NANNY STATE INDEX 2021

By Christopher Snowdon
Head of Lifestyle Economics, Institute of Economic Affairs

EPICENTER
European Policy Information Center

iea
Institute of Economic Affairs

Welcome...

to the fourth edition of the Epicenter Nanny State Index, a biennial league table of the best and worst places in the Europe to eat, drink, smoke and vape.

Since the last edition was published in 2019, the COVID-19 pandemic has led governments around the world to impose coercive controls on an almost unprecedented scale. As the world slowly returns to normal, it is crucial that all liberties are restored.

The pandemic was a reminder of the difference between a genuine public health problem that requires collective action and self-regarding private behaviours which do not. Outbreaks of serious infectious disease are thankfully rare in the developed world and COVID-19 required an effective public health response. In Europe, too many public health agencies had been distracted by the nanny state agenda and were ill equipped to carry out their core function of protecting the public from infectious disease. Even the World Health Organisation seemed more interested in banning e-cigarettes and taxing sugary drinks than in controlling the coronavirus.

When lockdowns were introduced in the spring of 2020, paternalists seized the opportunity to impose the kind of lifestyle regulation they had hitherto only been able to dream about. At one point, one in five people worldwide were living in a country where the sale of cigarettes and e-cigarettes was illegal. For a while, a quarter of the world's population lived under alcohol prohibition. As more people were forced to socialise outdoors, anti-smoking campaigners demanded outdoor smoking bans. Campaigners in the USA and elsewhere claimed (falsely) that vaping increased the risks of people catching the virus. E-cigarette shops and alcohol retailers were deemed 'non-essential' in many countries. When lockdown ended, bars reopened but some countries did not allow them to serve alcohol.

It is an ill wind that blows no good and the pandemic response also led to modest liberalisation in some places. A few countries legalised home delivery for alcoholic drinks. Some countries, such as the UK, allowed more bars to serve drinks on the street. But, overall, the pandemic gave the nanny statists an opportunity to ruthlessly exploit.

This edition of the index reflects the situation as of March 2021, but we have not included legislation that is expected to be a genuinely temporary response to the pandemic. The outlook is bleak nonetheless. Almost without exception, governments across Europe are adopting higher sin taxes and more prohibitions.
This year, the index has been expanded to thirty countries - the EU plus Iceland, Norway and the United Kingdom. Norway tops the league table although that could change once it legalises e-cigarettes. Lithuania, with its heavy temperance legislation, is again in second place while Finland drops to third.

The top of the table is dominated by Scandinavia, Eastern Europe and the British Isles. Greece is the only country from southern Europe in the top half, largely thanks to its very high sin taxes on alcohol and tobacco. At the more liberal end of the table, the best countries are a mixed bag. Germany has performed the extraordinary feat of having the lowest score in all four categories of the index. Hovering above it we find Czechia, Luxembourg, Spain and Italy, all of which have done well in previous editions. Denmark is just above this group and is the only Scandinavian country not in the top ten. That seems likely to change in the future, however. Like the Netherlands, Denmark has a slew of hardcore nanny state policies in the pipeline.

Twelve countries now have taxes on sugary drinks, ranging from five eurocents per litre in Hungary to 30 eurocents in Ireland. Several countries also tax artificially sweetened drinks. And thirteen countries tax e-cigarette fluid (up from eleven in 2019), with tax rates ranging from six eurocents per ml in Hungary to 30 eurocents in Finland and Portugal.

Germany is now the only country in the EU that could be described as smoker-friendly. Previous contenders Austria and Czechia have both introduced draconian smoking bans in recent years. The number of vaper-friendly countries is also dwindling. Seventeen of the thirty countries in the index have made it illegal to use an e-cigarette wherever smoking is prohibited. Sixteen countries have a total or near-total ban on e-cigarette advertising.

We have made a few changes to the index since the 2019 edition was published. As heated tobacco products have become popular, taxes on heated tobacco have inevitably become attractive to politicians. A new subcategory has therefore been included in the tobacco section, worth up to five points. Countries that have been foolish enough to ban these products (Malta and Norway) are given maximum points.

Ireland has pioneered the alcohol display ban (otherwise known as the booze curtain) and so a new subcategory has been added to take that into account. It is also worth five points. A subcategory for minimum alcohol pricing, which is now in force in Wales and Scotland and may soon be in place in Ireland, was added in the 2019 edition.

