

To: Clare Haughey MSP, Convener of the Health, Social Care and Sport Committee

By email: hscs.committee@parliament.scot

5 March 2024

Dear Convener,

Many thanks for the opportunity to participate in the Health, Social Care and Sport Committee's evidence session on 6 February, as part of your post-legislative scrutiny of minimum unit pricing (MUP). I am writing to follow up on a couple of key points that arose which I hope will be useful to the Committee, including in its consideration of the regulations that have since been laid on the continuation and uprating of the minimum unit price.

The Committee was interested in how off-trade retailers are benefitting from increased revenues as a result of MUP and any mechanism that can be used to recoup this additional revenue back into the public purse. In my evidence, I referred to research published earlier that week by the Fraser of Allander Institute, commissioned by Alcohol Focus Scotland, that estimates an increase in revenue to shops and supermarkets from MUP of £32m a year (£39 million in 2024 prices). This adds to previous estimates, including from the Institute of Fiscal Studies of £393m per year. I am pleased to provide the full research report to the Committee attached to this letter.

The research also provides estimates on the amount of revenue that could be raised from a levy on alcohol retailers, through the tried and tested model of a public health supplement on non-domestic rates. If set at the same level as the previous public health supplement (13p per pound of rateable value), a levy on alcohol retailers would raise an estimated £57m a year. Each 1p increase in level would raise an additional £4.4m; for example, a 16p levy would generate around £70m per year. The levy would principally affect large supermarket chains, who would make up 86% of the revenues raised.

Income generated through the levy would be redistributed to local authorities and could be used to fund local prevention, treatment, and care services. With the current severe financial pressure on our health and care services in particular, it is more than reasonable to expect retailers to pay towards mitigating the health and social costs caused by the products they sell - following the 'polluter pays' principle. These costs are substantial: most recent estimates are up to £700 million per year but with expectations that these will increase over time due to pandemic's effects on our drinking habits. For example, we could see additional costs to the NHS of over £110m in hospital costs alone over 20 years, if these changes persist into the longer term.

The Scottish Government's commitment to explore the reintroduction of a public health supplement in advance of the next Budget is a positive development and provides an opportunity to ensure that retailers pay their way, whilst addressing the current unfair situation of off-trade retailers financially benefitting from MUP.

166 Buchanan Street, Glasgow, G1 2LW Tel: 0141 572 6700

enquiries@alcohol-focus-scotland.org.uk

www.alcohol-focus-scotland.org.uk

Another key question raised during the evidence session was on whether minimum unit pricing has led to substitution of alcohol with illegal drugs. I refer the Committee to the attached joint briefing from Alcohol Focus Scotland, Scottish Drugs Forum, Scottish Health Action on Alcohol Problems (SHAAP), Scottish Recovery Consortium, and Scottish Families Affected by Alcohol and Drugs, which I hope will provide some reassurance to the Committee on this issue.

In addition to presenting the evaluation evidence, which concluded that there was no widespread increased use of drugs due to MUP, the briefing highlights the pre-existing trend of increased drug use starting before the introduction of MUP and notes the need for urgent action to tackle the joint public health emergencies of alcohol and drug deaths.

I hope this information is useful to the Committee in its consideration of the future of minimum unit pricing. Please do not hesitate to contact me if I can be of any further assistance to the Committee.

Yours sincerely,

A handwritten signature in cursive script that reads "Alison Douglas".

Alison Douglas
Chief Executive
Alcohol Focus Scotland



University of
Strathclyde
Glasgow

Fraser of Allander Institute

Estimating revenues from a proposed
levy on non-domestic rates for alcohol
retailers in Scotland

February 2024

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Disclaimer

The analysis in this report has been conducted by the Fraser of Allander Institute (FAI) at the University of Strathclyde. The FAI is a leading academic research centre focused on the Scottish economy.

The report was commissioned by Alcohol Focus Scotland in 2023.

The analysis and writing-up of the results was undertaken independently by the FAI. The analysis and reporting on results have been conducted independently by the Fraser of Allander Institute, and the results hereby presented have not been influenced by Alcohol Focus Scotland. The FAI is committed to providing the highest quality analytical advice and analysis. We are therefore happy to respond to requests for technical advice and analysis. Any technical errors or omissions are those of the FAI.

Authorship

This report has been compiled and written by João Sousa and Allison Catalano.

Background and Introduction

This paper estimates a range of revenues that might be raised by a levy on non-domestic rates (NDRs) for businesses which sell alcohol exclusively for consumption off-premises in Scotland, based on parameters proposed by Alcohol Focus Scotland.

Examining approximately 2,700 premises with exclusively off-premises licences in Scotland, we find that a 13p per pound of rateable value (RV) – the same rate as the Public Health Supplement in 2013-14 and 2014-15 – would be expected to raise around £57 million per year. We also estimate that changing the levy rate by 1p would change revenues by £4.4 million per year, resulting in revenues of £44 million per year for a 10p levy and £70 million per year at a 16p levy.

The Public Health Supplement

From 2012-13 to 2014-15, the Scottish Government imposed a levy on large retailers selling alcohol and tobacco. This levy, called the Public Health Supplement, added a 13p (9.3p in 2012-13) supplement to the non-domestic rates of retail premises which sold both alcohol and tobacco, and which had a rateable value over £300,000, bringing in approximately £95 million over its lifespan. It is not entirely clear why the government chose to let it expire, nor is it clear how these additional funds were used (Hellowell, Smith and Wright, 2016).

Impact on retailer revenues from minimum unit pricing

Minimum unit pricing (MUP) on alcohol was introduced in Scotland in 2018. MUP is not a tax, but a price floor, which means that price increases result in additional revenue to sellers and not the government, as detailed by Griffith et al. (2022). Public Health Scotland's (2023) analysis suggests that for the off trade, it is likely that revenues increased, with price increases more than offsetting a fall in volumes sold.

The exact extent of these additional revenues is difficult to estimate. Prior to introduction, Angus et al. (2016) estimated they might amount to £41 million; Griffith et al. (2022) estimated a much higher amount of around £383 million. Some of these additional revenues will have generated additional VAT receipts, but do not directly generate additional tax revenues for the Scottish Government.

The original MUP legislation is scheduled to sunset the policy by 30 April 2024, meaning that a vote in the Scottish Parliament is required for it to continue beyond this date. The Scottish Government consulted on the renewal of the policy and on increasing the price to 65p in late 2023 (Scottish Government, 2023a).

Non-domestic rate framework and rateable values

Non-domestic rates (NDRs) are a tax on non-domestic properties based on their rateable value, which is determined by the Scottish Assessors Association. Rateable values are generally related to the rental value on the property, although they can be related to turnover (Congreve and McFadyen, 2023).

The Scottish Government sets a basic property rate, or “poundage”, based on these rateable values. Annual tax bills for premises are based on the rateable value multiplied by the poundage, and then by subtracting any applicable discounts. Premises with a rateable value below £20,000 or small

businesses located in rural areas may be eligible for discounts, however (mygov.scot, 2023). A business with no discounts and a rateable value of £51,001, for instance, would pay £26,062 per year. Rates for 2023 / 2024 are provided in Table 1.

Table 1: Poundage rates for Scottish businesses, 2023 / 2024

Rateable value	Rate poundage (in pence per £1 of rateable value)
< £51,001	49.8
£51,001 to £100,000	51.1
> £100,000	52.4

Source: mygov.scot, 2023

Non-domestic rates are paid by businesses to their local authority. Revenues are then pooled centrally into the Non-Domestic Rating Account (NRDA), from which the Scottish Government decides on the distributable amount. The NDRA can carry some reserves over time, but ultimately its purpose is to fully redistribute revenues.

