

# NANNY STATE INDEX

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# Foreword

Putting together the Nanny State Index is always a dispiriting experience and this, the fifth edition, is the most depressing yet. As always, it provides a league table of the best and worst places in Europe to eat, drink, smoke, and vape. The best ones are not great and the worst ones are terrible. Things are getting steadily less liberal nearly everywhere.

Twelve of the thirty countries now have taxes on sugary drinks ranging from 7 cents to 30 cents per litre. In 2017, there were only five – not a bad rate of expansion for an anti-obesity policy that has never reduced obesity anywhere.

Fifteen countries tax e-cigarette fluid – up from eight in 2017 – and two other countries ban the sale of e-cigarettes outright. It is difficult to think of a more counter-productive public health policy.

There are no longer any countries in the index where the decision on whether to allow smoking in bars and restaurants is left entirely to the owner. Thirteen countries that have ‘comprehensive’ (i.e., draconian) smoking bans apply the same restrictions to vaping.

Neo-temperance campaigners continue to devise bizarre and ineffective ways to deter people from drinking, from minimum pricing (Ireland, Scotland and Wales) to raising the drinking age (Lithuania) to putting curtains around alcoholic beverages in shops (Ireland).

Governments looking to reduce their fiscal deficits after the pandemic have found common cause with ‘public health’ extremists who promote sin taxes. Most of the taxes on sugary drinks also apply to artificially sweetened beverages, thereby giving the game away that this is a money-making scheme for governments. Several countries have increased VAT on products such as sugary drinks, thereby creating a de facto sin tax.

The index continues to evolve to keep up with the machinations of paternalists. The 2023 edition introduces sub-categories for alcohol display bans (Ireland and Turkey), food display restrictions (the UK), and plain packaging for e-cigarettes (Denmark, the Netherlands and Turkey).

This year we were able to add Turkey to the index and it immediately took the top spot. Chasing it are Norway, Lithuania, Finland, and Hungary — all countries that have severe laws against vaping, high taxes on various products and, with the exception of Hungary, heavy temperance legislation. The top five are a mixed bag, with two Scandinavian social democracies, two countries led by highly conservative leaders, and a small Baltic state which, like Estonia and Latvia, has become aggressively paternalistic in recent years.

The Nanny State Index is like golf; it is better to have fewer points. At the bottom, happier end of the table, there has been little change since we published the first edition in 2016. Germany is once again the freest nation on the list, with honourable mentions going to Spain, Italy, Luxembourg, and Czechia. Since 200 million people live in these countries, a cheerful interpretation would be that nearly half of EU citizens live in the least paternalistic nations.

We always like to give credit to governments when they reverse nanny state policies. There have been only a few examples of this since 2021, but special mention goes to Norway for repealing its tax on sugary food and drink. Italy should be applauded for cutting its tax on e-cigarette fluid. Cyprus has reduced the VAT on alcohol sold in bars. We doff our cap to Slovakia for moving the watershed for spirits advertising on television from 10 PM to 8 PM and congratulate Spain for the rather modest reform of allowing spirits advertising on television between 1 AM and 5 AM, having previously banned it altogether.

That's it for the good news. The big picture is one of a constantly expanding nanny state raising prices and trampling freedom. The blame for this lies mainly with domestic governments, although the European Union is always keen to interfere and has banned flavoured heated tobacco products since the last edition was published (with an exemption for menthol).

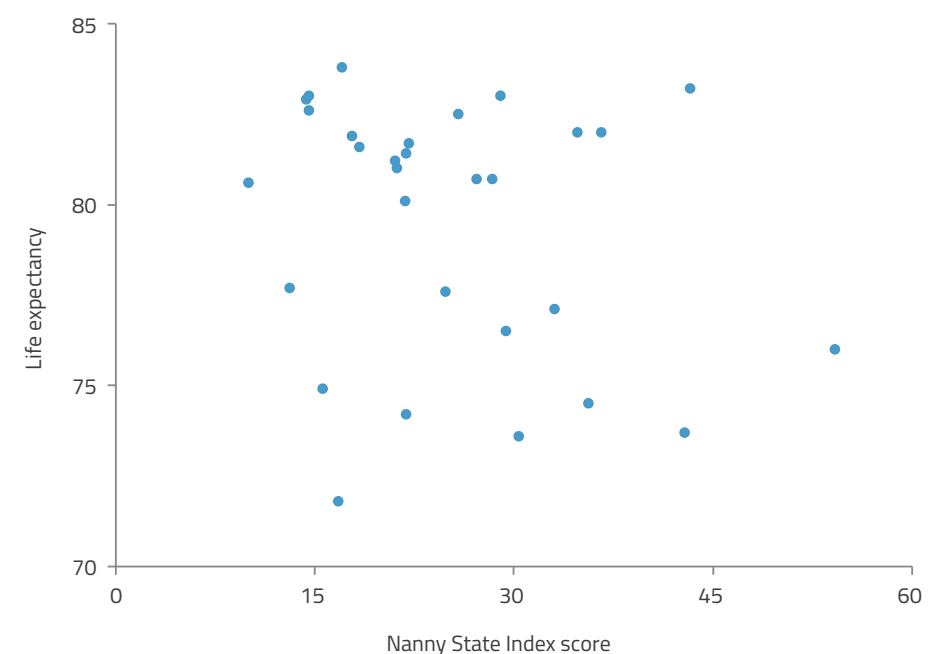
The Nanny State Index is a huge collaborative project which involves gathering and checking over a thousand pieces of data. As always, we thank our friends and partners across Europe who make it possible and raise a toast to people everywhere who are fighting the uphill battle against the nanny state.

## Do nanny state policies work?

Coercive nanny state policies create a number of problems and costs. 'Sin taxes' raise the cost of living and hurt the poor. High prices fuel the black market and lead to corruption. Advertising bans restrict competition and stifle innovation. Smoking bans cause serious damage to the hospitality industry. Excessive regulation creates excessive bureaucracy and drains police resources.

Insofar as 'public health' campaigners acknowledge the damage done by their policies, they argue that it is more than offset by the benefits to health — the ends justify the means. But there is little evidence that countries with more paternalistic policies enjoy greater health or longevity. As Figure 1 below shows, there is no correlation whatsoever between Nanny State Index scores and life expectancy.

Figure 1: Life expectancy



Nor is there a correlation between tobacco control scores and lower smoking rates (Figure 2) or between alcohol control scores and lower rates of alcohol consumption (Figure 3). (The obvious outlier in the bottom right is Turkey where the vast majority of the population are Muslim.)

Figure 2: Smoking rate

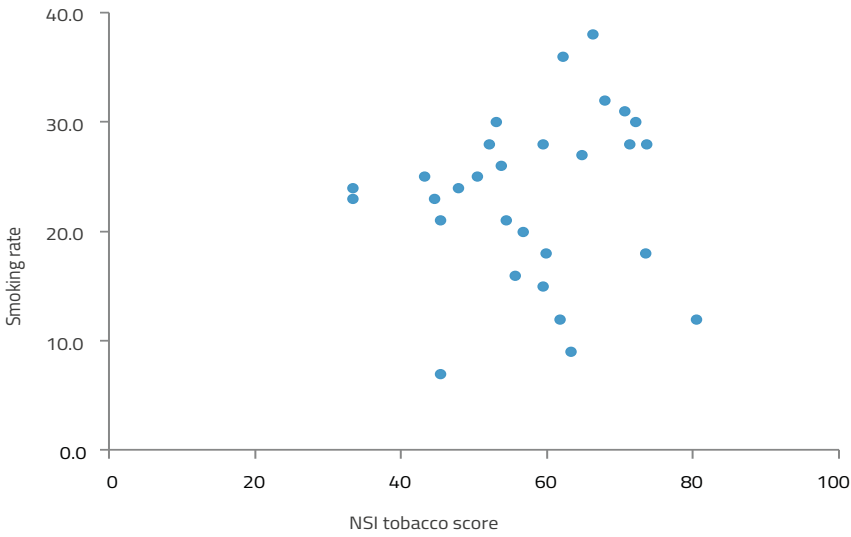
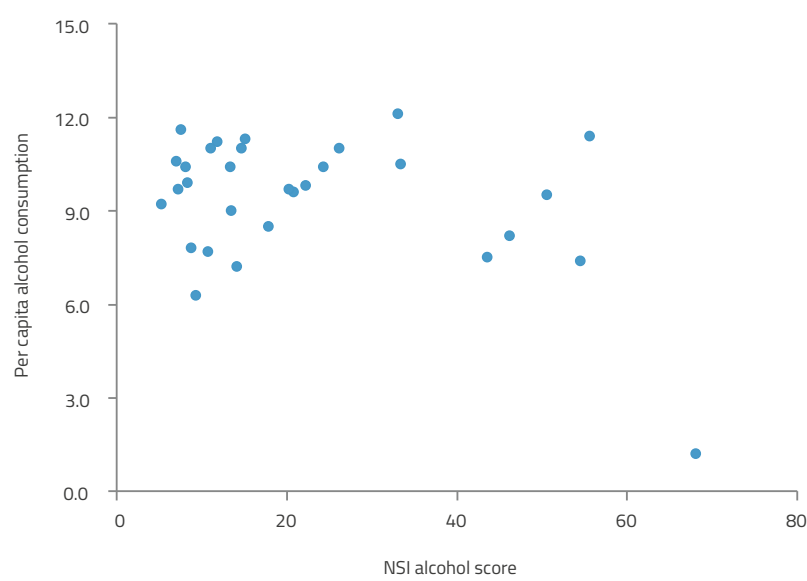
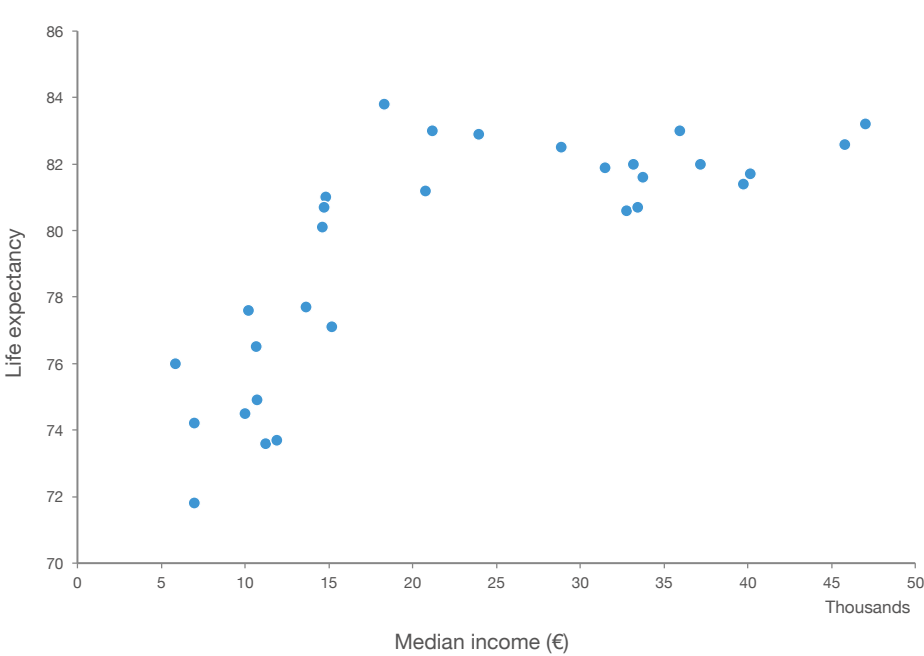


Figure 3: Alcohol consumption



But there is a strong relationship between health and wealth. Figure 4 shows the relationship between life expectancy and economic prosperity as measured by median incomes. This suggests that pursuing economic growth would bring much greater benefits to health than coercive efforts to control personal behaviour with bans and taxes.

Figure 4: Life expectancy and median income



## Thanks

The Nanny State Index could not have been compiled without the valuable assistance of our network of friends throughout Europe and the think tanks listed below. While every effort has been made to verify the data from multiple sources, mistakes can happen so please notify us if you believe the Index contains any errors.



**libera**



**INESS**



**TIMBRO**

**IME**  
Institute for Market Economics

# The criteria

The Nanny State Index consists of three main categories: alcohol, nicotine, and diet. Each of the three categories is weighted equally at 33.3 per cent. Nicotine is subdivided into tobacco and e-cigarettes with an equal weighting for each, i.e., 16.7 per cent.

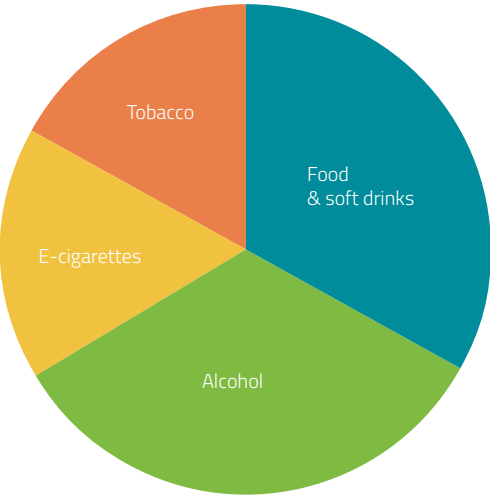
Each category has a number of different criteria. Points are scored for each criterion, and they are then combined to reach a final score of 100. The Nanny State Index is only concerned with policies that have an adverse impact on consumers. These policies are given different weights to reflect the extent to which consumers are negatively affected, from relatively minor inconveniences to heavy taxes and outright prohibitions. Countries with higher scores are less free and countries with lower scores are freer.

Paternalistic policies typically reduce the individual's quality of life in one or more of the following ways:

- raising prices (through taxation or retail monopolies)
- stigmatising consumers
- restricting choice
- inconveniencing consumers (e.g., by restricting trading hours)
- limiting information (e.g., with advertising bans)
- reducing product quality

The Index includes any policy designed to deter the consumption of legal products which imposes one or more of these costs on consumers. The criteria for each category and their weightings are shown on the pages for alcohol, e-cigarettes, food and soft drinks, and tobacco. There are additional tables at the back of the Index.

All data reflect the legal status in January 2023 to the best of our knowledge. We do not make adjustments for how laws are enforced. Some countries may not police their regulations effectively – in fact, we know that they do not – but this is unquantifiable. We are interested only in what the law says, not whether it is easy to flout the law in practice. Nor do we include legislation that is pending. In some instances, we have included commentary about laws that have been proposed or rejected. These are included to provide additional information and do not affect the scores.



# The 2023 Nanny State Index

|     |             | Alcohol<br>(33.3) | E-cigarettes<br>(16.7) | Food/soft<br>drinks<br>(33.3) | Tobacco<br>(16.7) | Total<br>(100) | 2021<br>ranking |
|-----|-------------|-------------------|------------------------|-------------------------------|-------------------|----------------|-----------------|
| 1   | Turkey      | 22.7              | 14                     | 5.7                           | 11.8              | 54.2           | –               |
| 2   | Norway      | 18.1              | 13.9                   | 0.7                           | 10.6              | 43.3           | 1               |
| 3   | Lithuania   | 18.5              | 11.5                   | 3                             | 9.9               | 42.9           | 2               |
| 4   | Finland     | 15.4              | 10                     | 1.3                           | 9.9               | 36.6           | 3               |
| 5   | Hungary     | 2.7               | 10.6                   | 10                            | 12.3              | 35.6           | 4=              |
| 6   | Ireland     | 16.9              | 1.3                    | 4.3                           | 12.3              | 34.8           | 7               |
| 7   | Estonia     | 11.1              | 9.7                    | 2.3                           | 10                | 33.1           | 6               |
| 8   | Latvia      | 11                | 9.1                    | 4                             | 6.3               | 30.4           | 4=              |
| 9   | Poland      | 8.7               | 7.4                    | 4.3                           | 9                 | 29.4           | 9               |
| 10  | Sweden      | 14.5              | 5.9                    | 1                             | 7.6               | 29             | 10              |
| 11  | UK          | 6.7               | 1.3                    | 7                             | 13.4              | 28.4           | 12              |
| 12  | Slovenia    | 7.4               | 7.7                    | 1.3                           | 10.8              | 27.2           | 14              |
| 13  | France      | 8.1               | 2.8                    | 3                             | 11.9              | 25.8           | 15              |
| 14  | Croatia     | 6.9               | 5.3                    | 2.3                           | 10.4              | 24.9           | 13              |
| 15  | Netherlands | 4.7               | 7.1                    | 0                             | 10.3              | 22.1           | 18              |
| 16= | Romania     | 4.6               | 5.3                    | 0                             | 12                | 21.9           | 16              |
| 16= | Denmark     | 2.4               | 7.5                    | 2.7                           | 9.3               | 21.9           | 25              |
| 18  | Greece      | 3.1               | 8                      | 0                             | 10.7              | 21.8           | 11              |
| 19  | Portugal    | 4.4               | 7.6                    | 1.6                           | 7.6               | 21.2           | 17              |
| 20  | Cyprus      | 4.5               | 7.9                    | 0                             | 8.7               | 21.1           | 19              |
| 21  | Austria     | 5                 | 6.2                    | 0                             | 7.2               | 18.4           | 20=             |
| 22  | Belgium     | 1.7               | 6                      | 1                             | 9.1               | 17.8           | 20=             |
| 23  | Malta       | 5.9               | 1.7                    | 0                             | 9.5               | 17.1           | 23=             |
| 24  | Bulgaria    | 3.9               | 1.8                    | 0                             | 11.1              | 16.8           | 22              |
| 25  | Slovakia    | 2.7               | 4.5                    | 0                             | 8.4               | 15.6           | 23=             |
| 26= | Spain       | 2.9               | 3                      | 0.7                           | 8                 | 14.6           | 27              |
| 26= | Luxembourg  | 3.7               | 5.3                    | 0                             | 5.6               | 14.6           | 28              |
| 28  | Italy       | 3.6               | 2.7                    | 0.7                           | 7.4               | 14.4           | 26              |
| 29  | Czechia     | 2.5               | 1.7                    | 0                             | 8.9               | 13.1           | 29              |
| 30  | Germany     | 2.3               | 2.1                    | 0                             | 5.6               | 10             | 30              |

worst

best

# Alcohol

The alcohol category includes taxation (40 per cent), advertising restrictions (20 per cent), minimum pricing (10 per cent), alcohol display bans (5 per cent), and others (25 per cent).