All taxes are adjusted for affordability in the Nanny State Index. This year, in a change to the previous methodology, we use median incomes rather than per capita GDP for this calculation. Median incomes are a better guide to the spending power of individuals, particularly in corporate tax havens where GDP does not accurately reflect average incomes.

The big picture is one of a constantly expanding nanny state raising prices and trampling freedom. The blame for this lies overwhelmingly with domestic governments, not with the European Union. The EU banned menthol cigarettes in May 2020, but it cannot be held responsible for regressive taxation, draconian smoking bans and excessive regulation of alcohol and food. The gulf between the freest countries at the bottom of the table and the least liberal countries at the top is almost entirely the result of decisions made by their own governments. Change is possible.

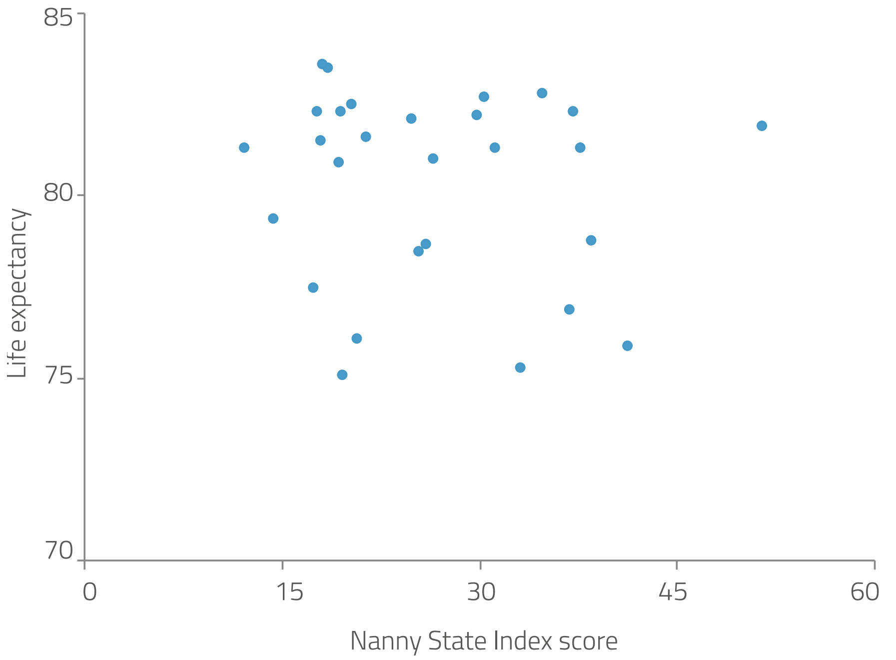
The Nanny State Index is a huge collaborative project which involves gathering and checking over a thousand pieces of data. As always, we thank our friends and partners across Europe who make it possible.

Does paternalistic regulation 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.

