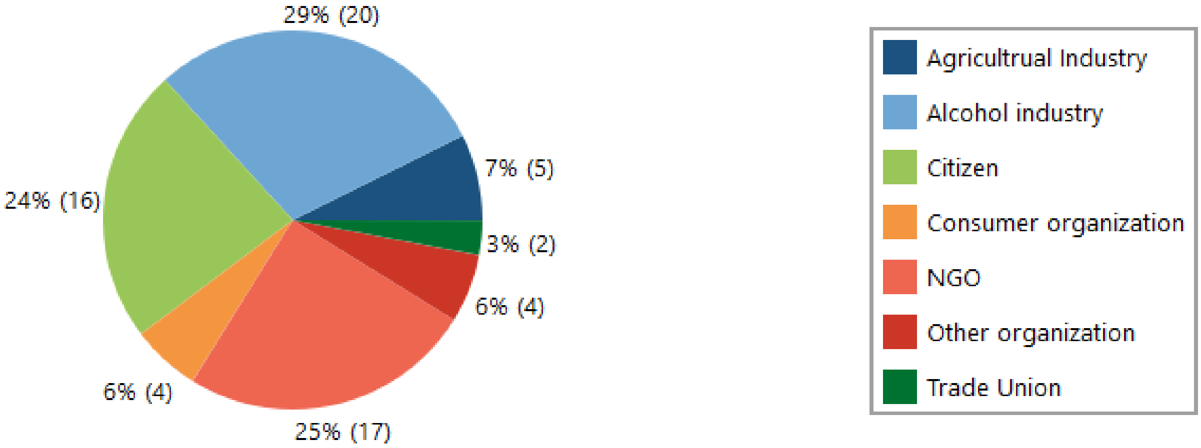


Figure 5: Actor groups identified in all four participatory periods.

6.1. Arguments used

The arguments used in the four participatory periods (2017, 2018, 2021, and 2022) are presented in Table 1.

Table 1: Arguments used in the four participatory periods

Themes	Arguments (frequency, n)	Code explanation	Quotes
Economy and Trade (87)	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 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)
	Important for jobs (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 for especially low alcoholic drinks.	"The use of reduced rates should promote diversity." (The Brewers of Europe, 2018)
	Important for 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 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)
	Excise duties harmonisation 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 harmonisation is necessary to ensure the establishment and the functioning of the internal market and to avoid distortion of competition" (spiritsEUROPE, 2021)

	Important for government (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)
	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)
	Misuse of cross-border acquisitions (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 that 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)
Health promotion and disease prevention (84)	Taxation is an effective tool (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 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	Higher taxation can lead to the consumption of lower	"Tax and price increases are poorly suited to targeting

	unintended harmful consumption (n=13)	quality alcohol and is not effective for tackling harmful consumption of alcohol	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 – UIV, 2022)
	No or 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 KG, 2022)
	Beverages with higher alcohol content are not more harmful than those with lower alcohol content (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)
	EU's responsibility	The EU is responsible to create guidance and support	"The most important it is that the European Commission

	to set impulses for prevention (n=4)	for countries to implement preventive measures	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)
Ethical concerns (28)	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)
	Penalization of 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)
	Taxation can be unfair for 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 Chemischen Industrie e.V. – VCI, 2022)

Most comments included arguments related to the **economy and trade** theme (87 mentions) which were mostly used by opponents of these policy initiatives. They referred that policy initiatives would increase the risk of the black market (11 mentions) and fraud (ten mentions) due to higher taxations the importance of the alcohol industry for the maintenance of jobs (eight mentions) and of its related revenues for the private sector (seven mentions) or, indirectly, for governments (six mentions) and, lastly, for territorial cohesion (five mentions).