**Taxation** is divided into three categories of alcohol duty: beer, wine, and spirits. Each has equal weighting. The data comes from the European Commission (wine and spirits) and the Tax Foundation (beer). Tax rates are adjusted for median incomes. The country with the highest rate of tax scores 100. The other countries’ scores are based on their tax rate as a percentage of the highest taxing country. Calculations are made for each of the three types of drinks, adding up to a score out of 300, which is converted into a score out of 40.

**Advertising** is divided into three categories: broadcast advertising, outdoor advertising, and sponsorship. These are subdivided into two further categories: wine/spirits and beer (wine and spirits tend to be subject to the same advertising restrictions). Each of the six resulting sub-categories is given a score out of 10, with 10 representing a full ban and 0 representing no significant restrictions. This leaves a score out of 60, which is converted to a score out of 20.

**Minimum pricing** currently only applies to Scotland and Wales. It is worth up to 10 points.

**A retail display ban** requires alcoholic beverages to be covered up or kept away from other groceries and is worth up to 5 points.

**Other** is made up of the following five subcategories with a total value of 25 points:

*Retail monopoly.* Some countries have a state-owned monopoly on alcohol retail, thereby restricting competition, reducing availability, and raising prices. Monopoly = 5 points. No monopoly = 0 points.

*Statutory closing time in the on-trade.* Some countries force bars and restaurants to stop serving alcohol and/or close at a certain time of night. These countries score 10 points; those which allow the proprietor to decide when to close receive 0 points.

*Zero or near-zero drunk driving limit.* Most EU countries have a drunk driving limit of 0.05 per cent blood alcohol concentration. In some countries, however, the limit is set so low as to be more of a temperance measure than a road safety measure. A limit of 0.02 per cent or lower is well below the range at which driving becomes dangerous and has the effect of discouraging people from consuming alcohol if they are driving the following morning. Countries which set the limit at 0.02 per cent or lower are given 5 points in the index.

*Ban on promotions.* Some countries restrict or ban the use of sales promotions such as happy hours or two-for-one deals. No restrictions = 0 points. Partial restrictions: up to 9 points. Full ban: 10 points.

*Drinking age.* Countries that have a higher alcohol purchasing age than 18 years get up to ten points.

The ‘other’ subcategory produces a score out of 40 that is adjusted to make a score out of 25 for the alcohol index

worst

best

|    |             | Tax<br>(40) | Minimum<br>pricing<br>(10) | Advertising<br>(20) | Display<br>ban<br>(5) | Other<br>(25) | TOTAL<br>(100) | Weighted<br>total (one<br>third) |
|----|-------------|-------------|----------------------------|---------------------|-----------------------|---------------|----------------|----------------------------------|
| 1  | Turkey      | 40          | 0                          | 20                  | 5                     | 9.4           | 68.1           | 22.7                             |
| 2  | Lithuania   | 16.8        | 0                          | 20                  | 0                     | 18.8          | 55.6           | 18.5                             |
| 3  | Norway      | 15.7        | 0                          | 20                  | 0                     | 18.8          | 54.5           | 18.1                             |
| 4  | Ireland     | 12.5        | 10                         | 13.7                | 5                     | 9.4           | 50.6           | 16.9                             |
| 5  | Finland     | 16.1        | 0                          | 15.7                | 0                     | 14.4          | 46.2           | 15.4                             |
| 6  | Sweden      | 10.1        | 0                          | 14.7                | 0                     | 18.8          | 43.6           | 14.5                             |
| 7  | Estonia     | 6.8         | 0                          | 14                  | 2                     | 10.6          | 33.4           | 11.1                             |
| 8  | Latvia      | 12.9        | 0                          | 17                  | 0                     | 3.1           | 33             | 11                               |
| 9  | Poland      | 7.7         | 0                          | 15.3                | 0                     | 3.1           | 26.1           | 8.7                              |
| 10 | France      | 3.2         | 0                          | 18                  | 0                     | 3.1           | 24.3           | 8.1                              |
| 11 | Slovenia    | 5.2         | 0                          | 10.7                | 0                     | 6.3           | 22.2           | 7.4                              |
| 12 | Croatia     | 3.9         | 0                          | 15                  | 0                     | 1.9           | 20.8           | 6.9                              |
| 13 | UK          | 11.3        | 2                          | 0                   | 0                     | 6.9           | 20.2           | 6.7                              |
| 14 | Malta       | 3.5         | 0                          | 8                   | 0                     | 6.25          | 17.8           | 5.9                              |
| 15 | Austria     | 1.5         | 0                          | 6.7                 | 0                     | 6.9           | 15.1           | 5                                |
| 16 | Romania     | 3.9         | 0                          | 7.7                 | 0                     | 3.1           | 14.7           | 4.6                              |
| 17 | Netherlands | 3.1         | 0                          | 4.7                 | 0                     | 6.25          | 14.1           | 4.7                              |
| 18 | Cyprus      | 2.1         | 0                          | 2                   | 0                     | 9.4           | 13.5           | 4.5                              |
| 19 | Portugal    | 3.3         | 0                          | 10                  | 0                     | 0             | 13.3           | 4.4                              |
| 20 | Bulgaria    | 3.1         | 0                          | 8.7                 | 0                     | 0             | 11.8           | 3.9                              |
| 21 | Luxembourg  | 0.7         | 0                          | 4                   | 0                     | 6.25          | 11             | 3.7                              |
| 22 | Italy       | 2.1         | 0                          | 2.3                 | 0                     | 6.25          | 10.7           | 3.6                              |
| 23 | Greece      | 7.3         | 0                          | 2                   | 0                     | 0             | 9.3            | 3.1                              |
| 24 | Spain       | 1.5         | 0                          | 7.3                 | 0                     | 0             | 8.8            | 2.9                              |
| 25 | Slovakia    | 3.2         | 0                          | 2                   | 0                     | 3.1           | 8.3            | 2.7                              |
| 26 | Hungary     | 2           | 0                          | 3                   | 0                     | 3.1           | 8.1            | 2.7                              |
| 27 | Czechia     | 3.2         | 0                          | 1.3                 | 0                     | 3.1           | 7.6            | 2.5                              |
| 28 | Denmark     | 5.2         | 0                          | 2                   | 0                     | 0             | 7.2            | 2.4                              |
| 29 | Germany     | 1.2         | 0                          | 2.7                 | 0                     | 3.1           | 7              | 2.3                              |
| 30 | Belgium     | 4.5         | 0                          | 0.7                 | 0                     | 0             | 5.2            | 1.7                              |

# E-cigarettes

The e-cigarette category includes flavour bans (up to 15 points), advertising restrictions (up to 10 points), taxes (20 points), vaping bans (up to 40 points), packaging (5 points), cross-border sales bans (5 points) and display bans (5 points) with a total of 100 points available.

**Flavour ban.** Full prohibition of all non-tobacco flavours gets 15 points. If menthol is excluded, 13 points. If other flavours are excluded, fewer points are given although this has not happened in practice yet.

**Advertising.** Points are awarded according to the size and scope of advertising restrictions. All EU countries have to ban any form of e-cigarette advertising that can cross borders and therefore score at least 6 points. Further points are awarded for bans on purely domestic e-cigarette advertising.

**Tax.** Countries that place a specific tax on e-cigarettes (in addition to standard sales tax) score up to 20 points. Points are awarded according to the size of the tax as a proportion of the highest tax (adjusted for purchasing power), with the highest tax jurisdiction scoring 20. Countries that ban the sale of e-cigarettes also get 20 points.

**Vaping ban.** Up to 40 points are awarded for bans and restrictions on e-cigarette use (vaping) in public places. In countries where vaping is classed as smoking for the purpose of smoking bans, the score from the smoking ban sub-category in the tobacco index is used.

**Packaging.** Five points for plain ('standardised') packaging mandates.

**Cross-border sales.** Five points for a ban on mail order/online sales from other countries.

**Display ban.** Five points for a retail display ban.

worst

|     |             | Flavour ban<br>(out of 15) | Advertising<br>(out of 10) | Packaging<br>(out of 5) | Display ban<br>(out of 5) | Excise tax<br>(out of 20) | Vaping ban<br>(out of 40) | Cross-border<br>sales (out of 5) | TOTAL (100) | Weighted total<br>(one sixth) |
|-----|-------------|----------------------------|----------------------------|-------------------------|---------------------------|---------------------------|---------------------------|----------------------------------|-------------|-------------------------------|
| 1   | Turkey      | 15                         | 10                         | 5                       | 5                         | 20                        | 24                        | 5                                | 84          | 14                            |
| 2   | Norway      | 15                         | 10                         | 5                       | 5                         | 20                        | 23.2                      | 5                                | 83.2        | 13.9                          |
| 3   | Lithuania   | 15                         | 10                         | 0                       | 0                         | 16                        | 23.2                      | 5                                | 69.2        | 11.5                          |
| 4   | Hungary     | 15                         | 10                         | 0                       | 0                         | 8.2                       | 25.6                      | 5                                | 63.8        | 10.6                          |
| 5   | Finland     | 15                         | 10                         | 0                       | 0                         | 9                         | 20.8                      | 5                                | 59.8        | 10                            |
| 6   | Estonia     | 13                         | 9                          | 0                       | 0                         | 13                        | 18.4                      | 5                                | 58.4        | 9.7                           |
| 7   | Latvia      | 0                          | 6                          | 0                       | 0                         | 18                        | 25.6                      | 5                                | 54.6        | 9.1                           |
| 8   | Greece      | 0                          | 10                         | 0                       | 0                         | 6.8                       | 26.4                      | 5                                | 48.2        | 8                             |
| 9   | Cyprus      | 0                          | 10                         | 0                       | 0                         | 5.8                       | 26.4                      | 5                                | 47.2        | 7.9                           |
| 10  | Slovenia    | 0                          | 9                          | 0                       | 0                         | 13                        | 19.2                      | 5                                | 46.2        | 7.7                           |
| 11  | Portugal    | 0                          | 7                          | 0                       | 0                         | 20                        | 13.6                      | 5                                | 45.6        | 7.6                           |
| 12  | Denmark     | 13                         | 10                         | 5                       | 5                         | 10                        | 2                         | 0                                | 45          | 7.5                           |
| 13  | Poland      | 0                          | 9                          | 0                       | 0                         | 11.2                      | 19.2                      | 5                                | 44.4        | 7.4                           |
| 14  | Netherlands | 0                          | 10                         | 5                       | 5                         | 0                         | 22.4                      | 0                                | 42.4        | 7.1                           |
| 15  | Austria     | 0                          | 6                          | 0                       | 0                         | 0                         | 26.4                      | 5                                | 37.4        | 6.2                           |
| 16  | Belgium     | 0                          | 10                         | 0                       | 0                         | 0                         | 20.8                      | 5                                | 35.8        | 6                             |
| 17  | Sweden      | 0                          | 7                          | 0                       | 0                         | 5.8                       | 22.4                      | 0                                | 35.2        | 5.9                           |
| 18  | Croatia     | 0                          | 10                         | 0                       | 0                         | 0                         | 16.8                      | 5                                | 31.8        | 5.3                           |
| 19= | Luxembourg  | 0                          | 9                          | 0                       | 0                         | 0                         | 17.6                      | 5                                | 31.6        | 5.3                           |
| 19= | Romania     | 0                          | 9                          | 0                       | 0                         | 15.6                      | 2                         | 5                                | 31.6        | 5.3                           |
| 21  | Slovakia    | 0                          | 10                         | 0                       | 0                         | 0                         | 12                        | 5                                | 27          | 4.5                           |
| 22  | Spain       | 0                          | 7                          | 0                       | 0                         | 0                         | 6                         | 5                                | 18          | 3                             |
| 23  | France      | 0                          | 9                          | 0                       | 0                         | 0                         | 8                         | 0                                | 17          | 2.8                           |
| 24  | Italy       | 0                          | 6                          | 0                       | 0                         | 5.4                       | 0                         | 5                                | 16.4        | 2.7                           |
| 25  | Germany     | 0                          | 6                          | 0                       | 0                         | 4.8                       | 2                         | 0                                | 12.8        | 2.1                           |
| 26  | Bulgaria    | 0                          | 6                          | 0                       | 0                         | 0                         | 0                         | 5                                | 11          | 1.8                           |
| 27  | Czechia     | 0                          | 6                          | 0                       | 0                         | 0                         | 4                         | 0                                | 10          | 1.7                           |
| 28  | Malta       | 0                          | 10                         | 0                       | 0                         | 0                         | 0                         | 0                                | 10          | 1.7                           |
| 29= | Ireland     | 0                          | 6                          | 0                       | 0                         | 0                         | 2                         | 0                                | 8           | 1.3                           |
| 29= | UK          | 0                          | 6                          | 0                       | 0                         | 0                         | 2                         | 0                                | 8           | 1.3                           |

best



# Food and soft drinks

This category is made up of six categories with a total score of 100.

**Food taxes.** This includes any taxes (in excess of normal sales tax) placed on food products or ingredients. Up to 25 points are awarded according to the number of products taxed and the size of the tax.

**Soft drink taxes.** Up to 15 points are given for taxes on sugary drinks. The country with the highest rate of tax scores 10. The other countries' scores are based on their tax rate as a percentage of that of the highest taxing country. An additional 3 points are given if there is a specific tax on energy drinks. Two more points are given if the country also taxes zero-sugar/artificially sweetened drinks.

**Advertising restrictions.** Up to 25 points are awarded according to the scope and severity of advertising restrictions.

**Energy drinks.** Some countries regulate caffeinated cold drinks ('energy drinks') more severely than traditional, caffeinated hot drinks. Restrictions on advertising these drinks are included in 'advertising restrictions', but a further 5 points are awarded for a total ban on the sale of energy drinks to people under 18 years of age.

**Vending machines.** Up to 10 points are awarded for bans on food vending machines and/or bans on certain food/drink products being sold through vending machines. Scores depend on the scope of the ban (e.g., schools and hospitals) and the number of products affected.

**Promotion.** This new category covers restrictions on price promotions, such as 'buy one, get one free' and restrictions on where food products can be displayed in shops. Up to 10 points are available for each of these with a maximum score of 20.

worst

|     |             | Food taxes (25) | Soft drink taxes (15) | Vending machines (10) | Energy drinks (5) | Advertising (25) | Promotion (20) | TOTAL (100) | Weighted total (one third) |
|-----|-------------|-----------------|-----------------------|-----------------------|-------------------|------------------|----------------|-------------|----------------------------|
| 1   | Hungary     | 25              | 5                     | 0                     | 0                 | 0                | 0              | 30          | 10                         |
| 2   | UK          | 0               | 3                     | 1                     | 0                 | 9                | 8              | 21          | 7                          |
| 3   | Turkey      | 0               | 12                    | 0                     | 5                 | 0                | 0              | 17          | 5.7                        |
| 4=  | Ireland     | 0               | 3                     | 0                     | 0                 | 10               | 0              | 13          | 4.3                        |
| 4=  | Poland      | 0               | 11                    | 2                     | 0                 | 0                | 0              | 13          | 4.3                        |
| 6   | Latvia      | 0               | 4                     | 0                     | 5                 | 3                | 0              | 12          | 4                          |
| 7=  | France      | 0               | 4                     | 4                     | 0                 | 1                | 0              | 9           | 3                          |
| 7=  | Lithuania   | 0               | 0                     | 1                     | 5                 | 3                | 0              | 9           | 3                          |
| 9   | Denmark     | 8               | 0                     | 0                     | 0                 | 0                | 0              | 8           | 2.7                        |
| 10= | Croatia     | 0               | 7                     | 0                     | 0                 | 0                | 0              | 7           | 2.3                        |
| 10= | Estonia     | 0               | 7                     | 0                     | 0                 | 0                | 0              | 7           | 2.3                        |
| 12  | Portugal    | 0               | 5                     | 0                     | 0                 | 0                | 0              | 5           | 1.6                        |
| 13= | Finland     | 0               | 4                     | 0                     | 0                 | 0                | 0              | 4           | 1.3                        |
| 13= | Slovenia    | 0               | 0                     | 4                     | 0                 | 0                | 0              | 4           | 1.3                        |
| 15= | Belgium     | 0               | 3                     | 0                     | 0                 | 0                | 0              | 3           | 1                          |
| 15= | Sweden      | 0               | 0                     | 0                     | 0                 | 3                | 0              | 3           | 1                          |
| 17= | Spain       | 1               | 1                     | 0                     | 0                 | 0                | 0              | 2           | 0.7                        |
| 17= | Italy       | 0               | 0                     | 2                     | 0                 | 0                | 0              | 2           | 0.7                        |
| 17= | Norway      | 2               | 0                     | 0                     | 0                 | 0                | 0              | 2           | 0.7                        |
| 20= | Austria     | 0               | 0                     | 0                     | 0                 | 0                | 0              | 0           | 0                          |
| 20= | Bulgaria    | 0               | 0                     | 0                     | 0                 | 0                | 0              | 0           | 0                          |
| 20= | Cyprus      | 0               | 0                     | 0                     | 0                 | 0                | 0              | 0           | 0                          |
| 20= | Czechia     | 0               | 0                     | 0                     | 0                 | 0                | 0              | 0           | 0                          |
| 20= | Germany     | 0               | 0                     | 0                     | 0                 | 0                | 0              | 0           | 0                          |
| 20= | Greece      | 0               | 0                     | 0                     | 0                 | 0                | 0              | 0           | 0                          |
| 20= | Luxembourg  | 0               | 0                     | 0                     | 0                 | 0                | 0              | 0           | 0                          |
| 20= | Malta       | 0               | 0                     | 0                     | 0                 | 0                | 0              | 0           | 0                          |
| 20= | Netherlands | 0               | 0                     | 0                     | 0                 | 0                | 0              | 0           | 0                          |
| 20= | Romania     | 0               | 0                     | 0                     | 0                 | 0                | 0              | 0           | 0                          |
| 20= | Slovakia    | 0               | 0                     | 0                     | 0                 | 0                | 0              | 0           | 0                          |

best

# Tobacco

The tobacco category includes taxation (30 per cent), advertising (10 per cent), smoking bans (30 per cent), packaging restrictions (10 per cent), retail display bans (5 per cent), oral tobacco (‘snus’) prohibitions (5 per cent), and vending machine bans (5 per cent).

**Cigarette tax.** Calculated in a similar way to alcohol taxation (see above). Tax rates are taken from the European Commission or domestic governments and adjusted for purchasing power. The highest taxing country scores 30. Other countries score as a percentage of the highest tax.