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

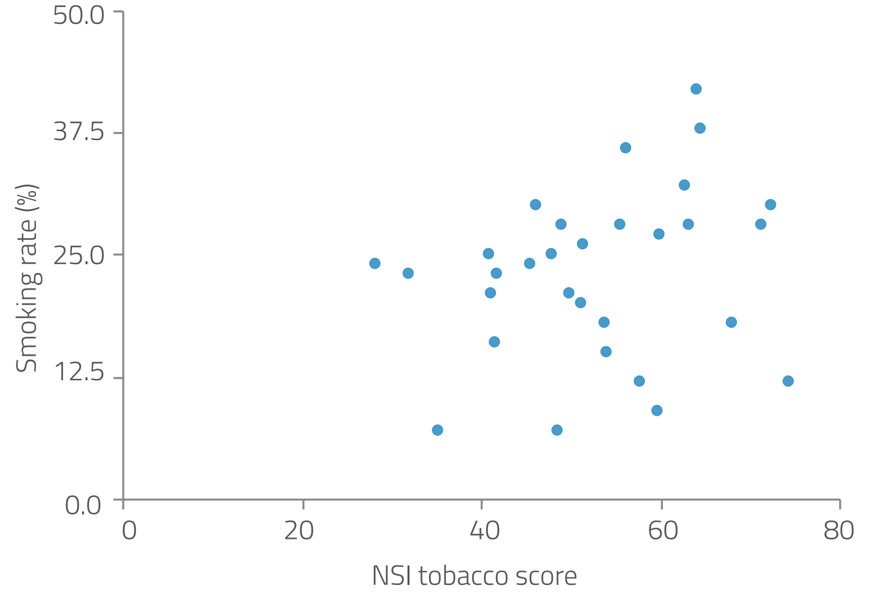
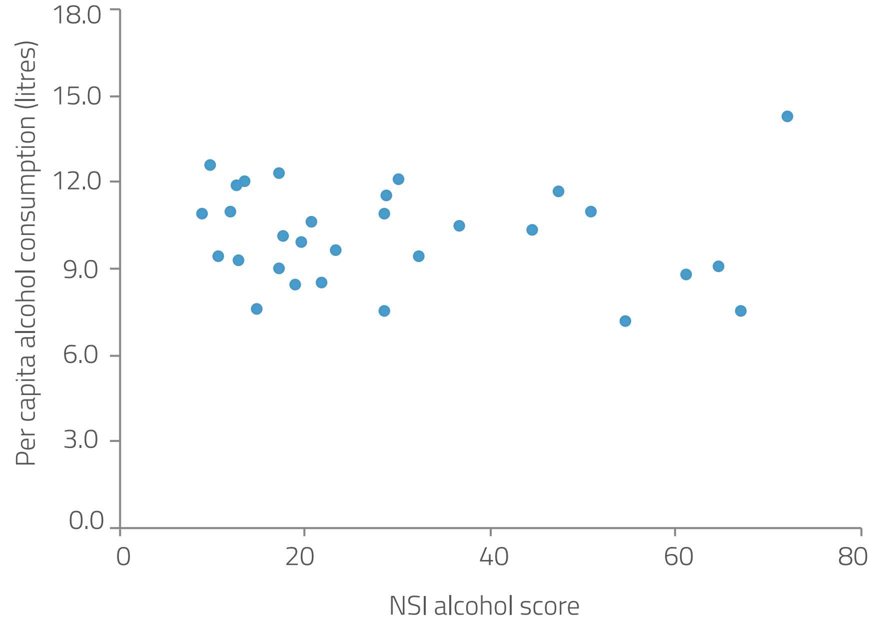
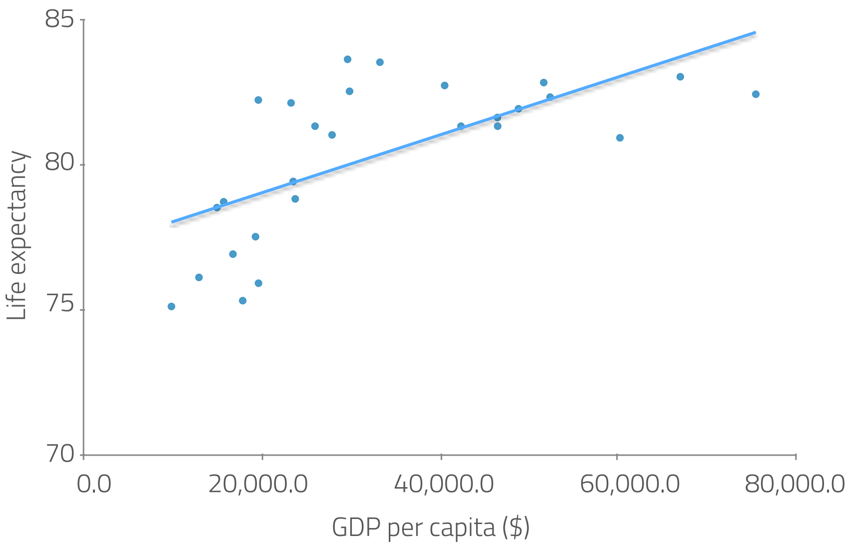


Figure 3: Alcohol consumption



But there is a strong relationship between health and wealth. Figure 4 shows the relationship between life expectancy and economic prosperity as measured by per capita GDP. 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 GDP



