Pre-budget submission for the 2022-23 Budget:

Title: Reforming Australian Government alcohol taxes: the rising costs of inaction

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Reforming Australian Government alcohol taxes: the rising costs of inaction

Introduction:

Since advocating sweeping reform of Australian Government alcohol taxes in my pre-budget submission for the 2018-19 Budget (Byrne 2018), alcohol tax policy decisions have continued to prioritise industry assistance over national public health and longer-term budget repair objectives.

Key findings:

- Specific 'sin' taxes are levied on alcoholic beverages by the Australian Government additional to the Goods and Services Tax because use and abuse of alcoholic beverages by individuals causes social harm and higher government expenses. Higher product prices are the most effective means of reducing alcohol consumption, especially binge drinking.

- However, the current alcohol tax system, which includes two different taxes, different tax rates for different products and several major tax concessions, is not fit for the purpose of reducing social harm.

- Sin taxes do not attempt to recover all social and economic costs, particularly intangible costs such as those arising from child abuse and lost quality of life, because these cannot be measured precisely.

    - In 2021-22, the Government expects alcohol tax receipts of nearly $8 billion up from $6.5 billion in 2017-18.

    - In contrast, a recent study for the Australian Government Department of Health (Whetton *et al*, 2021) estimated the total cost of alcohol-attributable harm conservatively at $66.8 billion in 2017-18 (tangible costs $18.2 billion; intangible costs $48.6 billion).

- The current alcohol tax regime is also not fit for the purpose of assisting fiscal consolidation. Total receipts from the two taxes on alcoholic beverages continue to fall as shares of Gross Domestic Product (GDP) and total taxation receipts.

    - A key driver of these long-term trends has been consumer substitution of beer for wine, reflecting higher effective rates of taxation for beer that those for most wine.

    - To date, the only interruption to the deteriorating receipts outlook has been caused by increased consumption of alcoholic beverages during the Covid-19 pandemic in 2020 and 2021, an outcome an effective sin tax system for alcoholic beverages could have prevented.

    - While the Government's alcohol price lever remains hobbled by complexity, expenses of all levels of government associated with alcohol abuse in the community will continue to grow at a higher rate than would otherwise be the case.

Recommendations:

A green paper on alcohol taxation reform

- That the next Australian Government, in consultation with State and Territory governments, establish a task force of eminent economists and taxation and public health experts to provide informed advice. At least one half of the task force members should be women.

- That the proposed task force oversees preparation of a comprehensive green paper on alcohol taxation reform options, which could include the following, amongst other things:

  - advantages to the Australian community of setting a single national public health objective for alcohol taxation and disadvantages of current arrangements that imply multiple conflicting objectives;

  - estimates of the implicit subsidy to current producers of wine, 'traditional' cider, perry, mead and sake of being taxed on wholesale values under the Wine Equalisation Tax (WET) instead of the alcoholic content of their beverages under the excise;

  - a stocktake of all forms, and the extent of, assistance currently being provided by all levels of government to producers of alcoholic beverages, linked agricultural industries, and those serving alcohol to consumers, and whether this stocktake could be updated each year by the Productivity Commission and published in its annual publication, *Trade and Assistance Review*;

  - 'better practice' examples of alcohol taxation operating in other countries;

  - costs and benefits of abolishing the WET and transitioning all beverages currently subject to the WET to the excise (and excise-equivalent customs duty);

  - the case for simplifying excise arrangements by transitioning all products to a single rate for all beverages and whether a minimum floor price per standard drink should also be implemented by the States and Territories to guard against retail discounting;

  - an appropriate transition path for minimising disruption and dislocation as a result of implementing the recommended reform option;

  - whether Commonwealth revenue from a reformed alcohol sin tax (and the tobacco sin tax) should be shared with the States and Territories instead of continuing many low-value specific purpose payments with high administrative costs;

  - identifying data gaps for policy advising and how these could be addressed:

    - one major gap currently is the annual publication, '*Apparent Consumption of Alcohol, Australia'* by the Australian Bureau of Statistics (ABS), last produced for 2017-18;

- improving estimates of the costs to government services of alcohol-related abuse and violence is important:

    - how can relevant Commonwealth and State government organisations better capture, on an ongoing basis, the costs of alcohol abuse on government services?;

    - would central reporting of costs of alcohol abuse on government services by the Productivity Commission in its annual *Report on Government Services* be feasible?; and

- how can data about alcohol-attributable harms such as reduced quality of life, and mental health problems experienced by adults and children, particularly those who have survived alcohol-fuelled violence, be improved?

