

NANNY STATE INDEX

'25

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The 2025 Nanny State Index

worst

		Alcohol (33.3)	Safer nicotine (16.7)	Food/soft drinks (33.3)	Smoking (16.7)	Total (100)	2023 ranking
1	Turkey	21.7	13.8	1.7	10	47.2	1
2	Lithuania	18.8	10.9	3	10.1	42.8	2
3	Finland	15.2	8.9	1.6	12.1	37.8	3
4	Hungary	4.5	9.8	9.6	13.5	37.5	4
5	Ireland	17.7	2.2	4.5	12.5	36.9	5
6	Latvia	10.5	9.2	4.1	10.4	34.2	7
7	UK	7	2.3	7.4	15	31.7	10
8	Poland	9.1	5.2	7.7	8.5	30.5	8
9	Estonia	12	7.2	0	9.4	28.6	6
10	Sweden	15.8	4.6	1	6.4	27.8	9
11	France	8.3	2.9	3.2	12.3	26.7	12
12	Netherlands	5	8.8	0	12	25.8	14
13	Slovenia	7.4	7.3	1.3	9.7	25.7	11
14	Croatia	7.1	4.6	2	9.6	23.3	13
15	Romania	5.3	5.1	0	12.2	22.6	15
16	Greece	4.6	6.1	0	10.7	21.4	17
17	Slovakia	3.5	5	3.6	9	21.1	24
18	Belgium	1.8	7.1	1.2	10.4	20.5	21
19	Portugal	5.2	5.1	2.4	7.7	20.4	18
20=	Cyprus	4.7	6.5	0	7.9	19.1	19
20=	Denmark	1.9	5.7	2.7	8.8	19.1	15
22	Bulgaria	4.1	3.3	0	10.2	17.6	23
23	Austria	6	4.8	0	6.6	17.4	20
24	Malta	5.8	3.3	0	7.9	17	22
25	Spain	4	3.3	1	7.6	15.9	25
26	Czechia	2.7	3.2	0	8.6	14.5	28
27	Italy	3.8	2	0.7	7	13.5	27
28	Luxembourg	3.7	4	0	4.7	12.4	25
29	Germany	2.4	4.1	0	5.2	11.7	29

best

Foreword

Welcome to the sixth edition of the Nanny State Index, a league table of the best and worst places to be a consumer of food, alcohol, soft drinks and nicotine. As always, there is little in the way of good news to share. Governments continue to squeeze drinkers, smokers and vapers dry while punishing them with unnecessary and ineffective regulation in the name of 'public health'.

People who vape have been under particular attack since the last edition of the index was published in 2023. The number of countries that tax e-cigarette fluid has risen from 15 to 20 and there are more vape taxes in the pipeline, notably in the UK and Ireland. The right to vape indoors continues to be eroded, with 19 countries now banning e-cigarette use wherever smoking is banned.

Of the 29 countries in the index, only Turkey bans e-cigarettes outright, but a growing number of countries have used flavour bans as a backdoor route to prohibition. Eight countries now have such a ban, including Latvia, Lithuania and the Netherlands. Belgium became the first EU country to ban disposable vapes in January 2025, with France and the UK expected to follow suit.

Nicotine pouches have become popular in recent years and so, inevitably, they have attracted the attention of moralising campaigners. Despite containing no tobacco and being as safe as a nicotine product is ever likely to be, they are effectively or explicitly banned in Germany, Belgium and Cyprus and regulated so heavily in Latvia and the Netherlands that they might as well be banned. France and Lithuania are now looking at outright prohibition of these products.

There has been no change at the top or the bottom of the league table since the 2023 edition. The biggest mover is Slovakia which has traditionally been near the bottom (more liberal) end of the table, but has shot up to 17th place thanks to a new vape tax and some deeply regressive tobacco taxes. Belgium and the Netherlands continue their march up the table, largely thanks to their government's obsessive war against low-risk nicotine products. The UK has returned to the top 10 as a result of its very high scores in the tobacco, food and soft drink categories, and it is set to climb higher with a slew of anti-vaping and anti-obesity policies.

Germany, Luxembourg and several southern European countries remain at the more liberal end of the table, but they are far from perfect and are broadly getting worse. Germany has been clamping down on tobacco advertising and has a vape tax which is set to become more punitive every year. The Spanish government has already introduced a vape tax and is now proposing a de facto ban on nicotine pouches and a de jure ban on e-cigarette flavours. Luxembourg also has a vape tax and has still not legalised heated tobacco.

The least said about the countries at the top of the table, the better. Turkey, Lithuania and Finland have high scores across the board and are particularly aggressive towards drinkers and vapers. Hungary's only saving grace is its relatively low taxes on alcohol while Ireland performs badly on every category except e-cigarettes.

We always celebrate slivers of liberalisation when we find them but they have been in very short supply in the last two years. One of the few instances of deregulation came in Finland where the government's monopoly on the sale of beer has finally been broken. Finland, along with Italy, has also legalised nicotine pouches since the last edition was published. Sweden lowered the tax on snus as part of a deliberate strategy to get smokers to switch. Apart from that, all the movement has been in an illiberal direction. Until politicians see coercive paternalism as a mark of shame rather than a badge of honour, Europe's downward spiral will only continue.

The Nanny State Index is always evolving to keep up with the crazy schemes devised by the 'public health' lobby to interfere in the lives of citizens. The most significant change since the last edition is that we have expanded the e-cigarette category to include heated tobacco, snus and nicotine pouches. These reduced-risk products now make up the 'safer nicotine' category while the tobacco category has been slimmed down to include only combustible tobacco.

All the data in the index is correct as of 1 February 2025, but if the plans of various governments go ahead, Denmark will have an indoor vaping ban and Slovenia will have an e-cigarette flavour ban by the time you read this. The UK is expected to have an extensive ban on 'less healthy' food advertising by the end of 2025, as well as a ban on disposable vapes.

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 benefit 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 shows below, there is no correlation whatsoever between Nanny State Index scores and life expectancy. This has been the case ever since the first index was published in 2016.

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).

Figure 2: Smoking rate

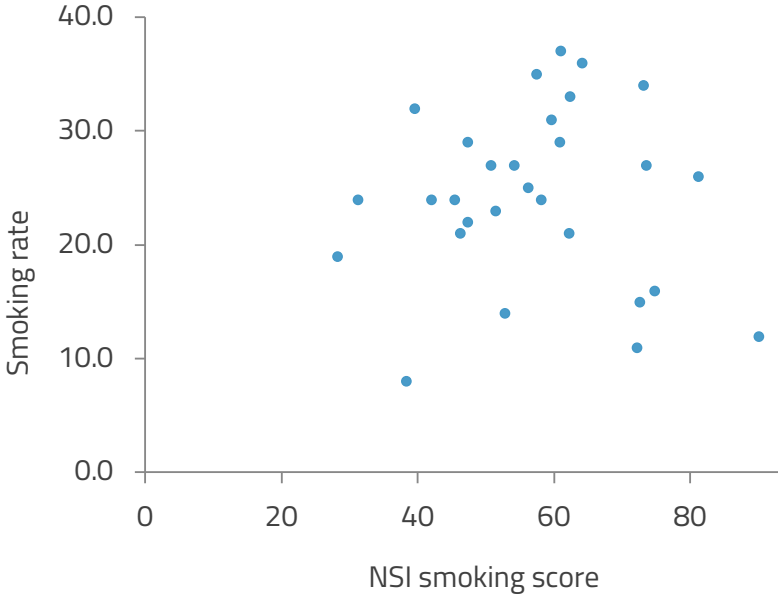
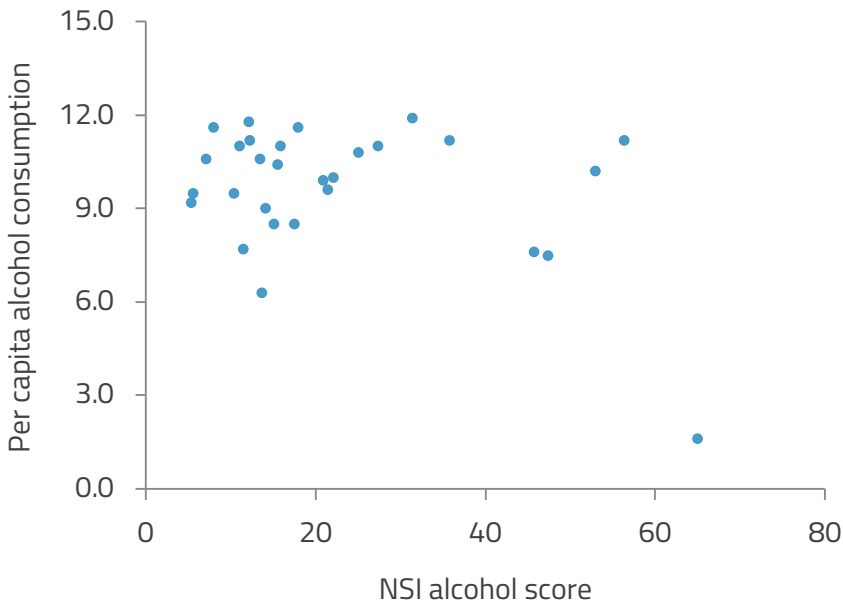
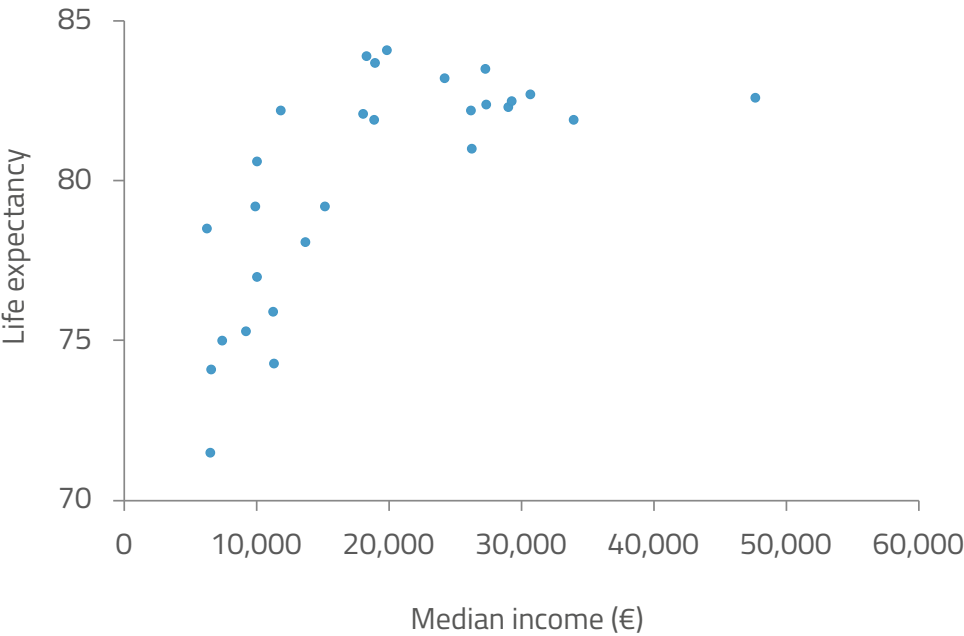


Figure 3: Alcohol consumption



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 incomes



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.

CEPOS



TIMBRO



INESS



libera



The criteria

The Nanny State Index consists of three main categories: alcohol, nicotine and food/ soft drinks. Each of the three categories is weighted equally at 33.3 per cent. Nicotine is subdivided into smoking and safer nicotine with an equal weighting of each, ie. 16.7 per cent.