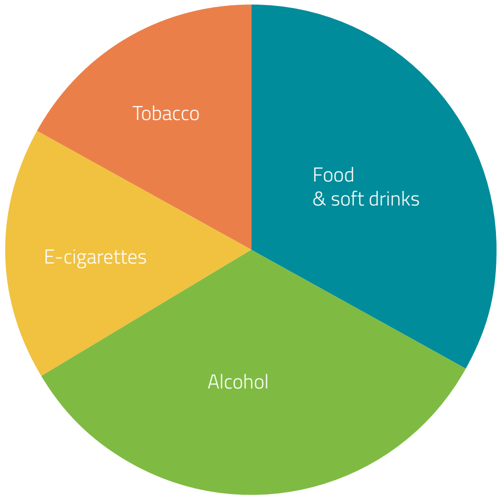
Thanks

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.

The criteria

The Nanny State Index consists of three main categories: alcohol, nicotine and diet. Each of the three categories is weighted equally at 33.3 per cent. Nicotine is subdivided into tobacco and e-cigarettes with an equal weighting or 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 March 2021 to the best of our knowledge. We do not make adjustments for how laws are enforced. Some countries may not police their regulations effectively - in fact, we know that they do not - but this is unquantifiable. We are interested only in what the law says, not whether it is easy to flout the law in practice. Nor do we include legislation that is pending. In some instances we have included commentary about laws that have been proposed or rejected. These are included to provide additional information and do not affect the scores.

The 2021 Nanny State Index

	worst	Alcohol	E-cigarettes	Food/soft drinks	Tobacco	Total	2019 ranking
1	Norway	22.4	13.9	5.3	9.9	51.5	-
2	Lithuania	24.1	9.9	3	9.2	46.2	2
3	Finland	20.4	10	1.7	9	41.1	1
5=	Hungary	6.9	10.4	10	11.9	39.2	5
5=	Latvia	14.9	8.9	5	10.4	39.2	7
6	Estonia	16.5	10.6	3	9	39.1	3
7	Iceland	21.6	5	1.3	8.1	36	-
8	Ireland	16.9	3	4.7	11.3	35.9	6
9	Poland	12.2	9.2	5.7	8.6	35.7	12
10	Sweden	18.2	7.7	1	5.9	32.8	8
11	Greece	9.6	10.1	1.3	10.7	31.7	11
12	UK	11	3	5	12.4	31.4	4
13	Croatia	10	7	3	9.4	29.4	15
14	Slovenia	9.5	7.2	1.3	10	28	9
15	France	9.6	4.5	3	10.5	27.6	10
16	Romania	7.8	7.5	0	12	27.3	17
17	Portugal	6.6	9.3	3.7	6.8	26.4	14
18	Netherlands	6.3	7.9	0.7	9.6	24.5	21
19	Cyprus	5.7	9.4	0	8.1	23.2	13
21=	Austria	5.8	7.9	0.7	6.8	21.2	26
21=	Belgium	3.3	7.6	2	8.3	21.2	16
22	Bulgaria	4.5	3.5	2	10.8	20.8	18
24=	Malta	7.3	3.3	0	8.6	19.2	19
24=	Slovakia	5.9	5.3	0	8	19.2	26
25	Denmark	3.6	3.7	3.3	6.9	17.5	20
26	Italy	5	4.5	0.7	7	17.2	23
27	Spain	4.3	4.7	0.3	7.6	16.9	23
28	Luxembourg	4	6.9	0	5.3	16.2	24
29	Czechia	4.2	3.3	0	7.7	15.2	27
30	Germany	3	3	0	4.7	10.7	28
	best						

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: beer/wine and spirits (beer and wine 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 ten points.