**Heated tobacco tax.** As above, but for a kilogram of heated tobacco. A maximum of 5 points are available.

**Advertising.** Scored out of 10. A total ban scores 10 points, and a total ban except at point-of-sale scores 9 points. If other advertising is permitted, a lower score is awarded, but all TPD-compliant countries score at least 6 points.

**Smoking ban.** Divided into five subcategories, each scoring up to 10 points. These are: bars, restaurants, workplaces, cars, and outdoors. Points are awarded according to the size and scope of the ban with the final score out of 50 adjusted to make it a score out of 30.

**Packaging.** Regulation of tobacco packaging in excess of TPD provisions can earn additional points. Countries with a full ban on branding (‘plain’ or ‘standardised’ packaging) get 10 points.

**Display ban.** Countries that prohibit retailers from displaying tobacco products behind their counter are awarded up to 5 points.

**Vending machine ban.** Prohibition of cigarette vending machines earns 5 points.

**Snus.** Prohibition of this form of oral tobacco earns 5 points. The EU bans snus in every member state except Sweden.

worst

|     |             | Tax (30) | Advertising (10) | Packaging (10) | Display ban (5) | Smoking ban (30) | Vending machine (5) | Snus (5) | Heated tobacco (5) | TOTAL (100) | Weighted total (one sixth) |
|-----|-------------|----------|------------------|----------------|-----------------|------------------|---------------------|----------|--------------------|-------------|----------------------------|
| 1   | UK          | 22.1     | 10               | 10             | 5               | 20.4             | 5                   | 5        | 3                  | 80.5        | 13.4                       |
| 2   | Hungary     | 21.5     | 9                | 10             | 0               | 19.2             | 5                   | 5        | 4                  | 73.7        | 12.3                       |
| 3   | Ireland     | 21.8     | 10               | 10             | 5               | 19.8             | 0                   | 5        | 2                  | 73.6        | 12.3                       |
| 4   | Romania     | 30       | 9                | 0              | 0               | 19.2             | 5                   | 5        | 4                  | 72.2        | 12                         |
| 5   | France      | 21.8     | 10               | 10             | 0               | 18.6             | 5                   | 5        | 1                  | 71.4        | 11.9                       |
| 6   | Turkey      | 11.7     | 10               | 10             | 5               | 24               | 5                   | 0        | 5                  | 70.7        | 11.8                       |
| 7   | Latvia      | 20.8     | 10               | 0              | 5               | 19.2             | 5                   | 5        | 3                  | 68          | 11.3                       |
| 8   | Bulgaria    | 23.7     | 9                | 0              | 0               | 18.6             | 5                   | 5        | 5                  | 66.3        | 11.1                       |
| 9   | Slovenia    | 15.2     | 10               | 10             | 5               | 12.6             | 5                   | 5        | 2                  | 64.8        | 10.8                       |
| 10  | Greece      | 17.2     | 9                | 0              | 4               | 19.8             | 5                   | 5        | 4                  | 64          | 10.7                       |
| 11  | Norway      | 11       | 10               | 10             | 5               | 17.4             | 5                   | 0        | 5                  | 63.4        | 10.6                       |
| 12  | Croatia     | 21.7     | 10               | 0              | 5               | 12.6             | 5                   | 5        | 3                  | 62.3        | 10.4                       |
| 13  | Netherlands | 11       | 9                | 10             | 5               | 16.8             | 3                   | 5        | 2                  | 61.8        | 10.3                       |
| 14  | Estonia     | 19.1     | 10               | 0              | 5               | 13.8             | 5                   | 5        | 2                  | 59.9        | 10                         |
| 15= | Finland     | 16.9     | 10               | 0              | 5               | 15.6             | 5                   | 5        | 2                  | 59.5        | 9.9                        |
| 15= | Lithuania   | 19.1     | 10               | 0              | 0               | 17.4             | 5                   | 5        | 3                  | 59.5        | 9.9                        |
| 17  | Malta       | 17       | 10               | 0              | 0               | 19.8             | 0                   | 5        | 5                  | 56.8        | 9.5                        |
| 18  | Denmark     | 12.1     | 9                | 10             | 5               | 9.6              | 4                   | 5        | 1                  | 55.7        | 9.3                        |
| 19  | Belgium     | 12.8     | 10               | 10             | 0               | 15.6             | 0                   | 5        | 1                  | 54.4        | 9.1                        |
| 20  | Poland      | 17.4     | 9                | 0              | 0               | 14.4             | 5                   | 5        | 3                  | 53.8        | 9                          |
| 21  | Czechia     | 19.1     | 9                | 0              | 0               | 18               | 0                   | 5        | 2                  | 53.1        | 8.9                        |
| 22  | Cyprus      | 11.4     | 9                | 0              | 0               | 19.8             | 5                   | 5        | 2                  | 52.2        | 8.7                        |
| 23  | Slovakia    | 19.5     | 9                | 0              | 0               | 9                | 5                   | 5        | 3                  | 50.5        | 8.4                        |
| 24  | Spain       | 12.1     | 10               | 0              | 0               | 19.8             | 0                   | 5        | 1                  | 47.9        | 8                          |
| 25  | Portugal    | 16.5     | 9                | 0              | 0               | 12               | 0                   | 5        | 3                  | 45.5        | 7.6                        |
| 26  | Sweden      | 16.6     | 10               | 0              | 0               | 16.8             | 0                   | 0        | 2                  | 45.4        | 7.6                        |
| 27  | Italy       | 11.8     | 9                | 0              | 0               | 16.8             | 0                   | 5        | 2                  | 44.6        | 7.4                        |
| 28  | Austria     | 8.5      | 9                | 0              | 0               | 19.8             | 0                   | 5        | 1                  | 43.3        | 7.2                        |
| 29= | Germany     | 9.5      | 9                | 0              | 0               | 9                | 0                   | 5        | 1                  | 33.5        | 5.6                        |
| 29= | Luxembourg  | 5.3      | 9                | 0              | 0               | 13.2             | 0                   | 5        | 1                  | 33.5        | 5.6                        |

best

# Austria

Overall ranking 21



|                      |     |              |    |
|----------------------|-----|--------------|----|
| Alcohol              | 15  | Tobacco      | 28 |
| Food and soft drinks | 20= | E-cigarettes | 15 |

|                                 |  |
|---------------------------------|--|
| Population size:                | 9,006,398                                  |
| PPP adjusted GDP per capita:    | \$59,537.5                                 |
| Economic Freedom Index Ranking: | 33   |
| Current government:             | Karl Nehammer<br>(Austrian People's Party) |

Austria has performed well on the Nanny State Index in the past and is still towards the freer end of the table despite introducing an uncompromising smoking ban in November 2019. Austria had long been one of Europe’s most smoker-friendly countries, but the ban has no exemptions. It includes vehicles in which passengers are under the age of 18 and also applies to e-cigarettes.

Since then, there has been little to report. Austria’s taxes on beer and spirits remain relatively low, and it is one of the 15 EU member states that have no duty on wine (except sparkling wine). Tobacco duty has been rising in recent years, but it is still relatively affordable.

Tobacco advertising is only allowed at the point of sale, but there is no ban on cigarette vending machines, no display ban, and no serious talk of plain packaging.

E-cigarettes were once classified as medicinal products in Austria and effectively banned. That is no longer the case. E-cigarettes and vape juice are available as consumer products, and there is no specific tax on e-cigarette fluid. Cross-border sales are banned, however.

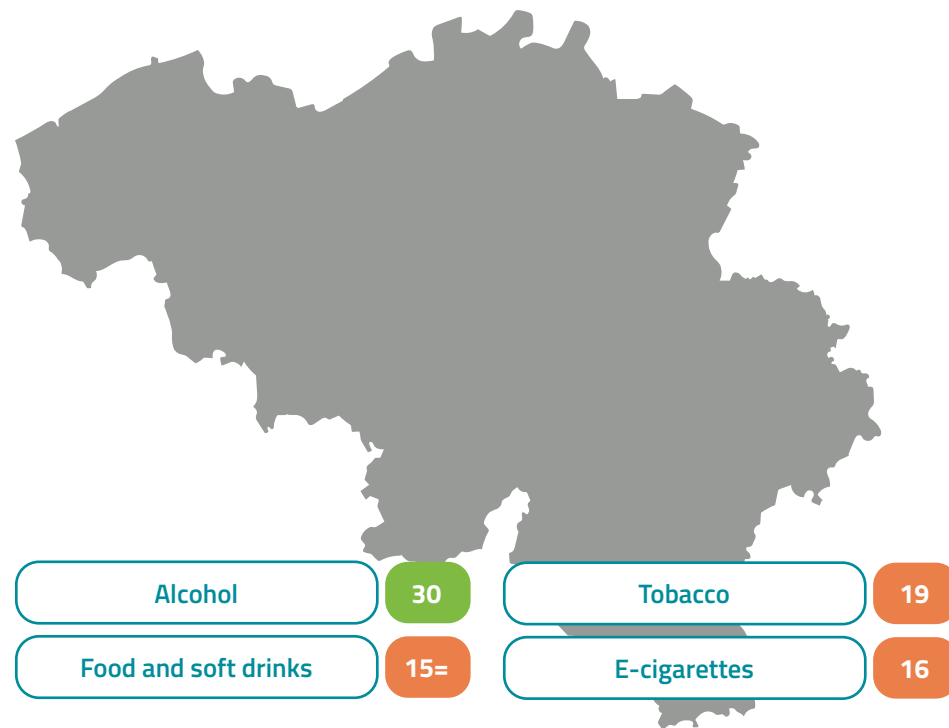
Austria takes a firm line on spirits advertising, which is banned on television, radio, and on billboards. Alcohol sponsorship is also banned outright, but beer and wine can be advertised in all media.

Calls to interfere with people’s diets have largely fallen on deaf ears in Austria. There are no sin taxes on food or soft drinks, and Austria scores a perfect zero in the food and soft drinks category.

With thanks to the Austrian Economics Center

# Belgium

Overall ranking 22



|                                 |   |
|---------------------------------|---|
| Population size:                | 11,589,623  |
| PPP adjusted GDP per capita:    | \$59,372.   |
| Economic Freedom Index Ranking: | 46  |
| Current government:             | Prime Minister Alexander De Croo<br>(Open Flemish Liberals and Democrats) |

Belgium taxes beer and wine at a relatively low level, but spirits and cigarettes get tougher treatment. Restrictions on alcohol advertising are modest. Belgium's smoking ban, like that of most EU countries, allows designated smoking rooms in most venues, including the European Parliament. By law, smoking rooms have to be quite basic, with no televisions or pool tables, for example.

E-cigarettes were legalised as consumer products in 2016, but internet sales and cross-border sales are banned, and e-cigarette advertising is banned nearly everywhere. Vaping is banned wherever smoking is banned, with possible fines ranging from €208 to €8,000. This means it is illegal to vape in an e-cigarette shop.

Like its Dutch neighbours, Belgium has seen a rise in nanny state activity in recent years, and there is more to come. Vaping or smoking in a vehicle with a person under the age of 18 has been banned since 2019. In January 2021, the last vestiges of tobacco advertising – including posters inside and outside of tobacconists – were banned.

Plain packaging for tobacco products went into effect on 1 January, 2020. Retailers were given a year to clear their branded stock. Belgium is now one of seven EU countries to have introduced this policy.

In December 2019, the Brussels City Council approved a ban on drinking at any time of day in the central pedestrian zone. This was extended to a wider area in October 2020, and there are plans to widen it still further.

A tax on soft drinks of €0.03 cents per litre was introduced in January 2016 and has since been raised to €0.119 per litre. Although the government describes this as a 'health tax', it applies to drinks that contain no sugar or calories. The Belgian government now collects more revenue from the sugar tax than it does from wine duty.

The sale of all alcoholic beverages is now banned at fuel stations and from vending machines. It has been reported that there are plans to ban nicotine pouches, smoking rooms, disposable e-cigarettes, cigarette vending machines, and gambling advertisements as well as crack down on outdoor smoking and alcohol advertising. Expect Belgium to be higher up the table next time.

# Bulgaria

Overall ranking 24



Alcohol

20

Tobacco

8

Food and soft drinks

20=

E-cigarettes

26

|                                 |   |
|---------------------------------|---|
| Population size:                | 6,948,445                                 |
| PPP adjusted GDP per capita     | \$28,106                                  |
| Economic Freedom Index Ranking: | 23  |
| Current government:             | Galab Donev<br>(Independent, "Caretaker") |

Bulgaria takes a more liberal approach to vaping and drinking than most European countries, but it takes a hard line on smoking. There are no restrictions on vaping indoors, and e-cigarettes can be freely bought and sold domestically, although cross-border sales are now banned. Its taxes on beer and spirits are relatively low, and there is no wine duty. There are few restrictions on beer and wine advertising, but spirits advertising is prohibited on TV and radio except in a heavily regulated form after 10 PM.

Tobacco regulations are much tougher. There are few exemptions to Bulgaria's tobacco advertising ban, and the sale of cigarettes from vending machines is prohibited. Although EU law now bans the sale of cigarettes in anything less than packs of 20, smaller numbers can be bought on the illicit market.

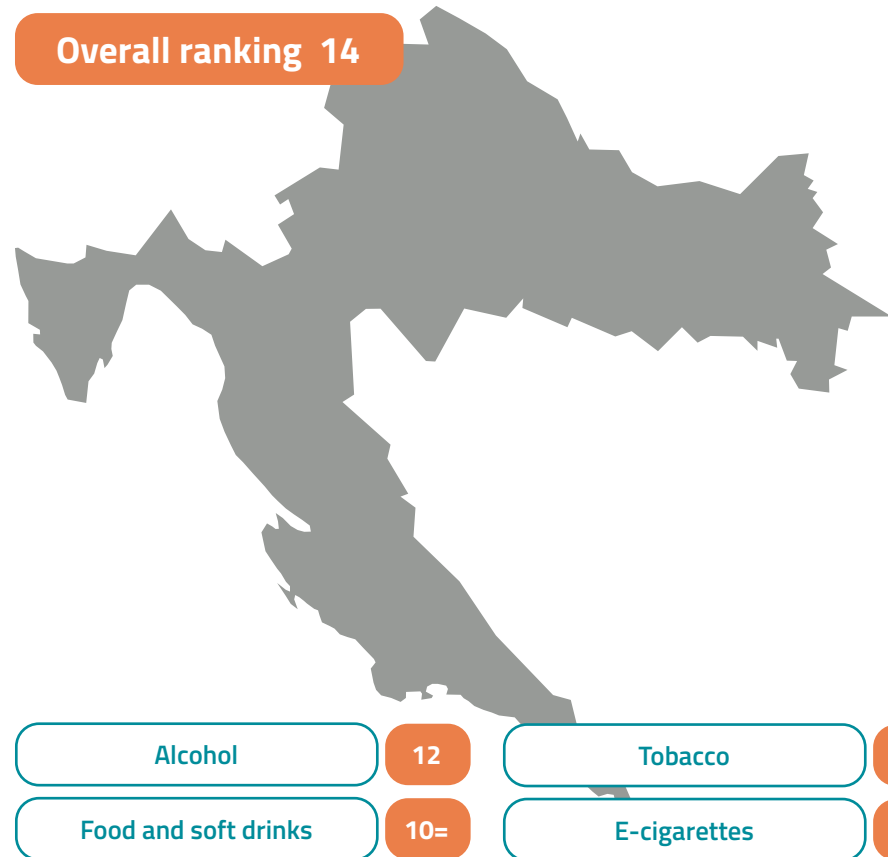
Bulgaria's smoking ban is among the most severe in Europe with no exemptions for bars, restaurants, or workplaces (except for shisha) and some restrictions outdoors. The exemption for shisha was confirmed in July 2019. Compliance with the ban has improved over the years after being poorly enforced at first.

Tobacco taxes in Bulgaria are the lowest in the EU in cash terms but are second only to Romania once adjusted for income. There are no nanny state laws on food and soft drinks, no tax on vape juice, and no tax on sugary drinks. There was talk of Bulgaria introducing taxes on 'junk food' and energy drinks in 2015, but the Finance Ministry opposed the idea and it came to nothing.

**With thanks to the Institute for Market Economics**

# Croatia

Overall ranking 14



Population size: 4,105,267

PPP adjusted GDP per capita: \$34,535

Economic Freedom (Ranking): 61

Current government: Andrej Plenković  
(Croatian Democratic Union)

Until recently, Croatia had relatively low sin taxes, but in April 2020, the government introduced sharp rises in the duties on tobacco, alcohol, and coffee. A new system of soft drink taxation was established at the same time. Soft drinks with taurine are taxed at 2.2 kuna (€0.29) per litre. The sugar in soft drinks is taxed at rates of 0.3 kuna (€0.04) per litre at 2–5 g/100 ml, 0.5 kuna per litre (€0.07) at 5–8 g/100 ml, and 0.8 kuna per litre (€0.11) if more than 8 g/100 ml.

In January 2020, the Ministry of Finance proposed a tax on all e-liquids at the rate of 1 kuna per ml. Croatia's vaping community objected to the levy, which would have added the equivalent of €1.30 to a typical bottle of e-cigarette fluid, and the proposal was dropped. There is therefore no excise duty on vape juice, nor is there any wine duty.

A comprehensive smoking ban was repealed in 2009 due to the damage it caused the hospitality industry, and the current law is relatively liberal by European standards. Smoking is banned in restaurants but there are exemptions for small bars, and larger premises can have ventilated smoking rooms. Vaping is banned indoors wherever smoking is banned.

Bars in urban areas must close at midnight, but municipal, city, or county authorities can issue permission to certain areas where bars can open longer (up to 2 am), or even restrict closing hours earlier than midnight.

Croatia is one of 12 countries in the Nanny State Index to have a tobacco retail display ban, and it takes a tough stance on advertising. Wine cannot be advertised in any broadcast media, and spirits, e-cigarettes, and tobacco cannot be advertised at all. There are no such restrictions on beer.

**With thanks to Dr. sc. Neven Vidaković**

# Cyprus

Overall ranking 20



Alcohol

18

Tobacco

22

Food and soft drinks

20=

E-cigarettes

9

Population size: 1,231,137

PPP adjusted GDP per capita: \$44,393

Economic Freedom Index Ranking: 38

Current government: Nikos Christodoulides  
(Democratic Rally)

Cyprus is liberal when it comes to food, soft drinks, and alcohol, but it lets itself down with its treatment of vapers. In September 2017, it passed an excise tax on e-cigarette fluid of €0.12 per millilitre (€1.20 per standard bottle), even if the fluid does not contain nicotine. It also created a new category for heated tobacco products and taxed them at €150 per kilogram.