Enhancing budget transparency

- For the 2022-23 Budget, the Treasury could present receipts estimates for the two alcohol taxes and the tobacco tax in one table in Budget Paper No. 1 and provide detailed information on revisions and trends. These estimates should deduct any related customs duty refunds and drawbacks to ensure that all estimates are in **net** terms – reflecting the current high level of receipts reports, excise (domestic) is **net** of any excise refunds while excise-equivalent customs duty is **gross** including refunds and drawbacks applicable to all categories of customs duty receipts.

- To help educate Members and Senators and the general public, the Parliamentary Budget Office (PBO) could prepare research reports on the following topics and update these regularly:

    - the fiscal consequences of decisions creating and expanding tax concessions as a means of assisting particular industries and other recipients; and

    - the administrative costs of collecting receipts from each Australian Government tax per dollar of receipts raised.

- Where feasible, tax concessions reported in the Treasury's annual *Tax Benchmarks and Variations Statement* could be allocated across portfolios and reported in portfolio budget outcomes statements as additional relevant information to the expense programs for each outcome.

1. Background: past decisions that created the alcohol taxation mess

As outlined previously (Byrne 2018), the last attempt by a federal government to put all alcohol manufacturers on an equal 'sin' tax footing was in 1970 when the Gorton Government acted to subject the emerging wine industry to the excise. Largely reflecting successful lobbying by the wine grape industry in the Riverina area of NSW and lack of bipartisan policy, the wine excise was subsequently abolished by the Whitlam Government after it was elected in 1972.

Wine then enjoyed tax-free status until the Hawke Government subjected it to wholesale sales tax in the 1980s. When this tax was abolished as part of the New Tax System from 1 July 2000, there was another opportunity to subject wine to the excise. Instead, the Howard Government transitioned wine, perry, mead, sake and 'traditional' cider to a new Wine Equalisation Tax (WET) also levied on wholesale values. The WET rate was set at 29 per cent from 1 July 2000 to 'equalise' the previous wholesale sales tax rate for wine and has never been changed subsequently. Like the previous wholesale sales tax, the WET locked in concessional taxation treatment of the alcohol content of cheap cask wine, notwithstanding widespread knowledge at that time of the social costs linked to consumption of cask wine, particularly in the Northern Territory.

While the A New Tax System package of reforms released in 1998 by the Howard Government included a proposal –without explanation –to subject drinks such as alcoholic cider to the excise, this reform was derailed before implementation by industry lobbying. Further, an earlier attempt to implement this reform by the Keating Government, aimed at addressing marketing of these sugary products to younger people, was competed away in the context of the 1996 election (Treasurer 1996). Today 'traditional' cider is subject to the WET while 'non-traditional' cider is subject to excise, along with beer, spirits, and ready-to-drink beverages (RTDs).

Overall, there is no public policy rationale for taxing wine, perry, mead, sake and traditional cider differently to beer, spirits and RTDs, and arguably, the WET could rate as our 'worst ever tax'. However, only two Senators opposed introduction of the WET on the grounds of inferior public policy (Senate Select Committee on A New Tax System, 1999).

Apart from the WET rate of 29 per cent, the excise arrangements include nine different rates that vary according to the type of beverage, size of container and alcoholic strength. Excise rates are indexed to changes in the consumer price index.

The scope that these arrangements provide for product substitution was demonstrated after the excise rate on RTDs (or 'alcopops', not exceeding 10 per cent by volume of alcohol) was raised significantly to the same rate applying to spirits by the first Rudd Government in 2008. This decision aimed to curb the growth in consumption of RTDs by younger Australians after 2000 when the Howard Government applied the same excise rate to RTDs as that levied on full-strength beer (Treasurer 2008). Recent research results indicate that the 2008 measure did not impact overall alcohol consumption of those aged 15-24 years, reflecting product substitution (Alexeev, S. & Weatherburn, D. (2021). However, the much higher rate of excise on RTDs including non-traditional cider is one policy change that has endured and it may have played a part in influencing subsequent lower national per capita alcohol consumption levels over the following decade.