The system for allocating revenues to councils from the NDRA is quite complex, and its design is the responsibility of the Scottish Government. The mechanism is based on previous year's collection figures for each council, but also allow for an incentivisation scheme that allows councils to keep some additional revenue, which has been reintroduced since 2023-24 (Scottish Government, 2023b).

Given the complexities of the redistribution system, we focus only on collected NDRs, both at the local level and at the aggregate level, and not on the distributed amounts.

Alcohol Focus Scotland's proposed policy

Alcohol Focus Scotland has asked the Fraser of Allander Institute to model how much revenue might be raised by a levy similar to the Public Health Supplement on non-domestic rates, but with two differences. The alcohol levy would only apply to off-premises selling alcohol and it would apply to a wider range of premises, rather than applying exclusively to large premises with rateable value over £300,000.

This levy would create an additional liability for shops, supermarkets, and distribution centres that exclusively have licences for off-sales. It would add an annual levy on businesses based on their rateable value.

A number of exclusions are assumed to apply. Breweries, distilleries, museums, and historical sites generally sell alcohol in an area within their facility, but this is not their main business and therefore are assumed to be excluded from the scope of the policy. We assume that these businesses hold additional registration schemes, such as brewer registration or distiller licences from HMRC. Museums and historical sites may be registered through the Scottish Charity register or managed by National Museums Scotland, which may allow policymakers to differentiate these businesses from shops and supermarkets.

As it would be for legislators to decide the exact parameters of the levy, our calculations do not have a lower threshold of rateable value at which properties would be liable for the levy. We also present the revenue that would be generated from this levy if rateable value thresholds were applied, as was the case with the Public Health Supplement.

Methodology

We modelled the impacts of three potential levels of a levy on these businesses. We start by assessing the potential revenues from a 13p levy, which is the same rate that was in place in 2013-14 and 2014-15. We also examine revenues for a 10p and 16p levy.

Rateable values for each premise operating in Scotland are compiled by the Scottish Assessor's Association, which compiles these values in a document called the Valuation Roll. Using data on licensed premises from local authorities and searching for specific keywords within the valuation roll, we determined an approximate number of premises in Scotland which have a licence to sell alcohol off-premises.

The types of businesses included are listed in Table 2. These categories are based on information included in the valuation roll, which includes descriptions of the type of business, company name of the main proprietor, tenant or occupier. The valuation roll is somewhat inconsistently kept and may not include all of this information or may choose to label businesses as "shops" or "supermarkets" with no clear delineation between the two. For clarity and consistency, we have labelled companies under "supermarket" as big national supermarket chains and discounters, such as Aldi, Asda, B&M, Co-op, Iceland, Lidl, M&S, Morrison's, Sainsbury's, Tesco, and Waitrose. The valuation roll does not allow us to differentiate between large stores and smaller stores within a company due to limitations in the data. This means that premises categorised as a "supermarket" will include stores of all sizes, such as Tesco Extra (which we would traditionally think of as a supermarket) and Tesco Express (which some may be considered a convenience store).

"Distribution centres" refer to large online retailers' warehouses (including Amazon and Majestic Wines), which do sell alcohol directly to consumers. "Convenience stores" refers to smaller retail chains, such as Spar, McColl's, and Newsagents. "Filling station" refers to petrol stations. We determined which premises fit in this category by searching for names of chain stores, such as Esso, BP, and Shell; we also used key word searches to determine independent retailers. The final category, "Shops," refers to businesses which are not otherwise captured under the other categories. These include some large retailers which do not fit neatly into other categories, such as John Lewis and Home Bargains. In general, however, these are independently owned or operated businesses, which have an indication that they sell alcohol (for instance, through a business name which features a word related to "alcohol" or "off-licence").

Table 2: Types of off-licensed premises examined

Type of premise	Number of premises	Proportion of premises
Supermarket	1,197	44%
Shop	543	20%
Filling station	520	19%
Convenience store	429	16%
Distribution centre	16	1%
Total	2,705	100%

Assumptions

This modelling examines businesses that exclusively hold a licence to sell off-premises, and which fall under the five business types outlined in Table 2. Other businesses which hold off-licences include museums, historical sites, breweries, and distilleries. We have excluded these businesses from our calculations.

We also do not account for any potential NDR discounts that a business may have. This is because we are not able to determine how many businesses a ratepayer owns, meaning that we are unable to determine what discounts they may be eligible for. It would be for the legislator to determine whether this levy would apply before or after any discounts are due.

We examined 2,705 of the approximately 5,100 off-licensed premises in Scotland (Scottish Government, 2022). This is because information from councils on licensed premises is often incomplete, unavailable, or out-of-date.

In order to capture as many businesses as possible, we first matched data to the Glasgow City Council register. This allowed us to understand which businesses are likely to have off-premises licences. We then added businesses from other local authorities based on key word searches. The businesses which are most likely to be impacted by this policy are large chain retailers, especially grocery stores. Using key word searches, we were able to find most, if not all, large retailers in this category.

The businesses we were unable to capture are likely to be small shops with no indication that they sell alcohol. Small retailers do not contribute much to NDR revenues, however, and may be eligible for additional tax relief.

As a result, there remains some uncertainty in the final numbers. In areas where we have examined levy designs applying to rateable value thresholds above £20,000, these figures are likely to be an underestimation. We cannot determine the extent to which this is an underestimation of the final total figures, due to uncertainty about the businesses we were unable to capture.

Limitations

It is possible that if some retailers sell very little alcohol but have large premises, they might opt to stop selling alcohol altogether in order not to be liable for the levy. We have not quantified this effect, although we expect it to be small, as nearly all of the largest retailers and therefore taxpayers would be large supermarkets.

The report's calculations rely on the valuation roll and matching with licensing data. If there were any errors in either, this would affect the calculations. Data from more local licensing boards could also be obtained, although full matching to the valuation roll across Scotland would require a large amount of manual matching given inconsistent formatting and would therefore be beyond the scope of a report such as this one. One recommendation to improve future analysis in this area would be to work with bodies such as the Scottish Government and the Convention of Scottish Local Authorities (COSLA) to harmonise the formatting of licensing data reporting across all 32 local authorities.

Results

How much is currently collected in NDRs from these businesses?

We find that gross revenues are approximately £230 million per year in non-domestic rates from these businesses. These results do not factor in NDR discounts, however. 997 businesses have a rateable value below £20,001, meaning that they may be eligible for small business discounts.¹ While over 35% of examined premises fall in this category, they only contribute 2% of total NDR revenues (£4.8 million) (Table 3).

Table 3: Rate poundage bands, number of businesses, and total NDR revenues

Rateable value	Rate poundage 2023 - 24 (in pence per £1 of rateable value)	Number of businesses	Total current NDR revenues (in £millions)	Proportion of total current NDR revenues ²
<20,001	49.8	997	4.8	2%
£20,001 to £51,000	49.8	612	9.8	4%
£51,001 to £100,000	51.1	354	12.6	5%
> £100,000	52.4	742	202.3	88%
Total		2,705	229.5	100%

How much additional revenue would be raised?

In the base case of 13p for every £1 of rateable value, the levy would bring in £57 million in additional revenue from this levy, increasing revenue from these businesses by approximately 25%. Changing the levy rate by 1p adds or subtracts around £4.4 million per year. For the 10p case, the levy would bring in £44 million in additional revenue, and the 16p/£1 would bring in £70 million. These levy designs would increase revenues from these businesses by 19% and 31% respectively.