Vaping was included in the draconian smoking ban that was narrowly passed in February 2017. Despite an amendment relaxing restrictions in 'open areas' – defined as spaces that have one open side – the smoking/vaping ban remains harsh. Businesses and individuals who breach it risk a fine of up to €850. Only vape shops are exempt. Smoking and vaping are also prohibited in cars with children under the age of 16. The Green Party has called for the smoking ban to be extended.

Tobacco and e-cigarette advertising is restricted to the point of sale, and cigarette vending machines are banned, but there is no display ban. Alcohol advertising is largely permitted, although television and radio advertisements cannot air in the daytime.

Taxes on beer, spirits, and tobacco is low by EU standards, and Cyprus is one of 15 EU countries to have no wine duty. There is no sugar tax and no nanny state regulation of food. In 2022, the VAT on alcohol sold in bars was reduced from 19 per cent to 9 per cent.

# Czechia

Overall ranking 29



Alcohol

27

Tobacco

21

Food and soft drinks

20=

E-cigarettes

27

Population size: 10,708,981

PPP adjusted GDP per capita: \$45,707

Economic Freedom Index Ranking: 17

Current government: Petr Fiala (Spolu)

Czechia's reputation as a haven of liberty took a knock in May 2017 when an extensive smoking ban came into effect. The ban allows for no designated smoking rooms and no exemptions, except for shisha. A survey conducted at the end of 2017 found that 58 per cent of Czechs thought that the ban was too extreme, but attempts to partially relax it have failed. Fines of 5,000 CZK (€185) can be imposed on those who break the law, and the owners of venues can be fined up to 50,000 CZK (€1,850).

Since then, there has been little to report. The country continues to score well on food, alcohol, and e-cigarette regulation. There is no wine duty and beer taxes are relatively low. There are no sin taxes on soft drinks.

E-cigarettes can be advertised within the confines of EU law and vaping is only prohibited in a limited number of public places such as airports and public transport. There is no tax on e-cigarette fluid.

Czechia remains an attractive country for beer drinkers. In 2020, the government reduced the VAT on beer sold in restaurants from 21 per cent to 10 per cent. As in most EU countries, there is no mandatory closing time for bars and no restrictions on promotions such as happy hours. Alcohol advertising is largely unrestricted except in some outdoor areas (e.g., outside schools).

Tobacco taxes have been rising for years and are now above average for an EU member state once adjusted for income. Cigarettes can be displayed in shops and bought from vending machines, but the sale of alcohol from vending machines was banned in 2018.

With thanks to the Liberální Institut



# Denmark

Overall ranking 16=



Alcohol

28

Tobacco

18

Food and soft drinks

9

E-cigarettes

12

Population size: 5,792,202

PPP adjusted GDP per capita: \$64,672

Economic Freedom Index Ranking: 5

Current government: Mette Frederiksen  
(Social Democrats)

Traditionally the most liberal Scandinavian country, Denmark has taken a turn for the worse in recent years. Plain packaging for tobacco was introduced in 2021 and was extended to e-cigarettes in 2022. In 2022, Denmark also banned all vape juice flavours apart from tobacco and menthol. As if that were not bad enough, the government introduced a hefty tax on e-cigarette fluid of 1.5 kroner (€0.20) per ml for up to 12 mg/ml of nicotine and 2.5 kroner (€0.40) for more than 12 mg/ml of nicotine.

Vapers had already been hit with a retail display ban for e-cigarettes and a total ban on e-cigarette advertising. Advertisements for nicotine pouches are also banned. A retail display ban for tobacco was introduced in January 2021, and the law was written in such a way that it amounted to a de facto ban on cigarette vending machines. Loose snus, which escaped earlier EU laws, was banned in January 2016. The government is now considering whether to permanently ban the sale of cigarettes to anyone born after 2010.

E-cigarettes were classified as medical products in Denmark until 2016 and were unavailable to the public, but e-cigarettes and vaping fluids were then legalised as consumer products. Vaping has always been permitted in public places (except in children's areas, in taxis, and on public transport), but advertising, promotion, and sponsorship of e-cigarette products are banned in all media.

Taxes on beer, wine, and spirits are low by Scandinavian standards but high by any other standard. Most forms of alcohol marketing are legal and Denmark is the only Nordic country that does not have a statutory closing time for bars.

For the time being, at least, smoking is less restricted than in most EU countries, and tobacco duty is relatively low once adjusted for incomes. Although smoking is generally prohibited indoors, there is an exemption for small pubs. Ventilated smoking rooms are permitted in restaurants and workplaces.

Denmark's experiment with a 'fat tax' in 2011–13 was a notorious disaster and was swiftly repealed along with a tax on sugary drinks. However, the Chocolate Tax Act, implemented in January 2020, has since hiked the price of confectionery, chocolate, chewing gum, and even some 'sugar-free' products. A range of products, including chocolate, liquorice, cakes, and biscuits are taxed at the rate of 22.08 DKK per kilogram (€3.50) if they contain more than 0.5 g of sugar per 100 g.

With thanks to Jonas Herby and Line Andersen at CEPOS

# Estonia

Overall ranking 7



Alcohol

7

Tobacco

14

Food and soft drinks

10=

E-cigarettes

6

|                                 |  |
|---------------------------------|--|
| Population size:                | 1,326,535                              |
| PPP adjusted GDP per capita:    | \$42,381                               |
| Economic Freedom Index Ranking: | 8                                      |
| Current government:             | Kaja Kallas<br>(Estonian Reform Party) |

Estonia continues to perform poorly across every category of the Nanny State Index, and there is no sign of things improving. The government suspended its tax on e-cigarette fluid in 2021 as a result of cross-border activity and illicit sales, but it reinstated it (at €0.20 per ml) at the start of 2023.

This was not the first time that the government's thirst for sin tax revenue had backfired. Between 2016 and 2018, spirits duty rose by 30 per cent, wine duty rose by 50 per cent, and beer duty doubled. This led to a textbook illustration of the Laffer Curve, as Estonians travelled to neighbouring Latvia for their alcohol shopping, and Finns – who have long made the trip to Estonia for theirs – went elsewhere.

The government expected alcohol revenues to rise from €251 million in 2016 to €276 million in 2017. In fact, the tax rise caused revenues to fall to €229 million in 2017, and by 2018, they were 30 per cent lower than expected. It was a sobering experience for the Estonian government, which abandoned its plans to introduce further tax hikes on alcohol in 2019 and 2020. Adjusting for income, Estonia's alcohol taxes are now the 11th highest in the Nanny State Index, below Lithuania and Latvia.

Estonia's Tobacco Act views e-cigarettes as "products used similarly to tobacco products" and includes them in the smoking ban. E-cigarette flavours were banned in June 2019, with the exception of tobacco flavour. The minister of health and labour, Peep Peterson, is now considering a ban on disposable e-cigarettes and is working with Estonia's Baltic neighbours to regulate all nicotine products in the same way as cigarettes.

Estonia's Advertising Act, introduced in January 2018, bans all outdoor advertising for alcohol, and the watershed for TV and radio advertising was pushed back to 10 PM. What little alcohol advertising remains can only provide minimal, factual information about the product. Happy hours and alcohol tastings in shops are banned. Shops must display alcoholic drinks away from the rest of the groceries; alcoholic drinks cannot be visible from the street.

A tax on soft drinks was introduced in January 2018. Although the Estonian president, Kersti Kaljulaid, claimed that the aim of the tax was "to guide the people of Estonia, and first and foremost children and youth, to consume less sugar", it applies to artificially sweetened drinks that contain no calories as well as sugary drinks. It is a tiered system with artificially sweetened drinks and drinks containing up to 8 g of sugar per 100 ml taxed at €0.10 per litre and drinks with more than 8 g of sugar taxed at €0.20 per litre. For reasons that are not entirely clear, if a drink contains more than 10 g of sugar per 100 ml and also contains artificial sweeteners, the tax rate is €0.30.

Estonia's smoking restrictions are less severe than in most EU countries, but a ban on smoking in cars with children was introduced in 2016 (with maximum fines of €300) and a ban on smoking in prisons came into effect in October 2017. Estonia has the highest tobacco taxes in Eastern Europe, although they seem less punitive once adjusted for income. There is a full ban on tobacco advertising, and cigarettes cannot be sold from vending machines. A tobacco display ban came into effect in July 2019.

With thanks to Center for Free Economic Thought

# Finland

Overall ranking 4



Alcohol

5

Tobacco

15=

Food and soft drinks

13

E-cigarettes

5

|                                 |                                    |
|---------------------------------|------------------------------------|
| Population size:                | 5,540,720                          |
| PPP adjusted GDP per capita:    | \$55,203                           |
| Economic Freedom Index Ranking: | 26                                 |
| Current government:             | Sanna Marin<br>(Social Democratic) |

Finland was the least liberal country in the first three editions of the Nanny State Index, but it has been edged out of the top three by the arrival of Turkey and Norway and by the growing extremism of Lithuania. Adjusted for income, Finland's alcohol taxes are the third highest on the list, but its temperance legislation is not quite as extensive as Lithuania's. It has draconian regulation of e-cigarettes, including a ban on all flavours except tobacco, but it falls short of Norway's complete ban.

As in most Nordic countries, alcohol retail is a state monopoly. The 2018 Alcohol Act brought a degree of liberalisation, allowing the sale of alcoholic drinks of up to 5.5 per cent alcohol concentration in grocery stores and permitting restaurants to advertise their happy hours discounts. Restaurant opening hours were relaxed, and the state-owned retailer, Alko, has had its closing time pushed back from 8 PM to 9 PM.

Finland abolished its taxes on confectionery, chocolate, and ice cream in January 2017. A tax on fizzy drinks remains in place at a rate of €0.22 per litre of sugar-sweetened drinks and €0.11 per litre of non-sugary drinks.

Perhaps due to the cold climate, Finland has a less draconian smoking ban than some EU countries and permits designated smoking rooms, but vaping is banned wherever smoking is banned and some outdoor areas are included. In addition to a total ban on tobacco advertising, there is a retail display ban and a vending machine ban.

These modest measures, which were opposed by 'public health' campaigners, represent the limits of Finnish liberalisation. Nearly all alcohol advertising outdoors was banned in 2015. Spirits cannot be advertised in any media. Wine and beer can only be advertised on television after 10 PM. Plain packaging for tobacco and e-cigarette products will begin in May 2023. Smoking is now prohibited on public beaches between May and September. Nicotine pouches are regulated as medicines.

A punitive tax on e-cigarette fluid of €0.30 per ml was introduced in January 2017 and also applies to 'nicotine-free liquids'. Internet and cross-border sales of e-cigarette products have been illegal since June 2017.

The explicit goal of Finnish tobacco control policies is to make Finland not only a smoke-free but also a nicotine-free country. The Tobacco Act, which came into force in August 2016, banned smoking in cars carrying children under the age of 15. Although snus is popular, all smokeless tobacco is banned, and e-cigarettes are subject to the same regulation as tobacco, including a full advertising ban. Not only does this ban include e-cigarettes, but it also includes products that resemble tobacco products, such as liquorice pipes. Shops have to buy a licence to sell tobacco, and the price of the licences has risen sharply since 2016 in a deliberate attempt to discourage retailers from selling it. The new Tobacco Act also allows housing corporations to apply for a licence to make smoking illegal on their balconies and outdoor areas.

With thanks to the Tero Lundstedt, Libera Foundation

# France

Overall ranking 13



Alcohol

10

Tobacco

5

Food and soft drinks

7=

E-cigarettes

23

Population size: 65,273,511

PPP adjusted GDP per capita: \$50,996

Economic Freedom Index Ranking: 54

Current government: Emmanuel Macron  
(Renaissance)

France has had little to report since the 2021 edition of the Nanny State Index was published. It remains in the top half thanks to its harsh anti-smoking legislation, sugar tax, and strict alcohol advertising laws, although it does somewhat better on e-cigarettes and food.

There is an extensive ban on smoking in bars, restaurants, and workplaces, but some smoking rooms are permitted. Smoking is banned in cars carrying passengers under the age of 18, and there has recently been a trend toward banning smoking outdoors. Paris has now banned smoking in 52 parks and gardens. Marseilles and La Rochelle have both banned smoking on several beaches. There has even been talk of banning the depiction of smoking in films, a proposal that was welcomed by the European Commission.

A tobacco display ban is in place, and France is one of seven EU countries to have introduced a plain packaging mandate. Large increases in tobacco taxation in the last decade have left the French with the third-highest cigarette duty of the 30 countries in the list (or the fifth once adjusted for income).

Vaping is currently legal in bars and restaurants but, since October 2017, it has been prohibited in educational institutions, public transport, and open-plan offices. People who flout the ban can be fined between €35 and €150. In places where vaping is permitted, legislation obliges the owner to put up a sign telling customers what their vaping policy is.

In July 2018, France changed its system of taxing soft drinks. It had previously levied a tax of €0.0753 per litre on all sweetened drinks and energy drinks, including low-calorie varieties. It now taxes sweetened drinks that contain no sugar at a lower rate of €0.03 per litre, and this rate rises in proportion to sugar content. For example, a litre of a drink that has 5 g of sugar per 100 ml is taxed at €0.055 per litre and a drink with 10 g per 100 ml is taxed at €0.135.

Free refills of soft drinks in restaurants were banned in January 2017. A 2004 ban on sweets and sugary drinks being sold from vending machines had no effect on children's calorie intake. Undeterred by failure, the government banned all food and drink vending machines from schools in 2017.

There is a full ban on tobacco advertising and a near-total ban on e-cigarette advertising. The latter is only legal in vape shops. All television adverts for food that is processed or contains added sugar, fat, sweeteners, and/or salt must be accompanied by a message from the National Institute of Health Education (e.g., 'For your health, avoid snacking between meals'). France has had some of the world's most restrictive alcohol advertising laws since 1991, with a total ban on television and heavy restrictions on what companies can say about their product in other media.

The sale of alcohol is banned in sports stadiums. When a bill was put forward in 2019 to relax this law, the health minister Agnès Buzyn responded by saying that it should instead be extended to include VIP areas. The law requiring all drivers to keep a breathalyser in their car has, however, now been repealed.

There is a special tax on beverages that contain more than 18 per cent alcohol. Known as the "cotisation de sécurité sociale", it adds €5.79 to a litre of strong drink. Fortunately, wine remains very affordable with a tax of just €0.03 per bottle.

With thanks to Institut Économique Molinari

# Germany

Overall ranking 30



Alcohol

29

Tobacco

29=

Food and soft drinks

20=

E-cigarettes

25

Population size: 83,783,942

PPP adjusted GDP per capita: \$58,276

Economic Freedom Index Ranking: 25

Current government: Olaf Scholz  
(Social Democratic Party)

Once again, Germany takes the crown as the best country to drink, smoke, vape, and eat in the EU. Taxes on beer and spirits are among the lowest in Europe after adjusting for income, and while tobacco duty is not particularly low, it is less than half of that of the UK and Ireland. It has no tax on sugary drinks or wine.

Smoking restrictions vary by region, but only three of the sixteen states have a comprehensive smoking ban (North Rhine-Westphalia, Bavaria, and Saarland). The rest have significant exemptions based on the size of the premises, the status of the establishment (e.g., private clubs), and whether or not food is served. The result is that, in the majority of German states, some bars have a designated smoking room at the minimum. Smoking and vaping are forbidden on public transport.

Germany has avoided many of the nanny state fads of recent years. It has no sugar tax, no plain packaging mandate, no restrictions on e-cigarette flavours, and no retail display bans. It allows alcohol advertising in all its forms, including on television after 6 PM, and there is no statutory closing time for bars. E-cigarettes can be sold and used without restriction. Cross-border sales are legal and e-cigarette products can be advertised within the confines of EU legislation.

Alas, even Germany has started capitulating to the forces of the nanny state. A new tax on e-cigarette fluid began in July 2022. Initially set at €0.16 per ml, it will rise to €0.20 in 2024, €0.26 in 2025, and €0.32 in 2026. Even nicotine-free fluid is included.

Germany used to permit a significant amount of tobacco advertising, but that changed in 2022 when all tobacco ads were banned except at the point of sale. By 2024, these rules will also apply to e-cigarettes and heated tobacco products.

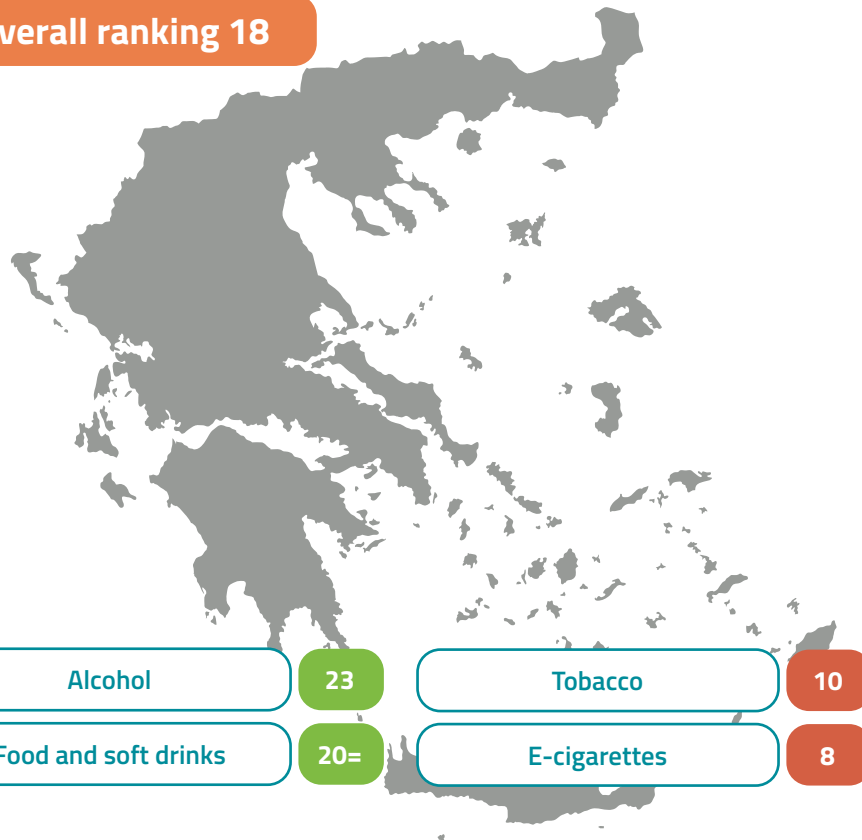
There are still no nanny state policies on food and soft drinks, although the government has entered a 'voluntary' agreement with the industry to reformulate food products to achieve a reduction in sugar consumption of at least 10 per cent by 2025. The German government's drugs czar, Burkhard Blienert, has proposed raising the legal age when people can buy beer and wine from 16 to 18.