Each category has a number of different criteria. Points are scored for each criteria which are 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 more free.

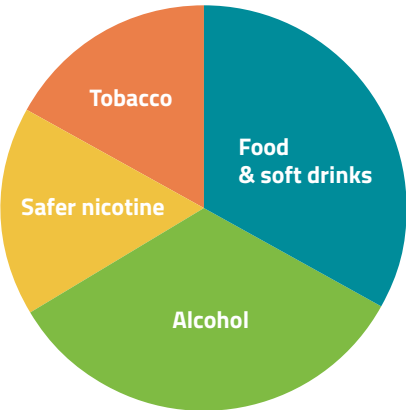
Paternalistic policies typically reduce the individual's quality of life in one or more of the following ways:

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

The Index includes any policy designed to deter 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 February 2025 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.



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4	Hungary	4.5	9.8	9.6	13.5	37.5	4
5	Ireland	17.7	2.2	4.5	12.5	36.9	5
6	Latvia	10.5	9.2	4.1	10.4	34.2	7
7	UK	7	2.3	7.4	15	31.7	10
8	Poland	9.1	5.2	7.7	8.5	30.5	8
9	Estonia	12	7.2	0	9.4	28.6	6
10	Sweden	15.8	4.6	1	6.4	27.8	9
11	France	8.3	2.9	3.2	12.3	26.7	12
12	Netherlands	5	8.8	0	12	25.8	14
13	Slovenia	7.4	7.3	1.3	9.7	25.7	11
14	Croatia	7.1	4.6	2	9.6	23.3	13
15	Romania	5.3	5.1	0	12.2	22.6	15
16	Greece	4.6	6.1	0	10.7	21.4	17
17	Slovakia	3.5	5	3.6	9	21.1	24
18	Belgium	1.8	7.1	1.2	10.4	20.5	21
19	Portugal	5.2	5.1	2.4	7.7	20.4	18
20=	Cyprus	4.7	6.5	0	7.9	19.1	19
20=	Denmark	1.9	5.7	2.7	8.8	19.1	15
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23	Austria	6	4.8	0	6.6	17.4	20
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25	Spain	4	3.3	1	7.6	15.9	25
26	Czechia	2.7	3.2	0	8.6	14.5	28
27	Italy	3.8	2	0.7	7	13.5	27
28	Luxembourg	3.7	4	0	4.7	12.4	25
29	Germany	2.4	4.1	0	5.2	11.7	29

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Alcohol

The alcohol category includes taxation (40%), advertising restrictions (20%), minimum pricing (10%), alcohol display ban (5%) and other (25%).

Taxation is divided into three categories of alcohol duty: beer, wine and spirits. Each has equal weighting. The data come 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 drink, leaving 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 subcategories 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 ten points.

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% blood alcohol concentration. In some countries, however, the limit is set so low as to be more of temperance measure than a road safety measure. A limit of 0.02% 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% 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 hour or two-for-one deals. No restrictions = 0 points. Partial restrictions: up to 9 points. Full ban: 10 points.

Drinking age. Countries which have a higher alcohol purchasing age than 18 get up to 10 points.

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

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		Tax (40)	Advertising (20)	Other (25)	Minimum pricing (10)	Alcohol display ban (5)	GRAND TOTAL (Out of 100)
1	Turkey	40	20	0	0	5	65
2	Lithuania	17.5	20	18.8	0	0	56.3
3	Ireland	11.5	14	12.5	10	5	53
4	Sweden	10.8	14.7	21.9	0	0	47.4
5	Finland	16.9	15.7	13.1	0	0	45.7
6	Estonia	9.2	14	10.6	0	2	35.8
7	Latvia	11.3	17	3.1	0	0	31.4
8	Poland	8.5	15.7	3.1	0	0	27.3
9	France	3.9	18	3.1	0	0	25
10	Slovenia	5.1	10.7	6.3	0	0	22.1
11	Croatia	4.5	15	1.9	0	0	21.4
12	UK	12	0	6.9	2	0	20.9
13	Austria	4.3	6.7	6.9	0	0	17.9
14	Malta	3.2	8	6.25	0	0	17.5
15	Romania	5.1	7.7	3.1	0	0	15.9
16	Portugal	5.5	10	0	0	0	15.5
17	Netherlands	4.1	4.7	6.25	0	0	15.1
18	Cyprus	2.7	2	9.4	0	0	14.1
19	Greece	11.7	2	0	0	0	13.7
20	Hungary	7.3	3	3.1	0	0	13.4
21	Bulgaria	3.5	8.7	0	0	0	12.2
22	Spain	1.7	7.3	3.1	0	0	12.1
23	Italy	2.9	2.3	6.25	0	0	11.5
24	Luxembourg	0.7	4	6.25	0	0	11
25	Slovakia	5.3	2	3.1	0	0	10.4
26	Czechia	3.6	1.3	3.1	0	0	8
27	Germany	1.3	2.7	3.1	0	0	7.1
28	Denmark	3.6	2	0	0	0	5.6
29	Belgium	4.1	1.3	0	0	0	5.4

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 (after adjusting for purchasing power) scores 10. The other countries' scores are based on their tax rate as a percentage 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' above but a further 5 points are awarded for a total ban on the sale of energy drinks to people aged under 18 years.

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

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		Food taxes (25)	Soft drink taxes (15)	Vending machines (10)	Energy drinks (5)	Advertising (25)	Promotion (20)	TOTAL (100)
1	Hungary	25	3.9	0	0	0	0	28.9
2	Poland	0	15	3	5	0	0	23
3	UK	0	4.1	1	0	9	8	22.1
4	Ireland	0	3.5	0	0	10	0	13.5
5	Latvia	0	4.4	0	5	3	0	12.4
6	Slovakia	0	10.9	0	0	0	0	10.9
7	France	0	4.7	4	0	1	0	9.7
8	Lithuania	0	0	1	5	3	0	9
9	Denmark	8	0	0	0	0	0	8
10	Portugal	0	7.1	0	0	0	0	7.1
11	Croatia	0	5.9	0	0	0	0	5.9
12	Turkey	0	0	0	5	0	0	5
13	Finland	0	4.9	0	0	0	0	4.9
14	Slovenia	0	0	4	0	0	0	4
15	Belgium	0	3.5	0	0	0	0	3.5
16	Spain	1	2	0	0	0	0	3
17	Sweden	0	0	0	0	3	0	3
18	Italy	0	0	2	0	0	0	2
29=	Austria	0	0	0	0	0	0	0
29=	Bulgaria	0	0	0	0	0	0	0
29=	Cyprus	0	0	0	0	0	0	0
29=	Czechia	0	0	0	0	0	0	0
29=	Estonia	0	0	0	0	0	0	0
29=	Germany	0	0	0	0	0	0	0
29=	Greece	0	0	0	0	0	0	0
29=	Luxembourg	0	0	0	0	0	0	0
29=	Malta	0	0	0	0	0	0	0
29=	Netherlands	0	0	0	0	0	0	0
29=	Romania	0	0	0	0	0	0	0

Safer nicotine

The safer nicotine category encompasses regulation of e-cigarettes, nicotine pouches, snus and heated tobacco, all of which are proven to be less hazardous to health than combustible tobacco. Nanny state regulation of e-cigarettes includes flavour bans (up to 15 points), taxes (up to 15 points), vaping bans (up to 30 points), disposable vape bans (10 points) and promotion (up to 10 points). The latter category consists of advertising restrictions, display bans and plain packaging. The oral nicotine category consists of restrictions on the sale of snus and nicotine pouches (up to 5 points for each). Up to 10 points are awarded for taxes or bans on heated tobacco.

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.

Promotion. Up to 5 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 3 points. A further 5 points are awarded for retail display bans and plain packaging of vape products.

Tax. Countries which place a specific tax on e-cigarettes (in addition to standard sales tax) score up to 15 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 15. Countries which ban the sale of e-cigarettes also get 15 points.

Vaping ban. Up to 30 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 subcategory in the tobacco index is used.

Oral nicotine. Bans on snus (standard in the EU outside Sweden) get 5 points. Bans, flavour bans or major limitations on nicotine strength get up to 5 points.

Heated tobacco tax. As with e-cigarette taxation, the country with the highest tax gets the maximum points (10). Other countries are given up to 10 points based on their tax as a proportion of the highest tax (adjusted for purchasing power). If the sale of heated tobacco products is banned entirely, the country gets 10 points.

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		E-cigarettes (out of 15)	Vaping ban (out of 30)	Flavour ban (out of 15)	E-cig promotion (out of 10)	Disposable vapes (out of 10)	Heated tobacco (out of 10)	Oral nicotine Pouches (5), snus (5)	TOTAL
1	Turkey	15	18	15	10	10	10	5	83
2	Lithuania	15	17.4	15	7	0	6	5	65.4
3	Hungary	3	19.2	15	6.5	0	10	5	58.7
4	Latvia	5	19.2	15	3	0	5	8	55.2
5	Finland	3	15.6	15	9	0	3	8	53.6
6	Netherlands	0	16.8	15	10	0	2	9	52.8
7	Slovenia	3	14.4	15	4.5	0	2	5	43.9
8	Estonia	4	13.8	13	4.5	0	2	6	43.3
9	Belgium	1	15.6	0	5	10	1	10	42.6
10	Cyprus	2	19.8	0	5	0	2	10	38.8
11	Greece	3	19.8	0	5	0	4	5	36.8
12	Denmark	3	2	13	10	0	1	5	34
13	Poland	3	14.4	0	4.5	0	4	6	31.9
14=	Portugal	8	10.2	0	3.5	0	4	5	30.7
14=	Romania	7	9.2	0	3.5	0	6	5	30.7
16	Slovakia	6	9	0	5	0	5	5	30
17	Austria	0	19.8	0	3	0	1	5	28.8
18	Croatia	0	12.6	0	5	0	5	5	27.6
19	Sweden	4	16.8	0	4.5	0	2	0	27.3
20	Germany	3	2	0	4.5	0	5	10	24.5
21	Luxembourg	1	13.2	0	4.5	0	0	5	23.7
22	Bulgaria	7	0	0	3	0	5	5	20
23	Malta	0	0	0	5	0	10	5	20
24	Spain	3	5	0	3.5	0	3	5	19.5
25	Czechia	4	3	0	3	0	2	7	19
26	France	0	6	0	4.5	0	2	5	17.5
27	UK	0	2	0	3	0	4	5	14
28	Ireland	0	2	0	3	0	3	5	13
29	Italy	2	0	0	3	0	2	5	12

Tobacco

The tobacco category includes taxation (40%), advertising (10%), smoking ban (30%), packaging restrictions (10%), retail display ban (5%) and vending machine bans (5%).

Cigarette tax. Calculated in a similar way to alcohol taxation (see above). Tax rates are adjusted for purchasing power. The highest taxing country scores 40. Other countries are scored as a percentage of the highest tax.

Advertising. Scored out of 10. A total ban scores 10 points, 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: bar, restaurant, workplace, 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 EU Directives can earn additional points. Countries with a full ban on branding ('plain' or 'standardised' packaging) get 10 points.

Display ban. Countries which 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.