For all levy designs, the majority of revenues (around 86%) would come from supermarkets.³ Note that changes in this levy are linear, so the 1p case shows how the levy will change based on changes in the levy value (Table 4).

Table 4: Modelled revenues per year from levies at 1p, 10p, 13p, and 16p per £1 of rateable value on off-licence premises

	1p	10p	13p	16p	Proportion of total revenues	Number of premises
Supermarket	3.8	37.8	49.2	60.6	86%	1,197
Filling station	0.2	2.1	2.7	3.3	5%	520
Shop	0.2	1.9	2.5	3.1	4%	543
Convenience store	0.1	1.3	1.6	2.0	3%	429
Distribution centre	0.1	0.9	1.2	1.4	2%	16
Total revenues per year	4.4	44.0	57.2	70.4	100%	2705

¹ Small business bonus eligibility is based on business rather than premise. It is therefore difficult to determine this through the valuation roll, which provides details on individual premises.

² Proportions do not add to 100 due to rounding.

³ Aldi, Asda, B&M, Co-op, Iceland, Lidl, M&S, Morrison's, Sainsbury's, Tesco, and Waitrose

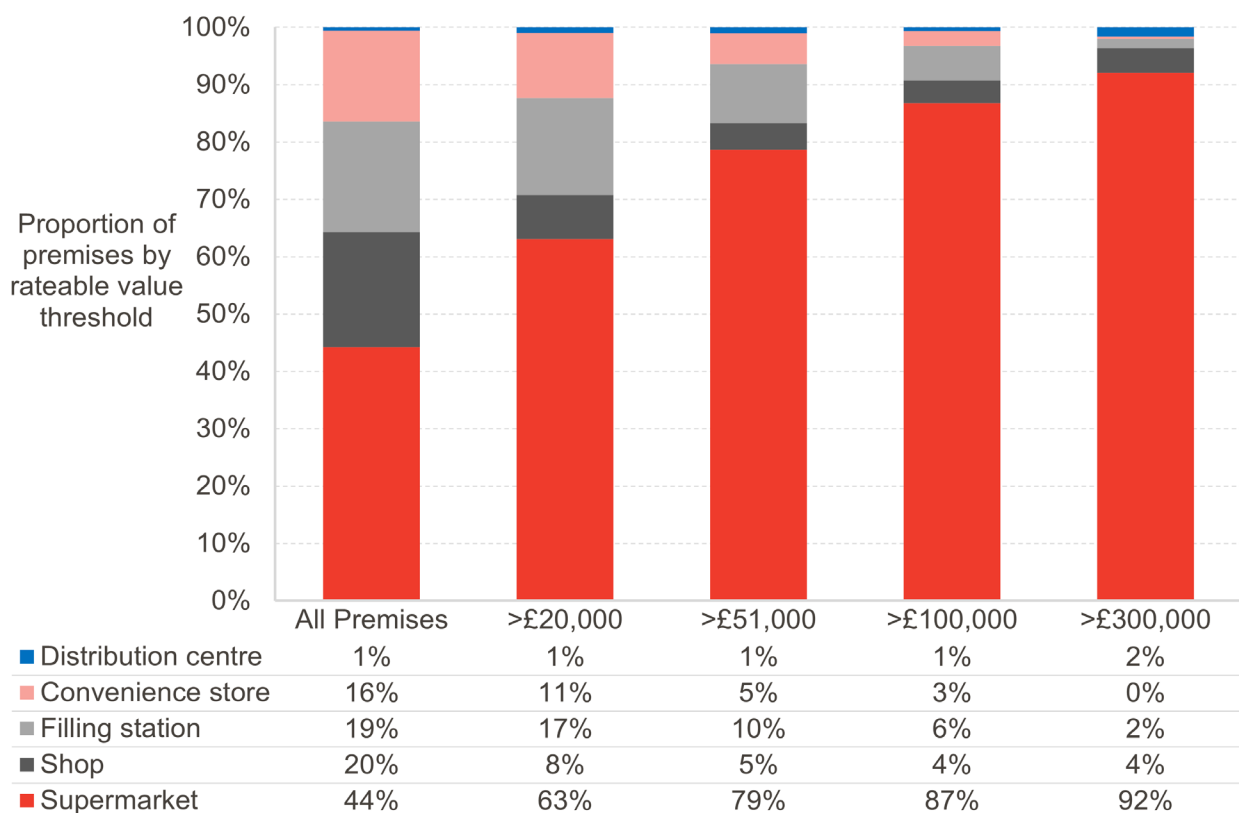
What would be the effect of applying a rateable value threshold?

While the design of this levy affects all businesses, it is useful to examine how the levy impacts premises across different rateable values and the effect of applying different thresholds by rateable value. The previous public health supplement applied a threshold, applying only to premises with a rateable value of over £300,000. Ultimately, it is up to policymakers to determine what an ideal rateable value threshold would be. For the purpose of this report, we have examined revenues from rateable value thresholds at over £20,000, over £50,000, over £100,000 and over £300,000.

Charts 1 and 2 show the number and proportion of each type of examined premises by rateable value threshold. The majority of affected premises are supermarkets.

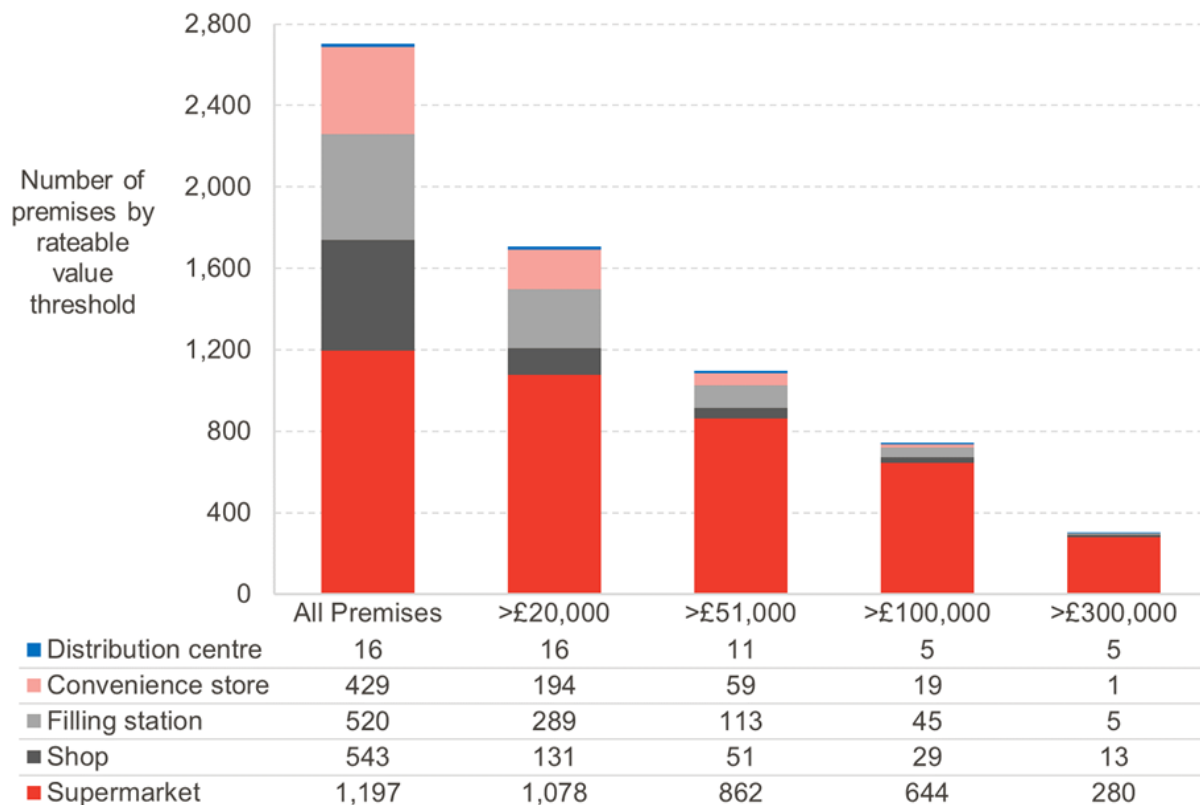
One note is that 40% of all premises examined have a rateable value of £20,000 or less, meaning that they may be eligible for the Small Business Bonus scheme. 30% of all examined businesses have a rateable value of £12,000 or less, meaning that they may not pay any NDRs.⁴