Germany has had a good run, but it looks like we will have a new winner next time.

**With thanks to the Prometheus – Das Freiheitsinstitut**

# Greece

Overall ranking 18



Population size: 10,423,054

PPP adjusted GDP per capita: \$31,485

Economic Freedom Index Ranking: 85

Current government: Kyriakos Mitsotakis  
(New Democracy)

Since the 2008 financial crisis, Greece has endured a wave of sin tax rises on everything from coffee to vape juice. Taxes on beer and spirits are well above the European average, although there is no wine duty (the Syriza government introduced a tax on wine for the first time in 2016, but this was annulled by Greece's supreme administrative court in September 2018 and was abolished in January 2019).

In 2019, the then-new government launched the National Action Plan against smoking, which strengthened the enforcement of a smoking ban that had been widely ignored since being passed 11 years earlier. Smoking is prohibited in all workplaces, bars, and restaurants with no exceptions. Previously, there was an exemption for casinos and bars larger than 300 sq m, which could allow smoking in designated areas no larger than half of the total floor space, but this was abolished by the Council of State, Greece's highest court, in March 2019.

Smoking in taxis and public transport is forbidden as well as in private vehicles if there is a passenger under 12 years old. Outdoor sports stadiums and some outdoor areas frequented by children are also covered by the ban.

Tobacco retail displays are banned with the exception of specialist tobacco outlets such as kiosks and duty-free shops. The sale of cigarettes from vending machines was banned in 2009. Despite this frenzy of anti-smoking legislation, Greece has the highest smoking rate in the EU.

E-cigarettes are legal, but Greeks cannot buy e-cigarettes, heated tobacco products, or vaping fluids from other EU countries by mail order. E-cigarette advertising is banned everywhere except at the point of sale, and a tax on e-cigarette fluid of €0.10 per ml was introduced in January 2017. Vaping has been banned wherever smoking is banned since 2016. In March 2018, Greece's High Court upheld the ban on vaping indoors. The previous government banned zero-nicotine e-cigarette liquids in an attempt to stop vapers from mixing their own fluid, but this unusual law has now been repealed.

Alcohol advertising is mostly unrestricted, although it cannot be broadcast on TV and radio during programmes that are targeted at children. Greece does not have a plain packaging mandate, a mandatory closing time for bars, or a sugar tax.

With thanks to Constantinos Saravakos, Center for Liberal Studies

# Hungary

Overall ranking 5



Alcohol

26

Tobacco

2

Food and soft drinks

1

E-cigarettes

4

Population size: 9,660,351

PPP adjusted GDP per capita: \$36,765

Economic Freedom Index Ranking: 57

Current government: Viktor Orbán  
(Fidesz)

Under Viktor Orbán, Hungary has introduced a raft of nanny state measures for everything but alcohol. It has some of Europe's most intrusive policies on food, tobacco, and e-cigarettes, including an extensive system of food and soft drink taxes, a full ban on smoking indoors, and a ban on all e-cigarette flavours except tobacco. Hungary tops the table for over-regulation of food and soft drinks, is second for tobacco, and fourth for e-cigarettes.

There has been no let-up since the last Nanny State Index was published. Introduced in September 2011, the Public Health Product Tax (commonly known as the 'chips tax') was already Europe's most extensive system of food and soft drink taxation before being expanded with higher rates in January 2023. Current rates include the following: sweets and 'other pre-packed product with added sugar', pre-packaged pasta and 'delicacies': 210 Forints (€0.55) per kg; sugary drinks: 23 Forints (€0.06) per litre, energy drinks: 390 Forints (€1.02) per litre, jam: 780 Forints (€2.04) per kg, and salty snacks and seasonings: 390 Forints (€1.02) per kg or litre. Artificially sweetened versions of these products are also now taxed, albeit at a lower rate. All this comes on top of a standard VAT rate of 27 per cent.

January 2023 also saw the tax on e-cigarette fluid increase. Until March 2020, the tax rate was 55 Forints (€0.17) per ml but this was reduced to 20 Forints (€0.06) in an attempt to reduce cross-border shopping during the pandemic. It has now been increased to 33 Forints (€0.083).

Tobacco is heavily regulated with a near-total advertising ban, a vending machine ban and, since 2022, a plain packaging mandate. There are no exemptions to Hungary's ban on smoking in bars, restaurants, and workplaces, and smoking is even banned in some outdoor areas. Tobacco retailing is a state monopoly, with licences allegedly handed out to party loyalists. Since May 2016, these shops have also had a monopoly on selling e-cigarettes. It has been reported that the government plans to turn the alcohol retail business into a similar state monopoly, and there is talk of limiting the sale of energy drinks to the same shops.

E-cigarette advertising is banned, and vaping is prohibited wherever smoking is prohibited, unless the vaping device was prescribed by a doctor (which is most unlikely).

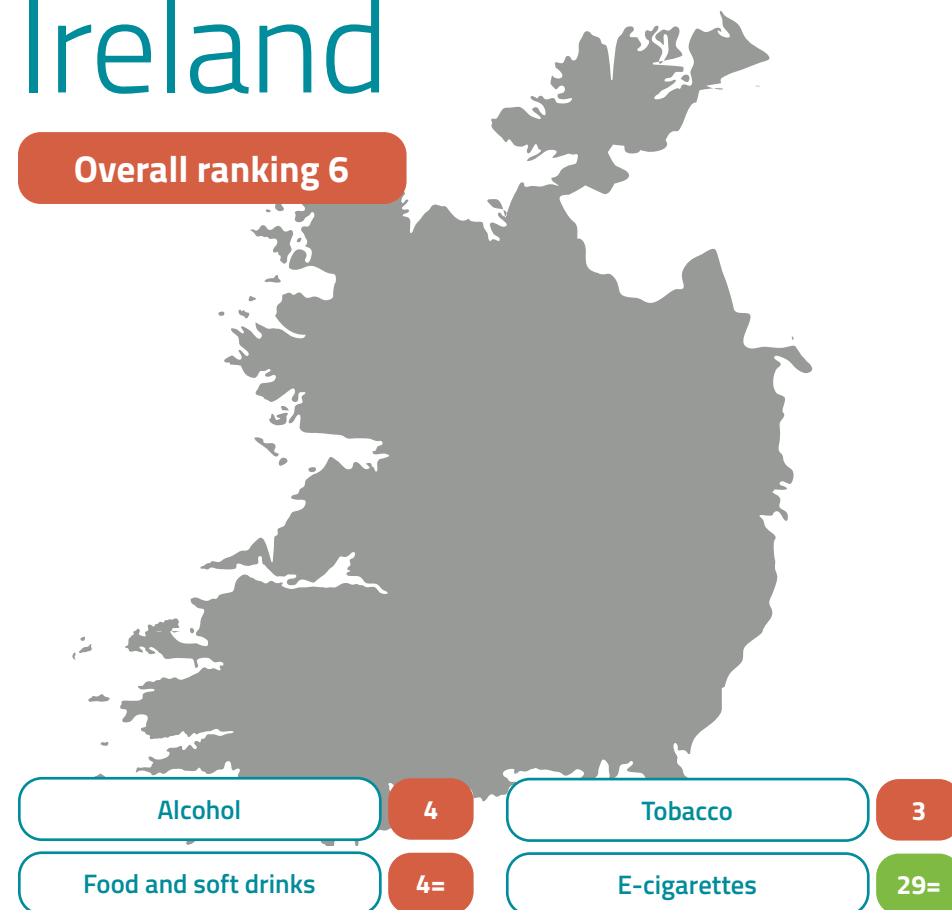
There have been large rises in spirits duty in recent years and beer duty is not particularly low. The only good news is that there is no duty on still wine, alcohol can be advertised with a few limitations, and there is no mandatory closing time for bars.

With thanks to the Hungarian Free Market Foundation



# Ireland

Overall ranking 6



|                                 |                             |
|---------------------------------|-----------------------------|
| Population size:                | 4,937,786                   |
| PPP adjusted GDP per capita:    | \$105,355                   |
| Economic Freedom Index Ranking: | 10                          |
| Current government:             | Leo Varadkar<br>(Fine Gael) |

Irish politicians pride themselves on being at the forefront of 'public health' paternalism, and Ireland has some of the world's most punitive sin taxes. Of the 30 countries in this index, Ireland has the fifth-highest rate of wine duty, and by far the highest tax on sparkling wine. Its taxes on beer and spirits are almost at Nordic levels. It has the highest tax on cigarettes in cash terms and the fourth highest after adjusting for income.

Ireland introduced a tax on sugary drinks in May 2018, one month after the UK did the same. As in the UK, the tax is two-tiered with a rate of €0.30 per litre for drinks that have more than 8 g of sugar per 100 ml and €0.20 per litre for drinks that have between 5–8 g per 100 ml.

Advertising and sponsorship of food deemed to be high in fat, sugar, and/or salt is banned during television and radio programmes that are mostly watched by people under the age of 18. Such commercials cannot make up more than 25 per cent of advertising time during the rest of the day.

Under the Public Health (Alcohol) Act, which was passed in October 2018, alcohol advertising is banned in cinemas (except before films with an 18 certificate), at bus stops, train stations, and within 200 m of a school, on public transport, in sports arenas, and at events aimed at children or involving motoring. Spirits cannot be advertised on TV or radio at all, and all forms of alcohol advertising will soon be limited to after 9 PM on television and, strangely, between 10 AM and 3 PM on the radio. A ban on using loyalty cards to buy alcohol came into force in January 2021.

In November 2020, Ireland became the first EU country to ban the display of alcohol in shops. Modelled on the tobacco retail display ban, the 'booze curtain' policy forces supermarkets and other mixed retail shops to cordon off alcoholic drinks with a physical barrier. The barrier must be at least 120 cm high and keep the alcohol out of sight. Alternatively, the alcohol can be kept in storage units so long as there are not visible below a height of 150 cm.

The Public Health (Alcohol) Act includes mandatory cancer warnings on alcohol packaging which could see Ireland come into conflict with the European Commission, which says they could violate EU law. Worst of all for drinkers, a minimum unit price of €1 per Irish unit (€0.80 per UK unit) was introduced in January 2022.

E-cigarettes can be advertised within the confines of EU law, and they can be used everywhere except on public transport. Cross-border sales are legal. A ban on non-tobacco e-cigarette flavours was proposed in January 2020. Some misguided anti-smoking groups have called for a €0.06 per ml tax on e-liquids. The government has said it will introduce a 'targeted taxation regime to specifically discourage "vaping" and e-cigarettes', but it has not done so yet.

A ban on smoking in cars if a person under the age of 18 is present came into effect on 1 January 2016 with a potential fine of €100. Token-operated cigarette vending machines are still legal but could soon be banned under the Public Health (Tobacco and Nicotine Inhaling Products) Bill (2019).



# Italy

Overall ranking 28



Alcohol

22

Tobacco

27

Food and soft drinks

17=

E-cigarettes

24

Population size: 60,461,826

PPP adjusted GDP per capita: \$46,373

Economic Freedom Index Ranking: 44

Current government: Giorgia Meloni  
(Brothers of Italy)

Italy has always been a good performer in the Nanny State Index. Alcohol advertising is largely unrestricted. Taxes on spirits are relatively low and, as in most EU countries, there is no duty on wine. Beer and tobacco duties are not high by EU standards.

In 2014, Italy became the first EU country to tax e-cigarette fluid when Italian MPs complained about losing tobacco revenue. Initially set at a punitive rate of €0.38 per ml (€3.80 per standard bottle), the tax was subsequently raised to €0.3976 and linked to the weighted average price (WAP) of cigarettes. This was the highest rate in the EU and was a significant constraint on Italy's vaping scene. Fortunately, the government agreed to slash it to €0.13 per ml in January 2019. It then rose again, to €0.175 per ml, before being cut again to €0.13 per ml in 2022. Nicotine-free vape juice is taxed at €0.08.

A tax on sugary drinks was planned for 2020, but was postponed until January 2021 due to COVID-19. In December 2020, it was pushed back again. It was supposed to be finally introduced on 1 January 2023 at a rate of €0.10 per litre, but it was once again postponed.

Italy has had a near-total ban on smoking in public places since 2005. In 2016, the ban was extended to private vehicles if a passenger is pregnant or younger than 18. Smoking is also banned in some parks. In January 2021, local authorities in Milan banned smoking at bus stops and some other outdoor areas. Smoking has also been banned on Venice's Bibione beach. In January 2023, the health minister announced plans to ban vaping indoors and ban smoking in some places outdoors.

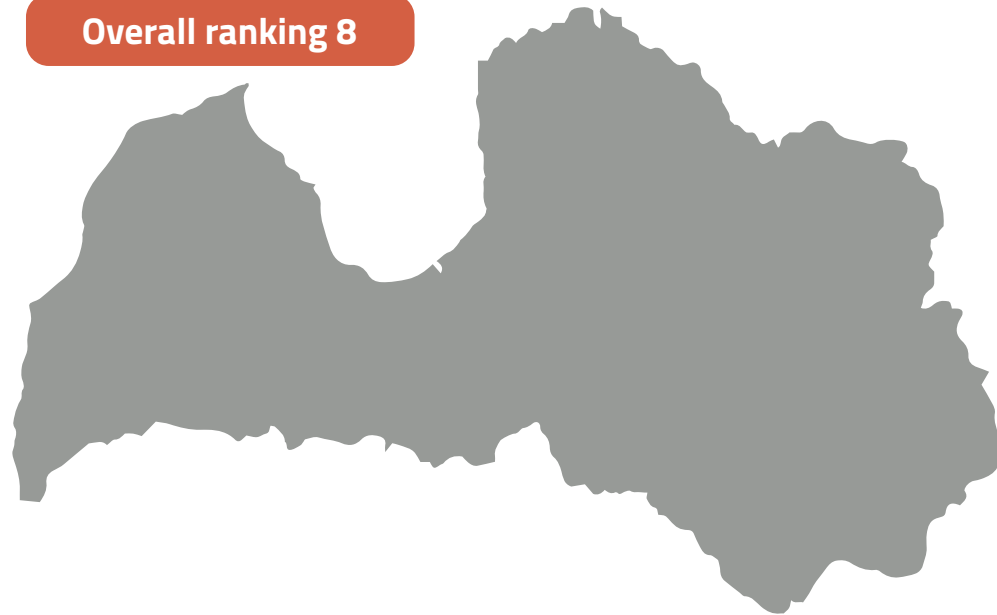
Cross-border sales of e-cigarette fluid are banned, but a ban on domestic internet sales was repealed in January 2019. It has always been legal to use e-cigarettes indoors with few restrictions, and the government never gold-plated the Tobacco Products Directive's e-cigarette advertising laws.

There is little in the way of food control policy, although food and drinks that are 'high in sugar, fat and caffeine' were banned from school vending machines in 2014. Extreme policies such as plain packaging, display bans, and minimum pricing have never got any traction in Italy.

**With thanks to Istituto Bruno Leoni**

# Latvia

Overall ranking 8



Alcohol

8

Tobacco

7

Food and soft drinks

6

E-cigarettes

7

|                                 |                             |
|---------------------------------|-----------------------------|
| Population size:                | 1,886,198                   |
| PPP adjusted GDP per capita:    | \$34,258                    |
| Economic Freedom Index Ranking: | 16                          |
| Current government:             | Krišjānis Kariņš<br>(Unity) |

Like many Eastern European countries, Latvia takes a hard line on alcohol. It has some of Europe's highest taxes on wine, beer, and spirits. Spirits cannot be advertised on television, radio, or outdoors. Beer and wine cannot be advertised on billboards. Alcohol sponsorship was almost entirely prohibited in 2014.

Alcohol cannot be delivered after 10 PM and Latvia's Reducing Alcohol Consumption and Alcoholism Plan includes proposals to reduce the drink-driving limit to almost zero and ban all alcohol advertising in print media, cinemas, and online. Price promotions and complimentary drinks in gambling venues will also be banned.

Tobacco advertising is illegal in all forms. Cigarette vending machines are prohibited and a tobacco retail display ban was introduced in October 2020. Smoking is generally banned indoors although designated smoking areas are permitted in workplaces, casinos, airports, and some trains. Smoking is banned at public transport stops and within 10 m of government buildings, as well as in parks, squares, and playgrounds except in designated areas. The ban includes outdoor places within 10 m of government buildings, public transport stops, apartment stairwells/corridors, balconies, and around children. If someone asks you to stop smoking near them, you must do so by law. The same rule applies to vaping.

E-cigarettes are classified as consumer products and can be sold to anyone over the age of 18, but their use is prohibited wherever smoking is banned. Latvia has not embraced tobacco harm reduction. It used to have a complicated system of taxation for e-cigarette fluid based on nicotine strength, but this was simplified in 2021 when vape juice was taxed at €0.12 per ml. This rose to €0.16 per ml in 2022 and rose again to €0.20 per ml in 2023, thereby adding €2 to a standard 10 ml bottle. Tax on heated tobacco rose from €80/kg to €120/kg in 2023.

Latvia banned the sale of energy drinks to people aged under 18 in June 2016. There are also restrictions on energy drink advertising (it is banned in schools, on children's television, on public buildings and it cannot be associated with sport). Advertisements must carry a warning about the supposed risks of drinking them. Energy drinks must be displayed separately from other food items in shops.

Sweetened soft drinks, including those with zero calories, are taxed at €0.074 per litre.

# Lithuania

Overall ranking 3



|                      |    |              |     |
|----------------------|----|--------------|-----|
| Alcohol              | 2  | Tobacco      | 15= |
| Food and soft drinks | 7= | E-cigarettes | 3   |

|                                 |                                  |
|---------------------------------|----------------------------------|
| Population size:                | 2,722,289                        |
| PPP adjusted GDP per capita:    | \$43,185                         |
| Economic Freedom Index Ranking: | 12                               |
| Current government:             | Gitanas Nausėda<br>(Independent) |

Lithuania has a high score for paternalistic regulations across every criteria. Since the last edition of the Nanny State Index was published, it has banned the sale of all e-cigarette flavours except tobacco flavour, and it has increased the tax on vape juice from €0.12 per ml for €0.19 per ml. It has also banned the online sale of e-cigarette products from other countries.

