



UNIVERSITY OF LEEDS

This is a repository copy of *Regulating Drinking through Alcohol Taxation and Minimum Unit Pricing: A Historical Perspective on Alcohol Pricing Interventions*.

White Rose Research Online URL for this paper:
<http://eprints.whiterose.ac.uk/109805/>

Version: Accepted Version

Article:

Yeomans, H orcid.org/0000-0001-7095-1141 (2019) Regulating Drinking through Alcohol Taxation and Minimum Unit Pricing: A Historical Perspective on Alcohol Pricing Interventions. *Regulation and Governance*, 13 (1). pp. 3-17. ISSN 1748-5983

<https://doi.org/10.1111/rego.12149>

© 2017 John Wiley & Sons Australia, Ltd. This is the peer reviewed version of the following article: Yeomans, H. (2017) Regulating drinking through alcohol taxation and minimum unit pricing: A historical perspective on alcohol pricing interventions. *Regulation & Governance*, doi: 10.1111/rego.12149., which has been published in final form at <https://doi.org/10.1111/rego.12149>. This article may be used for non-commercial purposes in accordance with Wiley Terms and Conditions for Self-Archiving. Uploaded in accordance with the publisher's self-archiving policy.

Reuse

Items deposited in White Rose Research Online are protected by copyright, with all rights reserved unless indicated otherwise. They may be downloaded and/or printed for private study, or other acts as permitted by national copyright laws. The publisher or other rights holders may allow further reproduction and re-use of the full text version. This is indicated by the licence information on the White Rose Research Online record for the item.

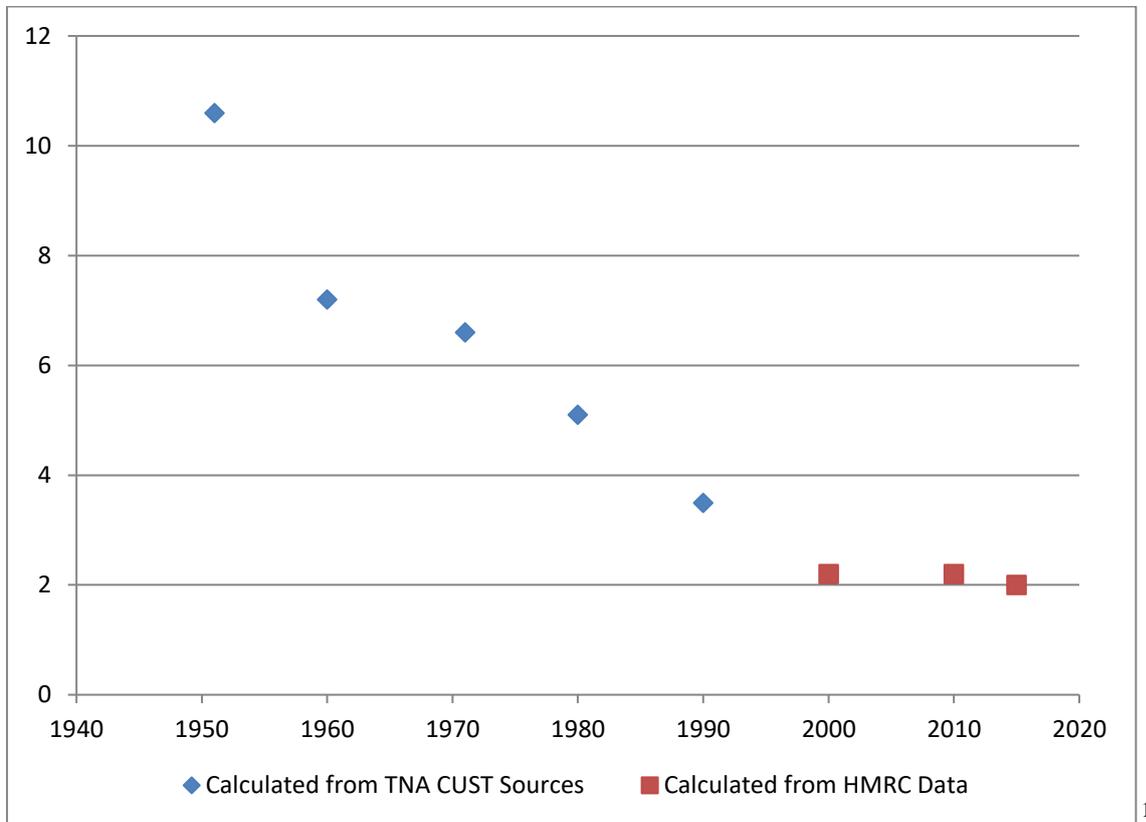
Takedown

If you consider content in White Rose Research Online to be in breach of UK law, please notify us by emailing eprints@whiterose.ac.uk including the URL of the record and the reason for the withdrawal request.



eprints@whiterose.ac.uk
<https://eprints.whiterose.ac.uk/>

Figure 1: Alcohol Tax (Excise and Import Duties) as % of Total Government Revenue



¹ Alcohol duty totals based on TNA sources are the sum of receipts from beer, spirits and wine duties (including duties on British and 'made' wine). They do not include receipts from cider or perry (which are charged intermittently) or revenue from excise licences. Other data used is taken from HM Revenue and Customs (2016a; 2016b).