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		Tax (40)	Smoking ban (30)	Advertising (10)	Packaging (10)	Display ban (5)	Vending machine (5)	TOTAL (100)
1	UK	39.7	20.4	10	10	5	5	90.1
2	Hungary	36	19.2	9	10	2	5	81.2
3	Ireland	30	19.8	10	10	5	0	74.8
4	France	30	18.6	10	10	0	5	73.6
5	Romania	40	19.2	9	0	0	5	73.2
6	Finland	25.2	17.4	10	10	5	5	72.6
7	Netherlands	25.2	18	9	10	5	5	72.2
8	Greece	26.4	19.8	9	0	4	5	64.2
9=	Latvia	23.2	19.2	10	0	5	5	62.4
9=	Belgium	20.8	17.4	10	10	0	4	62.2
11	Bulgaria	28.4	18.6	9	0	0	5	61
12	Lithuania	24.4	17.4	10	0	4	5	60.8
13	Turkey	10.7	24	10	10	0	5	59.7
14	Slovenia	15.6	12.6	10	10	5	5	58.2
15	Croatia	24.8	12.6	10	0	5	5	57.4
16	Estonia	22.4	13.8	10	0	5	5	56.2
17	Slovakia	31.2	9	9	0	0	5	54.2
18	Denmark	15.2	9.6	9	10	5	4	52.8
19	Czechia	24.4	18	9	0	0	0	51.4
20	Poland	22.4	14.4	9	0	0	5	50.8
21	Malta	17.6	19.8	10	0	0	0	47.4
21	Cyprus	13.6	19.8	9	0	0	5	47.4
23	Portugal	25.2	12	9	0	0	0	46.2
24	Spain	15.6	19.8	10	0	0	0	45.4
25	Italy	15.6	17.4	9	0	0	0	42
26	Austria	10.8	19.8	9	0	0	0	39.6
27	Sweden	11.6	16.8	10	0	0	0	38.4
28	Germany	13.2	9	9	0	0	0	31.2
29	Luxembourg	6	13.2	9	0	0	0	28.2

Austria

Overall ranking 23



Alcohol

13

Smoking

26

Food and soft drinks

29=

Safer nicotine

17

Population size:	9,114,000
PPP adjusted GDP per capita:	\$74,976
Economic Freedom Index Ranking:	32
Current government:	Christian Stocker (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 an uncompromising smoking ban being introduced 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 fifteen EU member states that has no duty on wine (except sparkling wine). Tobacco duty is relatively low by EU standards, especially after adjusting for affordability.

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

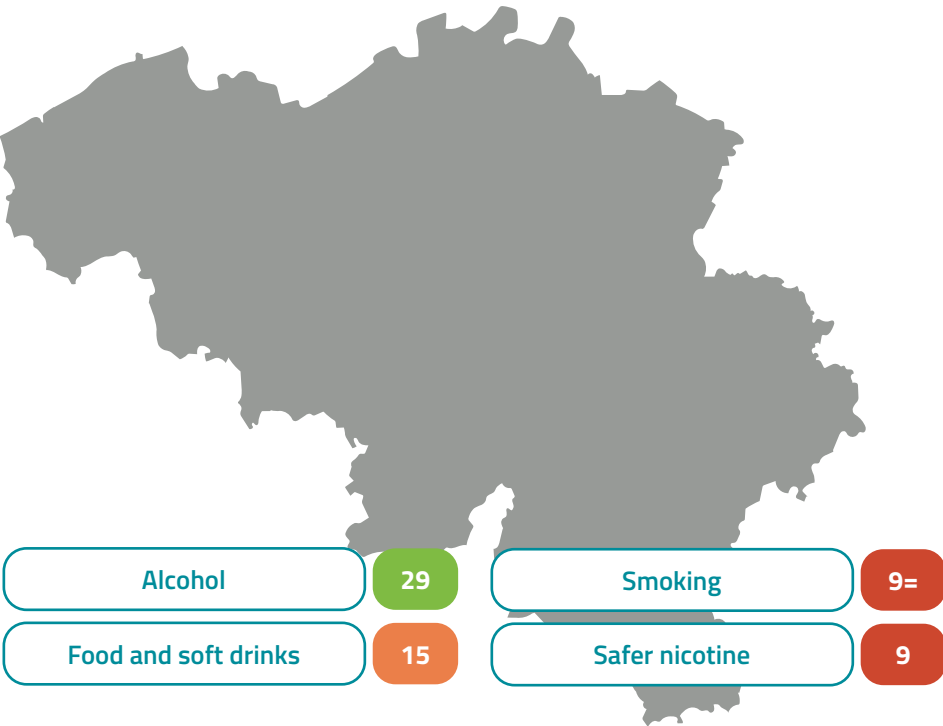
E-cigarettes were once classified as medicinal products in Austria and effectively banned. That is no longer the case. E-cigarettes are available as consumer products and Austria is one of the dwindling number of EU states that has no excise tax on e-cigarette fluid. Cross-border sales are banned, however.

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 is one of eleven countries in the index that scores a perfect zero in the food and soft drinks category.

Belgium

Overall ranking 18



Population size:	11,759,000
PPP adjusted GDP per capita:	\$75,187
Economic Freedom Index Ranking:	34
Current government:	Bart De Wever (New Flemish Alliance)

Like their Dutch neighbours, Belgians have suffered under an increasingly draconian nanny state in recent years. A tax on vape juice was introduced in January 2024 at a rate of €1.50 per standard (10ml) bottle and Belgium became the first EU country to ban disposable vapes in January 2025. A tobacco display ban is due to be introduced in April 2025 and Belgium’s smoking ban, which allows some indoor smoking rooms, has been extended to train stations, zoos, playgrounds and some other outdoor spaces. A ban on tobacco vending machines in the hospitality industry was introduced in December 2023.

Plain packaging for tobacco products went into effect in January 2020. Belgium is now one of eight EU countries to have introduced this policy. In January 2021, the last vestiges of tobacco advertising - including posters inside and outside of tobacconists - were banned. 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 that it is illegal to vape in an e-cigarette shop. Vaping and smoking in a vehicle with a person under the age of 18 has been banned since 2019.

Taxes on beer and wine are at a relatively low level, but spirits and cigarettes get tougher treatment. A major tax hike in January 2024 saw the price of cigarettes rise by around €2 overnight. Restrictions on alcohol advertising are modest, but growing. In January 2025, alcohol advertising was banned within 150 metres of schools. In December 2019, 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.

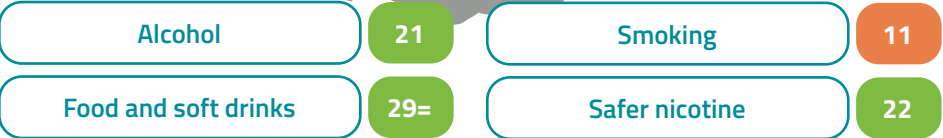
A tax on soft drinks of €0.03 cents per litre was introduced in January 2016 and has since been increased to €0.119 per litre. Although the government describes this as a ‘health tax’, it applies to drinks which contain no sugar or calories. The Belgian government now collects more revenue from the sugar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

As if that were not enough, the government banned the sale of nicotine pouches (and CBD pouches) in October 2023. Every year brings another clampdown on pleasure.

With thanks to Xavier Meulders

Bulgaria

Overall ranking 22



Population size:	6,715,000
PPP adjusted GDP per capita	\$41,506
Economic Freedom Index Ranking:	37
Current government:	Rosen Zhelyazkov (Citizens for European Development of Bulgaria)

Bulgaria takes a more liberal approach to drinking than most Eastern European countries, but it takes a hard line on smoking and has recently been clamping down on vaping. There are no restrictions on vaping indoors and e-cigarettes can be freely bought and sold domestically, but cross-border sales are banned and a tax on vape juice was introduced in 2023 which will increase in 2026. After adjusting for affordability, the current vape tax of €0.18 per ml is very high, adding €1.80 plus VAT to the cost of a standard bottle. In February 2025, a complete ban on the import, distribution and sale of vapes was suddenly proposed and was approved in parliament on its first reading. At the time of writing, it is unclear whether it will become law.

Bulgaria’s 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 10pm.

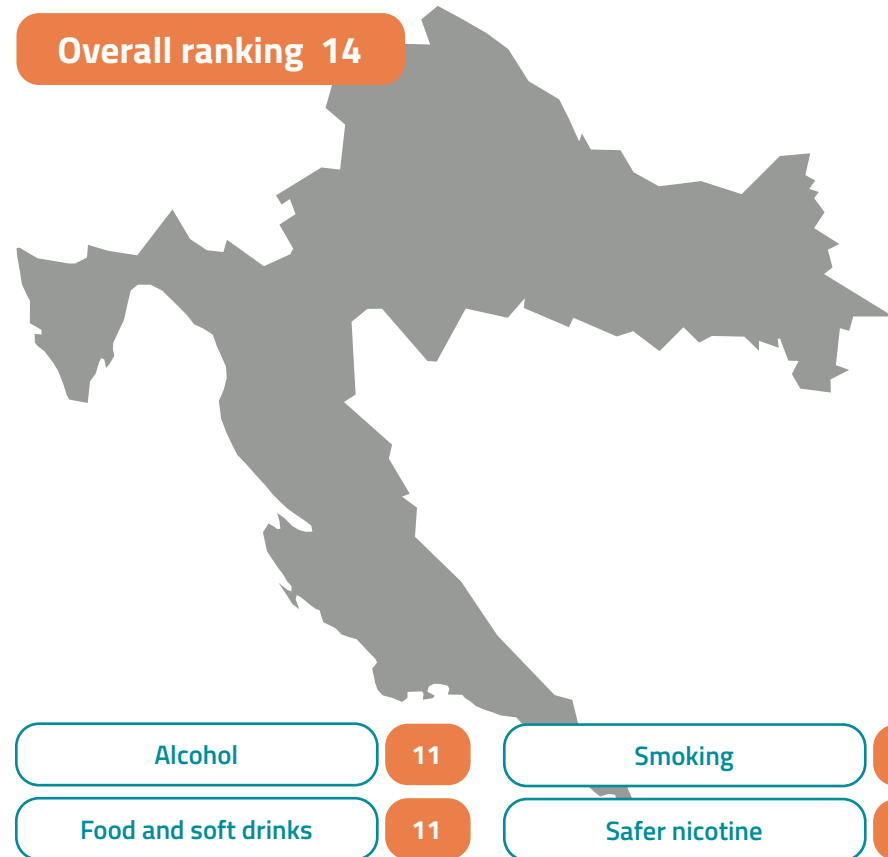
Tobacco regulation is much tougher. There are few exemptions to Bulgaria’s tobacco advertising ban and the sale of cigarettes from vending machines is prohibited. Its smoking ban is among the most severe in Europe with no exemptions in bars, restaurants or workplaces (except for shisha) and some restrictions outdoors. 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 much more punitive once adjusted for income. There are no nanny state laws on food and soft drinks, and there is 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: 3,848,000

PPP adjusted GDP per capita: \$51,224

Economic Freedom (Ranking): 39

Current government: Andrek Plenković
(Croatian Democratic Union)

Until recently, Croatia had relatively low sin taxes, but in April 2020 the government introduced sharp rises in the duty on tobacco, alcohol and coffee. A new system of soft drink taxation was established at the same time. As of January 1, 2023, Croatia has aligned its excise duties with the Euro currency, updating its taxation system. Sugar in soft drinks is taxed at rates of €1.33 per hectolitre (€0.01 per litre) at 2-5g/100ml, €3.98 per hectolitre (€0.04 per litre) at 5-8g/100ml and €7.96 per hectolitre (€0.08 per litre) if more than 8g/100ml. Soft drinks with taurine are taxed at €26.54 per hectolitre (€0.27 per litre).

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, though heated tobacco products are taxed at €185.82 per kg and novel tobacco products at €114.15 per kg. There remains no excise duty on wine.