Differently, some proponents of the initiative, as some industry representatives, argued that there is a need for taxation based on the alcohol content as a better alternative to avoid the discrimination of spirits and to not distort the competition (12 mentions) and the increasing of the threshold of alcohol content (from 2.8% to 3.5%) for the taxation on low-strength beers to promote the creation of low-alcohol content beverages and therefore higher product diversity for consumers (eight mentions). Furthermore, some spirit industries supported the need for harmonization of excise duties on EU level for more fairness (six mentions). The wine industry strongly supported the continuation of its exemption from taxes due to wine's high production costs (six mentions). When it came to cross-border acquisitions, it was repeatedly mentioned that the current regulations are often not clear to consumers and sometimes confusing when it comes to the amount being allowed for private use. Thus, arguments such as the need for new regulations with easier enforcement (ten mentions) and the reduction of fraud through better alternatives like namely awareness campaigns (four mentions) were used. The argument that different tax regulations in the EU encourage the misuse of cross-border acquisitions was mentioned five times.

Arguments emerging under the **health promotion and disease prevention** theme (84 mentions), mostly used by NGOs supporting the initiative, were, on the one hand, taxation as an effective tool for the prevention of alcohol-related harm (17 mentions), the need for complementary interventions for prevention (15 mentions) and the responsibility of the European Commission to guide Member States in alcohol use prevention (four mentions). On the other hand, arguments against the change of the existing policies were the risk of taxation leading to unintended harmful consumption of lower alcohol quality (13 mentions), the perception that alcohol consumption rates are overrated (eight mentions), the need for better alternatives for prevention (eight mentions) and moderate consumption is part of a healthy lifestyle (seven mentions), were used against the change of the existing policies. Furthermore, it was argued that there is no (or insufficient) evidence of the effectiveness of pricing policies (six mentions), that higher alcohol content beverages (*higher-strength*) are not more harmful than lower-strength beverages (five mentions), and that the enforcement of current rules is a better alternative to reduce alcohol-related harm (two mentions).

Ethical concerns (28 mentions) were used to support the position against the policy changes: opponents argued that the change of excise duties would create a risk of disruption of competition across beverage industries (16 mentions). Further, these arguments focused on the penalization of moderate consumers (ten mentions), the higher consumers' choice due to reduced rates (four mentions) as well as the negative effect of the taxation for other unrelated industries like the chemistry industry or the cosmetics industry (two mentions).

6.2. Arguments used in the different participatory periods

6.2.1 Inception Impact Assessment on the structures of excise duties on alcohol and alcoholic beverages (2017)

Six comments were submitted, from actors based in Belgium (two comments), France (one comment), Poland (one comment), Spain (one comment) and Sweden (one comment). Three were members of the alcohol industry – beer, wine and the spirits industry – two were NGOs, and one Polish cosmetics industry.

Of the alcohol industries only the beer industry welcomed increasing the alcohol content threshold from 2.8% to 3.5% for the lower taxation rate proposed by the initiative. Their argument used was based on a promotion of the creation of lower-strength alcoholic beverages by stating that "such an increase would create a significant incentive for producers to develop high-quality lower-strength products and meet new consumer demands" (Beer industry, Belgium). Also, it was mentioned that Member States should have the flexibility to offer reduced rates of lower duty for lower-and no-alcohol beers and Member States should be able to apply a duty reduction for micro-producers. At the same time, they argued that the zero tax on wine should be abolished, and a threshold for excise taxes on wine and a minimum tax rate for spirits should be implemented. A Spanish wine industry representative argued that "[wine] moderate consumption is advised by the medical establishment in view of the multiple pieces of evidence of the benefits of a glass or two a day" (Wine industry, Spain).

Two health-related comments came from two NGOs. On one hand, they were both supporting the idea of putting an end to zero taxes on wine and the implementation of a minimum rate for wine and spirits. On the other hand, the tax advantages for small producers were seen as critical since the reduction of rates for them may increase alcohol consumption, to the detriment of public health, due to a lowered price of alcoholic beverages. Both NGOs pointed out the need for additional interventions to prevent the harmful consequences of alcohol misuse. Also, the exemption of denatured alcohol from taxes was denounced to have a possible negative impact on public health as the "consumption of illicitly or informally produced alcohol could have negative health consequences due to a higher ethanol content of the products and potential contamination with toxic substances, such as methanol, above health relevant thresholds." (NGO, Sweden).