Chart 1: Proportion of examined premises by rateable value threshold and type



⁴ 100% NDR relief is available to ratepayers with only one non-domestic property, for instance.

Chart 2: Number of examined premises by rateable value threshold and type



Using 13p per £1 of rateable value as an illustrative case, the amount of revenue raised would be approximately £57 million per year. This would decrease to £56m if applied to premises with a rateable value of over £20,000, £53.4m for a threshold of over £50,000, £50.2m for a threshold of over £100,000, and £39.5m if the levy were to apply to premises of over £300,000 only. In the case that no threshold is applied, we find that 88% of the revenue from this levy comes from premises with a rateable value of more than £100,000, and 69% of revenues come from premises with a rateable value over £300,000. (Chart 3). A breakdown of total revenues from each levy design and rateable value threshold is provided in Annex 1.

For each levy design, however, the proportion of revenue remains the same. This is because the levy is linear – each additional pence per £1 of rateable value added to or subtracted from the levy results in a £4.4 million change in either direction, impacting each premise type by a linear amount.

The majority of revenues from each threshold comes from supermarkets, which contribute 86% of total revenue in the case of no threshold, and 94% of revenue if a threshold of £300,000 and more is applied (Chart 4).

By local authority, Glasgow and Edinburgh, unsurprisingly, bring in the most from this levy, at £8.3 million and £6.5 million in the 13p case respectively (Annex 2).

Chart 3: Revenue from a 13p/£1 RV levy based on premise type and rateable value threshold (in £millions)

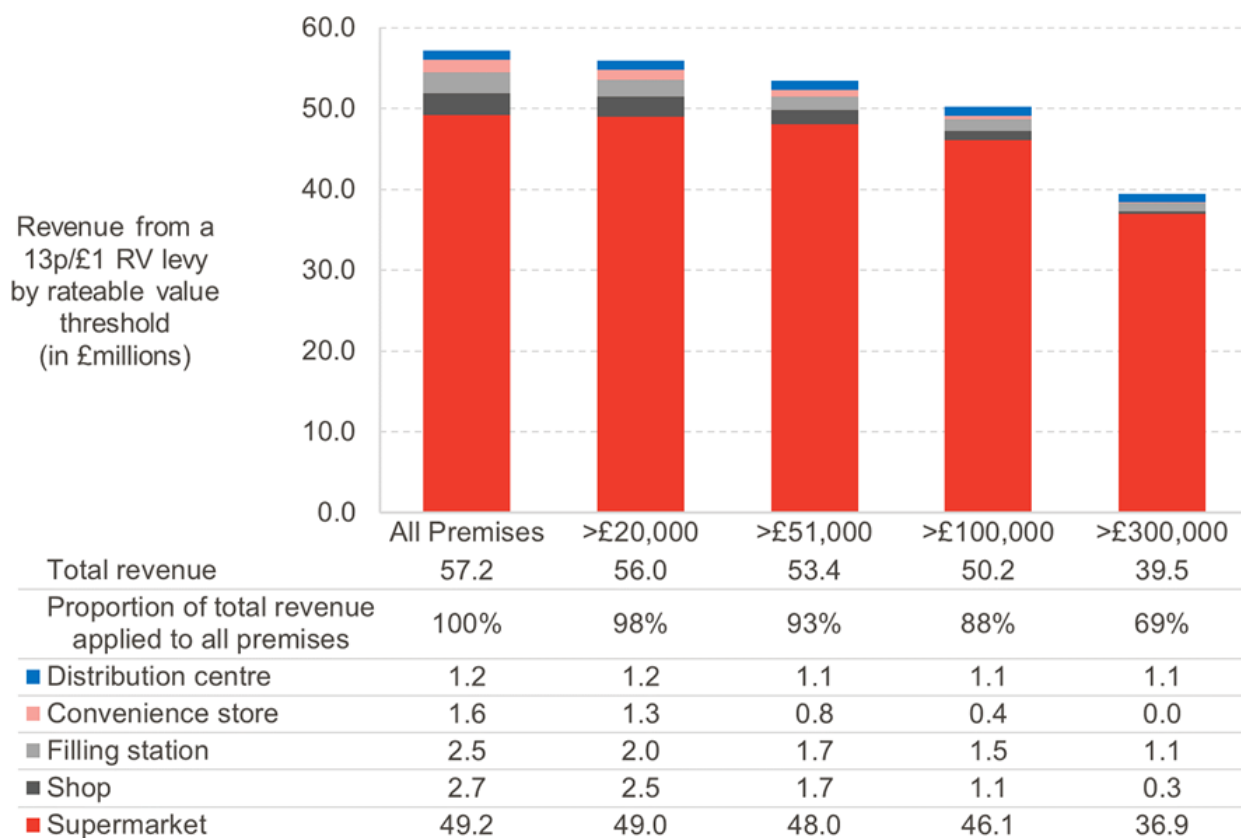
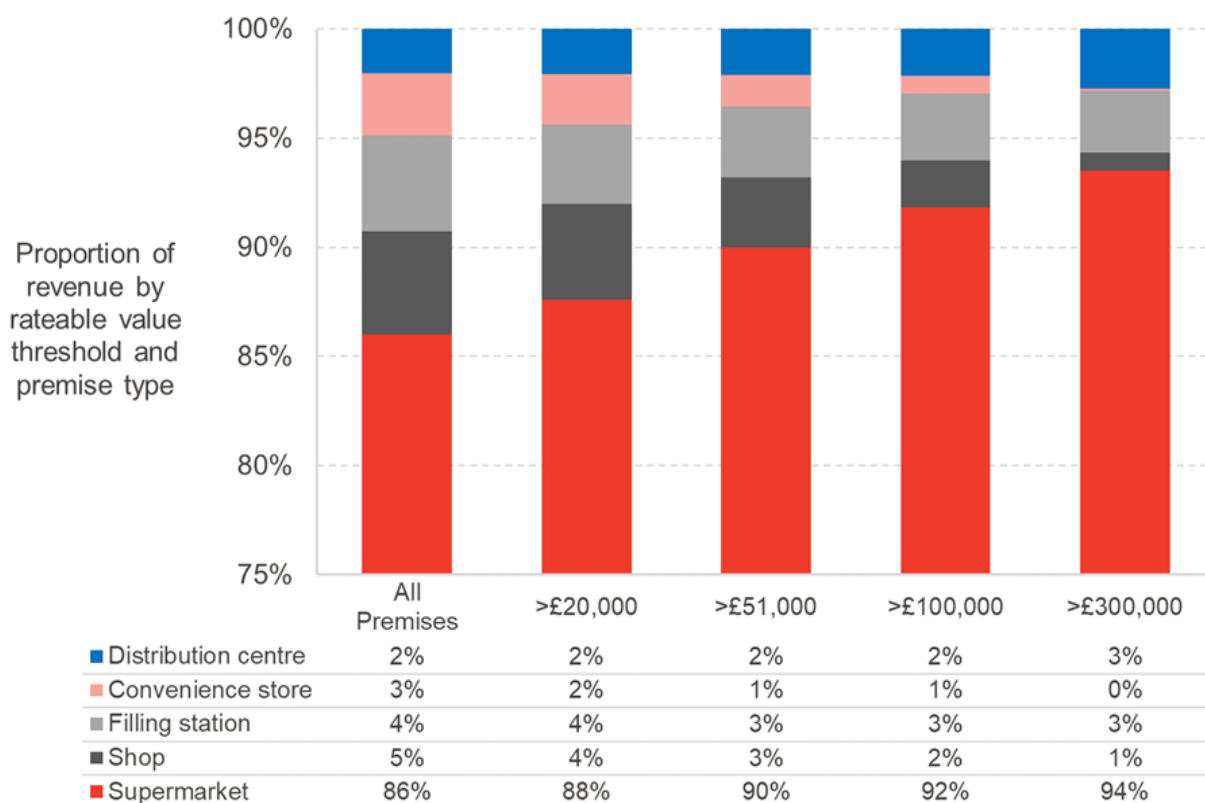


