A proposal for changes to BC liquor prices in order to reduce harm from alcohol consumption

A submission to the Select Standing Committee on Finance and Government Services on behalf of:

The Provincial Health Officer of British Columbia

and

Centre for Addictions Research of BC,
University of Victoria (www.carbc.ca)

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Executive Summary

Context: Canada's National Alcohol Strategy (National Alcohol Strategy Working Group, 2007) recommends that: (1) alcohol prices, mark-ups and taxes be adjusted to create incentives for production and consumption of lower strength products, (2) minimum social reference prices be reviewed at least annually vis-à-vis inflation to ensure that real value doesn't erode over time, and (3) jurisdictions move toward pricing based on alcohol content within beverage categories. This Strategy is a consensus report developed by a national working group that included representatives from liquor monopolies, government and beverage industry along with health, research and medical experts.

In 2006 the BC Ministry of Health released a strategy document on the prevention of problematic substance use that similarly recommended: (1) price incentives be created to promote consumption of lower alcohol content and non-alcoholic drinks, (2) liquor taxes be linked to CPI. Such policies have been successfully introduced elsewhere.

Current Situation: Per capita alcohol consumption has been increasing steadily in both Canada and British Columbia leading to increases in health and social costs.

The current pricing/taxation regime in BC creates price incentives for higher strength products and disincentives for lower strength products in some beverage categories. The BC Liquor Distribution Branch sets prices in its own stores and strongly influences those in private stores through wholesale "mark-ups".

Minimum prices and mark-ups are adjusted infrequently - some are not for a decade. There are several products on the market (beers, coolers, wines and spirits) that can be purchased for less than one dollar per standard drink before sales tax.

The real prices of spirits and wine have been eroding with inflation which means that, relative to other commodities, these products have become cheaper over time.

Recommended Actions

- Mark-ups are needed on reduced alcohol content (<4.6%) beers and coolers should be reduced to create incentives for their production and consumption.
- Moderate increases in mark-ups/taxes are needed on beers over 5.5% and more significantly on beers and coolers above 6.5% to discourage their consumption.
- Minimum prices and mark-ups per "standard drink" need to be reviewed for all beverages to ensure no alcohol can be purchased in BC for excessively low prices.
- Minimum prices and mark-ups should be adjusted for inflation at least annually.
- Price per standard drink for all commodities should be calculated and reviewed at least annually to guard against the emergence of inexpensive sources of alcohol.
- Consideration should be given to earmarking a significant proportion of markup revenue (e.g. 5 cents per standard drink) to provide additional addiction treatment and prevention programs in BC.

If carefully implemented, these changes would decrease ethanol consumption and related social, health and economic costs while not adversely impacting industry profits or government revenue. A 5% decrease in alcohol consumption would reduce alcohol caused deaths by at least 5.3% and hospitalizations by 4.3%.

A proposal for changes to BC liquor pricing in order to reduce harm from alcohol consumption

This paper presents a case for reforming the way mark-ups are applied to the prices of alcohol sold in liquor stores in British Columbia in order to improve public health and safety outcomes. It updates material first submitted both to the Minister for Finance and the Select Standing Committee on Finance and Government Services in November 2007 by the Provincial Health Officer and the Centre for Addictions Research of BC, University of Victoria. The basic proposal was endorsed by the Committee and forwarded to the government of British Columbia as a recommendation though it was not acted on in the 2008/2009 budget. In addition, consideration has been given to specific changes that would create price incentives for alcohol consumers in BC to select lower alcohol content drinks along with revenue implications of such changes.

Recent research by a consortium of British Columbia academics led by the University of Victoria's Centre for Addictions Research of BC (CARBC) has shown that alcohol consumption and related hospitalisations have been increasing in recent years in this province (see www.AODmonitoring.ca). Data from the BC Centre for Disease Control estimated that in 2006 there were 18,580 hospital treatment episodes caused by alcohol abuse compared with 4,864 illicit drug related conditions (see www.AODmonitoring.ca).

