



香港控酒聯盟
Hong Kong Alliance for Advocacy Against Alcohol
under the Hong Kong College of Community Medicine

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Budget Consultation Support Team
24/F, Central Government Offices
2 Tim Mei Avenue, Tamar, Hong Kong
(Attn: Mr. Paul Chan, Financial Secretary)
By email: budget@fstb.gov.hk

20 January 2026

Submission for 2026-27 Budget Consultation
Investing in a Healthier Hong Kong Free from Alcohol Harm and
Introducing Health Tax – a Winning Formula

Dear Mr. Chan,

I wish to reiterate my disappointment and concern over the 2024 Policy Address that reduced tax from 100 to 10 percent on strong liquor with an import price of over HK\$200, on top of the already lifted tax since 2008 on beverages containing no more than 30% alcoholic content. This move purportedly for economic gain at the expense of population health is deplorable.

The long list of harmful effects of alcohol use to the drinker, family, healthcare sector and society needs no repeating here. Reports published by the World Health Organization (WHO)ⁱ and reputable organisationsⁱⁱ ⁱⁱⁱ have identified alcohol use as a major risk factor for diseases and deaths from heart diseases, cancers, injuries and accidents, as well as domestic violence, absenteeism and underperformance at work, criminal offence and so on. The more people are exposed, the larger the volume or concentration of alcohol consumed, the greater the harm to society. Claiming ignorance to or denial of these facts by governments is no longer acceptable.

Policy formulation based largely on trade input is a well-known form of commercial interference which is unethical as it paints a picture that drinkers are responsible for the harm they inflict upon themselves and others, and that society may tolerate alcohol harms so long as its consumption could drive economic gains^{iv}. The 2024 policy change was a hasty decision without comprehensive assessment of the health, social, judiciary and economic consequences of alcohol use. Neither the health sector nor the public was duly consulted in the process. It is no secret that alcohol companies are some of the most profitable businesses in the world with



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profits from alcohol sales concentrated within a small number of multinational firms. Governments worldwide are left to grapple with the substantial health, social and economic costs of alcohol consumption^v.

Against this background, the Government should take immediate steps to-

- (a) strengthen timely and comprehensive surveillance systems to quantify and monitor alcohol consumption patterns, extent and severity of alcohol-related harm covering but not limited to collating data on mortality, morbidity, disability, healthcare cost and social burden, and economic implications of alcohol use;
- (b) report achievements and underachievement made in alcohol control under the *Towards 2025: Strategy and Action Plan to Prevent and Control Noncommunicable Diseases in Hong Kong* and commit new targets and actions in the years ahead;
- (c) step up the five most cost-effective measures (SAFER initiatives) recommended by the WHO covering raising alcohol tax and prices, regulating supply of alcohol, restricting alcohol marketing and promotion, enforcing drink driving laws and screening/treating alcohol use disorders; and
- (d) carry out or fund research to elucidate the negative impacts arising from the 2024 policy change and keep the public fully informed of the economic gains, if any, and associated health and social burden.

To reduce the harmful effect of increasing alcohol sale and use, it is high time the Government introduced health taxes on alcoholic beverages. Health taxes are excise taxes levied on unhealthy commodities, most notably tobacco, alcohol and sugary beverages, that cause significant health burden. Health taxes, if set high enough, raise prices sufficiently to reduce consumption of unhealthy products and their associated harms. Supporters of health taxes^{vi vii viii} including WHO, see health taxes as a triple win because they generate stable and predictable tax revenue; lead to healthier populations, while reducing health care costs; and support greater autonomy and long-term development.

International fiscal policy, development and health experts reported that increasing the price of three unhealthy products, namely tobacco, alcohol and sugary beverages by 50% worldwide could save 50 million lives over 50 years^{ix}. Such taxes could also generate nearly US\$4 trillion globally in just five years. On the other hand, a 2022 Gallup poll across economically diverse countries found overwhelming support - as high as 74% in some countries - for higher taxes on harmful products^x.



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As One Government, the Financial Secretary holds the key to safeguarding population health through cost-effective and evidence-based fiscal measures. Raising taxes against all forms of alcohol use is one such measure.

We look forward to your serious consideration of introducing the Health Tax.

Thank you.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Sin Ping MAK'.

Dr. Sin Ping MAK
Convenor
Hong Kong Alliance for Advocacy Against Alcohol
Hong Kong College of Community Medicine

cc Secretary for Health (Attn. Professor Lo Chung Mau)
 Director of Health (Attn. Dr. Ronald Lam)

ⁱ WHO Fact Sheet [Alcohol](#)

ⁱⁱ Non-Communicable Disease Alliance's Policy Position on Alcohol Harm

December 2024 [alcohol_policy_statement_02.pdf](#)

ⁱⁱⁱ A World Heart Federation Policy Brief 2022 The Impact of Alcohol Consumption on Cardiovascular Health: Myths and Measure [WHD-Policy-Brief-Alcohol.pdf](#)

^{iv} Trouble Brewing: The Case for Alcohol Policy second edition 2025. [Trouble-Brewing-Second-Edition_The-Case-for-Alcohol-Policy.pdf](#)

^v Jernigan D, Ross CS. J Stud Alcohol Drugs Suppl. 2020(19):13-25

[The Alcohol Marketing Landscape: Alcohol Industry Size, Structure, Strategies, and Public Health Responses - PubMed](#)



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^{vi} WHO July 2025 [WHO launches bold push to raise health taxes and save millions of lives](#)

^{vii} International Monetary Fund F&D Magazine March 2025 [The Case for Health Taxes](#)

^{viii} [Health taxes: missed opportunities for health and health-care financing - The Lancet](#) November 2024

^{ix} 2024 Report [Task Force on Fiscal Policy for Health | Bloomberg Philanthropies](#) Global Study: Harm From Non communicable Diseases Underrated. Increasing Health Taxes Could Raise US\$3.7 Trillion Over The Next Five Years

^x Gallup September 2022 [Global Study: Harm From Noncommunicable Diseases Underrated](#)