While there has been only one major change in excise rates over the past 20 years, changes in tax concessions for producers of alcoholic beverages have been relatively common. The largest alcohol tax concessions listed in Treasury's 2021 *Tax Benchmarks and Variations Statement* are provided in Table 1 below. The estimates of the value of these concessions to recipients include the 2021-22 Budget measure aligning the excise refund scheme for brewers and distillers with the WET producer rebate for wine producers, increasing the cap from $100,000 to $350,000 per financial year. This measure was estimated to decrease excise receipts by $225 million over the four years to 2024-25 (and largely offset the increase in receipts expected from reducing the WET rebate from $500,000 to $350,000 and tightening eligibility for the WET rebate from 1 July 2018).

The 2018-19 Budget included another measure designed to 'level a playing field'. Prior to 1 July 2019, draught beer sold at licensed clubs and hotels in containers exceeding 48 litres was taxed at a lower rate of excise than beer in smaller containers. The concessional rate was extended to kegs of 8 litres or more to benefit smaller brewery businesses from 1 July 2019.

Table 1: Major alcohol tax concessions – 'revenue forgone' measures ($million) (a)

Tax concession:	2020-21	2021-22	2022-23	2023-24	2024-25
F13. Draught beer (served by hotels, clubs and craft brewers): lower rate of excise than beer stored in containers of less than 8 litres (introduced in 1984, loosened from 1 July 2019)	150	155	155	160	170
F15. Excise concession for brewers and distillers: full remission of excise paid up to a cap of $350,000 per financial year from 1 July 2021. A refund of 60 per cent of excise paid up to a maximum amount of $100,000 per financial year applied previously from 1 July 2019, up from the $30,000 cap applying from 1 July 2012. This concession, first introduced for microbreweries, was extended to domestic distillers from 1 July 2017.	50	100	100	105	110
F18. WET producer rebate: a rebate of any WET paid up to $350,000 per financial year. (commenced 2004, and tightened from 1 July 2018)	310	310	300	310	320

Sources: Australian Government Department of the Treasury (2022), earlier tax expenditures statements and Australian Government Budget Paper No. 2 (various years).

(a) These estimates do not indicate likely gains in receipts from removal of the concessions as they assume unchanged taxpayer behaviour.

The Treasury's estimates provided for each of the major tax concessions listed above have increased substantially compared to estimates provided a year ago. While estimates for the WET rebate fell sharply in 2018-19, they are now back to a much higher level.

Overall, it is clear that once a tax concession is introduced for producers of one alcoholic beverage or one area of retail, the pressure will build for that concession to be extended further over time. However, these decisions increase complexity and administration costs, reduce the tax bases, and impair their capacity to grow receipts to increase in line with GDP. Further, given the current dual taxation system, one based on wholesale values and the other on the alcohol content of beverages, any attempt to 'level the playing field' for producers of different beverages by changing concessions is unlikely to succeed.