A comprehensive smoking ban was repealed in 2009 after damaging 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 nine countries in the Nanny State Index to have a full retail display ban for tobacco 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 the Center for Public Policy and Economic Analysis

Cyprus

Overall ranking 20=



Alcohol

18

Smoking

21

Food and soft drinks

29=

Safer nicotine

10

Population size: 1,370,000

PPP adjusted GDP per capita: \$62,288

Economic Freedom Index Ranking: 19

Current government: Nikos Christodoulides
(Independent)

Cyprus is liberal when it comes to food, soft drinks and alcohol, but lets itself down with its treatment of nicotine users. 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 which 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 is also prohibited in cars carrying 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 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 are low by EU standards and Cyprus is one of fifteen EU countries to have no wine duty. There is no sugar tax and no nanny state regulation of food. In 2022, VAT on alcohol sold in bars was reduced from 19 per cent to 9 per cent.

Nicotine pouches are classified as medicinal products in Cyprus and require marketing authorisation. Although pouches are sometimes sold in kiosks, this is illegal.

With thanks to Constantinos Saravakos, KEFiM - Centre for Liberal Studies

Czechia

Overall ranking 26



Alcohol	26	Smoking	19
Food and soft drinks	29=	Safer nicotine	25

Population size:	10,609,000
PPP adjusted GDP per capita:	\$59,205
Economic Freedom Index Ranking:	20
Current government:	Petr Fiala (Civic Democratic Party)

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 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).

In January 2024, the government introduced a tax on vape juice at 2.5 CZK/ml which has since risen to 5 CZK/ml (€0.20). Over the next two years it is expected to double again, making a standard 10ml bottle €4 more expensive than it needs to be and discouraging smokers from switching. Nicotine pouches are now taxed at 0.4 CZK per gramme (€0.016) and their nicotine levels are capped at 12mg per pouch.

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.

Czechia still performs relatively well in the Nanny State Index thanks to its more liberal regulation of food, soft drinks and alcoho. 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.

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 (eg. outside schools).

With thanks to the Institut Liberálních Studií

Denmark

Overall ranking 20=



Alcohol

28

Smoking

18

Food and soft drinks

9

Safer nicotine

12

Population size: 6,003,000

PPP adjusted GDP per capita: \$85,789

Economic Freedom Index Ranking: 5

Current government: Mette Frederiksen
(Social Democrats)

Traditionally the most liberal Scandinavian country, Denmark has been a disappointment in recent years. Plain packaging for tobacco was introduced in 2021 and was extended to e-cigarettes in 2022. Denmark banned all vape juice flavours apart from tobacco and menthol and then introduced a hefty tax on e-cigarette fluid of 1.5 kroner (€0.20) per ml for up to 12mg/ml of nicotine and 2.5 kroner (€0.34) for more than 12mg/ml of nicotine. Nicotine pouches are legal but heavily taxed.

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, vapes and nicotine pouches was introduced in January 2021 and the law was written in such a way that it amounted to a de facto ban on selling these products from vending machines. Loose snus, which escaped earlier EU laws, was banned in January 2016.

E-cigarettes were classified as medical products in Denmark until 2016 and 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 is banned in all media, but that will change in April 2025 when the smoking ban is extended to vaping.

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 and a retail monopoly.

Although Denmark has some sensible exemptions in its indoor smoking ban - small pubs can allow smoking and ventilated smoking rooms are permitted in restaurants and workplaces - 85 municipalities have 'smoke free working hours' in which public sector workers are not allowed to smoke at all.

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 0.5g of sugar per 100g.

With thanks to Otto Brøns-Petersen and Line Andersen at CEPOS

Estonia

Overall ranking 9



Population size:	1,344,000
PPP adjusted GDP per capita:	\$49,697
Economic Freedom Index Ranking:	8
Current government:	Kristen Michal (Estonian Reform Party)

Estonia continues to perform poorly across every category of the Nanny State Index except food and soft drinks. The government suspended its tax on e-cigarette fluid in 2021 as a result of cross-border activity and illicit sales, but reinstated it (at €0.20 per ml) at the start of 2023. It has since risen to €0.22 and is due to rise again in July 2025.

Between 2016 and 2018, Estonia’s 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. Taxes on beer remain high, however, and taxes on alcohol overall are the 9th highest in the Nanny State Index, after adjusting for income.

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. 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. 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.

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 10pm. 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 their alcoholic drinks away from the rest of their groceries and cannot be visible from the street. Happy hour discounts are illegal.

With thanks to the Centre for Free Economic Thought

Finland

Overall ranking 3



Population size:	5,623,000
PPP adjusted GDP per capita:	\$67,074
Economic Freedom Index Ranking:	13
Current government:	Petteri Orpo (National Coalition Party)

Finland is never far from the top of the Nanny State Index and this year is no exception. Adjusted for income, its alcohol taxes are the third highest in the list but its temperance legislation is not quite as extensive as Lithuania's. Indeed, its alcohol retail monopoly was weakened in June 2024 when grocery stores were permitted to sell fermented alcohol products with a strength of up to 8% ABV. This followed a sliver of liberalisation in 2018 when the Alcohol Act allowed the sale of alcoholic drinks of up to 5.5% in grocery stores and permitting restaurants to advertise their happy hour discounts. Restaurant opening hours were relaxed and the state-owned retailer Alko has had its closing time pushed back from 8pm to 9pm.

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 10pm. Smoking is prohibited on public beaches between May and September. Plain packaging for tobacco and e-cigarette products was introduced in May 2023.

Finland has draconian regulation of e-cigarettes, including a ban on all flavours except tobacco and a tax on vape juice of €3 per standard bottle. Internet and cross-border sales of e-cigarette products have been illegal since June 2017. Nicotine pouches were legalised as consumer products in 2023 having previously been regulated as medicines.

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.

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, 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.

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.

With thanks to the Tero Lundstedt, Libera Foundation

France

Overall ranking 11



Alcohol

8

Smoking

4

Food and soft drinks

7

Safer nicotine

26

Population size: 66,651,000

PPP adjusted GDP per capita: \$67,658

Economic Freedom Index Ranking: 63

Current government: Emmanuel Macron
(Renaissance)

There is little to report in France since the 2023 edition of the Nanny State Index was published, except a change to the tax rates on sugary drinks. Like the UK, however, there is much in the pipeline and it remains in the top half of the table thanks to its harsh anti-smoking legislation, sugar tax and strict alcohol advertising laws, although it does somewhat better on e-cigarettes and food. A bill banning disposable vapes has already been passed and the health minister has said she wishes to ban nicotine pouches.

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 towards banning smoking outdoors. Paris has now banned smoking in 52 parks and gardens. Marseilles and La Rochelle have both banned smoking on several beaches. A tobacco display ban is in place and France is one of eight EU countries to have introduced plain packaging. Large increases in tobacco taxation in the last decade have left the French with the fourth highest cigarette duty of the 29 countries in the list (or the sixth highest 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. There are no restrictions on e-cigarette flavours and no excise tax on vape juice.

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 €0.04 per litre.

With thanks to Institut Économique Molinari

Germany

Overall ranking 29



Alcohol	27	Smoking	28
Food and soft drinks	29=	Safer nicotine	20

Population size:	84,075,000
PPP adjusted GDP per capita:	\$69,027
Economic Freedom Index Ranking:	22
Current government:	Friedrich Merz (Christian Democratic Union)

Germany once again takes the crown as the best country to drink, smoke, vape and eat in the EU - but only just. Germany has avoided many of the nanny state fads of recent years. It has no sugar tax, no plain packaging, no restrictions on e-cigarette flavours and no retail display bans. It allows alcohol advertising in all its forms, including on television after 6pm, and there is no statutory closing time for bars. E-cigarettes can be sold and used without restriction.

Taxes on beer, spirits and cigarettes are among the lowest in Europe after adjusting for income, and 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.

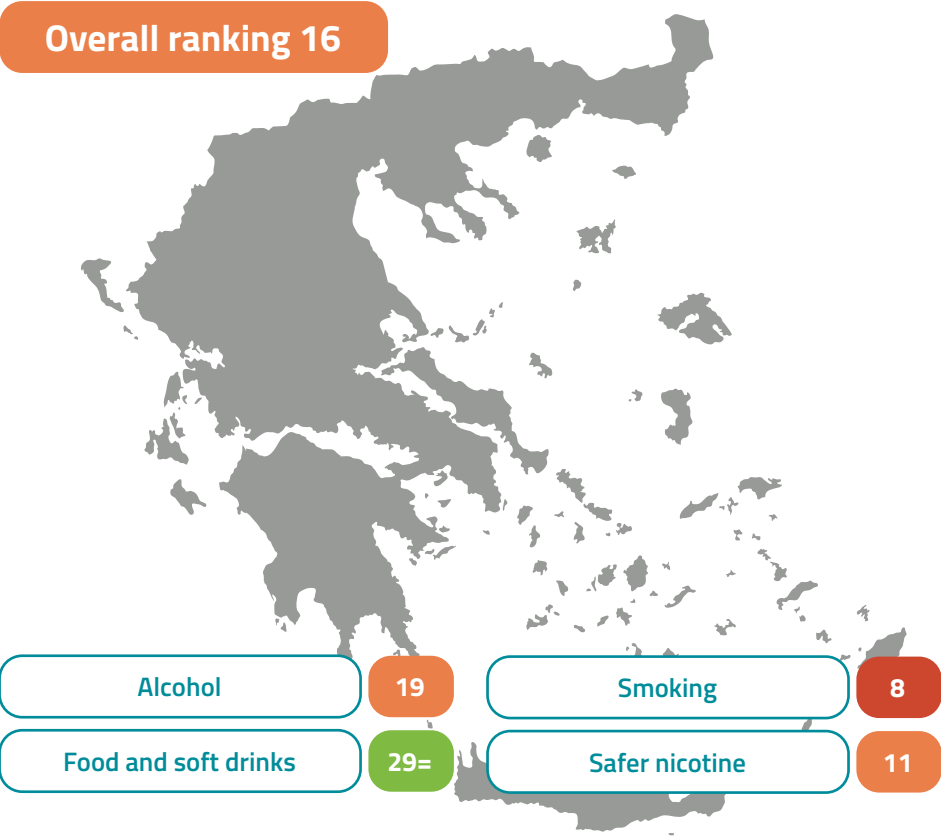
Alas, even Germany has started capitulating to the forces of the nanny state and it is focusing its attention on the least harmful products. A new tax on e-cigarette fluid began in July 2022. Initially set at €0.16 per ml, it rose to €0.20 in 2024 and then €0.26 in 2025. It is set to increase to €0.32 in 2026, adding €3.20 to a standard bottle of vape juice. Even nicotine-free fluid is included. Nicotine pouches are de facto banned because they are classed as food products and food is not allowed to contain nicotine.

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 and in cinemas showing films for people aged 18 or over. In 2024, these rules were extended to e-cigarettes and heated tobacco products. Smoking and vaping is forbidden on public transport.

There are still no nanny state policies on food and soft drinks, although the government has entered a 'voluntary' agreement with industry to reformulate food products to achieve a reduction in sugar consumption of at least 10 per cent by 2025.

Greece

Overall ranking 16



Population size:	9,939,000
PPP adjusted GDP per capita:	\$41,076
Economic Freedom Index Ranking:	83
Current government:	Kyriakos Mitsotakis (New Democracy)

There is nothing to report from Greece since the last edition of the Nanny State Index was published. It continues to be firmly mid-table, with much of the apparatus of the modern nanny state without some of the more extreme elements.