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

	worst	Tax (40)	Minimum pricing (10)	Advertising (20)	Display ban (5)	Other (25)	TOTAL (100)	Weighted total (one third)
1	Lithuania	33.5	0	20	0	18.8	72.3	24.1
2	Norway	25.3	0	20	0	21.9	67.2	22.4
3	Iceland	32.3	0	20	0	12.5	64.8	21.6
4	Finland	31.1	0	15.7	0	14.4	61.2	20.4
5	Sweden	21.2	0	14.7	0	18.8	54.7	18.2
6	Ireland	25.2	0	11.3	5	9.4	50.9	16.9
7	Estonia	24.8	0	13.3	2	9.4	49.5	16.5
8	Latvia	24.5	0	17	0	3.1	44.6	14.9
9	Poland	18.3	0	15.3	0	3.1	36.7	12.2
10	UK	24.1	2	0	0	6.9	33	11
11	Croatia	11.3	0	15	0	3.75	30.1	10
12	France	7.7	0	18	0	3.1	28.8	9.6
13	Greece	26.7	0	2	0	0	28.7	9.6
14	Slovenia	11.6	0	10.7	0	6.25	28.6	9.5
15	Romania	12.7	0	7.7	0	3.1	23.5	7.8
16	Malta	7.5	0	8	0	6.25	21.8	7.3
17	Hungary	14.7	0	3	0	3.1	20.8	6.9
18	Portugal	9.7	0	10	0	0	19.7	6.6
19	Netherlands	8	0	4.7	0	6.25	19	6.3
20	Slovakia	9.9	0	4.7	0	3.1	17.7	5.9
21	Austria	3.7	0	6.7	0	6.9	17.3	5.8
22	Cyprus	5.8	0	2	0	9.4	17.2	5.7
23	Italy	6.3	0	2.3	0	6.25	14.9	5
24	Bulgaria	4.8	0	8.7	0	0	13.5	4.5
25	Spain	3.8	0	6	0	3.1	12.9	4.3
26	Czechia	8.3	0	1.3	0	3.1	12.7	4.2
27	Luxembourg	1.7	0	4	0	6.25	12	4
28	Denmark	8.8	0	2	0	0	10.8	3.6
29	Belgium	9.1	0	0.7	0	0	9.8	3.3
30	Germany	3.2	0	2.7	0	3.1	9	3
	best							

E-cigarettes

The e-cigarette category includes sales restrictions (up to 30 points), advertising restrictions (up to 10 points), taxes (20 points) and vaping bans (up to 40 points) with a total of 100 points available.

Sales restrictions. Full prohibition gets 30 points. Up to 30 points are given for bans and restrictions on the sale of e-cigarettes and e-cigarette fluids. The EU's Tobacco Products Directive (TPD) sets limits on tank sizes, fluid strength, bottle size and several other product features, meaning that all TPD-compliant countries score at least 10 points. Further points are awarded for bans on flavours (up to 10 points), refillable e-cigarettes (5 points) and cross-border sales (5 points).

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

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

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

	worst	Sales restrictions (30)	Advertising (10)	Tax (20)	Indoor ban (40)	TOTAL (100)	Weighted total (one sixth)
1	Norway	30	10	20	23.2	83.2	13.9
2	Estonia	24	9	12	18.4	63.4	10.6
3	Hungary	20	10	7	25.6	62.6	10.4
4	Greece	15	10	9	26.4	60.4	10.1
5	Finland	20	10	9	20.8	59.8	10
6	Lithuania	15	10	11	23.2	59.2	9.9
7	Cyprus	15	10	5	26.4	56.4	9.4
8	Portugal	15	7	20	13.6	55.6	9.3
9	Poland	15	9	12	19.2	55.2	9.2
10	Latvia	15	6	7	25.6	53.6	8.9
12=	Austria	15	6	0	26.4	47.4	7.9
12=	Netherlands	15	10	0	22.4	47.4	7.9
13	Sweden	11	7	6	22.4	46.4	7.7
14	Belgium	15	10	0	20.8	45.8	7.6
15	Romania	15	9	19	2	45	7.5
16	Slovenia	15	9	9	19.2	43.2	7.2
17	Croatia	15	10	0	16.8	41.8	7
18	Luxembourg	15	9	0	17.6	41.6	6.9
19	Slovakia	10	10	0	12	32	5.3
20	Iceland	15	10	0	5	30	5
21	Spain	15	7	0	6	28	4.7
23=	France	10	9	0	8	27	4.5
23=	Italy	15	6	6	0	27	4.5
24	Denmark	10	10	0	2	22	3.7
25	Bulgaria	15	6	0	0	21	3.5
27=	Czechia	10	6	0	4	20	3.3
27=	Malta	10	10	0	0	20	3.3
30=	Germany	10	6	0	2	18	3
30=	Ireland	10	6	0	2	18	3
30=	UK	10	6	0	2	18	3
	best						

Food and soft drinks

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

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

Soft drink taxes. Up to 15 points are given for taxes on sugary drinks. The country with the highest rate of tax scores 10. The other countries' scores are based on their tax rate as a percentage of 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 five 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.