The representative of the Polish cosmetics industry strongly supported the revision of the directive hence they perceive the current regulations as unfair for unrelated industries. According to their feedback in the case of the cosmetic sector "[…] the measures in the area of denaturation of alcohol are clearly too restrictive, discriminating the companies operating on the local market when comparing with other EU markets" (Cosmetics industry, Poland). Another argument supporting a tax increase, used by NGOs, was that taxation is an effective tool to reduce harmful consumption.

Some *con* health arguments were used by the alcohol industry, focusing on the (stated) detrimental effectiveness of taxation as a control policy, compared to educational programs, which they claimed to be better approaches ("Educational initiatives at the national level or programs such as "Wine in moderation", further enhance the value of the benefits of moderate consumption", Wine industry, Spain), and that new regulations with easier enforcement are needed. The taxation based on the content of alcohol was suggested by one NGO and the spirits industry as an alternative ("[…] 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", NGO, Belgium). The reason for the spirits industry to support this alternative was that they perceived taxation based on product categories inappropriate as the current category system leads to a higher risk of disruption of the competition across beverage industries.

6.2.2. 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)

From a total of five comments on the initiative, three were from the alcohol industry, and two were from consumer organizations. Four out of these five comments welcomed the initiative, and one had a mixed opinion. The alcohol industry was represented by The Independent Irish Cider Makers' Association, the Independent Craft Brewers of Ireland, and The Brewers of Europe. Consumer organizations on the other hand were the European Beer Consumers Union and Beoir. It was consensual that alcohol is important for the economy, more specifically because it guarantees jobs, contributes to government revenues and is important for territorial cohesion. Offering micro producers tax advantages like an increase of the alcohol content threshold for lower taxes was considered to benefit the consumer's choice hence it would promote the creation of lower-strength alcoholic beverages. t

At the same time, it was argued that higher taxation would penalize most consumers who consume alcohol in moderation ("[…] minority of consumers who misuse alcohol whereas pricing policies unfairly impact the majority of consumers who consume alcohol responsibly", Beer industry, Belgium). Moreover, they argued that "neither taxation nor other legislative pricing policies are an appropriate way to address alcohol misuse" (Beer industry, Belgium), and that there is insufficient evidence around taxation. Other documents mentioned the moderate consumption of alcohol as part of a healthy lifestyle (namely as part of the Mediterranean diet). Finally, it was claimed for a higher degree of harmonization of the excise duties among the Member States since "The current diverse practices thereto, where one Member State may exempt e.g. samples and another not, also jeopardies the functioning of the Single Market" (Beer industry, Belgium).

6.2.3. Cross-border acquisitions of excise goods by private individuals (2021)

Of the 21 comments, 38% were from Belgium-based actors, 19% from Sweden, 13% from Austria, and the remaining from Italy, Estonia, Germany, Netherlands, and Portugal (6% each). Most were submitted by NGOs (63%) followed by the alcohol industry (19%), Trade Unions as well as citizens, and the agricultural industry with 6% each. Most actors (75%) were in favour of the reduction of the number of alcohol goods bought abroad as well as tax increases. All NGOs supported this initiative, giving several arguments, as the current misuse of cross-border acquisitions and its undermining impact on national health policies, and the effectiveness of pricing tools on the reduction of alcohol consumption and its harm. Also, they claimed that additional interventions are needed for alcohol control, such as the combination of different policy options.

Different groups stated that new rules – and easier to enforce – are needed, and it is the EU's responsibility to set impulses to do so.

The beer industry argued for new legislation with the need for uniform regulations throughout the European Union hence "The high price of beer in several high tax countries has led consumers to seek out more affordable alternatives abroad." (Beer industry, Belgium). Other actors – mostly the spirits industry – welcomed the idea of having harmonized excise duties for fairer competition as, for them, “A high level of harmonisation is necessary to ensure the establishment and the functioning of the internal market and to avoid distortion of competition” (Spirits industry, Belgium). Arguments used against the increase of taxes on alcohol were mostly economic, namely stating that alcohol contributes to the governmental revenues, and health-related, as claiming insufficient evidence about the effectiveness of pricing tools. According to spiritsEurope there is “[…] empirical evidence of the last decades which shows that alcohol affordability (which is mainly driven by people’s disposable income levels, rather than tax/price levels of alcoholic beverages) is unrelated or, at best, very weakly associated to per capita alcohol consumption levels”. The alcohol industry further stated that higher taxation leads to a higher risk of black markets and fraud and, together with the agriculture industry, they claimed that the enforcement of current regulations would be a better alternative to the modifications of existing ones, and that alternatives like awareness campaigns should be implemented. From the alcohol industry perspective, the population is not sufficiently educated about the existing regulations. Furthermore, it was mentioned that the consumption rates of alcohol are being overrated and that the increase in the taxation of alcohol would mostly penalize moderate consumers instead of heavy drinkers. From their point of view, drinking moderately is concordant with a healthy diet.