In 2019, the government launched the National Action Plan against smoking which strengthened the enforcement of a smoking ban that had been widely ignored since being passed eleven 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 square metres 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 still has the highest smoking rate in the EU.

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 very high compared to most countries in the index, 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).

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 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 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 plain packaging, mandatory closing time for bars or a sugar tax.

With thanks to Constantinos Saravakos, KEFiM - Centre for Liberal Studies

Hungary

Overall ranking 4



Alcohol

20

Smoking

2

Food and soft drinks

1

Safer nicotine

3

Population size: 9,632,000

PPP adjusted GDP per capita: \$44,905

Economic Freedom Index Ranking: 79

Current government: Viktor Orbán
(Fidesz)

Under Viktor Orbán, Hungary has introduced a raft of nanny state measures for everything but alcohol and it is now a permanent fixture near the top of the Nanny State Index. 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 smoking and third for safer nicotine.

Introduced in September 2011, the Public Health Product Tax (commonly known as the 'chips tax') gave Hungary the most extensive system of food and soft drink taxation in Europe. Current tax rates include: sweets and 'other pre-packed product with added sugar', pre-packaged pasta and 'delicacies': 210 Forints (€0.55) per kilogram: sugary drinks: 23 Forints (€0.06) per litre, energy drinks: 390 Forints (€1.02) per litre, jam: 780 Forints (€2.04) per kilogram, salty snacks and seasonings: 390 Forints (€1.02) per kilogram 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. A ban on selling energy drinks to people under 18 seems likely in 2025.

Hungary regulates vaping more harshly than any other EU country. Until March 2020, the tax rate on vape juice 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. In January 2023, it rose to 33 Forints (€0.083) and there was a further rise to 36 Forints (€0.90) in January 2025. Heated tobacco is taxed at a whopping €309 per kilogram, the highest in the EU after adjusting for affordability.

Tobacco is heavily regulated with a near-total advertising ban, a vending machine ban and, since 2022, plain packaging. 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 and e-cigarette retailing is a state monopoly, with licences allegedly handed out to party loyalists and a partial display ban in place. 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).

Tax rates on spirits and beer duty are above average after adjusting for incomes. The only good news is that there is no duty on still wine, alcohol can be advertised with few limitations and there is no mandatory closing time for bars.

With thanks to the Hungarian Free Market Foundation

Ireland

Overall ranking 5



Population size: 5,308,000

PPP adjusted GDP per capita: \$124,578

Economic Freedom Index Ranking: 3

Current government: Simon Harris
(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 29 countries in the Nanny State Index, Ireland has the fourth highest rate of wine duty, and by far the highest tax on sparkling wine. It has the second highest tax on cigarettes in cash terms (after the UK) and the fifth highest after adjusting for affordability.

Like the UK, whose policies it often emulates, Ireland only scores well in the safer nicotine category but that is set to change soon. An E-liquid Products Tax is expected in mid-2025 which will raise the cost of a standard 10ml bottle by a staggering €5 (plus VAT). Ireland already has a very high tax on heated tobacco of €315 per kilogram.

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 grams of sugar per 100ml and €0.20 per litre for drinks that have between 5 and 8 grams per 100ml.

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, within 200 metres of a school, on public transport, in sports arenas and at events aimed at children or involving motoring. Since January 2025, alcohol advertising has been banned on TV except between 9pm and 3am and is banned on the radio on weekdays between 3pm and 10am. A ban using loyalty cards to buy alcohol came into force in January 2021. Happy hour is also illegal.

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 centimetres high and keep the alcohol out of sight. Alternatively, the alcohol can be kept in storage units so long as they are not visible below a height of 150 centimetres.

Ireland has plain packaging for tobacco and 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. 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 and e-cigarette vending machines are still legal but are due to be banned in September 2025.

Italy

Overall ranking 27



Alcohol

23

Smoking

25

Food and soft drinks

18

Safer nicotine

29

Population size: 59,146,000

PPP adjusted GDP per capita: \$57,652

Economic Freedom Index Ranking: 81

Current government: Giorgia Meloni
(Brothers of Italy)

Italy has always been a good performer in the Nanny State Index, but only by the standards of paternalistic Europe. Alcohol advertising is largely unrestricted. Taxes on spirits and cigarettes are relatively low and, as in most EU countries, there is no duty on wine. 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. The implementation date is currently 1 July 2025.

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/ml.

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. In January 2025, the city introduced one of the most extreme smoking bans in the world. Smoking is now banned outdoors entirely, except in designated areas at least 10 metres away from other people. Those who break the law can be fined up to €240. Smoking has also been banned on Venice's Bibione beach.

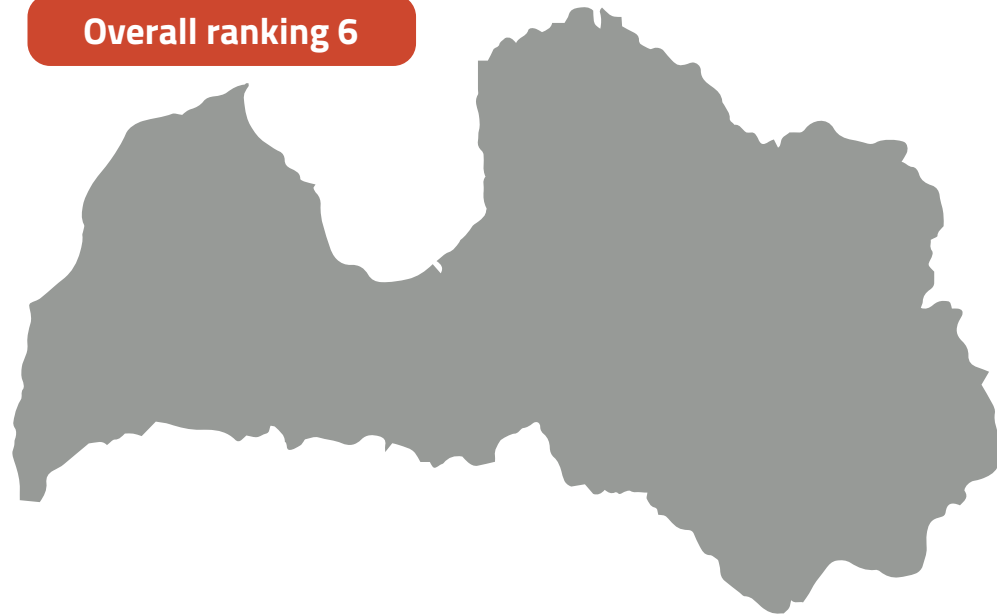
Cross-border sales of e-cigarette fluid are banned but a ban on domestic internet sales was repealed in January 2019 before being reintroduced in January 2025. It has always been legal to use e-cigarettes indoors with few restrictions and the government never gold-plated the Tobacco Products Directive's e-cigarette advertising laws. Nicotine pouches were legalised in February 2024 and the tax on heated tobacco, which is popular in Italy, is relatively low.

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 6



Alcohol

7

Smoking

9=

Food and soft drinks

5

Safer nicotine

4

Population size: 1,854,000

PPP adjusted GDP per capita: \$41,384

Economic Freedom Index Ranking: 24

Current government: Evika Siliņa
(Unity)

Like many Eastern European countries, Latvia takes a hard line on alcohol and nicotine. Taxes on wine, beer and spirits are well above average after adjusting for affordability. 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 10pm 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 complementary drinks in gambling venues could also be banned. Closing time in the off-trade will be reduced from 10pm to 8pm from August 2025 (and from 8pm to 6pm on Sundays).

Tobacco advertising is illegal in all forms and the age at which Latvians can buy any non-pharmaceutical nicotine product rose to 20 in January 2025. 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 ten metres of government buildings, as well as in parks, squares and playgrounds except designated areas. The ban includes outdoor places within ten metres 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.

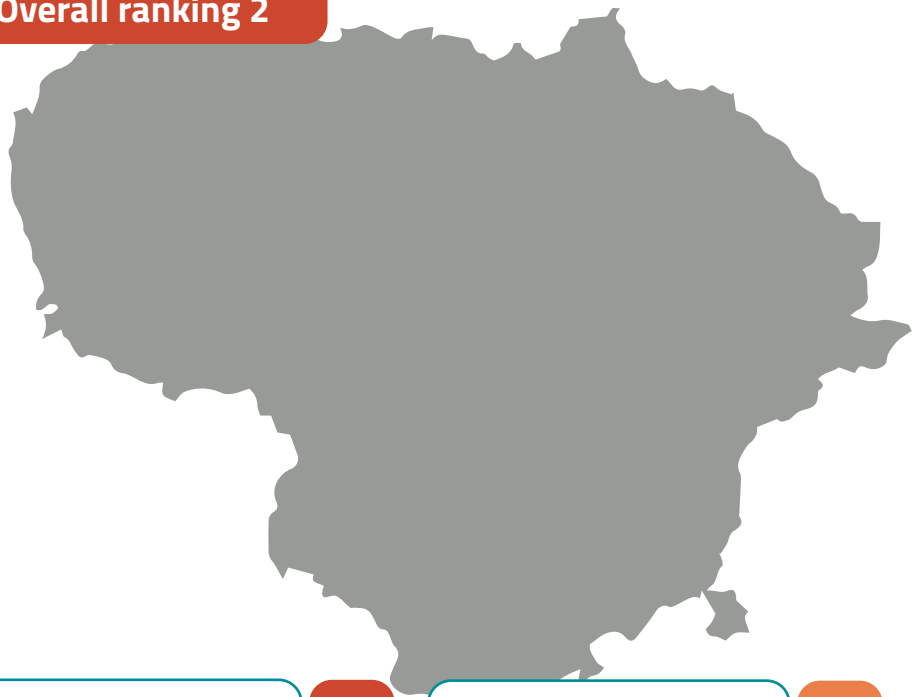
E-cigarettes are classified as consumer products and can be sold to anyone over the age of 18, but their use is prohibited wherever smoking is banned and a tax of €2 on 10ml bottles of vape juice has helped Latvia maintain one of the highest smoking rates in the EU. That seems to be the way the government likes it. The tax on heated tobacco rose from €80/kg to €120 per/kg in 2023 and it has since risen to €218 per kilogram. Nicotine pouches have a very low legal limit of 4mg per pouch, making them virtually useless for smokers who want to switch.

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 2



Alcohol	2	Smoking	12
Food and soft drinks	8	Safer nicotine	2

Population size:	2,830,000
PPP adjusted GDP per capita:	\$50,783
Economic Freedom Index Ranking:	16
Current government:	Gintautas Paluckas (Social Democratic Party of Lithuania)

Lithuania has the highest score in the Nanny State Index of any EU member state. E-cigarettes are not illegal but they might as well be. All e-cigarette flavours except tobacco flavour are banned and the tax on vape juice has risen from €0.12 per ml in 2019 to €0.63 per ml in 2025, increasing the price of a standard bottle by a prohibitively expensive €6.30. It also has one of the highest taxes on heated tobacco (€222/kg) and the highest alcohol duty in the EU after adjusting for affordability.

Under the Law on Alcohol Control (2018), Lithuania became the only EU country where people have to be 20 years old to buy any form of alcohol. The legislation also restricted opening times. Alcoholic beverages cannot be sold in shops before 10 am or after 8 pm (3 pm on Sunday); the previous opening times were 8 am to 10 pm. No alcoholic drinks stronger than 13 per cent 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 packing 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.