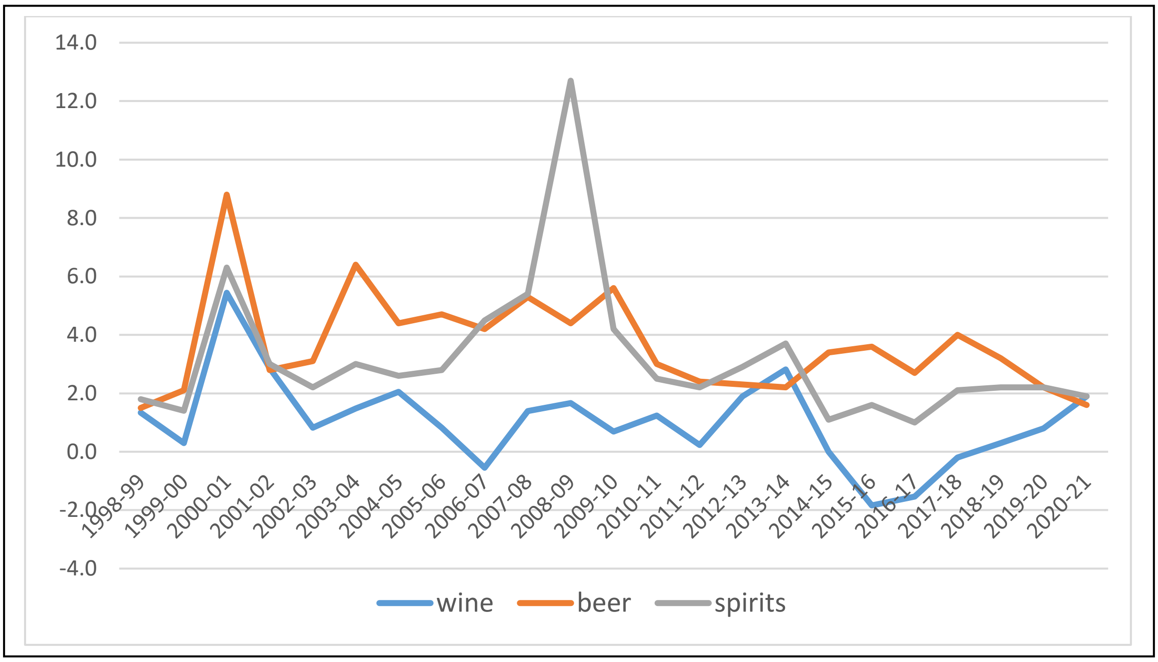
The latest available ABS data on apparent consumption of pure alcohol is for 2017-18. In that year, WET taxation receipts comprised only 13.7 per cent of total Australian Government alcohol taxation receipts whereas the ABS data indicate that wine comprised 38.6 per cent of total apparent consumption of pure alcohol. On the other hand, taxation receipts from spirits and 'RTDs' comprised 48.7 per cent of total alcohol taxation receipts in 2017-18 yet domestic consumption of these alcoholic beverages accounted for only 19.9 per cent of total apparent consumption of pure alcohol. This lack of balance between tax take and apparent consumption of pure alcohol indicates that the wine industry and other industries subject to the WET are receiving a large implicit cross subsidy from most industries subject to excise.

2. Consequences of the alcohol taxation mess:

2.1 Divergent trends in consumer prices

Alcohol tax policy decisions have contributed to the divergent trends in consumer price indices for beer, spirits and wine as shown in Chart 1 below.

Chart 1: Annual changes in consumer price indices for wine, beer, and spirits including RTDs (per cent, financial years 1998-99 to 2020-21)



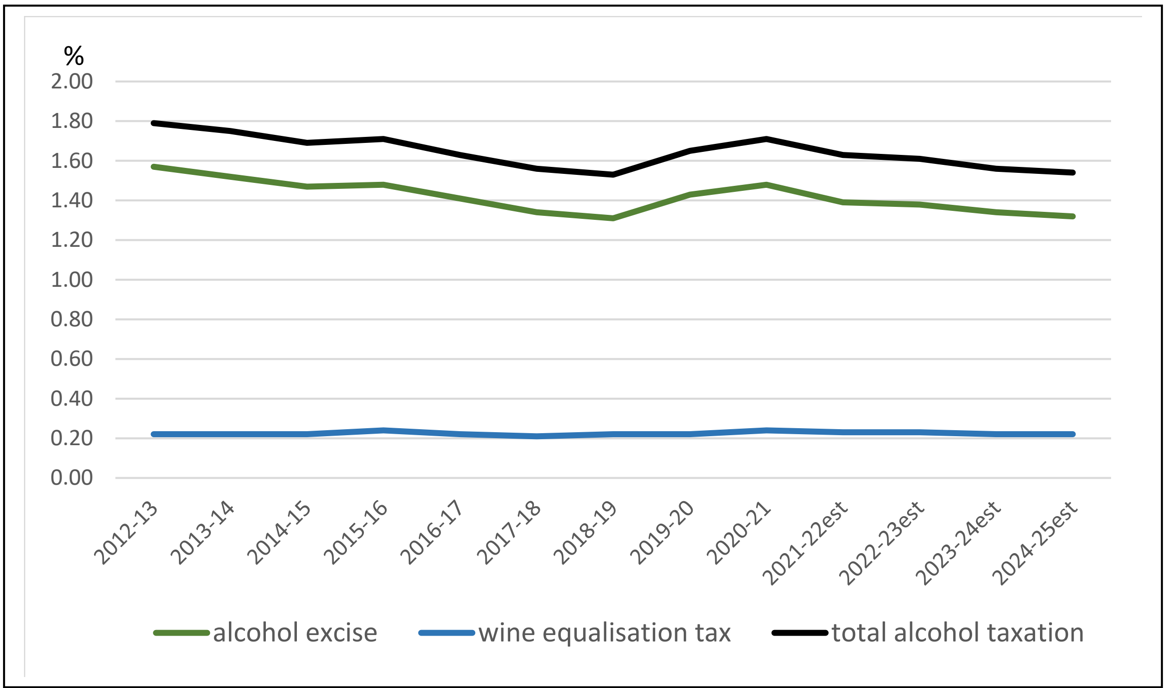
Source data: ABS (2022), annual changes calculated by the author