A major Canadian report estimated the economic costs of alcohol abuse in BC to be $2.2 billion per annum (Canadian Centre on Substance Abuse, 2006). As summarised below, this estimate includes a substantial proportion of direct costs to government in terms both of health care costs ($551M) and law enforcement ($359M). Table 1 indicates that the direct costs of hazardous alcohol use in Canada exceed the direct economic benefits – even without considering the $1.3b indirect costs. The proposals in this paper would help tip this balance more in favour of the economic benefits.

Table 1: Direct Economic Costs and Benefits of Alcohol in BC

Direct Economic Costs (2002)	
Health care costs	$550,981,434
Enforcement costs	$359,170,000
Total	**$910,151,434**
Note: This is an incomplete estimate of total alcohol-related costs because it excludes indirect costs (e.g., productivity loses) and costs to the system derived from hazardous alcohol use not registered as alcohol-related.	
Source: Rehm, et al., 2006	
Direct Economic Benefits (2002-03)	
Net income from control and sale of alcoholic beverages	$660,424,000
PST + Social Services Tax (10% of total value of sales)	$187,405,100
Total	**$847,829,100**
Note: This is an incomplete estimate of alcohol-related benefits because it does not include corporate and personal income taxes from companies and employees in alcohol-related industries/sectors.	
Source: Statistics Canada, 2003	

More recently, as part of a study to estimate the avoidable costs of drug use, the same group has estimated there to be 8,111 deaths each year in Canada caused directly by alcohol use (Dr. Juergen Rhem, Centre for Addiction and Mental Health, 2008 - personal communication). The BC Centre for Disease Control estimates reported on the BC AOD monitoring website are for 905 deaths caused *directly* by alcohol consumption in BC in 2006 - the same year BC Vital Statistics estimate 1986 deaths were at least *partly* attributable to alcohol in 2006.

Independent reviews of the international literature have identified pricing and taxation strategies as among the most effective policies available to governments to address alcohol-related problems (Babor et al, 2003; Toumbourou et al, 2007). Two recent major reviews of the entire published literature on the economics of alcohol confirm significant negative price elasticities for beers, wines and spirits for drinkers in general as well as high volume consumers (Wagenaar et al, in press; Gallet, 2007). For total alcohol consumption these studies show that on average a 10% increase in the price of alcohol leads to a 5% decrease in consumption i.e. a price elasticity coefficient of -0.5. We propose in this submission that the Government of British Columbia lead the nation in this area by implementing some straightforward changes to mark-ups to achieve the following objectives:

(i) provide incentives to manufacturers, retailers and consumers to produce, market and consume lower alcohol content beverages;
(ii) ensure that alcohol is not sold for less than an annually updated minimum price;
(iii) ensure that alcohol prices keep pace with the cost of living;
(iv) create a fund from an additional mark-up of a few cents per standard drink on high alcohol content beverages to support additional prevention and treatment programs for addiction problems in BC.

Such reforms would place British Columbia at the forefront of efforts to implement Canada's new national alcohol strategy "Toward a Culture of Moderation" (National Alcohol Strategy Working Group, 2007), in particular the following recommendations:

26. Adopt minimum retail social reference prices for alcohol linked to the CPI.
27. Discourage the introduction or expansion of U-Brew and U-Vin industries. Where these industries exist, make licensing contingent upon matching the socially referenced price for beverage alcohol in that jurisdiction.
28. Create incentives, whether through tax or price adjustments, to promote the production and marketing of low alcohol content beers and coolers with the overall goal of reducing the volume of absolute amount of alcohol consumed per capita in Canada.
29. Move towards alcohol volumetric pricing (based on the volume of ethyl alcohol in alcohol products) within each beverage class.

Our recommendations are also consistent with those contained in the recent BC Ministry of Health strategy document "Following the evidence: Preventing harms from substance use in BC" (BC Ministry of Health, 2006):

- "Create opportunities for promoting consumption of lower alcohol content and non-alcoholic drinks through price incentives" (p.44)
- "Increase taxation on liquor and tobacco products in accordance with current cost of living and supply and demand" (p.45)

1. Providing incentives for the manufacture, marketing and sale of lower alcohol content products

An analysis of alcohol sales data for the financial year 2007/2008 provided to CARBC by the Liquor Distribution Branch shows that the incentives provided to drinkers in BC currently favour high alcohol content products in some beverage categories. Table 2 below assesses market shares and retail prices per unit of alcohol for different strength beers. The 'unit of alcohol' used here is 13.6g of alcohol or 17.2 ml ethanol i.e. a Canadian standard drink (roughly equivalent to 1 bottle of beer; a medium glass of wine or a 1.5oz shot of liquor). What is striking is that, firstly, per unit of alcohol *retail prices are highest for the lowest alcohol content beers.* Secondly, even when examining price per litre of beverage regardless of alcohol content, low alcohol content beers are still slightly more expensive than regular strength beers.