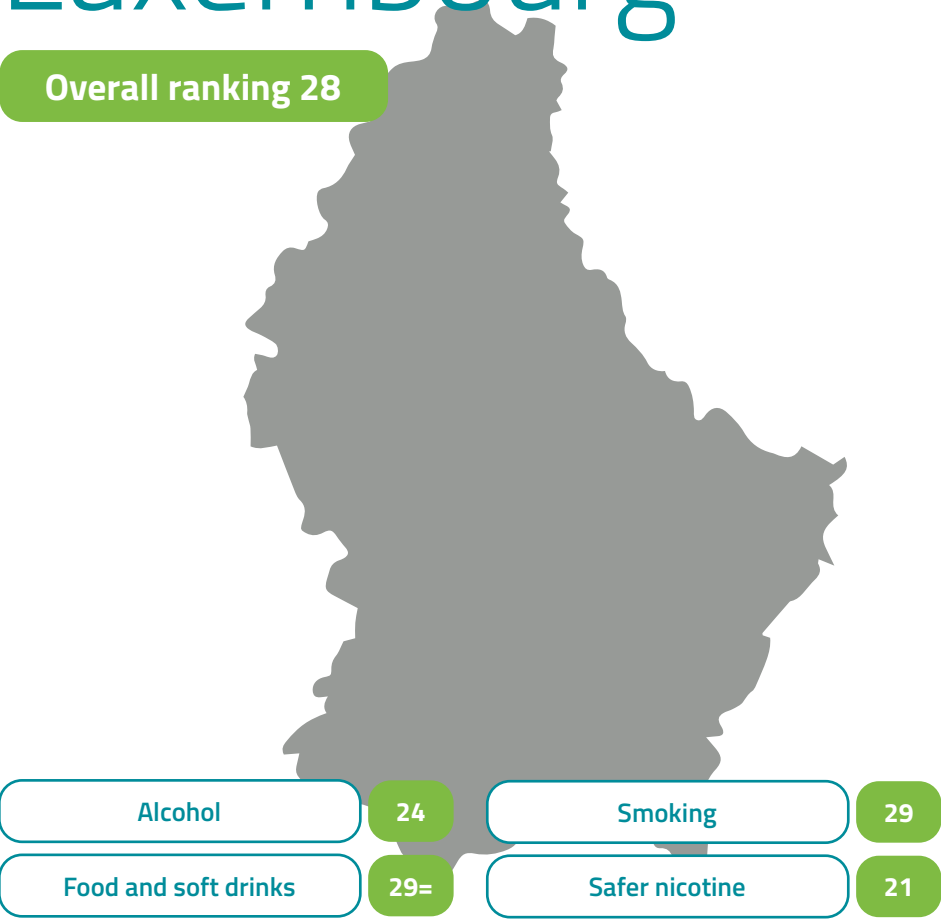
The Tobacco Products and Related Products Control Law of 2016 subjects e-cigarettes to the same heavy restrictions as tobacco products. Advertising, promotion and sponsorship of e-cigarettes are banned in nearly all venues and media. Vaping is banned in places where smoking is banned. In January 2025, the display of tobacco products and e-cigarettes in convenience stores was banned, although they are still legal in specialised shops so long as they are not visible from the outside.

The only good news for Lithuanian consumers is that there is no sugar tax, no plain packaging and no minimum pricing. But the way things are going it is only a matter of time.

With thanks to the Lithuanian Free Market Institute

Luxembourg

Overall ranking 28



Population size:	680,000
PPP adjusted GDP per capita:	\$ 139,106
Economic Freedom Index Ranking:	5
Current government:	Luc Frieden (Christian Social People's 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 of any of the 29 countries. It has no wine duty, no sugar tax and nicotine pouches are legal. The personal cultivation and consumption of cannabis has been legal since July 2023.

There is no retail display ban for tobacco, no plain packaging and no minimum pricing for alcohol. Restrictions on alcohol advertising are relatively trivial. It is one of eleven countries in the index that scores a perfect zero for food and soft drink regulation.

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 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 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. In October 2024, a vape tax was introduced at the relatively affordable level of €0.12 per ml.

Surprisingly, Luxembourg has a national closing time of 1am for drinking establishments, although owners can apply to open until 3am. 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.

With thanks to Bill Wirtz at the Consumer Choice Center

Malta

Overall ranking 24



Alcohol	14	Smoking	21
Food and soft drinks	29=	Safer nicotine	23

Population size:	545,000
PPP adjusted GDP per capita:	\$63,256
Economic Freedom Index Ranking:	48
Current government:	Robert Abela (Labour Party)

There is no news to report from Malta since the last edition. It has no sugar tax, no e-cigarette tax and its taxes on alcohol are lower than average for an EU country. It has no plain packaging or display bans and cigarettes can be sold from vending machines.

It is far from perfect, however. 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 give it one of Europe’s most draconian ‘smoke-free’ laws. Only hotel rooms are exempt. Smoking (and vaping) in cars with passengers aged under 18 was 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 ten metres of them.

Alcohol commercials cannot be broadcast before 9pm and there is a total ban on tobacco and e-cigarette advertising. In 2018, Malta reduced its drink-driving limit to the EU average of 0.05g 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 litre. It has since risen to €0.21.

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

Netherlands

Overall ranking 12



Alcohol	17	Smoking	7
Food and soft drinks	29=	Safer nicotine	6

Population size:	18,347,000
PPP adjusted GDP per capita:	\$78,103
Economic Freedom Index Ranking:	10
Current government:	Dick Schoof (Independent)

For the last decade or so, the Netherlands has been trashing its reputation as one of the world’s most liberal countries. 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 plain packaging and a display ban for 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 to supermarkets in July 2020 and extended to all shops in January 2021 (specialist tobacconists are exempt). Supermarkets were banned from selling cigarettes altogether in 2024. Cigarette and e-cigarette vending machines were banned in bars and restaurants in January 2022. The sale of e-cigarettes was banned in supermarkets, hotels, bars and restaurants in July 2024. Worst of all, all e-cigarette flavours except tobacco were banned in January 2024 and the Tobacco and Smoking Products Act effectively banned nicotine pouches by limiting their nicotine content to just 0.035 mg.

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 full plain packaging in October 2020 and was extended to cigars and e-cigarettes in January 2022.

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

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 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. Smoking rooms are still permitted for employees, but not in restaurants, bars and cafés, and smoking rooms in all workplaces were banned in July 2021. 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.

It is all very depressing. Even the Netherlands’ beer tax, which has traditionally been low, is above the EU average now. The best that can be said for the country is that it 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.

Poland

Overall ranking 8



Alcohol	8	Smoking	20
Food and soft drinks	2	Safer nicotine	13

Population size:	38,141,000
PPP adjusted GDP per capita:	\$46,450
Economic Freedom Index Ranking:	45
Current government:	Donald Tusk (Civic Platform)

Poland continues to rise up the league table and this year is in eighth place thanks to a new ban on energy drink sales and the highest sugary drink tax in the EU (after adjusting for affordability). Wine and spirits advertising is banned entirely and beer can only be advertised on television after 8pm, with advertisements subject to a ten 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 300ml) 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 350ml 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 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 kilogram plus a 32.05% ad valorem tax which has since been increased to 342.74 zloty (€83) plus 32.05% ad valorem.

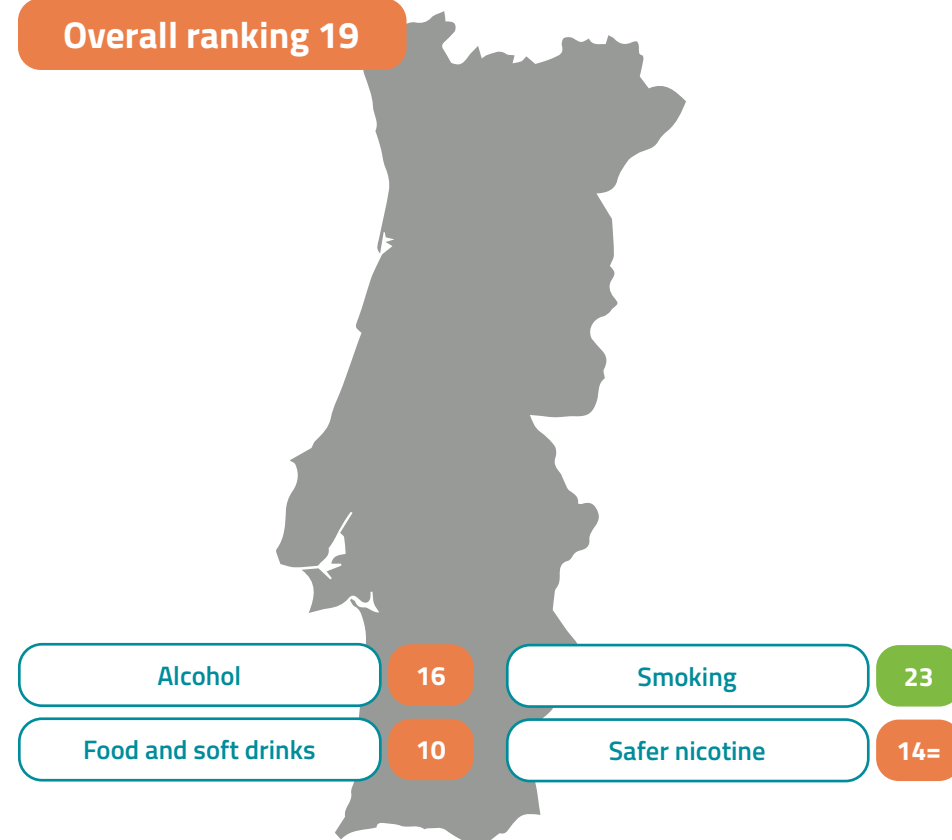
A sugary drink tax passed through the parliament in 2020 and was implemented at the beginning of 2021. When critics accused the government of breaking its promise to not raise taxes, the deputy finance minister said that the sugary drinks tax was 'a surcharge, not a tax.' The 'surcharge' amounts to 0.5 Polish zloty (€0.12) per litre for drinks with 5g sugar per 100ml or less, plus 0.05 Polish zloty (€0.012) for each additional gram of sugar above 5g/100ml. 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 Ministry of Health has expressed interest in taxing so-called 'junk food', but a ban on the sale of energy drinks to people aged under 18 was implemented in 2024. The sale of energy drinks from vending machines was banned in January 2024, and 'unhealthy' food cannot be sold from vending machines in educational establishments.

With thanks to FOR

Portugal

Overall ranking 19



Population size: 10,412,000

PPP adjusted GDP per capita: \$47,209

Economic Freedom Index Ranking: 25

Current government: Luís Montenegro
(Social Democratic Party)

There is little to report from Portugal since the last edition except that the sugar tax increased by 10% in 2024 and the tax on vape juice now applies to zero-nicotine versions.

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. The top rate is now €0.2318. 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 currently stands at a still high €0.30 per millilitre, adding €3.00 to the price of a standard bottle. Cross-border sales are banned and vaping is banned wherever smoking is banned

Portugal's smoking ban has been gradually tightened up over the years, but it is still liberal when compared to the likes of the UK and Romania. 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 square metres in size and separated from the non-smoking area by at least four square metres. 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 which permit illegal smoking can be fined up to €250,000.