While annual increases in the beer price index have typically been higher than those for the wine price index contributing to consumer substitution of beer for wine, the increases converged in 2020-21. This change may reflect, in part, increased resources being attracted into the craft beer industry because of the significant increase in concessions for craft brewers in recent years.

2.2 Falling alcohol tax receipts as a share of Australian Government taxation receipts

A consistent series of alcohol tax receipts has been published in budget documents since 2012-13**.** Total alcohol tax receipts are currently projected to fall from 1.79 per cent of total taxation receipts in 2012-13 to 1.54 per cent in 2024-25 (Chart 2). The gradual downward trend has been interrupted recently by increased consumption of alcohol during the Covid-19 pandemic.

Chart 2: Alcohol tax receipts as a share of total Australian Government taxation receipts (per cent)



Source: Final Budget Outcome documents 2012-13 to 2020-21 and 2021-22 MYEFO

ABS Health have suspended their annual production of *Apparent Consumption of Alcohol, Australia* for at least three years because of tight resources and the need to move staff to other higher priority work during the current pandemic. However, the latest annual national accounts data for 2020-21 (ABS 2021) indicate that after rising relatively slowly from 2017-18, in 2020-21 household final consumption expenditure on all alcoholic beverages increased by 7.4 per cent in volume terms, the largest increase in the past 20 years.

Annual national accounts data also indicate that from 2001-02 to 2020-21, household final consumption expenditure on alcoholic beverages increased by 90.3 per cent in volume terms, in contrast to expenditure on cigarettes and tobacco, which declined by 56.6 per cent in volume terms. The fall in consumption of tobacco products has been driven by a very efficient excise price lever and associated policy changes to reduce consumption.