Table 2: Market share and price incentives for consumers to drink different strength beers in BC, 2007/2008*

Strength	% Beer market	N of brands	Mean alcohol content	Mean $'s per SD	Mean $ per L of drink
<4.0%	0.11	3	3.70	2.57	5.57
4.0-4.99%	13.97	95	4.49	2.18	5.68
5.0-5.99%	80.10	348	5.11	1.81	5.39
6.0-6.99%	2.44	42	6.26	1.81	6.62
7.0+%	3.38	33	8.14	1.50	7.12
Total	100.00	**521**	**5.27**	**1.87**	**5.65**

*Based on an analysis of pre-sales tax product prices as of August 2007

In Table 3, a similar analysis yields even more striking incentives in favour of higher alcohol content versus lower alcohol content coolers. In both cases, the remedy we recommend is to adjust the relevant social reference prices or mark-ups according to bands of alcoholic strength.

Table 3: Market share and price incentives for consumers to choose different strength coolers in BC, 2007/8*

Strength	N of brands	Mean alcohol content	% Cooler market	Mean $'s per SD	Mean $ per L of drink
3.90-4.99%**	Not recorded	Not recorded	1.33	Not recorded	Not recorded
5.0-5.99%	35	5.06	14.12	2.74	8.07
6.0-6.9%	14	6.10	6.78	1.94	6.87
7.0%	91	7.00	77.77	1.33	5.41
Total	**140**	**6.43**	100.00	**1.74**	**6.22**

*Based on an analysis of pre-sales tax product prices as of August 2007

**Data on market share but not product prices was available for this small category of coolers

A relevant comparison here is with the major success of low to mid-strength beers (2.5% to 3.8% alcohol by volume) in Australia. In the late 1980s tax incentives (both federal and state) encouraged the production of these products and excise tax rates are now updated quarterly in line with CPI. The market share of these beverages in terms of value reached 40% of the total Australian beer market by the late 1990s. These products are also widely used at large-scale sporting venues as a way of reducing problems with alcohol-related violence. It is noteworthy that BC has one of the few Canadian brewers that manufactures beer with a strength of less than 4% - Spinnakers Brewpub in Victoria. A recently released study from CARBC found that young male beer drinkers could not reliably tell the difference between a Spinnakers 3.8% beer and the similar 5.3% beer in a simulated group drinking situation. Furthermore, they enjoyed the social situation equally and felt equally intoxicated whether drinking low or regular strength beer despite having significantly higher BACs with the regular strength beer (Segal and Stockwell, 2007). It is also relevant to note that the Manitoba Liquor Control Commission applies a surtax for higher strength beers to discourage excessive consumption.

2. Ensuring alcoholic products are not sold for less than soft drinks

In Table 4 we show mean, minimum and maximum pre-sales tax retail prices for different strength beverages including wines and spirits as well as beers and coolers. These prices are expressed in terms of dollars per litre of beverage and also dollars per standard drink. In Canada, a "standard drink" is defined as the amount of alcohol in a 12 ounce bottle of beer, 5 ounce glass of wine or 1.5 ounce shot of liquor (approximately 13.6 g). These data show that *8 categories of alcoholic beverages deliver a standard drink that costs less than one dollar* (these are highlighted in yellow). The situation with wines and spirits is more complex with some thousands of different products on the market with substantial variation in alcohol content. A major concern is that some products provide high alcohol content at relatively low cost. This is troubling because research has shown that high-risk drinkers often gravitate toward such products seeking the “biggest bang for the buck.” We recommend that floor prices for alcoholic drinks should be regularly reviewed and updated with CPI at least annually.