6.2.4. Evaluation of the rates and structures of excise duty on alcohol and alcoholic beverages (2022)

About half of the comments on this initiative came from Belgium and Germany.

Half (49%) actors welcomed the harmonization of excise duties and increased excise rate for small producers. This group was formed by NGOs, the alcohol industry (only spirits industry), citizens, a research and consulting company, and an insurance company. Opponents of the initiative on the other hand were the alcohol industry (mostly the wine industry), citizens, the agricultural industry representatives, one NGO (Chamber of Agriculture), and a consumer organization.

The opponents agreed on the importance of alcohol for job creation, government, and private sector revenue, and territorial cohesion. They argued that the increased tax on several alcoholic beverages would lead to the distortion of the competition across the countries as well as across beverage industries. While the beer and wine industry argued that taxation based on the content of pure alcohol would lead to a disadvantage for the wine industry on the market and increase cross-border purchases, the spirits industry which clearly supported the initiative, argued that the taxation based on categories provides "[…] a competitive advantage to beer and wine producers" (Spirits industry, Poland). With the change to a taxation based on the alcohol content, the industry would be encouraged to create lower strength alcoholic beverages.

Again, several actors stated that increased taxation "would penalise all consumers, the majority of whom are moderate" (Wine industry, France), moderate drinking is part of a healthy diet, there is an overestimation of alcohol consumption, and taxation is an inadequate tool since it can be ineffective and lead to unintended harmful consumption. The use of campaigns to raise awareness or other alternatives to reduce fraud has been clearly favoured by some actors as well as the risk of fraud and black market due to taxation. The wine and the agricultural industries claimed for the continuation of the tax regulations due to its high production costs ("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 far exceed those for other alcoholic beverages", Agricultural industry, Belgium). One comment from the spirits industry further argued that the current regulations are leading to the misuse of cross-border acquisitions and new regulations with easier enforcement are needed to tackle this problem. In addition to that, some actors pointed out those alcoholic beverages with high alcohol content are not more harmful than those with lower alcohol content. ("Assuming that consumption of spirit drinks and liqueurs is more associated with harmful use of alcohol compared to other alcohol beverages is misleading as there is no scientific evidence of alcohol strength - health correlation", Agricultural industry, Croatia). *Con* arguments used by citizens were based on better alternatives to pricing tools, and they focused on tackling the reasons for alcohol consumption like loneliness.

Arguments used by NGOs in this initiative were similar to those used in previous ones: "Increasing the price of alcohol is one of the most cost-effective alcohol policies available" (NGO, Belgium) but still, additional programs are needed for prevention. They reinforced the EU's responsibility to set impulses for prevention as well as the contribution of the harmonization of excise duties to more fairness on the market, and the need of higher taxation of low-strength products based on their content of alcohol. Finally, also unrelated industries, like the chemistry industry, commented that they are suffering from unfair taxation on alcohol, raw material for their products, and are therefore welcoming changes by the initiative.

Overall, the positions of actors as well as the themes of their arguments remained the same throughout the four participatory periods, with generally the alcohol industry as the main opponent of tax increases, and NGOs as the biggest groups of proponents. Yet, new arguments emerged in different moments in the participatory periods.