Chart 4: Proportion of total levy revenue by type of premise and rateable value threshold



How much would retailers be affected by this change?

Big national supermarket chains would be the most affected by this policy, with 86% of all revenues coming from supermarkets (see Chart 4). The chains included in this group also represent nearly 1,200, or 44%, of all examined premises (see Table 2) and bring in £49.2 million at the 13p/£RV case (see Chart 3).

Looking at how much retailers might be affected based on size and type of businesses, an average premise with a rateable value between £20,001 and £51,000 would pay an additional £4,181 in non-domestic rates per year at the 13p/£1 RV rate. Currently, these premises pay an average of £16,017 annually in non-domestic rates; this reflects a 26% increase in these payments. An overview of each levy design is provided further in Annex 3.

Table 5: Mean annual payments (£) by type of premises and rateable value, at the 13p/£1 RV case

	Less than £20,001	£20,001 to £51,000	£51,001 to £100,000	£100,001 to £300,000	More than £300,000
Supermarket	1,612	4,470	8,930	25,232	131,829
Filling station	1,108	4,220	9,358	18,824	64,272
Shop	1,142	3,748	9,448	25,911	85,760
Convenience store	1,432	3,917	8,844	20,571	44,590
Distribution centre	-	4,372	9,165	-	216,684
All premises	1,258	4,181	9,039	24,480	129,857
Current average NDR payment	4,820	16,017	35,529	98,674	523,422

How does this compare with changes to revenues since the introduction of Minimum Unit Pricing (MUP)?

The introduction of a minimum unit price had a number of different effects on retailers. Units of alcohol previously being sold for lower than MUP had to see their price increase. But for units of alcohol that were already being sold above MUP, there was no change to their price from the introduction of the measure itself.

For units already sold below MUP, however, sales still happening occur at a higher price, and therefore will lead to higher revenues per unit for the retailers than otherwise would have been the case.⁵ For those units whose price has increased, some people will have decided to buy fewer units of those alcohol products than they would otherwise have done, partly offsetting the windfall to retailers.⁶

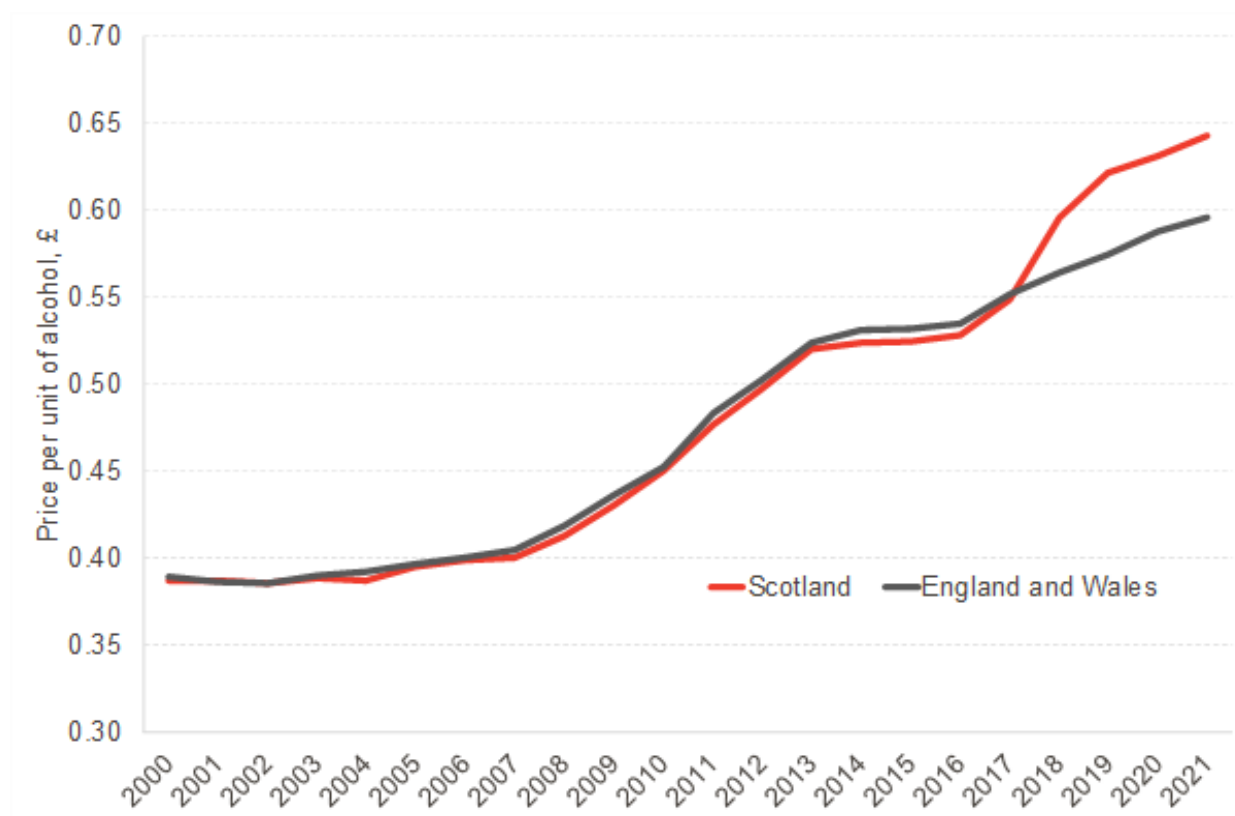
Clearly, it is very hard to disentangle all these effects and to even quantify their net effect. This is further complicated by the fact that there were already well-established trends for the Scottish alcohol market before the introduction of MUP showing that alcohol consumption has declined over time (Scottish Government, 2018).

⁵ A proportion of this additional revenue will be due in VAT in case the retailer is registered for it, but this would only be 16.7% of the total additional revenue.