The table shown in the Appendix provides a complete breakdown of minimum and maximum prices for all major beverages and illustrates some anomalies also for wine and spirits e.g. wines below 10% alcohol by volume tending to be more expensive than higher alcohol content varieties. In general, however, prices per standard drink of wines and spirits are higher than those for beer and coolers.

Table 4: Mean, minimum and maximum pre-sales tax retail prices in dollars per litre and per standard drink (SD) [Examples <$1.00 per SD highlighted]

Beverage	$ per litre beverage			$ per SD (=17.2 ml)		
	Mean	Min	Max	Mean	Min	Max
Beer						
2.9-3.9	5.57	4.04	7.00	2.57	1.98	3.09
4.0-4.9	5.68	3.52	13.31	2.18	1.38	5.09
5.0-5.9	5.39	3.47	20.98	1.81	1.09	6.94
6.0+	6.84	3.46	13.30	1.67	0.75	3.32
Coolers						
3.9-4.9						
5.0	7.98	5.68	11.49	2.75	1.95	3.95
5.1-6.9	7.29	4.50	12.63	2.11	1.29	3.68
7.0	5.41	2.90	7.39	1.33	0.71	1.82
Spirits						
07.00-34.99	33.44	13.11	69.31	3.08	1.24	7.01
35.00-39.99	38.64	22.65	99.99	1.86	1.11	4.53
40	106.31	19.99	14285.71	4.57	0.86	614.29
40.10-59.9	281.73	33.27	6666.75	10.44	1.04	263.61
60+	127.73	42.92	399.41	3.37	0.98	11.10
Wine						
05.0-10.9	48.17	7.66	312.16	9.11	1.26	53.69
11.00	23.06	7.53	159.97	3.61	1.18	25.01
11.1-11.4	31.20	8.99	180.20	4.78	1.38	27.67
11.5	24.97	6.09	226.65	3.73	0.91	33.90
11.6-11.9	16.58	9.50	22.92	2.42	1.38	3.36
12.0	36.58	7.03	346.67	5.24	1.01	49.69
12.01-12.49	25.93	12.01	56.04	3.63	1.71	7.84
12.5	55.44	8.00	1300.00	7.63	1.10	178.88
12.51-13.49	56.99	9.33	1320.00	7.54	1.23	174.65
13.50	52.95	8.50	833.33	6.75	1.08	106.17
13.51-13.99	46.13	11.49	225.00	5.75	1.44	27.84
14.00-14.99	58.13	7.83	666.69	7.02	0.96	79.08
15.00-19.99	54.14	7.73	842.64	5.72	0.74	84.76
20+	75.00	7.99	293.33	6.40	0.62	24.03

We estimate that changes to mark-ups and a minimum pricing policy could readily reduce the consumption of ethanol by between 5% and 10% with minimal impact on government revenue and industry profits. According to estimates made by Dr. Juergen Rehm of the Centre for Addiction and Mental Health and the University of Toronto, as part of a national study concerned with the avoidable costs associated with alcohol and drug use, just a 5% reduction in per capita alcohol consumption would result in a 5.3% reduction in alcohol caused deaths and a 4.3% reduction in alcohol caused hospitalisations (Rehm, 2008 - personal communication).

In Australia, incentives in the form of tax breaks for low alcohol content beers and spirits have been in place for over 20 years. In common with Canada, Australia's economy has

been growing at a healthy pace particularly in the last decade on the back of the commodity boom. In contrast to Canada, however, estimates of per capita consumption of alcohol have been stable apart from a brief fluctuation in 2000 and 2001 (McCarthy, 2007) which was an artificial response to the introduction for the first time of a 10% Goods and Services Tax as part of a major national taxation reform - the 2000 figures were inflated by many advance orders in an attempt to minimise tax payments and correspondingly deflated in 2001 as shown in Table 5 below.