The participatory initiatives on the structures of excise duties on alcoholic beverages, in 2017 and 2018, observed had a large variation of actors – from opponents from the alcohol industry to proponents as an NGO and the cosmetics industry. The argument that advocated lower taxes for low alcohol content beverages as it promotes the creation of new low strength beverages, from the beer industry, emerged, as well as the claim for defining the taxation of alcoholic beverages on the ethanol content for more fairness, from the spirits industry. Also, the wine industry pointed out that higher taxation of wine or a taxation based on pure alcohol content would lead to the disruption of the competition across beverage industries. This argument was first mentioned in this initiative and was again used in the 2022 initiative.

The unexpected argument (and participation) of the cosmetics industry, claiming unfairness of the existing alcohol taxation as the alcohol that they buy for the production is not meant for consumption, was specific of this 2017 participatory moment, but noting the same claim in 2022. Furthermore, NGOs and other proponents such as the European representative of social insurances, and the alcohol industry, first used the argument that new regulations should be easily enforceable to ensure their effectiveness. Though, most mentions for this argument appeared in the participatory period in 2021.

The initiative on alcohol cross-border regulations, in 2021, observed new arguments related to the current misuse and dangers of this policy, the risk of fraud and black market, as well as the need of a better enforcement of current rules. While NGOs used this argument to make sure that cross-border purchases are being reduced, avoiding undermining public health measures, the alcohol industry used this way of argumentation with the intention to ensure that their domestic products were bought. The claim for new regulations with easier enforcement did not appear in previous literature. A new health-related argument was added by NGOs when they claimed that it is the EU's responsibility to set impulses for prevention. The argument of the alcohol industry that alcohol consumption rates are overrated first emerged here and was specific for this initiative as well as for the one from 2022.

The initiative from 2022 on the evaluation of excise duties and structures of tax rates had the widest diversity of actors and the widest variety of arguments However, almost no new arguments emerged. The only new argument was from the alcohol industry, arguing that higher strength beverages are not more harmful than those with lower alcohol content.

7. Discussion

During these four participatory moments, opponents of modifications to the structures of alcohol excise duties and cross-border regulations were mostly representatives of the alcohol and agricultural industries, which were also present in discussions in the UK and Ireland (Hope, 2006, McCambridge et al., 2008; Babor et al., 2010). NGOs were also highly present, being the most vocal proponents of these alcohol control policies in all participatory moments, which was in line with our expectations, but not previously found in the literature. These were followed by Trade Unions and Consumer Organizations, and unrelated organizations such as the chemistry and cosmetics industries. These last were unexpected, but their presence can be explained by the fact that they advocated for changes in the taxation of alcohol used as raw material in their industrial processes.

Citizens and consumer organizations presented mixed opinions and took both sides of the initiative. Citizens' perspectives and positions mirrored NGOs arguments in many situations, referring to the potential effectiveness of these policies in preventing harmful alcohol consumption. Yet, some consumer organizations, showing the same interests as the alcohol industry, supported new taxations structures if these favoured the beverage types they (indirectly) represented, but frequently, mostly wrote a sentence declaring their position instead of explaining or giving arguments for it. The comprehension of citizens' positions toward the taxation of alcohol is new to the literature.

In contrast to the findings from Hope (2006) on the policy making processes in Ireland, we did not identify any governmental organization taking part in these participatory periods, since feedback in these platforms is mostly open for the civil society.

The main arguments presented by opponents – mainly the alcohol industry – throughout all four participatory periods were on the importance of alcohol for the economy, such as maintenance of jobs, the private sector and the government revenues, and for the economic development of rural areas, contributing to territorial cohesion. These arguments have been commonly used. Jernigan et al. (2011) identified that the argument of significant job losses as a result of reduced alcohol sales is a very common and influential argument used in the United States to oppose tax increases. Yet, the spirits, wine, and beer industries do not always share the same opinion, which denounces competition among them. Indeed, while the wine industry advocated for zero taxes to support the production costs and stimulate agriculture and economic growth of rural areas – also advocated by the wine industry in Australia, together with the argument that wine production has a positive external effect namely in tourism (Srivastava, Yang & Zhao, 2022) – the spirits industry pointed out the unfairness of the existing taxation structure, based on product categorization instead of alcohol content. In discussions about alcohol taxation systems in Australia, the spirits industry claimed that taxation based on ethanol quantification would be fairer (Srivastava, Yang & Zhao, 2022). Some NGOs also supported a change of the structure of excise duties so that taxation would be based on the actual alcohol content of beverages, they showed the intention of observing a price increase in some beverage types. Differently, the beer industry focused on advocating for low taxes for low content beverages, as this would support the creation – and demand – of new beverages with lower alcohol content for a higher consumer choice. This argument and the argument that higher taxation of wine or a taxation based on pure alcohol content would lead to the disruption of the competition across beverage industries, presented by the wine industry, was not previously identified in the literature, potentially emerging in these competitive lobbying processes.