Under the Law on Alcohol Control (2018), Lithuania became the only EU country where people have to be 20 years old to buy alcohol. The legislation also restricted opening times. Alcoholic beverages cannot be sold in shops before 10 AM or after 8 PM (3 PM Sunday); the previous opening times were 8 AM to 10 PM. No alcoholic drinks stronger than 13 per cent ABV can be sold in outdoor cafés or at outdoor cultural events. The sale of alcohol at sports events was banned in 2020, but a ban on selling light alcoholic drinks on beaches was lifted in June 2020. Alcohol stronger than 6 per cent cannot be sold in containers smaller than 200 ml.

The sale of alcohol at petrol stations was banned in January 2016, and there has been talk of restricting sales to state-owned shops, as in Finland. Various alcohol promotions, including prizes, coupons, gifts, free samples, and discount campaigns were banned in 2016, but Lithuania has taken the assault on marketing several steps further with a total ban on alcohol advertising in all forms, including imported magazines. Customers even have to cover up their alcohol purchases before they leave the shop.

Like Latvia, Lithuania is strangely preoccupied with energy drinks (except coffee). It has been illegal to sell them to people aged under 18 since January 2015, and the advertising of energy drinks is banned in educational institutions, concert or sports venues, theatres, cinemas, and in any media aimed at children.

Smoking is banned in most indoor public places and on parts of some beaches. Although smoking rooms are permitted indoors, some municipalities declare certain outdoor public places – such as town squares and bus stops – smoke-free zones. Since January 2021, smoking has been prohibited on the balconies, terraces, and loggias of apartment buildings where at least one occupant of the building is opposed to smoking. Almost two years after the ban on smoking in private balconies came into force, municipalities in major cities report that few people have been fined. In the capital of Vilnius, not a single person has been punished for smoking on a balcony.

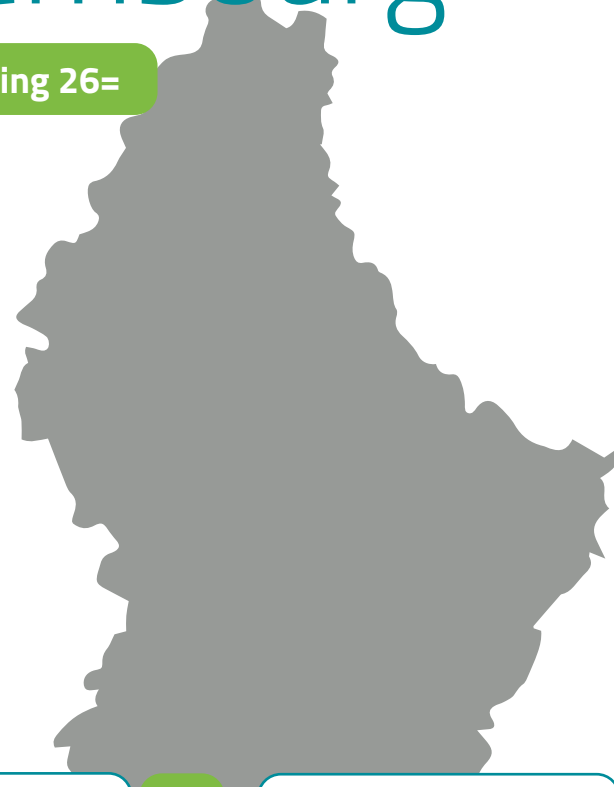
The Tobacco Products and Related Products Control Law, 2016, subjects e-cigarettes to the same heavy restrictions as tobacco products. Advertising, promotion, and sponsorship of e-cigarettes are banned in nearly all venues and media. Vaping is banned in places where smoking is banned.

Adjusted for income, Lithuania has the highest taxes on wine and spirits of any country in the Nanny State Index apart from Turkey. The only good news for Lithuanian consumers is that there is no sugar tax, no plain packaging, no minimum pricing, and no display bans. But the way things are going, it is only a matter of time.

With thanks to the Lithuanian Free Market Institute

# Luxembourg

Overall ranking 26=



Alcohol

21

Tobacco

29

Food and soft drinks

20=

E-cigarettes

19

|                                 |                                     |
|---------------------------------|-------------------------------------|
| Population size:                | 625,978                             |
| PPP adjusted GDP per capita:    | \$133,329                           |
| Economic Freedom Index Ranking: | 36                                  |
| Current government:             | Xavier Bettel<br>(Democratic Party) |

Luxembourg is one of the more liberal places in the Nanny State Index and can always be found towards the bottom of the league table. Adjusted for income, it has the lowest taxes on alcohol and cigarettes in any of the 30 countries. Even in cash terms, it has the lowest rate of beer duty. It has no wine duty at all. The government has been planning to legalise cannabis for several years, but it has still not quite managed it.

There is no retail display ban for tobacco, no plain packaging mandate, no sugar tax, and no vape tax. Restrictions on alcohol advertising are relatively trivial. It is one of 11 countries that scores a perfect zero for food and soft drinks regulations.

So, what's not to like? Luxembourg's Achilles' heel is its negative attitude towards safer nicotine products. Heated tobacco has never been licensed for sale, and it is, therefore, de facto banned. Luxembourg's former health minister, Lydia Mutsch, took a dim view of vaping, believing it to be a gateway to smoking. Luxembourg bans e-cigarette advertising everywhere except at the point of sale, and cross-border sales are illegal. Vaping is banned everywhere smoking is banned, although, fortunately, the country's smoking ban has plenty of exemptions.

Surprisingly, Luxembourg has a national closing time of 1 AM for drinking establishments, although owners can apply to stay open until 3 AM. In August 2017, a ban was introduced on smoking in vehicles if a child under 12 years is a passenger, and smoking is banned in and around children's playgrounds.

# Malta

Overall ranking 23



Alcohol

14

Tobacco

17

Food and soft drinks

20=

E-cigarettes

28

Population size: 441,543

PPP adjusted GDP per capita: \$48,894

Economic Freedom Index Ranking: 21

Current government: Robert Abela  
(Labour)

There is no news to report from Malta, which remains in the same spot it occupied in 2021. It has no sugar tax, no e-cigarette tax, and its taxes on alcohol are lower than average for an EU country.

However, it is far from perfect. It is one of only two EU countries to have prohibited the sale of heated tobacco products (all smokeless products were banned in 1988). It was one of the first countries in the world to ban smoking indoors (in 2004), and the legislation was toughened up in 2013 to create one of Europe's most draconian 'smoke-free' laws. Only hotel rooms are exempt. Smoking (and vaping) in cars with passengers aged under 18 were banned in January 2017 with fines of €50.

The Maltese government briefly banned smoking in the outdoor areas of restaurants under the Tobacco (Smoking Control) Act, but this was repealed in July 2020. The short-lived ban, which damaged the restaurant trade, not only banned smoking in outdoor sections but within 10 m of them.

Alcohol commercials cannot be broadcast before 9 PM and there is a total ban on tobacco and e-cigarette advertising. In 2018, Malta reduced its drunk-driving limit to the EU average of 0.05 g of alcohol per litre of blood.

Vaping is relatively common in Malta, but there has been confusion about whether e-cigarettes, which are regulated as tobacco products on the island, are banned in public places. Some health groups have claimed that they are, but in 2015, a woman who had been fined €233 for vaping in an enclosed place had her conviction overturned on appeal. The court confirmed that the smoking ban only applies to tobacco products, not e-cigarettes.

Adjusted for income, tobacco taxes are around the European average. A tax on wine was introduced for the first time in 2015, but at the low rate of €0.15 per bottle. It has since risen to €0.21.

In 2021, Malta legalised the personal cultivation and consumption of cannabis, although it is illegal to smoke it in public.

# Netherlands

Overall ranking 15



|                                 |  |
|---------------------------------|--|
| Population size:                | 117,134,872  |
| PPP adjusted GDP per capita:    | \$63,741   |
| Economic Freedom Index Ranking: | 17   |
| Current government:             | Mark Rutte<br>(People's Party for Freedom and Democracy) |

Since 2016, the Netherlands has jumped from the bottom end of the Nanny State Index, and this year, it is in the top half for the first time. Unfortunately, it looks set to rise further. Its reputation as one of the world's most liberal countries has been trashed.

In 2017, the Christian Union, a socially conservative political party, found itself in government after coming eighth in the general election. Although it only won five of the 150 seats in parliament, it joined the governing coalition on the condition that one of its members, Paul Blokhuis, be made state secretary for health. Blokhuis then introduced his 'National Prevention Agreement' with a raft of nanny state measures, including a plain packaging mandate and a display ban on tobacco, both of which came into force in 2020. Blokhuis has since left office but his legacy lives on.

A tobacco (and e-cigarette) display ban was introduced in supermarkets in July 2020 and extended to all shops in January 2021 (specialist tobacconists are exempt). Supermarkets will be banned from selling cigarettes altogether in 2024. Cigarette and e-cigarette vending machines were banned in bars and restaurants in January 2022. Online sales of tobacco and vape products are currently legal, but there are plans to ban them.

The Netherlands had already moved towards plain packaging in 2017 with an unusual law banning 'holograms, sparkles, shiny and glamorous colours, embossing, or expressions referring to a specific theme' on cigarette packs. This morphed into a full plain packaging mandate in October 2020 and was extended to cigars and e-cigarettes in January 2022.

Alcohol advertising can only be broadcast after 9 PM. Since July 2021, shops have been prohibited from discounting alcoholic drinks by more than 25 per cent and offering volume price discounts. The Amsterdam City Council has discussed closing bars at 2 AM with the last customers permitted to enter no later than 1 AM.

A ban on e-cigarette advertising was overturned in 2012 but reintroduced in 2020. There is no vape tax, but all e-cigarette flavours apart from tobacco will be banned in October 2023. The government is also in the process of banning nicotine pouches.

A ban on smoking was introduced in 2008, but it was overturned for small bars in 2010 before being reintroduced in 2014. This left smoking banned in the vast majority of indoor venues, although there was an exemption for marijuana. Vaping was added to the ban in July 2020 'to set a good example for young people' according to Blokhuis, who also wanted to ban smoking on terraces. Smoking rooms in all workplaces, including the hospitality sector, were banned in July 2021.

It is all very depressing. The only ray of light is that beer taxes are still relatively low and the government has so far resisted nanny state regulation of food and soft drinks. Although a sugar tax has been seriously discussed, nothing has yet come of it.

# Norway

Overall ranking 2



Alcohol

3

Tobacco

11

Food and soft drinks

17=

E-cigarettes

2

Population size: 5,421,24

PPP adjusted GDP per capita: \$80,534

Economic Freedom Index Ranking: 32

Current government: Jonas Gahr Støre  
(Labour Party)

Norway is a country with a long history of nanny state regulation, and it came at the top of the table of the 2021 Nanny State Index. It has been knocked off the top spot by a country that is even more fiercely anti-alcohol, Turkey.

Hard liquor was only legalised in Norway in 1927 after ten years of prohibition, and it has had strict regulations for alcohol ever since. Of the 30 countries in our league table, it has the highest taxes on beer, wine, and spirits, although they look more affordable when adjusted for income. All forms of alcohol advertising are banned. Happy hours are legal, but they cannot be advertised.

The age at which alcohol can be purchased is 18 for wine and beer, but 20 for spirits. The state has a monopoly on the sale of wine, spirits, and any other drink that exceeds 4.8 per cent ABV. Shops cannot sell alcohol after 8 PM on a weekday or after 6 PM on a Saturday. Bars cannot sell alcohol after 3 AM.

Regulation of tobacco is similarly stringent. In 2004, Norway became one of the first countries to introduce a national smoking ban. Smoking and vaping are banned in all bars, restaurants, government buildings, and offices, although there is an exemption for some private clubs if no food is served. There is no ban on smoking in vehicles or outdoors. All forms of tobacco advertising are illegal, a retail display ban is in place, and plain packaging for all tobacco products is mandated.

As in Finland, liquorice pipes are regulated as tobacco products and must be kept behind screens in shops to prevent young people from seeing them.

It is not all bad news, however. Snus is legal and is now much more popular than cigarettes. Norway's smoking rate halved between 2007 and 2017 as snus consumption rose. Today, only 8 per cent of Norwegians are daily smokers while 15 per cent are daily snus users.

Norway has now abolished its tax on sugary drinks and confectionery. Sugar itself is subject to an excise tax of 8.84 Krone per kg (€0.81), but all other sin taxes on food and soft drinks have been lifted. Norway first introduced a tax on chocolate and sugary products in 1922. In 2018, it was increased by 83 per cent to 36.92 Krone per kg, but this led to frequent shopping on the Swedish border. It was subsequently reduced before being repealed altogether in 2021.

Although e-cigarette fluid that contains nicotine is currently banned, there are plans to legalise it and regulate the e-cigarette market along the lines of the EU's Tobacco Products Directive. It has been a slow process (the government first announced it in 2018), but don't be surprised if Norway slips down the table again in 2025.

# Poland

Overall ranking 9



|                      |    |              |    |
|----------------------|----|--------------|----|
| Alcohol              | 9  | Tobacco      | 20 |
| Food and soft drinks | 4= | E-cigarettes | 13 |

|                                 |   |
|---------------------------------|---|
| Population size:                | 37,846,611                              |
| PPP adjusted GDP per capita:    | \$38,125                                |
| Economic Freedom Index Ranking: | 80                                      |
| Current government:             | Mateusz Morawiecki<br>(Law and Justice) |

Poland remains in ninth place in the league table and ticks most of the boxes for being a typical European nanny state. It has a sugar tax and an e-cigarette tax. Wine and spirits advertising is banned entirely, and beer can only be advertised on television after 8 PM, with advertisements subject to a 10 per cent tax. Drinking is illegal on streets and in parks unless municipal authorities specifically allow it in designated places.

Taxes on alcohol are well above the EU average once adjusted for income. In February 2018, the government passed a law allowing local authorities to limit the number of liquor stores and restrict sales after 10 PM. In 2021, a new tax on spirits sold in small bottles (under 300 ml) was introduced to discourage their consumption. Levied at 25 zloty (€5.55) per litre of pure alcohol, it led to at least one company producing a range of 350 ml bottles.

Poland has a near-total ban on tobacco advertising which it has extended to e-cigarettes. Cigarette vending machines are prohibited, and it is even illegal to display products that imitate the packaging of cigarettes. It has a severe, though not a total, ban on smoking in bars, restaurants, and workplaces. Poland was particularly badly hit by the EU’s ban on menthol cigarettes, which came into force in May 2020, since around 30 per cent of Polish smokers prefer menthol.

In October 2020, the government implemented a tax of 0.55 zloty (€0.12) per ml of e-cigarette fluid and introduced a tax on heated tobacco of 155.79 zloty (€34) per kg plus a 32.05 per cent ad valorem tax. The Ministry of Justice and some other politicians want to further increase taxes on heated tobacco to reduce the differences in tax burden between these lower-risk products and traditional cigarettes.

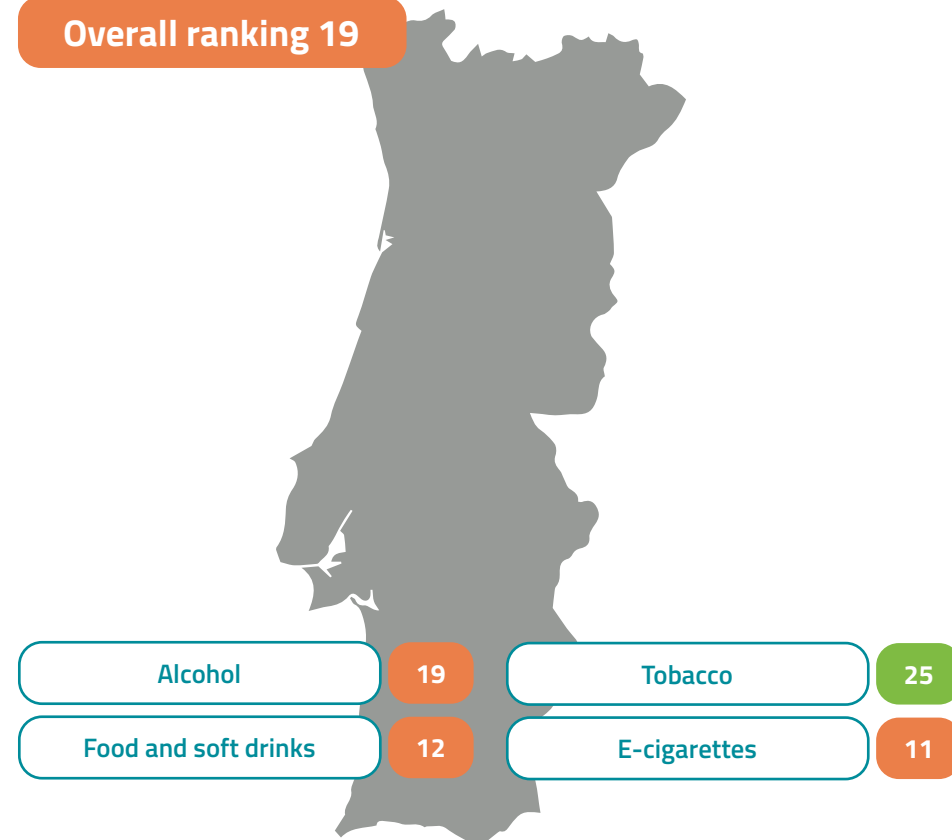
A sugary drink tax passed through the parliament in 2020, and it was implemented at the beginning of 2021. When critics accused the government of breaking its promise to not raise taxes, the deputy finance minister said that the sugary drinks tax was ‘a surcharge, not a tax’. The ‘surcharge’ amounts to 0.5 Polish zloty (€0.12) per litre for drinks with 5 g sugar per 100 ml or less, plus 0.05 Polish zloty (€0.012) for each additional gram of sugar above 5 g/100 ml. The tax applies to artificially sweetened drinks as well as sugary drinks. Energy drinks face an additional tax of 0.10 zloty (€0.022) per litre.