While the Australian figures are higher overall than Canadian, there are several reasons why the Canadian data are underestimated by comparison due to (i) Statistics Canada underestimating the typical alcohol content of coolers (5% instead of 6.7%) and table wine (11.5% instead of 12.2%) - these estimates are based on more precise taxation data in Australia; (ii) the Canadian data does not include cross-border sales whereas in Australia there is virtually no cross-border trade (there are no land borders); (iii) the Canadian data does not include substantial amounts of consumption in the form of U-Brew and U-Vin in the provinces of Ontario and British Columbia, a source of alcohol not available in Australia. As a consequence, the trends in these data are of more significance than their absolute values. Over the decade in question, there was a zero change in Australian per capita consumption compared with an 11% increase in Canadian alcohol consumption.

Table 5: Per capita alcohol consumption in Australia and Canada, 1997 to 2006 (litres of pure ethanol per person per year)

Country	1996/7	1997/8	1998/9	1999/00	2000/01	2001/02	2002/03	2003/04	2005/06	2006/07
Australia	9.8	9.9	9.8	9.9	10.0	9.5	9.8	9.8	9.8	9.8
Canada	7.2	7.3	7.5	7.6	7.7	7.7	7.7	7.8	7.8	8.0

3. Ensure alcohol prices keep pace with the cost of living

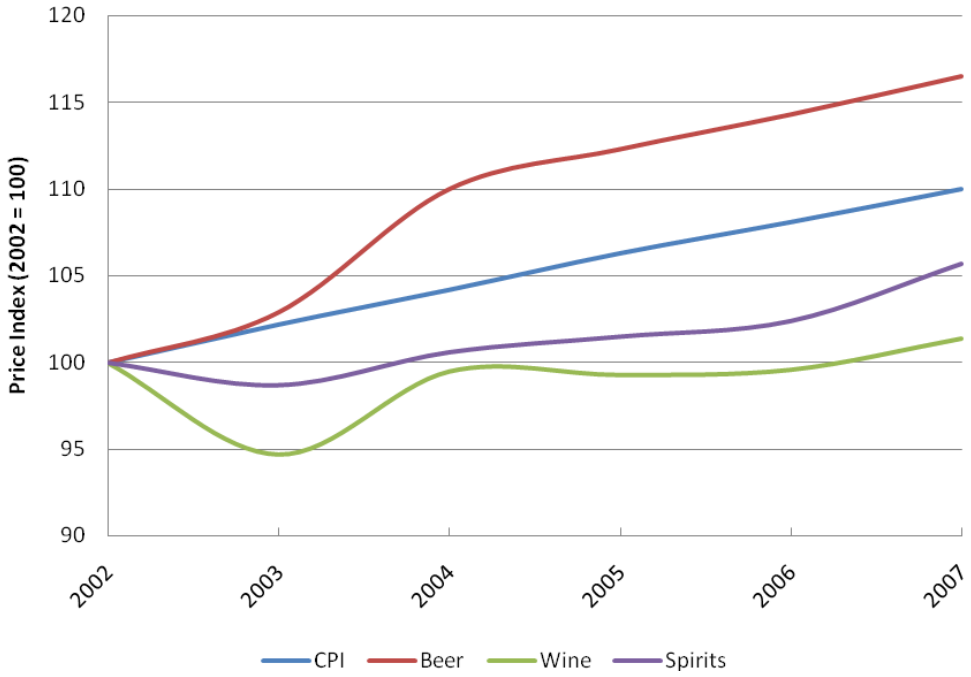
While both GST and PST ensure that when the cost of making alcoholic products increases so to do retail prices, this is not necessarily the case with the standard mark-ups used to determine final retail prices in BC liquor stores. We recommend that standard CPI adjustments are made to all volume-based mark-ups at least annually in order to prevent alcoholic beverages becoming cheaper in real terms over time and that these are calculated on the basis of dollar prices per standard drink to cement the link between such pricing policies and public health outcomes. It is apparent that adjustments to minimum prices and minimum mark-ups have not always kept pace with inflation as shown in Table 6.