Mandatory Limits. Up to 20 points are awarded for legally enforced limits on ingredients in food. Note: some countries have 'voluntary agreements' with industry with regards to levels of salt, fat and sugar. As these are not statutory, we do not include them as part of the Index, despite the fact that these 'voluntary' agreements are frequently backed up with the threat of legislation.

	worst	Food taxes (25)	Soft drink taxes (15)	Vending machines (10)	Energy drinks (5)	Advertising (25)	Mandatory limits (20)	TOTAL (100)	Weighted total (one third)
1	Hungary	20	6	0	0	0	4	30	10
2	Poland	0	15	2	0	0	0	17	5.7
3	Norway	10	2	0	0	0	4	16	5.3
5=	Latvia	0	5	0	5	3	2	15	5
5=	UK	0	5	1	0	9	0	15	5
6	Ireland	0	4	0	0	10	0	14	4.7
7	Portugal	0	8	0	0	0	3	11	3.7
8	Denmark	8	0	0	0	0	2	10	3.3
12=	Croatia	0	9	0	0	0	0	9	3
12=	Estonia	0	9	0	0	0	0	9	3
12=	France	0	4	4	0	1	0	9	3
12=	Lithuania	0	0	1	5	3	0	9	3
14=	Belgium	0	4	0	0	0	2	6	2
14=	Bulgaria	0	0	0	0	0	6	6	2
15	Finland	0	5	0	0	0	0	5	1.7
18=	Greece	0	0	0	0	0	4	4	1.3
18=	Iceland	0	0	0	0	0	4	4	1.3
18=	Slovenia	0	0	4	0	0	0	4	1.3
19	Sweden	0	0	0	0	3	0	3	1
22=	Austria	0	0	0	0	0	2	2	0.7
22=	Italy	0	0	2	0	0	0	2	0.7
22=	Netherlands	0	0	0	0	0	2	2	0.7
23	Spain	1	0	0	0	0	0	1	0.3
30=	Cyprus	0	0	0	0	0	0	0	0
30=	Czechia	0	0	0	0	0	0	0	0
30=	Germany	0	0	0	0	0	0	0	0
30=	Luxembourg	0	0	0	0	0	0	0	0
30=	Malta	0	0	0	0	0	0	0	0
30=	Romania	0	0	0	0	0	0	0	0
30=	Slovakia	0	0	0	0	0	0	0	0
	best								

Tobacco

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

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

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

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 TPD provisions 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.

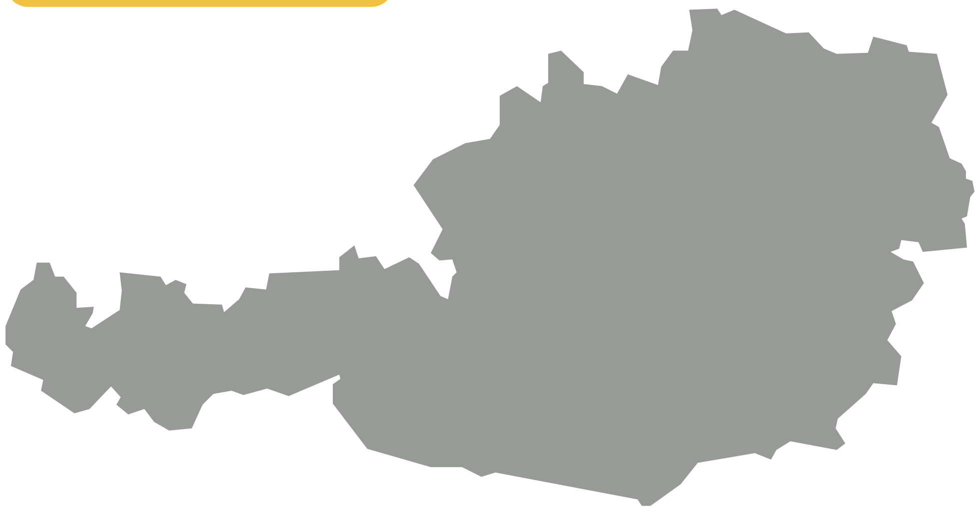
Vending machine ban. Prohibition of cigarette vending machines earns 5 points.