Despite the different views on the alcohol taxation structure, the alcohol industry unanimously opposed to the "penalization" of moderate consumers by populational approaches to control alcohol use, which includes higher taxation for all consumers. This argument was previously reported in the literature (DIGI, 2002; Hawkins, 2013b). The argumentation that taxation would lead to more harm, used by representatives of the alcohol industry, was often found in the past: the alcohol industry alleged that higher taxation could lead to a shift to the use of low-quality products, which would be greater harm (Stafford, Kypri & Pettigrew, 2020, Gehrsitz et al. 2021). Also, the argument that moderate consumption would be part of a healthy lifestyle used especially by the wine industry was not novel to the literature. Because of ignorance of evidence or (voluntary or involuntary) misinterpretation of it (Babor & Robaina, 2013; Petticrew et al., 2018), moderate consumption has been advocated by the alcohol industry for being good for health and not linked with any risks (Romanus, 2006;

Petticrew et al., 2018). A study from Australia identifying arguments used by the alcohol industry in alcohol policy submissions found that in 66% of the submissions scientific evidence (e.g., on the effects of alcohol on health) was misused by them (Stafford, Kypri & Pettigrew, 2020). Besides these already-known arguments, new ones emerged, such as the argumentation that higher-strength beverages are not more harmful than those with lower alcohol content and that alcohol consumption rates are overrated.

Regarding their positions questioning the evidence on the effectiveness of taxation, or complaining of these policies being too restrictive, they have been often used (Barlow et al., 2022; DIGI, 2002; Hawkins, 2013b, Stafford, Kypri & Pettigrew, 2020). Thus, these actors advocated for the enforcement of current rules instead of tax increases as a better alternative to reduce alcohol-related harm, what was also previously called by the Department of Trade, Enterprise and Employment in Ireland (Hope, 2006), and advocated for alternatives like educational programs to reduce harmful consumption. This was also observed by Barlow et al. (2022), who found that the alcohol industry pointed out the need of awareness campaigns as well as education rather than taxation. The argumentation of the alcohol industry that restrictions on alcohol availability and taxation as well as policies with their focus on it as "outdated or "provincial" described by Romanus (2006) was not found throughout the analysis.

NGOs, on the other hand, reiterated taxation as an effective tool for prevention, the so-called "best buy" according to the WHO (WHO, 2011), and advocated additional measures for prevention, especially in combination with further measures as restricting the availability of alcohol and advertisement bans. Furthermore, NGOs argued that it is EU's responsibility to set impulses for prevention, namely through taxation and cross-border acquisitions control. These arguments under the health promotion and disease prevention theme were not previously reported in the literature, since previous studies focused on the alcohol industry lobbying efforts. The unexpectedly high presence of NGOs in this participatory process, and their health-related argumentation, can be explained by their focus on lobbying at the EU level instead of in one country or a small country group, as a matter of more efficient management of their resources, scarcer than those from the alcohol industry (Madden & McCambridge, 2021).

Regarding the initiative to tackle cross-border acquisitions throughout the European Union, actors had different approaches to argue for their position. Both, NGOs and the spirits industry pointed out the misuse of cross-border acquisitions under current regulations. While NGOs used this way of argumentation to claim for an increase of current taxation rules in those countries with low taxes, the alcohol industry argued that high taxes are in the origin of this practice. As an example, the Finnish alcohol industry stated that many Finns would go to Estonia to buy alcohol because it was cheaper there, using this argument to justify their claim for reduced taxes (Sagan, 2018).