⁶ Because MUP increased the price at the bottom of the price distribution, it made alcohol products that were already above the MUP level cheaper relative to those directly affected by the measure – that is, the price premium is reduced, and some people might buy those more expensive units of alcohol. This will increase revenues for retailers and will be captured in the estimates of prices per unit we use.

Nevertheless, it is possible to use the changes in prices and quantities in England and Wales over the same time period as a benchmark for what might have happened in Scotland in the absence of the introduction of MUP. Based on data obtained from Public Health Scotland, prices in Scotland prior to 2018 moved in similar ways to those in England and Wales, with the decoupling only happening after the introduction of MUP (Chart 5).

Chart 5: Average unit price of alcohol in the off trade in Scotland and England and Wales



Source: Public Health Scotland, FAI calculations

If we use the England and Wales market as a benchmark, we can make a plausible calculation of what retailers' revenues might have been in the absence of MUP. We do this by assuming that quantities and prices in Scotland in 2018 and 2019 would have followed the same growth rates as in England and Wales, and therefore that the two markets became permanently decoupled after the introduction of MUP in Scotland.

Table 6: Annual growth in average prices per unit of alcohol in the off-trade

	2018	2019
Scotland	8.5%	4.4%
England and Wales	2.4%	1.8%

Source: Public Health Scotland, FAI calculations

This means that excluding additional VAT due to the higher price, we estimate that retailers will have increased their revenues by an average of £32 million a year across 2018 and 2019, or £39 million in 2024 prices.⁷

It is harder to know what the effect would have been in 2020 and 2021 due to the Covid pandemic. Not only were there differences in severity and length of lockdowns that potentially affected demand and therefore prices, but there was also a rebalancing between the on-trade and off-trade due to pandemic restrictions, which will have had a confounding effect on quantities for retailers.

Our range is similar to the £41 million estimated by Angus et al. (2016) prior to the introduction of MUP, but considerably lower than the estimate of £383 million a year found by Griffith et al. (2022). It is worth noting that our methodology is relatively simple, whereas Griffith et al. use a much more detailed estimation method to calculate the windfall to sellers. Given the level at which the data is available, it is not possible to know how this additional revenue accrued to profits between retailers and producers – this is true for not just our report but was mentioned in Griffith et al. as well.

The figures above look at the 50p MUP that has been in place since 2018. Naturally, a higher MUP of 65p, as was proposed in the Scottish Government’s consultation, would further increase these revenue increases for retailers in cash terms. Angus et al. (2023), using a similar model to the 2016 paper, estimate this would add approximately £17 million in additional off-trade revenues annually.⁸

⁷ Calculated using OBR (2023).

⁸ This is sourced from Angus et al. (2023), based on the 55p estimates in 2019 prices, which roughly correspond to around 65p in 2024 prices. (Calculated using OBR, 2023).

Conclusion

This paper aimed to estimate potential revenue increases based on a different range of designs for a levy on non-domestic rates for alcohol retailers in Scotland.

We found that a levy of 13p for every £1 of rateable value would bring in approximately £57 million per year. With this design, a change of 1p in the levy rate would change revenues by £4.4 million. Examining other levy designs, we find that a 10p levy would raise £44 million per year. A 16p levy would increase revenues by £70 million.

The majority of revenues (88%) come from premises with a rateable value over £100,000. Furthermore, 86% of revenues come from supermarkets.

Comparing with total changes in revenues for retailers since the introduction of MUP, a levy such as this might allow for a portion of the estimated £39 million (in 2024 prices) in additional revenues to flow to local authorities through the NDR system, depending on the level at which it is set. We do not have granular enough data to identify how that additional revenue might have been split into profits between producers and retailers.

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Annex 1: Modelled revenues by rate poundage threshold and premise type

Table 7: Modelled revenues per year by type of business and rate poundage thresholds at a levy of 10p per £1 of rateable value, in £millions

	All Premises	>£20,000	>£51,000	>£100,000	>£300,000
Supermarket	37.8	37.7	37.0	35.5	28.4
Shop	2.1	1.9	1.3	0.8	0.2
Filling station	1.9	1.6	1.3	1.2	0.9
Convenience store	1.3	1.0	0.6	0.3	0.0
Distribution centre	0.9	0.9	0.9	0.8	0.8
Total revenue	44.0	43.0	41.1	38.6	30.4
Proportion of total revenues	100%	98%	93%	88%	69%

Table 8: Modelled revenues per year by type of premise and poundage rate thresholds at a levy of 13p per £1 of rateable value, in £millions

	All Premises	>£20,000	>£51,000	>£100,000	>£300,000
Supermarket	49.2	49.0	48.0	46.1	36.9
Shop	2.7	2.5	1.7	1.1	0.3
Filling station	2.5	2.0	1.7	1.5	1.1
Convenience store	1.6	1.3	0.8	0.4	0.0
Distribution centre	1.2	1.2	1.1	1.1	1.1
Total revenue	57.2	56.0	53.4	50.2	39.5
Proportion of total revenues	100%	98%	93%	88%	69%

Table 9: Modelled revenues per year by type of premise and poundage rate thresholds at a levy of 16p per £1 of rateable value, in £millions

	All Premises	>£20,000	>£51,000	>£100,000	>£300,000
Supermarket	60.6	60.3	59.1	56.7	45.4
Shop	3.3	3.0	2.1	1.3	0.4
Filling station	3.1	2.5	2.1	1.9	1.4
Convenience store	2.0	1.6	0.9	0.5	0.1
Distribution centre	1.4	1.4	1.4	1.3	1.3
Total revenue	70.4	68.9	65.7	61.8	48.6
Proportion of total revenues	100%	98%	93%	88%	69%

Annex 2: Modelled revenue by local authority

Table 10: Modelled revenues per year, per resident, and from premises with a high rateable value by local authority

Local Authority	Revenues at 10p/1£ RV (in £millions)	Revenues at 13p/1£ RV (in £millions)	Revenues at 16p/£ RV (in £millions)	Change in revenues with a 1p/£ of RV change to the levy (in £millions)	% of earnings from businesses with an RV over 100,000	Number of premises
Aberdeen City	2.3	3.0	3.7	0.2	88%	109
Aberdeenshire	1.7	2.2	2.7	0.2	86%	119
Angus	0.6	0.8	1.0	0.1	86%	65
Argyll & Bute	0.6	0.8	1.0	0.1	85%	58
Clackmannanshire	0.4	0.5	0.7	0.0	88%	23
Dumfries & Galloway	1.1	1.4	1.7	0.1	88%	74
Dundee City	1.5	1.9	2.4	0.1	88%	77
East Ayrshire	0.8	1.0	1.2	0.1	89%	45
East Dunbartonshire	1.0	1.3	1.6	0.1	90%	42
East Lothian	0.7	0.9	1.1	0.1	86%	45
East Renfrewshire	0.6	0.8	1.0	0.1	87%	40
Edinburgh	5.0	6.5	8.0	0.5	86%	257
Eilean Siar	0.1	0.2	0.2	0.0	60%	26
Falkirk	1.1	1.4	1.8	0.1	91%	52
Fife	2.5	3.3	4.1	0.3	87%	174
Glasgow City	6.3	8.3	10.2	0.6	89%	338
Highland	2.1	2.8	3.4	0.2	87%	194
Inverclyde	0.6	0.8	1.0	0.1	91%	35
Midlothian	0.8	1.0	1.3	0.1	89%	34
Moray	0.6	0.8	1.0	0.1	80%	54
North Ayrshire	0.9	1.2	1.5	0.1	88%	49
North Lanarkshire	2.0	2.6	3.2	0.2	86%	124
Orkney Islands	0.1	0.1	0.1	0.0	80%	10
Perth & Kinross	1.1	1.4	1.8	0.1	87%	108
Renfrewshire	1.4	1.8	2.2	0.1	90%	71
Scottish Borders	0.9	1.1	1.4	0.1	96%	41
Shetland Islands	0.1	0.1	0.1	0.0	56%	59
South Ayrshire	0.9	1.1	1.4	0.1	89%	48
South Lanarkshire	2.9	3.7	4.6	0.3	91%	152
Stirling	0.8	1.0	1.3	0.1	85%	51
West Dunbartonshire	0.6	0.8	1.0	0.1	82%	47
West Lothian	1.9	2.4	3.0	0.2	89%	84
Total	44.0	57.2	70.4	4.4	88%	2705