Poland’s Ministry of Finance and the Ministry of Health have expressed an interest in taxing so-called ‘junk food’. Fortunately, nothing has come of this yet. A ban on the sale of energy drinks to people aged under 18 is planned for 2024.



# Portugal

Overall ranking 19



Population size: 10,196,709

PPP adjusted GDP per capita: \$36,038

Economic Freedom Index Ranking: 42

Current government: Antonio Costa  
(Socialist)

Portugal remains in the bottom half of the Nanny State Index, and there is little to report since the last edition was published in 2021.

Since 2017, Portugal has had a slightly complicated four-tier system of sugary beverage taxation ranging from €0.01 per litre for drinks with less than 25g of sugar to €0.21 per litre for drinks with more than 80g of sugar. Unlike most of the European countries which tax soft drinks, it exempts zero-sugar products.

Portugal's tax on e-cigarette fluid was reduced from an outrageous €0.60 per millilitre in January 2017, and it currently stands at a still extortionate €0.30 per millilitre, adding €3.00 to the price of a standard bottle. This was the highest rate in Europe until Denmark introduced a €0.40/ml tax in 2022. Cross-border sales are banned, and vaping is banned wherever smoking is banned.

Portugal's smoking ban has been gradually tightened over the years, but it is still liberal when compared to the likes of Britain. Smoking in cafes, restaurants, bars, and nightclubs is generally banned, but the owner may choose to provide a smoking room so long as it is at least 100 sq m in size and separated from the non-smoking area by at least 4 sq m. Smoking is illegal in places where children congregate, including outdoor spaces such as playgrounds. Smokers who flout the law can be fined up to €750, and establishments that permit illegal smoking can be fined up to €250,000.

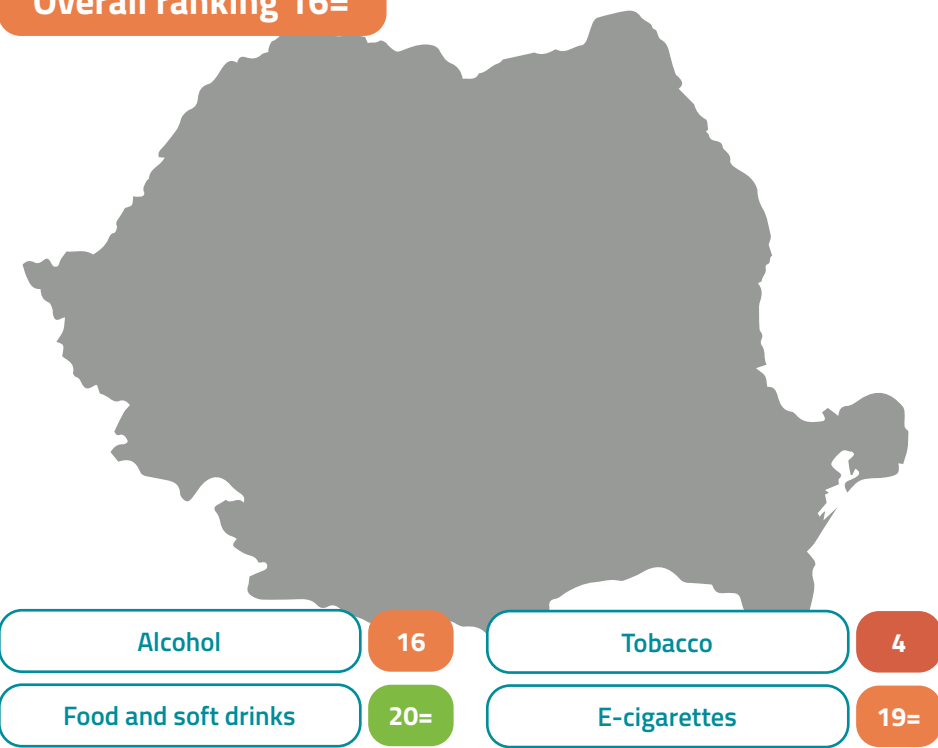
Tobacco duty is average by southern European standards. Tobacco can only be promoted at the point of sale, but there is no display ban, no vending machine ban, and no plain packaging mandate.

Alcohol can be sold in shops between 8 AM and midnight, and there are no national restrictions on opening hours in bars and restaurants, although there has been a tendency towards greater regulation in some municipalities. Taxes on beer and spirits are about average for an EU member state, and there is no wine duty. Alcohol can only be advertised on TV and radio after 10.30 PM, and sponsorship is heavily restricted.

**With thanks to Instituto +Liberdade**

# Romania

Overall ranking 16=



|                                 |   |
|---------------------------------|---|
| Population size:                | 19,237,691                                      |
| PPP adjusted GDP per capita:    | \$36,100  |
| Economic Freedom Index Ranking: | 19  |
| Current government:             | Nicolae Ionel Ciucă<br>(National Liberal Party) |

Romania remains at 16th place in this year’s index, but it has a raft of nanny state measures on the cards. A bill drawn up in 2020 proposed a retail display ban for tobacco, extending the smoking ban to e-cigarette use, banning all e-cigarette advertising, banning smoking in cars if children are present, and prohibiting the small amount of tobacco advertising that is still permitted, but none of this has yet happened.

In August 2022, in a bid to raise revenue, the government announced the first hike in tobacco and alcohol duty since 2015 and increased the VAT on soft drinks from 9 per cent to 19 per cent. Romania’s sin taxes are relatively low by the standards of western Europe, but they are more punitive once the country’s low incomes are taken into account. The tobacco duty is the highest of any country in the index after adjusting for income and its tax on heated tobacco is not far behind.

Since March 2016, Romania has had one of Europe’s toughest bans on smoking in workplaces, including all bars and restaurants. Only airports and prisons are exempt. Following protests from the public, the Parliament looked at amending the ban to provide designated smoking sections, but this was rejected.

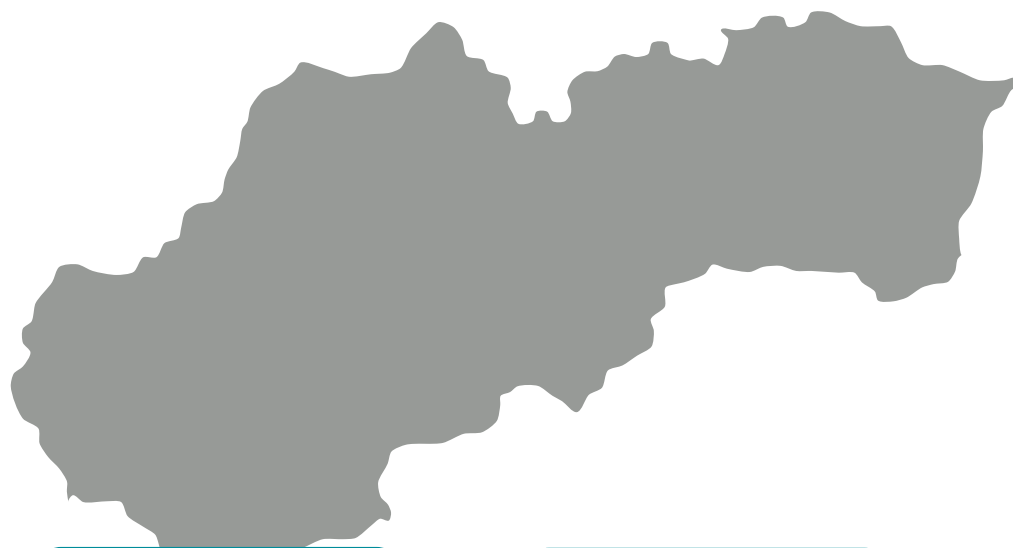
Vaping is not included in Romania’s smoking ban, but it is banned on public transport. E-cigarettes are legal to buy, but 2016 saw the introduction of an e-cigarette tax equivalent to €0.10 per ml of fluid, which has since risen to RON 0.52 per ml (€0.11). Cross-border sales of e-cigarette fluid are banned.

Advertising of spirits is banned on television before 10 PM and on billboards, but beer and wine can be advertised at any time. There is no national closing time for drinking establishments and no ban on happy hours.

Romania is one of the 11 countries in the index that scores a perfect zero for the over-regulation of food and soft drinks.

# Slovakia

Overall ranking 25



Alcohol

25

Tobacco

23

Food and soft drinks

20=

E-cigarettes

21

|                                 |  |
|---------------------------------|--|
| Population size:                | 5,459,642  |
| PPP adjusted GDP per capita:    | \$33,418   |
| Economic Freedom Index Ranking: | 54   |
| Current government:             | Eduard Heger<br>(Ordinary People and<br>Independent Personalities) |

Traditionally a good performer in the Nanny State Index, Slovakia is one of the few countries to have attempted a sliver of liberalisation since the last edition was published. In August 2022, it allowed spirits to be advertised on television after 8 PM (the previous watershed was 10 PM). Beer and wine adverts can be shown on television at any time of day.

It is only a minor cause for celebration, but deregulation is so rare that libertarians must cheer it when they can. In previous years, we have applauded Slovakia for relaxing drunk-driving legislation to allow cyclists to consume one pint of beer before they ride their bikes and for legalising domestic distilling. Since January 2019, Slovaks have been permitted to produce up to 25 litres of spirits (containing up to 86 per cent ethyl alcohol) in their own home each year so long as they use homegrown fruit and register with the government. These drinks cannot be sold to others.

There is no duty on still wine in Slovakia, although sparkling wine is taxed at €0.80 per litre. There is currently no excise tax on e-cigarette fluid – Slovakia's finance minister rejected a tax on vaping products in October 2020 – and there is no sugar tax. Taxes on beer and spirits are not particularly high by European standards, but sharp hikes in tobacco duty in recent years have stung smokers.

The Slovakian smoking ban allows owners of bars and restaurants to accommodate smokers in separate sections. Cigarettes cannot be bought from machines, but there is no display ban or plain packaging.

Slovakia's approach to social freedoms is sounder than most, but it is far from perfect. Although smoking is only partially banned indoors, vaping is prohibited wherever smoking is banned. E-cigarette advertising and sponsorship are both banned, as are cross-border sales.

**With thanks to Radovan Durana, Institute of Economic and Social Studies**

# Slovenia

Overall ranking 12



Alcohol

11

Tobacco

9

Food and soft drinks

13=

E-cigarettes

10

|                                 |                                    |
|---------------------------------|------------------------------------|
| Population size:                | 2,078,938                          |
| PPP adjusted GDP per capita:    | \$43,804                           |
| Economic Freedom Index Ranking: | 75                                 |
| Current government:             | Robert Golob<br>(Freedom Movement) |

Slovenia has endured several years of creeping authoritarianism in the field of lifestyle regulation, and it is now firmly in the top half of the table. Since passing the Restriction of the Use of Tobacco and Related Products Act in February 2017, the government has gone all-in on anti-smoking policies and now has a plain packaging mandate (introduced in January 2020), a total ban on tobacco advertising, a display ban, and a licensing regime for retailers.

Cigarette vending machines are banned nationwide, and it is illegal to 'show and use tobacco, tobacco products, and related products on television and in public performances intended for persons younger than 18'. However, Slovenia has stopped short of introducing the kind of draconian smoking ban that is common in Anglo-Saxon countries. It allows designated smoking rooms of up to 20 per cent of the surface area of the premises, although patrons cannot bring food or drink into them.

Since March 2017, e-cigarettes have been regulated as tobacco products. This means that vaping is banned wherever smoking is banned, and cross-border sales of e-cigarette products are illegal. E-cigarette advertising is also subject to a tobacco-style ban. A €0.18 per ml tax on e-cigarette fluid was introduced in April 2016 with the explicit aim of discouraging smokers from switching to vaping. This has since been raised to €0.19 per ml and nicotine-free fluids are taxed at €0.09 per ml.

Slovenia has entirely banned advertising for alcoholic drinks that are above 15 per cent ABV. Commercials for beer and wine, if below 15 per cent, can be broadcast on TV and radio between 9.30 PM and 7 AM and in cinemas after 10 PM. No advertising of alcoholic products is permitted on billboards within 300 m of a school or kindergarten. Beer duty is very high after adjusting for income, but there is no wine duty, and taxes on spirits are relatively low. Bars and restaurants can close when they like.

The government has passed little legislation under the pretext of obesity prevention although food vending machines are banned in schools. There is no sugar tax and no significant restrictions on food marketing.

# Spain

Overall ranking 26=



Alcohol

24

Tobacco

24

Food and soft drinks

17=

E-cigarettes

22

Population size: 46,754,778

PPP adjusted GDP per capita: \$40,591

Economic Freedom Index Ranking: 28

Current government: Pedro Sanchez  
(Spanish Socialist Workers' Party)

Spain is one of the freest countries in the index when it comes to lifestyle matters. With relaxed licensing laws, it has some of the lowest rates of tax on beer and spirits and, as in most southern European countries, there is no duty on wine. Some local councils have banned happy hours and/or bulk buys, but there is no national prohibition on either.

Spain is surprisingly uptight about alcohol advertising. Beer and wine can only be advertised after 8.30 PM, and until recently, there was a total ban on spirits being advertised on television. This was relaxed slightly in 2022, but such commercials can still only be shown between 1 AM and 5 AM. Billboards for spirits cannot be shown in places where alcohol consumption is not permitted. This covers a lot of ground, since 10 out of 17 Spanish regions ban drinking outdoors.

Once adjusted for income, Spain's cigarette taxes are below average for an EU country, and there is no tax on e-cigarette fluid. In recent years, there has been talk from the health minister about introducing plain packaging, banning smoking on beaches, banning e-cigarette advertisements, and taxing vape juice. Fortunately, nothing has come of this yet. Spain already has an extensive workplace smoking ban (since 2005) and a total ban on smoking in bars and restaurants (since 2011). Smoking is banned in a few outdoor areas, including schools, hospitals, and playgrounds.

Vaping is banned in various public places, such as in schools and on public transport, but it is left to the owner's discretion in private workplaces, bars, and restaurants. Cross-border sale of e-cigarette fluid is banned.

In December 2016, the Spanish government announced that it would be introducing a tax on soft drinks to help reduce the national deficit, but the government later shelved the idea because it did not want to hurt the working class. Instead, it raised the VAT on sugary (and artificially sweetened) drinks from 10 per cent to the standard rate of 21 per cent in 2021. The region of Catalonia has had a real sugar tax since May 2018. The rate is two-tiered with drinks containing 5–8 g of sugar per 100 ml taxed at €0.08 per litre, while drinks that have more than 8 g of sugar per 100 ml are taxed at €0.12 per litre.

With thanks to Fundación para el Avance de la Libertad

# Sweden

Overall ranking 10



Alcohol

6

Tobacco

26

Food and soft drinks

15=

E-cigarettes

17

|                                 |                                     |
|---------------------------------|-------------------------------------|
| Population size:                | 10,269,450                          |
| PPP adjusted GDP per capita:    | \$59,222                            |
| Economic Freedom Index Ranking: | 33                                  |
| Current government:             | Ulf Kristersson<br>(Moderate Party) |

Sweden has relatively high alcohol taxes even after adjusting for income, and, like most Nordic nations, its alcohol retail industry is a state monopoly. Alcohol advertising is completely banned on television and radio. Drinks with more than 15 per cent alcohol cannot be advertised in print. Outdoor alcohol advertising is also prohibited, and all tobacco advertising is banned. Since 1991, all television advertising that is perceived to be aimed at children aged under 12 has been illegal, and no advertising can be shown before, during, or after programmes aimed at children.

Sweden has the lowest smoking rate in Europe thanks to smokers switching to snus, but the government doesn't like to talk about this success and has clamped down on other reduced-risk nicotine products. Vaping is banned wherever smoking is banned, and a tax on e-cigarette fluid of two krona (€0.21) per ml came into effect in July 2018. Cross-border sales are permitted, but visitors are only allowed to enter the country with 20 ml of fluid (and 200 g of heated tobacco).

Cigarette taxes are surprisingly low in Sweden, especially after adjusting for income, but heated tobacco products are taxed at 1,957 krona per kilogram (€181), one of the highest rates in the EU. Sweden's smoking ban allows for designated smoking rooms in all workplaces, bars, and restaurants, but new legislation introduced in July 2020 banned smoking in playgrounds, train stations, on patios, outside restaurants and bars, and at the entrance of public venues. As mentioned, vaping is included in all these restrictions.

There is no ban on cigarette vending machines, no retail display ban, and no plain packaging (the government said that the latter would be unconstitutional). A tax on e-cigarette fluid was voted down by the Swedish Parliament in June 2022, with Moderate Party MP Johan Hultberg saying: "We're worried that an e-cigarette flavour ban would result in more people smoking traditional cigarettes, which would lead to more deaths and serious health problems in the long run." The Swedish government has also resisted demands from 'public health' activists to introduce a sugar tax.

**With thanks to Timbro**

# Turkey

Overall ranking 1



Alcohol

1

Tobacco

6

Food and soft drinks

3

E-cigarettes

1

Population size: 86,792,537

PPP adjusted GDP per capita: \$30,444

Economic Freedom Index Ranking: 112

Current government: Recep Tayyip Erdoğan  
(AK Party)

Turkey enters the Nanny State Index at number one with a bullet. With high scores in every category, and the highest scores for over-regulation of alcohol and vaping, it towers over its rivals in the most illiberal way.

Under the autocratic rule of the staunch teetotaler, Recep Tayyip Erdoğan, Turkey has gone to war on alcohol, tobacco, vaping, and soft drinks. E-cigarettes and heated tobacco products are banned outright, although, surprisingly, snus is legal. Bars and restaurants can serve alcohol 24 hours a day but the drinks are highly taxed.

Cigarettes have to be sold in plain packaging, tobacco cannot be displayed in shops, and cigarette vending machines are prohibited. The age at which people can buy cigarettes was raised to 21 in 2018. Smoking is banned in all workplaces, bars, and restaurants without exception. Since 2019, smoking has been banned in all vehicles, even if nobody else is in them.

Turkey's raft of sin taxes might seem modest to foreign tourists but once adjusted for average incomes, they are highly punitive. Even in cash terms, its taxes on beer and spirits are higher than those in countries such as Denmark and the UK. In early 2022, with inflation soaring, Turkey's 'Special Consumption Tax' increased the duty on alcoholic drinks and tobacco products by 47 per cent overnight.

The sale of energy drinks is banned for people under the age of 18. A tax on sugary drinks amounts to €0.17 per litre and also applies to artificially sweetened drinks.