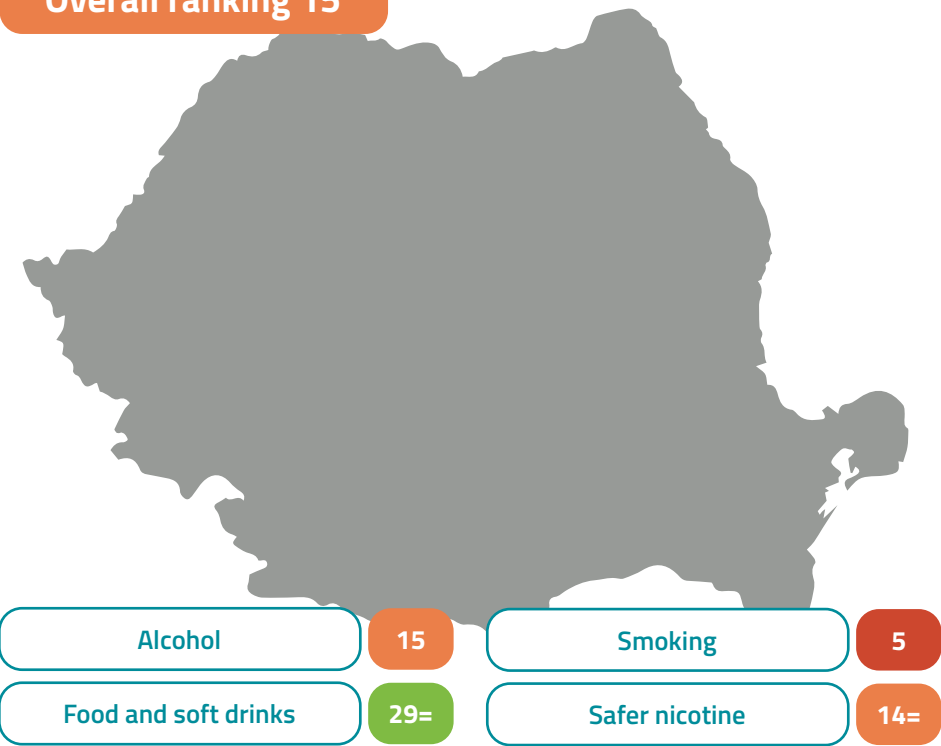
Tobacco duty has been edging up in Portugal and it is now in the bottom half of the table for affordability. Tobacco can only be promoted at point of sale but there is no display ban, no vending machine ban and no plain packaging.

Alcohol can be sold in shops between 8am 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 10.30pm and sponsorship is heavily restricted.

With thanks to Instituto +Liberdade

Romania

Overall ranking 15



Population size:	18,909,000
PPP adjusted GDP per capita:	\$45,659
Economic Freedom Index Ranking:	51
Current government:	Cătălin Predoiu (Interim PM - National Liberal Party)

Romania remains in mid-table in this year’s index despite turning the screw on vapers since the last edition. In 2024, vaping was banned in all places where smoking is banned. This was a major imposition because Romania has one of Europe’s toughest bans on smoking in workplaces. Implemented in 2016, it includes all bars and restaurants, with only airports and prisons exempt. In July 2024, Law 232/2024 gold-plated the EU’s ban on e-cigarette and heated tobacco advertising to public transport tickets and within 200 metres of educational and healthcare establishments.

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 then rose to RON 0.52 per ml (€0.11) and is currently RON 0.81 (€0.16). It is due to increase to RON 1.03 (€0.21) in 2026. When adjusted for affordability, this is one of the highest vape taxes in Europe. Romania also has a very tax rate for heated tobacco considering the low average income of the population.

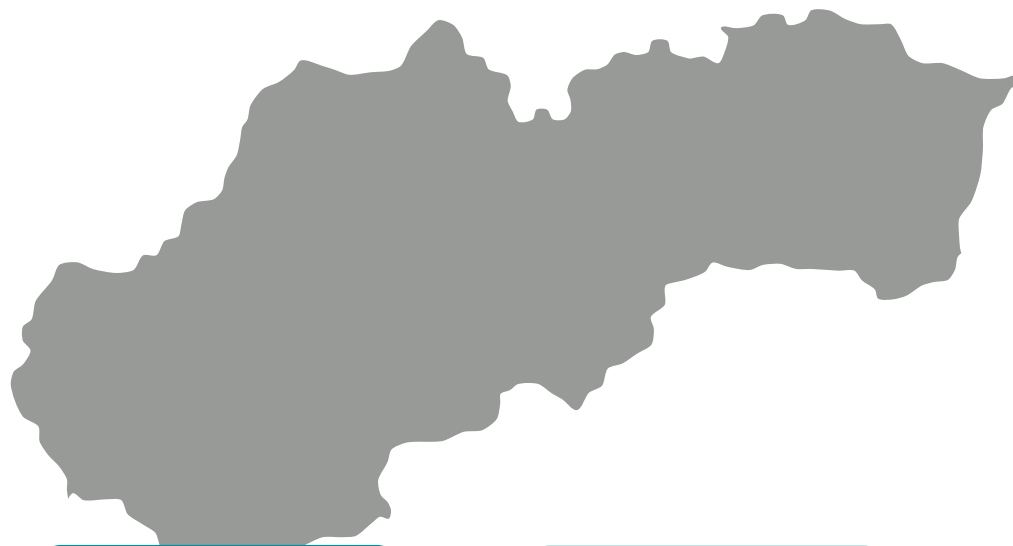
In August 2022, in a bid to raise revenue, the government announced the first hike in tobacco and alcohol duty since 2015 and increased VAT on soft drinks from 9% to 19%. Romania’s sin taxes are relatively low by the standards of western Europe but are more punitive once the country’s low incomes are taken into account. Tobacco duty is the highest of any country in the index.

Advertising of spirits is banned on television before 10pm 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.

With thanks to IES Europe

Slovakia

Overall ranking 17



Alcohol

25

Smoking

17

Food and soft drinks

6

Safer nicotine

16

Population size: 5,475,000

PPP adjusted GDP per capita: \$43,513

Economic Freedom Index Ranking: 42

Current government: Robert Fico
(Direction – Social Democracy)

Traditionally a good performer in the Nanny State Index, Slovakia has leapt up the table since 2023. In August 2022, it allowed spirits to be advertised on television after 8pm (the previous watershed was 10pm), but this sliver of liberalisation could not outweigh the introduction of a new tax on sugary drinks of €0.15 per litre which also applies to artificially sweetened drinks, and a new tax on energy drinks of €0.30 per litre. Slovakia also now has a vape tax of €2 per 10ml bottle and heated tobacco is heavily taxed at €211.30 per kilogram.

There is no duty on still wine in Slovakia, but sparkling wine is taxed at €0.80 per litre. Taxes on beer and spirits are not particularly high by European standards, but sharp hikes in tobacco duty in recent years have stung smokers and have left Slovaks with the fourth least affordable cigarettes of the 29 countries in the index.

The Slovakian smoking ban allows owners of bars and restaurants to accommodate smokers in separate sections. This is more liberal than most EU countries, although the ban also applies to vaping. Cigarettes cannot be bought from machines but there is no display ban or plain packaging.

Wine and beer adverts can be shown on television at any time of day and spirits adverts can be shown after 8pm. E-cigarette advertising and sponsorship are both banned, as are cross-border sales.

Since January 2019, Slovaks have been permitted to produce up to 25 litres of ethyl alcohol in their own home each year - enough to produce around 50 litres of spirits - so long as they use homegrown fruit and register with the government. These drinks cannot be sold to others.

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

Slovenia

Overall ranking 13



Alcohol	10	Smoking	14
Food and soft drinks	14	Safer nicotine	7

Population size:	2,117,000
PPP adjusted GDP per capita:	\$53,813
Economic Freedom Index Ranking:	43
Current government:	Robert Golob (Freedom Movement)

There has been little change in Slovenia’s status since the 2023 Nanny State Index, but that is set to change. At the time of writing, the government will introduce a ban on e-cigarette flavours in April 2025 and smoking rooms will be banned by the end of the year.

Slovenia has endured several years of creeping authoritarianism in the field of lifestyle regulation. 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 plain packaging (introduced 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 twenty per cent of the surface area of the premises, although patrons cannot bring food or drink into them. As mentioned above, these will soon be forbidden.

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 €0.21 per ml and nicotine-free fluids are taxed at €0.10 per ml.

Slovenia has entirely banned advertising for alcoholic drinks which are above 15 per cent ABV. Commercials for beer and wine, if below 15 per cent, can be broadcast on TV and radio between 9.30pm and 7am, and in cinemas after 10pm. No advertising of alcoholic products is permitted on billboards within 300 metres 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.

Spain

Overall ranking 25



Alcohol

22

Smoking

24

Food and soft drinks

16

Safer nicotine

24

Population size: 47,890,000

PPP adjusted GDP per capita: \$53,092

Economic Freedom Index Ranking: 53

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

With relaxed licensing laws, Spain 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 are no national prohibition on either.

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 sales of e-cigarette fluid is banned.

Spain is surprisingly uptight about alcohol advertising. Beer and wine can only be advertised after 8.30pm 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 1am and 5am. 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. The drink-driving limit was reduced to 0.2 g/l in January 2025.

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 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 real sugar tax since May 2018. The rate is two tiered with drinks containing 5 to 8 grams of sugar per 100ml taxed at €0.08 per litre while drinks which have more than 8 grams of sugar per 100ml are taxed at €0.12 per litre.

Although Spain performs relatively well, there are dark clouds on the horizon. A two-tier tax on vape juice was introduced in January 2025, with liquids containing less than 15 mg of nicotine taxed at €0.15/ml and higher strength fluids taxed at €0.20. Worse still, a draft Royal Decree has proposed a limit of 0.99 mg of nicotine in pouches, amounting to a de facto ban of all existing products. The same Decree proposes a ban on e-cigarette flavours, except tobacco flavour, which would bring about a collapse of the vaping market.

With thanks to Fundación para el Avance de la Libertad

Sweden

Overall ranking 10



Alcohol

4

Smoking

27

Food and soft drinks

17

Safer nicotine

19

Population size:	10,657,000
PPP adjusted GDP per capita:	\$67,024
Economic Freedom Index Ranking:	12
Current government:	Ulf Kristersson (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. Swedes can buy alcohol in bars and restaurants from the age of 18 but have to be 20 to buy alcohol in the state monopoly shops.

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. 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. E-cigarette advertising is only allowed at point of sale in shops and vapes cannot be sold online.

Sweden has by far the lowest smoking rate in Europe, but cigarette taxes are surprisingly low, especially after adjusting for income, although 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 2019 banned smoking in playgrounds, train stations, on patios, outside restaurants and bars, and at the entrance of public venues. 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).

Sweden's smoking rate of around 5% has come about thanks to smokers switching to snus which is legal, unlike in the rest of the EU. Unfortunately, the government 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 (€0.18) per ml came into effect in July 2018, rising to four krona (€0.36) for higher strength liquid (15-20mg of nicotine per ml). Visitors are only allowed to enter the country with 20ml of fluid (and 200g of heated tobacco).

Despite the vape tax, there are signs that the government still understands the importance of giving smokers safer options. An e-cigarette flavour ban 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.' In April 2024, the government reduced the tax on snus by 20% in an explicit attempt to make 'the healthier alternative three kroner cheaper.'

With thanks to Timbro

Turkey

Overall ranking 1



Alcohol

1

Smoking

13

Food and soft drinks

12

Safer nicotine

1

Population size: 87,685,000

PPP adjusted GDP per capita: \$42,217

Economic Freedom Index Ranking: 111

Current government: Recep Tayyip Erdoğan
(Justice and Development Party)

Turkey holds its place at the top of the Nanny State Index thanks to high scores in every category, heavy anti-alcohol regulation and a total ban on the sale of e-cigarettes and heated tobacco. It towers over its rivals in the worst possible way.