Annex 3: Mean annual NDR payments by premise type and rateable value band

Table 11: Mean annual NDR payments (£) by type of premises and rateable value, at the 10p case

	Less than £20,001	£20,001 to £51,000	£51,001 to £100,000	£100,001 to £300,000	More than £300,000
Supermarket	1,240	3,439	6,869	19,409	101,407
Filling station	852	3,246	7,198	14,480	49,440
Shop	878	2,883	7,268	19,931	65,969
Convenience store	1,101	3,013	6,803	15,824	34,300
Distribution centre	-	3,363	7,050	-	166,680
All premises	968	3,216	6,953	18,831	99,890
Current average NDR payment	4,820	16,017	35,529	98,674	523,422
NDR payment increase	20%	20%	20%	19%	19%

Table 12: Mean annual NDR payments (£) by type of premises and rateable value, at the 13p case

	Less than £20,001	£20,001 to £51,000	£51,001 to £100,000	£100,001 to £300,000	More than £300,000
Supermarket	1,612	4,470	8,930	25,232	131,829
Filling station	1,108	4,220	9,358	18,824	64,272
Shop	1,142	3,748	9,448	25,911	85,760
Convenience store	1,432	3,917	8,844	20,571	44,590
Distribution centre	-	4,372	9,165	-	216,684
All premises	1,258	4,181	9,039	24,480	129,857
Current average NDR payment	4,820	16,017	35,529	98,674	523,422
NDR payment increase	26%	26%	25%	25%	25%

Table 13: Mean annual NDR payments (£) by type of premises and rateable value, at the 16p case

	Less than £20,001	£20,001 to £51,000	£51,001 to £100,000	£100,001 to £300,000	More than £300,000
Supermarket	1,983	5,502	10,991	31,055	162,251
Filling station	1,363	5,194	11,517	23,168	79,104
Shop	1,405	4,613	11,628	31,890	105,551
Convenience store	1,762	4,821	10,885	25,318	54,880
Distribution centre	-	5,381	11,280	-	266,688
All premises	1,549	5,146	11,124	30,129	159,823
Current average NDR payment	4,820	16,017	35,529	98,674	523,422
NDR payment increase	32%	32%	31%	31%	31%

Fraser of Allander Institute

University of Strathclyde
199 Cathedral Street
Glasgow G4 0QU
Scotland, UK

Telephone: 0141 548 3958

Email: fraser@strath.ac.uk

Website: fraserofallander.org

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Briefing - MUP and Drug Use

February 2024

This is a joint briefing from [Alcohol Focus Scotland](#), [Scottish Drugs Forum](#), [Scottish Health Action on Alcohol Problems \(SHAAP\)](#), [Scottish Recovery Consortium](#), [Scottish Families Affected by Alcohol and Drugs](#). It has been produced to address questions around the impact of minimum unit pricing (MUP) on drug use, presenting the findings of independent evaluation research, as well as other relevant information.

No widespread increased use of drugs due to MUP

MUP has been thoroughly evaluated by Public Health Scotland (PHS). Part of the evaluation was to investigate the extent to which any unintended harms have occurred because of MUP, including any increased consumption of other harmful substances, such as illicit drugs.

The final evaluation report¹ concluded that:

- There was **no evidence that people who did not use illicit drugs prior to MUP began using illicit drugs** after implementation.
- Quantitative studies found **no effect of MUP on illicit drug behaviours for people who already used illicit drugs** before MUP was implemented.
- A few individuals in qualitative studies reported **increased illicit drug use but this was often difficult to attribute to MUP**.

Similar findings were reported in the evaluation of minimum pricing for alcohol in Wales.²

Annual drug-related deaths data published by National Records of Scotland show that drug deaths started to rise significantly from 2013, several years before the introduction of MUP in 2018.³ The number of drug misuse deaths where alcohol was implicated has remained broadly similar over the past seven years, although the proportion has fallen from 29% in 2008 to 11% in 2021.⁴

The twin public health emergencies of drug deaths and alcohol harm

Each and every life lost from alcohol or other drugs is tragic and avoidable. Over the last two years, drugs deaths and harm from alcohol use have been recognised as public health emergencies by the Scottish Government.^{5 6}

The number of drug deaths in Scotland has been accelerating since 2013, reaching a peak of 1,339 in 2020, with a reduction observed in the past two years.⁷ The latest figure of 1,051 lives lost in 2021 is still almost double that of 10 years previous.⁸ Scotland's drug misuse rate remains almost three times that for the UK as a whole, and Scotland has the highest drug death rate recorded by any country in Europe.⁹ People in the most deprived areas were 15 times more likely to have died from drugs than those in the least deprived areas.¹⁰

Even before the pandemic, Scotland experienced very high levels of alcohol use and harm. One in four adults exceeded the low risk drinking guidelines,¹¹ and alcohol-specific death rates remained more than double what they were in 1981,¹² and nearly twice that experienced in England.¹³ Changing drinking habits during the pandemic, combined with reduced access to services,^{14 15} led to a tragic 25% rise in alcohol-specific deaths in Scotland between 2019 and 2022, reaching the highest level in 14 years.¹⁶

Urgent action to reduce deaths from alcohol and other drugs

MUP was never intended to tackle Scotland's unhealthy relationship with alcohol on its own. The Scottish Government's own alcohol strategy contains 20 actions to reduce alcohol consumption and harm in Scotland, though a number of these have yet to be fully implemented.

To address the public health emergencies of drugs deaths and alcohol harm, we need policies that prevent and reduce consumption of both alcohol and other drugs. This requires action to address underlying social determinants of health, including poverty, inequality, employment and education which help drive and sustain substance use. For alcohol, as a legal drug, it also requires addressing the commercial determinants of health i.e. how these products are priced, how readily available they are and how they are marketed.

In addition, improvements are needed in the early identification and intervention of people with substance issues, enabling support to be provided sooner, reducing the harm they and their families experience. This must be accompanied by increasing the number of people in treatment, ensuring ready access to person-centred support that helps people and their families recover and to sustain that recovery.

About MUP

Scotland was the first country in the world to legislate for minimum unit pricing (MUP) for alcohol, introducing a 50p minimum unit price in 2018 to reduce alcohol consumption and related health and social harms. MUP was introduced with a 'sunset clause', meaning that it will expire by 30th April 2024 unless the Scottish Parliament votes in favour of the policy remaining in place.

Following a consultation in September 2023,¹⁷ the Scottish Government announced its intention to continue minimum unit pricing beyond April 2024 and to increase the price to 65p per unit from September 2024. Regulations to do so will be laid in Parliament in February 2024.