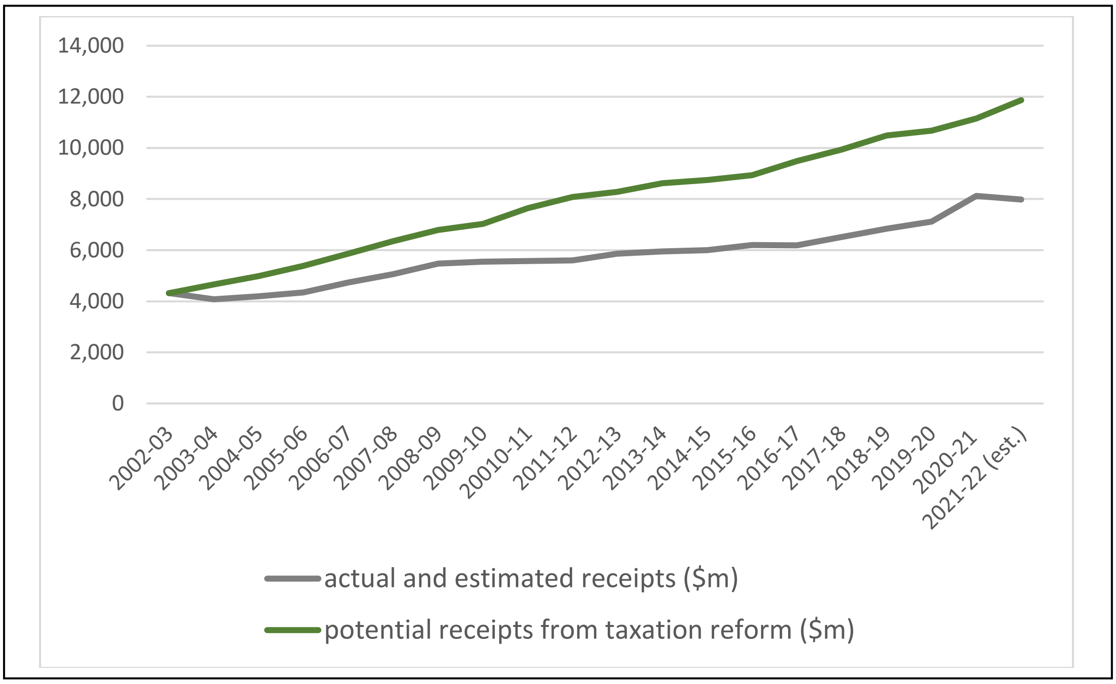
Despite falling consumption, between 2013-14 and 2020-21, receipts from the tobacco tax as a share of total Australian Government taxation receipts increased from 2.5 per cent to 3.0 per cent, assisting fiscal consolidation. In 2021-22, receipts from the tobacco tax are estimated at $13.3 billion, compared to $8.0 billion from alcohol taxes.

2.3 Falling alcohol tax receipts as a share of GDP

The 2018 report *Trends in the Sustainability of Commonwealth Taxes* by the PBO included charts and figures showing long-term falls in government receipts as a share of GDP for both alcohol excise and the WET from 2001-02 to 2016-17. The PBO noted: 'as most beer categories are subject to a higher effective rate of taxation than most wine consumed in Australia, a reduction in the alcohol excise tax base and corresponding increase in the wine equalisation tax base will result in alcohol tax receipts continuing to fall as a share of the economy'. The key factors contributing to the fall in WET receipts as a share of GDP were taxation based on wholesale values and the long-term fall in the price of wine relative to prices overall in the economy (PBO 2018).

Building on the PBO data, total alcohol taxation receipts as a share of GDP have fallen by one third from a peak of 0.54 per cent in 2002-03 – prior to introduction of the WET rebate – to an estimated 0.36 per cent in 2021-22. Current estimates and projections assume the consumption increase, which has driven the receipts to GDP ratio upward during the pandemic, will be temporary.

Chart 3: Total alcohol tax receipts: actual and potential ($ million)



Sources: Parliamentary Budget Office (2018); Final Budget Outcome documents 2017-18 to 2020-21; MYEFO 2021-22; and ABS national accounts.

Chart 3, above, shows actual alcohol tax receipts compared to potential receipts for each financial year. My potential receipts series assumes that 'better practice' tax policy decisions maintained receipts each year at the same share of GDP as achieved in 2002-03 (0.54%). The growing receipts gap between the two series is an indication of the cumulative loss to receipts resulting from the ‘worse practice’ tax policy decisions that have been taken since 1999 (for the period 2002-03 to 2021-22, my estimate of the cumulative loss is $43.6 billion).

2.4 Normalisation of alcohol consumption and higher costs of abuse

Under current arrangements, most governments in Australia have settled into appeasing parts of the alcohol industry with both grants and tax concessions, distorting public health messaging. The risk for around 200 health conditions rises with every dose of alcohol (New York Times 2021) yet adult Australians generally lack awareness of how to drink and serve alcohol responsibly, and that alcohol is a depressant and a carcinogen.

There is no incentive for most governments to spend money on other arms of policy to moderate alcohol abuse while the primary federal tax policy lever is nobbled, the policy objectives relating to alcohol tax policy are in conflict, and our political representatives (amongst many others, including sporting heroes) are providing free advertising for particular alcoholic beverages.