**With thanks to Çağın T. Eroğlu and İsrail Özkan, Freedom Research Association**

# United Kingdom

Overall ranking 11



Alcohol

13

Tobacco

1

Food and soft drinks

2

E-cigarettes

29=

Population size: 67,886,011

PPP adjusted GDP per capita: \$50,809

Economic Freedom Index Ranking: 22

Current government: Rishi Sunak  
(Conservative Party)

The United Kingdom has been a happy hunting ground for nanny state campaigners for well over a decade. It has high sin taxes on sugary drinks, alcohol, and tobacco, and it has introduced nearly every anti-smoking policy you can think of.

The UK's smoking bans, introduced in 2007 (2006 in Scotland), allow fewer exemptions than those of almost any other country and were extended to cars carrying passengers under the age of 18 in 2015 (2016 in Scotland). In 2008, Britain became the first EU country to mandate graphic warnings on cigarettes. In 2011, cigarette vending machines were banned. A full retail display ban followed in 2015. In May 2016, the UK and France became the first European countries to ban branding on tobacco products ('plain packaging'). The UK has the second-highest rate of tobacco duty after Ireland, although it falls to third once adjusted for income, and it has the highest rate of tax on heated tobacco at £270 per kilogram (€308). Overall, it has the worst score for tobacco in the index.

The British government is in the process of going further and faster than any other country in trying to control what people eat. A UK-wide tax on sugary drinks came into effect in May 2018 at a rate of 24p per litre for drinks with more than 8 g of sugar per 100 ml and 18p for those with between 5–8 g per 100 ml. Food deemed to be high in fat, sugar, or salt (HFSS) cannot be advertised during programmes that are mostly watched by under-16s. This ban was extended to digital media in December 2016, and the government has legislated for it to be extended to all TV programmes shown before 9 PM as well as to the internet. A ban on volume price discounts for 'less healthy' food (such as 'buy 2, get 1 free') was postponed when inflation hit double digits in 2022, but is expected to come into force in 2024. A ban on displaying 'less healthy' food at the entrance and checkout of shops – and at the end of aisles – has already been introduced, as has mandatory calorie counts on menus in pubs, cafés, and restaurants.

Scotland is even worse than England. In 2018, the Scottish government introduced minimum pricing for alcohol at 50p per unit, with Wales following suit in March 2020. Off-trade alcohol discount deals are also banned in Scotland. In the last year, the Scottish government has proposed banning advertisements for alcohol and e-cigarettes, including a display ban for alcohol. In July 2022, Scotland's train company ScotRail announced that the ban on drinking on trains – introduced during the pandemic – would continue for the 'foreseeable future'.

How, then, is the UK not higher than 11th in the league table? Although alcohol duty is well above the European average, the government froze it for several years, thereby allowing it to fall a little in real terms. The UK also takes a common-sense approach to e-cigarettes. There is no vape tax and there has been no gold-plating of the EU's e-cigarette regulations. Vaping is banned on train platforms, in stations, and on public transport, but it is otherwise left to the venue owner's discretion. A proposal by the Welsh government to ban vaping in 'public' places fell apart in 2017, and no such law has been seriously proposed in England, Scotland, or Northern Ireland.



Alcohol advertising

worst

|             | Spirits broadcast (TV/radio) (10) | Spirits sponsorship (10) | Spirits outdoors (10) | Beer/wine broadcast (TV/radio) (10) | Beer/wine sponsorship (10) | Beer/wine outdoors (10) | TOTAL (60) | Final score (20) |
|-------------|-----------------------------------|--------------------------|-----------------------|-------------------------------------|----------------------------|-------------------------|------------|------------------|
| Lithuania   | 10                                | 10                       | 10                    | 10                                  | 10                         | 10                      | 60         | 20               |
| Norway      | 10                                | 10                       | 10                    | 10                                  | 10                         | 10                      | 60         | 20               |
| Turkey      | 10                                | 10                       | 10                    | 10                                  | 10                         | 10                      | 60         | 20               |
| France      | 9                                 | 10                       | 8                     | 9                                   | 10                         | 8                       | 54         | 18               |
| Latvia      | 10                                | 9                        | 10                    | 3                                   | 9                          | 10                      | 51         | 17               |
| Finland     | 10                                | 10                       | 10                    | 8                                   | 0                          | 9                       | 47         | 15.7             |
| Poland      | 10                                | 10                       | 10                    | 6                                   | 5                          | 5                       | 46         | 15.3             |
| Croatia     | 10                                | 10                       | 10                    | 5                                   | 5                          | 5                       | 45         | 15               |
| Sweden      | 10                                | 2                        | 10                    | 10                                  | 2                          | 10                      | 44         | 14.7             |
| Estonia     | 8                                 | 3                        | 10                    | 8                                   | 3                          | 10                      | 42         | 14               |
| Ireland     | 10                                | 6                        | 7                     | 5                                   | 6                          | 7                       | 41         | 13.7             |
| Slovenia    | 10                                | 2                        | 10                    | 7                                   | 2                          | 1                       | 32         | 10.7             |
| Portugal    | 8                                 | 5                        | 2                     | 8                                   | 5                          | 2                       | 30         | 10               |
| Bulgaria    | 9                                 | 0                        | 9                     | 6                                   | 0                          | 2                       | 26         | 8.7              |
| Malta       | 7                                 | 5                        | 0                     | 7                                   | 5                          | 0                       | 24         | 8                |
| Romania     | 8                                 | 5                        | 10                    | 0                                   | 0                          | 0                       | 23         | 7.7              |
| Spain       | 9                                 | 0                        | 6                     | 6                                   | 0                          | 1                       | 22         | 7.3              |
| Austria     | 10                                | 10                       | 0                     | 0                                   | 0                          | 0                       | 20         | 6.7              |
| Netherlands | 7                                 | 0                        | 0                     | 7                                   | 0                          | 0                       | 14         | 4.7              |
| Luxembourg  | 0                                 | 2                        | 4                     | 0                                   | 2                          | 4                       | 12         | 4                |
| Hungary     | 2                                 | 0                        | 3                     | 1                                   | 0                          | 3                       | 9          | 3                |
| Germany     | 4                                 | 0                        | 0                     | 4                                   | 0                          | 0                       | 8          | 2.7              |
| Italy       | 2                                 | 5                        | 0                     | 0                                   | 0                          | 0                       | 7          | 2.3              |
| Cyprus      | 3                                 | 0                        | 0                     | 3                                   | 0                          | 0                       | 6          | 2                |
| Denmark     | 0                                 | 3                        | 0                     | 0                                   | 3                          | 0                       | 6          | 2                |
| Greece      | 1                                 | 1                        | 1                     | 1                                   | 1                          | 1                       | 6          | 2                |
| Slovakia    | 6                                 | 0                        | 0                     | 0                                   | 0                          | 0                       | 6          | 2                |
| Czechia     | 0                                 | 0                        | 2                     | 0                                   | 0                          | 2                       | 4          | 1.3              |
| Belgium     | 0                                 | 0                        | 0                     | 0                                   | 0                          | 2                       | 2          | 0.7              |
| UK          | 0                                 | 0                        | 0                     | 0                                   | 0                          | 0                       | 0          | 0                |

best

Alcohol, other

worst

|             | Retail monopoly (5) | Closing time in on trade (10) | Promotions eg. happy hour (10) | Drunk driving limit (5) | Drinking age (10) | Total (out of 40) | Final score (25) |
|-------------|---------------------|-------------------------------|--------------------------------|-------------------------|-------------------|-------------------|------------------|
| Lithuania   | 0                   | 10                            | 10                             | 0                       | 10                | 30                | 18.8             |
| Norway      | 5                   | 10                            | 5                              | 5                       | 5                 | 30                | 18.8             |
| Sweden      | 5                   | 10                            | 10                             | 5                       | 0                 | 30                | 18.8             |
| Finland     | 5                   | 10                            | 8                              | 0                       | 0                 | 23                | 14.4             |
| Estonia     | 0                   | 2                             | 10                             | 5                       | 0                 | 17                | 10.6             |
| Cyprus      | 0                   | 10                            | 0                              | 5                       | 0                 | 15                | 9.4              |
| Ireland     | 0                   | 10                            | 5                              | 0                       | 0                 | 15                | 9.4              |
| Turkey      | 0                   | 10                            | 0                              | 5                       | 0                 | 15                | 9.4              |
| Austria     | 0                   | 10                            | 1                              | 0                       | 0                 | 11                | 6.9              |
| UK          | 0                   | 10                            | 1                              | 0                       | 0                 | 11                | 6.9              |
| Slovenia    | 0                   | 10                            | 0                              | 0                       | 0                 | 10                | 6.3              |
| Italy       | 0                   | 10                            | 0                              | 0                       | 0                 | 10                | 6.25             |
| Luxembourg  | 0                   | 10                            | 0                              | 0                       | 0                 | 10                | 6.25             |
| Malta       | 0                   | 10                            | 0                              | 0                       | 0                 | 10                | 6.25             |
| Netherlands | 0                   | 0                             | 10                             | 0                       | 0                 | 10                | 6.25             |
| Czechia     | 0                   | 0                             | 0                              | 5                       | 0                 | 5                 | 3.1              |
| France      | 0                   | 0                             | 5                              | 0                       | 0                 | 5                 | 3.1              |
| Germany     | 0                   | 0                             | 5                              | 0                       | 0                 | 5                 | 3.1              |
| Hungary     | 0                   | 0                             | 0                              | 5                       | 0                 | 5                 | 3.1              |
| Latvia      | 0                   | 0                             | 5                              | 0                       | 0                 | 5                 | 3.1              |
| Poland      | 0                   | 0                             | 0                              | 5                       | 0                 | 5                 | 3.1              |
| Romania     | 0                   | 0                             | 0                              | 5                       | 0                 | 5                 | 3.1              |
| Slovakia    | 0                   | 0                             | 0                              | 5                       | 0                 | 5                 | 3.1              |
| Croatia     | 0                   | 3                             | 0                              | 0                       | 0                 | 3                 | 1.9              |
| Belgium     | 0                   | 0                             | 0                              | 0                       | 0                 | 0                 | 0                |
| Bulgaria    | 0                   | 0                             | 0                              | 0                       | 0                 | 0                 | 0                |
| Denmark     | 0                   | 0                             | 0                              | 0                       | 0                 | 0                 | 0                |
| Greece      | 0                   | 0                             | 0                              | 0                       | 0                 | 0                 | 0                |
| Portugal    | 0                   | 0                             | 0                              | 0                       | 0                 | 0                 | 0                |
| Spain       | 0                   | 0                             | 0                              | 0                       | 0                 | 0                 | 0                |

best

# Smoking ban

worst

|             | Bar (10) | Restaurant (10) | Workplace (10) | Vehicles (10) | Outdoors (10) | Total (50) | Final score (30) |
|-------------|----------|-----------------|----------------|---------------|---------------|------------|------------------|
| UK          | 10       | 10              | 10             | 10            | 0             | 40         | 24               |
| Austria     | 10       | 10              | 10             | 3             | 0             | 33         | 19.8             |
| Cyprus      | 10       | 10              | 10             | 2             | 1             | 33         | 19.8             |
| Greece      | 10       | 10              | 10             | 1             | 2             | 33         | 19.8             |
| Italy       | 10       | 10              | 10             | 3             | 0             | 33         | 19.8             |
| Netherlands | 10       | 10              | 10             | 3             | 0             | 33         | 19.8             |
| Sweden      | 10       | 10              | 10             | 0             | 3             | 33         | 19.8             |
| Hungary     | 10       | 10              | 10             | 0             | 2             | 32         | 19.2             |
| Lithuania   | 10       | 10              | 8              | 0             | 4             | 32         | 19.2             |
| Slovakia    | 10       | 10              | 10             | 0             | 2             | 32         | 19.2             |
| Bulgaria    | 9        | 10              | 10             | 0             | 2             | 31         | 18.6             |
| France      | 8        | 8               | 8              | 3             | 4             | 31         | 18.6             |
| Czechia     | 10       | 10              | 10             | 0             | 0             | 30         | 18               |
| Ireland     | 10       | 10              | 10             | 0             | 0             | 30         | 18               |
| Finland     | 7        | 7               | 7              | 3             | 5             | 29         | 17.4             |
| Luxembourg  | 8        | 8               | 5              | 2             | 6             | 29         | 17.4             |
| Poland      | 9        | 10              | 10             | 0             | 0             | 29         | 17.4             |
| Latvia      | 8        | 8               | 8              | 3             | 1             | 28         | 16.8             |
| Norway      | 10       | 10              | 10             | 0             | 0             | 30         | 16.8             |
| Turkey      | 7        | 7               | 7              | 0             | 7             | 28         | 16.8             |
| Belgium     | 7        | 7               | 7              | 3             | 2             | 26         | 15.6             |
| Portugal    | 8        | 8               | 8              | 0             | 0             | 24         | 14.4             |
| Spain       | 7        | 7               | 7              | 3             | 0             | 24         | 14.4             |
| Estonia     | 7        | 7               | 7              | 2             | 0             | 23         | 13.8             |
| Malta       | 6        | 7               | 7              | 1             | 1             | 22         | 13.2             |
| Croatia     | 5        | 10              | 5              | 0             | 1             | 21         | 12.6             |
| Romania     | 5        | 5               | 5              | 0             | 2             | 17         | 10.2             |
| Denmark     | 5        | 5               | 5              | 0             | 1             | 16         | 9.6              |
| Germany     | 5        | 5               | 5              | 0             | 0             | 15         | 9                |
| Slovenia    | 5        | 5               | 5              | 0             | 0             | 15         | 9                |

best

# Soda taxes

worst

|             | Soft drink tax (€/litre) - top rate | % of highest after adjusting for income (100) | Soft drink tax score (10) | Energy drink tax (3) | Zero-sugar drinks (2) | Total (15) |
|-------------|-------------------------------------|---|---------------------------|----------------------|-----------------------|------------|
| Turkey      | 0.17                                | 100   | 10                        | 0                    | 2                     | 12         |
| Poland      | 0.19                                | 62  | 6                         | 3                    | 2                     | 11         |
| Croatia     | 0.11                                | 37  | 4                         | 3                    | 0                     | 7          |
| Estonia     | 0.2                                 | 45  | 5                         | 0                    | 2                     | 7          |
| Hungary     | 0.06                                | 21  | 2                         | 3                    | 0                     | 5          |
| Portugal    | 0.21                                | 49  | 5                         | 0                    | 0                     | 5          |
| Finland     | 0.22                                | 23  | 2                         | 0                    | 2                     | 4          |
| France      | 0.135                               | 16  | 2                         | 0                    | 2                     | 4          |
| Latvia      | 0.074                               | 23  | 2                         | 0                    | 2                     | 4          |
| Belgium     | 0.119                               | 13  | 1                         | 0                    | 2                     | 3          |
| Ireland     | 0.3                                 | 28  | 3                         | 0                    | 0                     | 3          |
| UK          | 0.3                                 | 31  | 3                         | 0                    | 0                     | 3          |
| Spain       | Catalonia only                      | -   | 1                         | 0                    | 0                     | 1          |
| Austria     | 0                                   | 0   | 0                         | 0                    | 0                     | 0          |
| Bulgaria    | 0                                   | 0   | 0                         | 0                    | 0                     | 0          |
| Cyprus      | 0                                   | 0   | 0                         | 0                    | 0                     | 0          |
| Czechia     | 0                                   | 0   | 0                         | 0                    | 0                     | 0          |
| Denmark     | 0                                   | 0   | 0                         | 0                    | 0                     | 0          |
| Germany     | 0                                   | 0   | 0                         | 0                    | 0                     | 0          |
| Greece      | 0                                   | 0   | 0                         | 0                    | 0                     | 0          |
| Italy       | 0                                   | 0   | 0                         | 0                    | 0                     | 0          |
| Lithuania   | 0                                   | 0   | 0                         | 0                    | 0                     | 0          |
| Luxembourg  | 0                                   | 0   | 0                         | 0                    | 0                     | 0          |
| Malta       | 0                                   | 0   | 0                         | 0                    | 0                     | 0          |
| Netherlands | 0                                   | 0   | 0                         | 0                    | 0                     | 0          |
| Norway      | 0                                   | 0   | 0                         | 0                    | 0                     | 0          |
| Romania     | 0                                   | 0   | 0                         | 0                    | 0                     | 0          |
| Slovakia    | 0                                   | 0   | 0                         | 0                    | 0                     | 0          |
| Slovenia    | 0                                   | 0   | 0                         | 0                    | 0                     | 0          |
| Sweden      | 0                                   | 0   | 0                         | 0                    | 0                     | 0          |

best

# E-cigarette taxes

worst

|             | Tax (€ per ml) | % of highest after adjusting for income (100) | E-cigarette tax score (20) |
|-------------|----------------|---|----------------------------|
| Norway      | Banned         | 100   | 20                         |
| Portugal    | 0.3            | 100   | 20                         |
| Turkey      | Banned         | 100   | 20                         |
| Latvia      | 0.2            | 88  | 18                         |
| Lithuania   | 0.19           | 79  | 16                         |
| Romania     | 0.11           | 78  | 15.6                       |
| Estonia     | 0.2            | 65  | 13                         |
| Slovenia    | 0.19           | 64  | 13                         |
| Poland      | 0.12           | 56  | 11.2                       |
| Denmark     | 0.4            | 50  | 10                         |
| Finland     | 0.3            | 45  | 9                          |
| Hungary     | 0.083          | 41  | 8.2                        |
| Greece      | 0.1            | 34  | 6.8                        |
| Cyprus      | 0.12           | 29  | 5.8                        |
| Sweden      | 0.21           | 29  | 5.8                        |
| Italy       | 0.13           | 27  | 5.4                        |
| Germany     | 0.16           | 24  | 4.8                        |
| Austria     | 0              | 0   | 0                          |
| Belgium     | 0              | 0   | 0                          |
| Bulgaria    | 0              | 0   | 0                          |
| Croatia     | 0              | 0   | 0                          |
| Czechia     | 0              | 0   | 0                          |
| France      | 0              | 0   | 0                          |
| Ireland     | 0              | 0   | 0                          |
| Luxembourg  | 0              | 0   | 0                          |
| Malta       | 0              | 0   | 0                          |
| Netherlands | 0              | 0   | 0                          |
| Slovakia    | 0              | 0   | 0                          |
| Spain       | 0              | 0   | 0                          |
| UK          | 0              | 0   | 0                          |

best