Some of the NGOs and other proponents such as the European representative of social insurances argumentation but also the alcohol industry further argued that new regulations should be easily enforceable to ensure their effectiveness. While the NGOs used this argument to make sure that cross-border purchases are being reduced by having clearer rules to avoid undermining public health measures in some countries, the national alcohol industry used this way of argumentation with the intention to make sure that their domestic products are being bought. The claim for new regulations with easier enforcement did not appear in previous literature.

Output of policy changes

Throughout the timeline of the policies to tackle harmful alcohol consumption on EU level the presented proposals and initiatives only were steppingstones. The history of alcohol control policies started after a call from the Committee on National Alcohol Policy and Action in 2015, an EU Alcohol Control Strategy was implemented in the end of 2015 at EU level (European Commission, 2021). During this, the revision of the harmonization of structures of excise duties in 2017 and 2018 started. The Council set a series of new rules (Council Directive 2020/1151) amending Directive 92/83/EEC on the harmonization of structures of excise duties which has been applicable since the 1st of January 2022. For instance, the maximum alcohol volume in lower-strength beer to which countries in the EU can levy reduced excise duties was increased from 2.8% to 3.5%. Furthermore, the option to apply a reduced tax rate to drinks made by small, independent producers was extended from independent beer and ethyl alcohol producers to producers of other types of alcoholic drinks like wine, cider, and port. Also, technical changes will be done aiming to facilitate trade and increase the transparency of movements of goods subject to excise duties to reduce excise duty fraud. No change happened regarding the exemption from excise duty rules for denatured alcohol not meant for human consumption, used for example by the cosmetics or chemistry industry.

In 2021, the European Commission published Europe`s Beating Cancer Plan 2021-2025, which commits the European Commission to discourage drinking. The revision of excise duties and cross-border acquisitions, as in 2021 and 2022 initiatives, was part of the plan. Other goals of the plan were also included, such as nutritional labels for alcoholic beverages, health warnings, and reducing the reach of online marketing and advertising of alcoholic beverages among young people.

To sum up, not much has been changed since these initiatives occur and no drastic steps towards a stricter alcohol taxation regulation have been taken. The Europe`s Beating Cancer Plan 2021-2025 gives public health authorities another chance to claim for needed changes in terms of taxation, yet, so far, their role in influencing existing policies in the past was modest (Sagan, 2018). The full range of changes can only be seen within the next years after the fully implementation of the plan.

8. Limitations

We used a qualitative approach. This approach includes a component of interpretation that can be influenced by the first author's view, but we tried to mitigate this risk by codifying the comments and verifying the coding tree verified by a second author. Some actors may have presented arguments that reflect the interests of their employers or may have been financed by the industries, but as we do not have access to arguments used in meetings or informal lobbying actions, we could only make conclusions about those actors who submitted comments in these participatory initiatives.

Finally, not all European countries were represented in the analysis and, therefore, conclusions made in this study may not apply fully to country level discussions. This differential in participation may be because not all countries would be influenced on the same level by changes in alcohol control policy or their view was being represented by other participants such as NGOs or Trade Unions at EU level. Especially economically strong countries like Belgium, Germany, Sweden and countries whose economies are related with the beer industry could be affected more by policy changes.

9. Conclusion

Our study showed that opponents of these alcohol-control policies used a wide variety of arguments, from economic to health arguments. They underrated the risk of alcohol consumption and framed taxation as a not effective alternative in the control of alcohol-related mortality. Proponents' argumentation focused on the effectiveness of taxation of alcohol, besides the need for new regulations with easier enforcement and additional interventions for prevention. They claimed that the European Commission has the responsibility to set impulses for health protection in Europe and cannot base decision-making on possible declining alcohol consumption trends in single countries.

With our results, proponents such as Public Health institutions may have the chance to better prepare themselves for upcoming discussions around alcohol control policies by bringing up prepared answers and suggesting alternatives with the potential of dismantling opponents' argumentation – e.g the alcohol industry – in decision-making processes. Further research is needed to assess the role of lobbying and the scale of the measures taken in Europe after the Europe's Beating Cancer Plan.

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