Table 6: Summary of recent status of updates in British Columbia of minimum prices and minimum mark-ups of alcoholic beverages

Minimum Prices	Last Update		Minimum Mark-ups	Last Update
Spirits	September 24, 2006		Spirits	1998
Beer	April 30, 2006		Beer	1994
Cider/Coolers	April 1, 2003			
Wine	January 1, 1995		Wine	1995
Liqueurs	April 1, 1993			

It is important to note that both wine and spirit prices in BC are not keeping pace with inflation (see Figure 1 below). From a public health and safety perspective it is important for the mark-ups to not fall behind CPI and there is a case for introducing an adjustment at least annually. More generally, in the current mixed public and private retail system it is important to note that minimum mark-ups are the only lever available to government to influence prices across the whole alcohol distribution system including both private and government liquor stores. These minimum mark-ups have not been updated, however, for 10 or more years for any of the main beverage varieties.

Figure 1: Retail Prices for Alcohol Products Sold in Liquor Stores compared with the Consumer Price Index (CPI), BC, 2002-2007



Source: Statistics Canada (undated)

4. The creation of a "nickel a drink" harm reduction levy to fund new addiction treatment and prevention programs

The Senate report on mental health and addiction "Out Of the Shadows at Last" by the Kirby commission recommended an additional five cents standard drink on alcoholic beverages with a strength of 4% or more alcohol by volume in order to raise much-

needed funds for the overstretched mental health and addictions treatment system in Canada. Such "hypothecated taxes" or special levies have been applied on alcohol in many jurisdictions in order to raise earmarked funds for prevention and treatment purposes. In Quebec a small tax raises funds for prevention and public awareness programs. In Australia a five cents per standard drink tax on higher alcohol content drinks was shown to save the tiny jurisdiction of the Northern Territory over $124 million in health care and policing costs over a four-year period. While raising taxes on alcohol is not usually popular according to public opinion polls, when these funds are earmarked for areas of high need directly relevant to the tax they tend to be extremely well received.

In British Columbia, a 5 cent increase in markups per standard drink for beers and coolers with a strength of 4% or more, wines greater than 11% and for all liquor would generate additional revenue of $95.7m in 2005/6 prices. The need for improved resources for the addiction treatment system and for prevention programs is widely accepted in British Columbia and it can be expected that such a small increase in 'taxation' would be well received by the general public. Another model to consider would be a smaller alcohol markup increase combined with similar levies on tobacco products and on gambling.

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Appendix

Price incentives for BC consumers for all main beverage varieties according to level of alcohol content (pre-sales tax data as of August 2007)

Market share and pre-sales tax price incentives for consumers to drink different strength beers, coolers, spirits and wines in BC in fiscal year 2007/8

Beverage by strength	Beverages sold		Mean dollars ($)		Sale volume	
	No of brands	Content (ml %)	Per SD (=17.2 ml)	Per litre of drink	Million litres	%
Beer						
2.90-3.99	3	3.70	2.57	5.57	0.02	0.11
4.00-4.99	95	4.49	2.18	5.68	2.00	13.97
5.00-5.99	348	5.11	1.81	5.39	11.48	80.10
6.00-6.99	42	6.26	1.81	6.62	0.35	2.44
7.00+	33	8.14	1.50	7.12	0.48	3.38
Total	521	5.27	1.87	5.65	14.33	100.00
Cooler						
3.90-4.99	None	None	None	None	0.02	1.33
5.00-5.99	35	5.06	2.74	8.07	0.20	14.12
6.00-6.99	14	6.10	1.94	6.87	0.10	6.78
7.00+	91	7.00	1.33	5.41	1.13	77.77
Total	140	6.43	1.74	6.22	1.45	100.00
Spirit						
07.00-34.99	179	19.53	3.08	33.44	0.62	6.68
35.00-39.99	68	35.79	1.86	38.64	0.70	7.60
40.00-59.99	669	41.23	5.62	140.66	7.86	85.33
60.00+	7	69.76	3.37	127.73	0.04	0.39
Total	923	36.83	4.83	112.25	9.21	100.00
Wine						
05.00-10.99	143	9.11	9.11	48.17	0.22	3.12
11.00-11.99	334	11.25	3.68	24.07	1.53	22.22
12.00-13.49	1,547	12.57	6.86	50.42	3.11	45.09
13.50-14.99	1,321	13.90	6.80	55.04	1.69	24.56
15.00+	261	17.57	5.95	60.69	0.35	5.01
Total	3,606	13.16	6.57	50.32	6.90	100.00