Evidence indicates that MUP has had the intended effect of reducing alcohol consumption and alcohol-related harms. **MUP reduced overall alcohol consumption in Scotland, with per adult sales reducing by 3%¹⁸ to its lowest level in 27 years.¹⁹** This has led to a **reduction in deaths directly caused by alcohol consumption by an estimated 13.4% and hospital admissions by an estimated 4.1%.¹** Reductions were greatest among people living in the most deprived areas, meaning that **the policy is reducing inequalities in alcohol harm.²⁰**

MUP has mitigated some of the pandemic's negative effects, with the rise in deaths since the pandemic in Scotland not as sharp as in England.²¹ However, the effects of the pandemic will be felt into the future, leading to long-term increases in deaths caused by alcohol. The benefits of MUP have also been eroded by inflation over the last 5 years, as alcohol has become more affordable than when the price was introduced in 2018.

MUP should be increased to at least 65p to make good inflation and modestly increase the benefits of the policy to address the public health emergency of alcohol harm. The Scottish Government should also **introduce an automatic uprating mechanism** to ensure MUP rises in line with inflation, maintaining the effectiveness of the policy in saving and improving lives into the future.



For more information, please contact [Nicola Merrin](#), Policy and Research Manager at Alcohol Focus Scotland.

Appendix A - Evidence from MUP evaluation studies on effects on drug use

Authors and study title	Methodology	Findings in relation to drug use linked to MUP
<p>Emslie and colleagues (2023). The impact of alcohol minimum unit pricing on people with experience of homelessness: Qualitative study.</p> <p>Lead author is from Glasgow Caledonian University. PHS quality rating of 'strong'.</p>	<p>Qualitative semi-structured interviews with 46 people with current or recent experience of homelessness who were current drinkers when MUP was introduced. Participants (30 men and 16 women) were aged 21 to 73 years. Interviews focused on views and experiences of MUP. Years of study: 2019-2020.</p>	<ul style="list-style-type: none"> • Accounts of people with experience of homelessness contained no evidence that MUP caused substitution to non-beverage alcohol, and little evidence of MUP causing substitution to illicit drugs. • Two out of 46 interviewees reported reducing their alcohol use, primarily 'cheap' cider, and increasing their use of cheap benzodiazepines, although other participants indicated that cost is not necessarily the most important driver of consumption choices.
<p>Dimova and colleagues (2023). Alcohol minimum unit pricing and people experiencing homelessness: A qualitative study of stakeholders' perspectives and experiences.</p> <p>Lead author is from Glasgow Caledonian University. PHS quality rating of 'strong'.</p>	<p>Qualitative semi-structured interviews were conducted with 41 professional stakeholders from statutory and third sector organisations across Scotland, exploring their views on MUP and its impact on people experiencing homelessness, service provision and implications for policy. Years of study: 2020-2021.</p>	<ul style="list-style-type: none"> • Some service providers reported an increase in the use of illicit drugs (e.g. street Valium, benzos) and non-beverage alcohol because of MUP, mainly as a supplement to alcoholic drinks rather than a replacement. While some participants attributed this to MUP, others believed it was greatly influenced by the availability of low-priced street drugs.
<p>Holmes and colleagues (2022). Evaluating the impact of Minimum Unit Pricing in Scotland on people who are drinking at harmful levels.</p> <p>Lead author is from University of Sheffield. PHS quality rating of 'strong'. PHS briefing available here.</p>	<p>Surveys and interviews with people presenting to treatment services with probable alcohol dependence, and those providing that treatment; interviews with people with experience of drinking at harmful levels who were not in treatment, and their family members and carers; statistical analysis of market research survey. Years of study: 2017-2020.</p>	<ul style="list-style-type: none"> • There was limited qualitative evidence of increased drug use post-MUP. • The proportion of people drinking at harmful levels taking illicit drugs declined after MUP, although the effect was neither large nor statistically significant. • From interviews with those drinking at harmful levels in the community, there was a minority of reports of increased illicit drug use after MUP, but these findings were 'generally less robust, less clearly connected to MUP'. • For practitioners working with people who drink harmfully in the community, increased illicit drug use was anticipated prior to implementation, but few related instances were thought to have been observed post-implementation.
<p>So and colleagues (2021). Intended and unintended consequences of the implementation of minimum unit pricing of alcohol in Scotland: a natural experiment.</p> <p>Lead author from University of Glasgow. PHS quality rating of 'strong'.</p>	<p>Natural experiment comparing Scotland to similar regions in England, before and after implementation of MUP. Interviews with attendees at emergency departments; self-complete questionnaires with attendees of sexual health clinics; interviews and focus groups with professional stakeholders and at-risk heavy drinkers. Years of study: 2018-2019.</p>	<ul style="list-style-type: none"> • No statistically significant evidence among sexual health clinic attendees of an increase in Scotland (relative to England) of consumption of illicit drugs post-MUP. • Some professional stakeholders expressed concerns that MUP would drive use of alternative sources of alcohol and alternative substances, but post-MUP no stakeholders reported observing those outcomes.

Authors and study title	Methodology	Findings in relation to drug use linked to MUP
<p>Krzemieniewska-Nandwani and colleagues (2021). Evaluation of the impact of alcohol minimum unit pricing (MUP) on crime and disorder, public safety and public nuisance.</p> <p>Lead author from Manchester Metropolitan University. Quality of evidence rated 'moderate' by PHS. PHS briefing available here.</p>	<p>Analysis of crime data comparing Scotland with Manchester. Years of study: 2015-2020.</p>	<ul style="list-style-type: none"> In the period following the introduction of MUP there were no statistically significant changes in the rate of drug-related crimes.
<p>Ford and colleagues (2020). The impact of MUP on protecting children and young people from parents' and carers' harmful alcohol consumption: A study of practitioners' views. E</p> <p>Lead author from Public Health Scotland. Quality of evidence rated 'strong' by PHS. PHS briefing available here.</p>	<p>Interviews and focus groups with staff working in services that support children, young people and families where parents or carers were drinking at harmful levels. Year of study: 2019.</p>	<ul style="list-style-type: none"> Participants reported observing increased drug use among families and young people, but could not say whether and how this was related to MUP. Participants could not identify a clear link between MUP and the use of other drugs, but some expressed concerns that MUP could exacerbate existing problems for individuals facing poverty, welfare changes and what people can afford to buy, and their desire to use substances as a coping mechanism. Some professionals working with families affected by alcohol use reported that they had observed an increase in illicit drug use after MUP but explicitly said they did not think MUP was the cause, with some arguing that MUP would affect the type of alcohol that people would drink, rather than cause them to switch to different substances.
<p>Iconic Consulting (2020). Minimum Unit Pricing in Scotland: Qualitative study of children and young people's own drinking and related behaviour.</p> <p>PHS quality rating of 'strong'. PHS briefing available here.</p>	<p>Interviews with groups of young drinkers (13-17 years) identified as more likely to experience alcohol use issues; interviews with staff working with these groups of young people. Year of study: 2019.</p>	<ul style="list-style-type: none"> MUP was not perceived to impact on the alcohol-related behaviour of participants either positively or negatively, with no subsequent perceived impact on health and social harms such as illicit drug use. One participant reported using more cannabis as a result of the price increase in MUP, but it was noted that the price of only some of their preferred drinks were affected by the implementation of MUP. In the same study another participant reported smoking more cannabis since 2018 but specified that this was for reasons unrelated to MUP.

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