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

	worst	Tax (30)	Advertising (10)	Packaging (10)	Display ban (5)	Smoking ban (30)	Vending machine (5)	Snus (5)	Heated tobacco (5)	TOTAL (100)	Weighted total (one sixth)
1	UK	15.9	10	10	5	20.4	5	5	3	74.3	12.4
2	Romania	30	9	0	0	19.2	5	5	4	72.2	12
3	Hungary	18.9	9	10	0	19.2	5	5	4	71.1	11.9
4	Ireland	16.2	10	10	5	19.8	0	5	2	68	11.3
5	Bulgaria	21.9	9	0	0	18.6	5	5	5	64.5	10.8
6	Greece	17.1	9	0	4	19.8	5	5	4	63.9	10.7
7	France	13.5	10	10	0	18.6	5	5	1	63.1	10.5
8	Latvia	14.4	10	0	5	19.2	5	5	4	62.6	10.4
9	Slovenia	8.4	10	10	5	14.4	5	5	2	59.8	10
10	Norway	7.2	10	10	5	17.4	5	0	5	59.6	9.9
11	Netherlands	9.9	9	10	5	16.8	0	5	2	57.7	9.6
12	Croatia	15.6	10	0	5	12.6	5	5	3	56.2	9.4
13	Lithuania	15	10	0	0	17.4	5	5	3	55.4	9.2
14	Finland	11.4	10	0	5	15.6	5	5	2	54	9
15	Estonia	12.9	10	0	5	13.8	5	5	2	53.7	9
16	Poland	15	9	0	0	14.4	5	5	3	51.4	8.6
17	Malta	11.4	10	0	0	19.8	0	5	5	51.2	8.6
18	Belgium	8.1	10	10	0	15.6	0	5	1	49.7	8.3
19	Cyprus	8.1	9	0	0	19.8	5	5	2	48.9	8.1
20	Iceland	4.5	10	0	4	18	5	5	2	48.5	8.1
21	Slovakia	16.8	9	0	0	9	5	5	3	47.8	8
22	Czechia	12	9	0	0	18	0	5	2	46	7.7
23	Spain	9.6	10	0	0	19.8	0	5	1	45.4	7.6
24	Italy	9	9	0	0	16.8	0	5	2	41.8	7
25	Denmark	7.8	9	0	5	9.6	4	5	1	41.4	6.9
26	Portugal	13.8	9	0	0	10.2	0	5	3	41	6.8
27	Austria	6	9	0	0	19.8	0	5	1	40.8	6.8
28	Sweden	6.3	10	0	0	16.8	0	0	2	35.1	5.9
29	Luxembourg	3.6	9	0	0	13.2	0	5	1	31.8	5.3
30	Germany	7.2	6	0	0	9	0	5	1	28.2	4.7
	best										

Austria

Overall ranking 21=



Alcohol	21	Tobacco	27
Food and soft drinks	22=	E-cigarettes	12=

Population:	8,901,064
PPP adjusted GDP per capita:	$ 60,418
Current government:	Chancellor Christian Kurz (Austrian People's Party)
Economic Freedom Index Ranking:	26 out of 162 (7.80)

Austria has performed well on the Nanny State Index in the past, but is now climbing the table thanks to its treatment of smokers and vapers. A full indoor smoking ban was introduced on 1 November 2019, bringing to an end a run-longing saga in one of Europe's last smoker-friendly countries. The ban had been due to begin in 2018 but was abandoned when a new government was elected in December 2017. Instead, the government introduced a ban on smoking (and vaping) in cars with passengers under the age of 18.

However, when the coalition government fell apart, the threat of a ban returned. Now in force for over a year, it includes e-cigarette use which is banned everywhere smoking in banned. There are no exemptions.

Austria's taxes on beer and spirits are relatively low and it is one of the 15 EU member states that has no duty on wine (except sparkling wine). Tobacco duty has been rising in recent years but is still relatively affordable.