Under the autocratic rule of the staunch teetotaler Recep Tayyip Erdoğan, Turkey has gone to war on alcohol and nicotine. E-cigarettes, snus and heated tobacco products are banned outright although a form of snuff ('enfiye') is legal and nicotine pouches are not explicitly banned. Cigarettes have to be sold in plain packaging, tobacco cannot be displayed in shops, and cigarette vending machines are prohibited.

Smoking is banned in all workplaces, bar and restaurants without exception, although the law is poorly enforced. Since 2019, smoking has been banned in all vehicles, even if nobody else is in them. All tobacco and alcohol advertising is prohibited by law and even depicting alcohol and cigarette consumption on television is forbidden by the regulator.

Bars and restaurants can serve alcohol 24 hours a day but the drinks are highly taxed. 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, wine and spirits are higher than those in countries such as France and Spain. 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 in 2022. There was a further hike of 13% in January 2025.

The sale of energy drinks is banned to people under the age of 18. Although Turkey does not have a sugary drinks tax as such, it levies the standard rate of VAT (20%) on sugary and artificially sweetened drinks rather than the lower rate of 10% levied on other soft drinks.

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

United Kingdom

Overall ranking 7



Alcohol

12

Smoking

1

Food and soft drinks

3

Safer nicotine

29=

Population size:	69,551,000
PPP adjusted GDP per capita:	\$58,273
Economic Freedom Index Ranking:	33
Current government:	Keir Starmer (Labour 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 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 was 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 £344 per kilogram (€411). 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 for drinks with more than 8 grams of sugar per 100ml and 18p for those with between 5 and 8 grams per 100ml. Food deemed to be high in fat, sugar or salt (HFSS) cannot be advertised during programmes that are mostly watched by the under-16s. This ban was extended to digital media in December 2016. A ban on displaying 'less healthy' food at the entrance, checkout and at the end of aisles of shops was introduced in 2023 and calorie counts have to be shown on menus in pubs, cafés and restaurants owned by large companies.

Scotland is even worse than England. In 2018, the Scottish government introduced minimum pricing for alcohol at 50p per unit in May 2018, with Wales following suit in March 2020. Off trade alcohol discount deals are also banned in Scotland. 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'.

Things are set to get worse still. A ban on advertising 'less healthy' food on TV programmes before 9pm and on the internet at any time is due to begin in October 2025. A ban on volume price discounts for 'less healthy' food (such a 'buy 2, get 1 free') has been repeatedly postponed, but is expected to come into force under the new Labour government. The UK has always taken a common sense approach to e-cigarettes, but that will change with a ban on disposable vapes in June 2025 and a vape tax of £2.20 (€2.65) per 10ml bottle starting in October 2026. A clampdown on e-cigarette advertising is also likely.

Vaping is banned on train platforms, in stations and on public transport, but is otherwise left to the venue owner's discretion. In 2024, a rumour that the government wanted to ban smoking outdoors created such a backlash from the public that the Labour government made a public assurance that it was not on its agenda.

By the time the next edition of the Nanny State Index is published, the UK will be on the road to the full prohibition of tobacco. The Tobacco & Vapes Bill will ban anyone born after 2009 from ever legally buying any tobacco product.

Alcohol advertising

worst

	Spirits TV	Spirits sponsorship	Spirits outdoors	Beer/wine TV	Beer/wine sponsorship	Beer/wine outdoors	TOTAL (60)
Lithuania	10	10	10	10	10	10	60
Turkey	10	10	10	10	10	10	60
France	9	10	8	9	10	8	54
Latvia	10	9	10	3	9	10	51
Finland	10	10	10	8	0	9	47
Poland	10	10	10	6	6	5	47
Croatia	10	10	10	5	5	5	45
Sweden	10	2	10	10	2	10	44
Estonia	8	3	10	8	3	10	42
Ireland	8	6	7	8	6	7	42
Slovenia	10	2	10	7	2	1	32
Portugal	8	5	2	8	5	2	30
Bulgaria	9	0	9	6	0	2	26
Malta	7	5	0	7	5	0	24
Romania	8	5	10	0	0	0	23
Spain	9	0	6	6	0	1	22
Austria	10	10	0	0	0	0	20
Netherlands	7	0	0	7	0	0	14
Luxembourg	0	2	4	0	2	4	12
Hungary	2	0	3	1	0	3	9
Germany	4	0	0	4	0	0	8
Italy	2	5	0	0	0	0	7
Cyprus	3	0	0	3	0	0	6
Denmark	0	3	0	0	3	0	6
Greece	1	1	1	1	1	1	6
Slovakia	6	0	0	0	0	0	6
Belgium	0	0	2	0	0	2	4
Czechia	0	0	2	0	0	2	4
UK	0	0	0	0	0	0	0

best

Alcohol, other

worst

	Retail monopoly	Closing time in on trade	Promotions eg. happy hour	Drunk driving limit	Drinking age	Total (out of 40)
Sweden	5	10	10	5	5	35
Lithuania	0	10	10	0	10	30
Finland	3	10	8	0	0	21
Ireland	0	10	10	0	0	20
Estonia	0	2	10	5	0	17
Cyprus	0	10	0	5	0	15
UK	0	10	1	0	0	11
Austria	0	10	1	0	0	11
Slovenia	0	10	0	0	0	10
Malta	0	10	0	0	0	10
Netherlands	0	0	10	0	0	10
Italy	0	10	0	0	0	10
Luxembourg	0	10	0	0	0	10
Latvia	0	0	5	0	0	5
Poland	0	0	0	5	0	5
France	0	0	5	0	0	5
Romania	0	0	0	5	0	5
Hungary	0	0	0	5	0	5
Spain	0	0	0	5	0	5
Slovakia	0	0	0	5	0	5
Czechia	0	0	0	5	0	5
Germany	0	0	5	0	0	5
Croatia	0	3	0	0	0	3
Turkey	0	0	0	0	0	0
Portugal	0	0	0	0	0	0
Greece	0	0	0	0	0	0
Bulgaria	0	0	0	0	0	0
Denmark	0	0	0	0	0	0
Belgium	0	0	0	0	0	0

best

Smoking ban

worst

	Bar (10)	Restaurant (10)	Workplace (10)	Vehicles (10)	Outdoors (10)	Total (50)
Turkey	10	10	10	10	0	40
UK	10	10	10	3	1	34
Austria	10	10	10	3	0	33
Cyprus	10	10	10	2	1	33
Greece	10	10	10	1	2	33
Ireland	10	10	10	3	0	33
Malta	10	10	10	3	0	33
Spain	10	10	10	0	3	33
Hungary	10	10	10	0	2	32
Latvia	10	10	8	0	4	32
Romania	10	10	10	0	2	32
Bulgaria	9	10	10	0	2	31
France	8	8	8	3	4	31
Czechia	10	10	10	0	0	30
Netherlands	10	10	10	0	0	30
Belgium	7	7	7	3	5	29
Finland	7	7	7	3	5	29
Italy	8	8	8	3	2	29
Lithuania	8	8	5	2	6	29
Sweden	7	7	7	0	7	28
Poland	8	8	8	0	0	24
Estonia	7	7	7	2	0	23
Luxembourg	6	7	7	1	1	22
Croatia	5	10	5	0	1	21
Slovenia	6	6	6	3	0	21
Portugal	6	6	6	0	2	20
Denmark	5	5	5	0	1	16
Germany	5	5	5	0	0	15
Slovakia	5	5	5	0	0	15

best

Soft drinks taxes

worst

	Soft drink tax (€/litre) - top rate	Incomes	Adjusted soda tax score	% of highest	Sugar tax (10)	Energy drinks (3)	Diet drink tax (2)	Total soft drinks tax (15)
Poland	0.28	10,048	0.278	100	10	3	2	15
Slovakia	0.15	9,214	0.16	59	5.9	3	2	10.9
Portugal	0.2318	11,824	0.19	71	7.1	0	0	7.1
Croatia	0.0796	9,873	0.08	29	2.9	3	0	5.9
Finland	0.22	27,346	0.08	29	2.9	0	2	4.9
France	0.1804	24,179	0.074	27	2.7	0	2	4.7
Latvia	0.074	11,258	0.066	24	2.4	0	2	4.4
UK	0.3	26,186	1.15	41	4.1	0	0	4.1
Hungary	0.02	7,423	0.026	9	0.9	3	0	3.9
Ireland	0.3	30,689	0.098	35	3.5	0	0	3.5
Belgium	0.119	28,997	0.04	15	1.5	0	2	3.5

best

E-cigarette taxes

worst

best

	Tax (€ per ml)	Median income	Adjusted rate	% of highest
Lithuania	0.63	11,284	0.558	100
Portugal	0.351	11,824	0.297	53
Bulgaria	0.18	6,523	0.276	49
Romania	0.16	6,568	0.244	44
Slovakia	0.2	9,214	0.217	38
Latvia	0.2	11,258	0.178	32
Estonia	0.22	15,128	0.145	26
Czechia	0.2	13,656	0.146	26
Sweden	0.367	27,250	0.135	24
Hungary	0.09	7,423	0.121	22
Poland	0.12	10,048	0.119	22
Slovenia	0.21	18,053	0.116	21
Finland	0.3	27,346	0.109	20
Spain	0.2	18,316	0.109	20
Greece	0.1	10,050	0.1	18
Denmark	0.34	33,903	0.1	18
Germany	0.26	26,274	0.099	18
Italy	0.134	19,819	0.067	12
Cyprus	0.12	18,873	0.064	11
Belgium	0.15	28,997	0.052	9

The 2025 Nanny State Index

		Alcohol (33.3)	Safer nicotine (16.7)	Food/soft drinks (33.3)	Smoking (16.7)	Total (100)	2023 ranking
1	Turkey	21.7	13.8	1.7	10	47.2	1
2	Lithuania	18.8	10.9	3	10.1	42.8	2
3	Finland	15.2	8.9	1.6	12.1	37.8	3
4	Hungary	4.5	9.8	9.6	13.5	37.5	4
5	Ireland	17.7	2.2	4.5	12.5	36.9	5
6	Latvia	10.5	9.2	4.1	10.4	34.2	7
7	UK	7	2.3	7.4	15	31.7	10
8	Poland	9.1	5.2	7.7	8.5	30.5	8
9	Estonia	12	7.2	0	9.4	28.6	6
10	Sweden	15.8	4.6	1	6.4	27.8	9
11	France	8.3	2.9	3.2	12.3	26.7	12
12	Netherlands	5	8.8	0	12	25.8	14
13	Slovenia	7.4	7.3	1.3	9.7	25.7	11
14	Croatia	7.1	4.6	2	9.6	23.3	13
15	Romania	5.3	5.1	0	12.2	22.6	15
16	Greece	4.6	6.1	0	10.7	21.4	17
17	Slovakia	3.5	5	3.6	9	21.1	24
18	Belgium	1.8	7.1	1.2	10.4	20.5	21
19	Portugal	5.2	5.1	2.4	7.7	20.4	18
20=	Cyprus	4.7	6.5	0	7.9	19.1	19
20=	Denmark	1.9	5.7	2.7	8.8	19.1	15
22	Bulgaria	4.1	3.3	0	10.2	17.6	23
23	Austria	6	4.8	0	6.6	17.4	20
24	Malta	5.8	3.3	0	7.9	17	22
25	Spain	4	3.3	1	7.6	15.9	25
26	Czechia	2.7	3.2	0	8.6	14.5	28
27	Italy	3.8	2	0.7	7	13.5	27
28	Luxembourg	3.7	4	0	4.7	12.4	25
29	Germany	2.4	4.1	0	5.2	11.7	29

worst

best