In its recent review of Commonwealth Parliamentary Workplaces (CPWs) the Australian Human Rights Commission found:

> *A dominant theme over the course of the Review raised repeatedly by participants was the pervasiveness of alcohol and a culture of drinking in some CPWs. This was particularly the case, though not exclusively, in political offices.*
>
> *Participants noted that alcohol increased the vulnerability of young people, particularly women. This increased predatory behaviour, especially from people with power.*
>
> *COMCAR drivers noted that they were expected to deal with disorderly conduct from parliamentarians, including instances in which passengers had to be assisted out of the vehicle due to their intoxicated state.*

These low standards of behaviour have been helped by weak enforcement of liquor licensing regulations in Canberra by the Territory Government that enables ‘bar-hopping’.

Many other research reports have also highlighted alcohol abuse is a ‘reinforcing factor’ that increases the frequency and severity of assaults and harassment. Further, sexual violence often occurs when the person aggressed is unable to give consent, for instance when intoxicated. Previous attempts to estimate the social costs of alcohol abuse have greatly underestimated these costs, which primarily relate to women and children.

An appropriate response to the revelations of alcohol-fuelled sexual assault by many women and girls in recent years, as the #MeToo movement has spread, is for political parties to cease accepting donations from alcohol producers and industry bodies. The next government could consider providing additional funding to the Australian Institute of Health and Welfare and the ABS to help research and estimate social costs of impacts of trauma relating to alcohol-fuelled domestic violence, sexual assault and sexual harassment previously hidden from public view.

A recent research report the Australian Government Department of Health (Whetton *et al*, 2021), found:

The total cost of alcohol-attributable harm, as estimated in this study, was $66.8 billion in 2017/18 (tangible $18.2 billion: intangible $48.6 billion). In addition, there was a cost of some $42.7 billion to areas where costs were clearly incurred but where absence of sufficiently detailed and representative data precluded inclusion in the overall total. Moreover, there were other areas where costs were also clearly incurred but for which reliable estimates of social and economic impacts could not be provided at this time. Hence, the total central estimate provided in this report is likely to be a conservative representation of the true cost of alcohol-attributable harm to contemporary Australian society.

3. Cleaning up the alcohol taxation mess

A robust sin tax (such as the current tobacco tax) is a very useful deficit reduction tool that works on both sides of the budget: higher tax rates can increase receipts relatively quickly, while government spending pressures across key federal government functions such as health and social security and welfare lessen over time. Higher product prices are by far the most effective means of reducing harmful consumption.

For Australian States and Territories ('the States'), reform of federal alcohol taxes is particularly important for reducing pressures on emergency departments of public hospitals, crisis accommodation, child protection services, policing and courts. Importantly, in 1997, the States' taxation of alcohol (and tobacco) was transferred to the Commonwealth Government after the High Court deemed the States' franchise fees unconstitutional.

Recommendation 71 of the Australia's Future Tax System report called for all alcoholic beverages to be taxed on a volumetric basis, which over time should converge to a single rate, with a low-alcohol threshold introduced for all products and for the rate of alcohol tax to be based on evidence of the net marginal 'spillover' cost of alcohol. As a common alcohol tax would be highly disruptive, Recommendation 72 emphasised that a long transition period was needed (Henry *et al* 2010). Clearly, such a transition is now much harder and more complex than industry transitions that would have occurred if the Gorton Government's wine excise and the Keating Government's cider excise had been implemented when these industries emerged.

The Northern Territory Government has implemented a minimum sale price for each standard drink contained in a product through its liquor licensing arrangements, aimed reducing harms associated with excessive consumption of high-alcohol, low-cost alcoholic beverages such as cask wine. Evaluation of this and related policy changes is ongoing.

An efficient and effective sin tax for all alcoholic beverages would involve a volumetric tax (excise) with a single flexible rate targeted at one objective – improving national public health – with no industry assistance delivered through alcohol taxes, and consistent support from other non-tax measures to reduce harmful impacts of alcohol consumption (see also Productivity Commission 2017).

Clear messages from examining the history of alcohol tax policy in Australia are:

- policy should avoid focusing on particular types of beverages because of the complex substitute and complement relationships between them;

- broad-ranging reforms require bipartisan support and strong leadership.

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