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

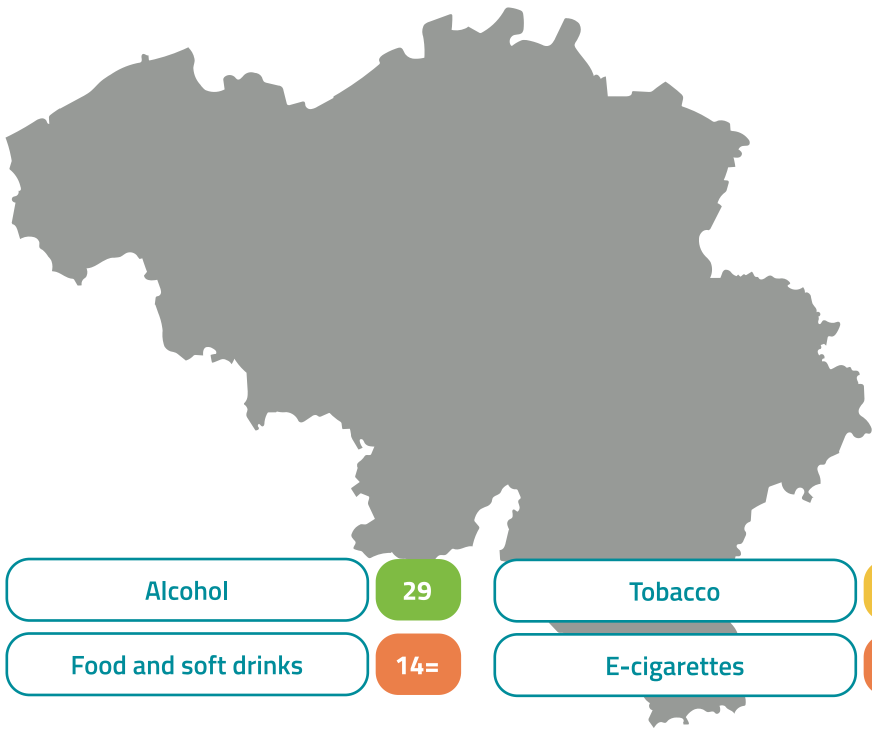
Austria takes a firm line on spirits advertising which is banned on television, radio and on billboards. Alcohol sponsorship is also banned outright, but beer and wine can be advertised in all media.

Calls to interfere with people's diets have largely fallen on deaf ears in Austria and there are no sin taxes on food or soft drinks.

With thanks to the Friedrich A. von Hayek Institut

Belgium

Overall ranking 21=



Alcohol	29	Tobacco	18
Food and soft drinks	14=	E-cigarettes	14

Population:	11,522,440
PPP adjusted GDP per capita:	$ 56,348
Current government:	Prime Minister Alexander De Croo (Open Flemish Liberals and Democrats)
Economic Freedom Index Ranking:	49 out of 162 (7.56)

Belgium is average across every category except alcohol which it treats relatively liberally. It has low taxes on beer and its wine and spirits duty is not extortionate. Restrictions on alcohol advertising are modest.

Belgium's smoking ban, like that of most EU countries, allows designated smoking rooms in most venues, including the European Parliament. By law, smoking rooms have to be quite basic, with no televisions or pool tables, for example. Cigarette vending machines are legal and there is no retail display ban.

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. Nearly all tobacco advertising was banned in 1999, but a few exemptions were made for retailers. In January 2021, the last vestiges of tobacco advertising - including posters inside and outside of tobacconists - were banned. E-cigarette advertising is similarly banned entirely.

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

Vaping is banned wherever smoking is banned, with possible fines ranging from €208 to €8,000. This means it is illegal to vape in an e-cigarette shop. Vaping and smoking in a vehicle carrying a person under the age of 18 has also been banned since 2019. In December 2019, the Brussels city council approved a ban on drinking at any time of day in the central pedestrian zone. This was extended to a wider area in October 2020.

A tax on soft drinks of €0.03 per litre was introduced in January 2016 and has since been raised to €0.12 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.

Belgium has had legal limits on the amount of salt that can be put into bread since 1985 (two grams of salt per 100 grams of bread).

With thanks to Arnaud Sadzot

Bulgaria

Overall ranking 22

Alcohol	24	Tobacco	5
Food and soft drinks	14=	E-cigarettes	25

Population:	6,951,482
PPP adjusted GDP per capita	$ 25,312
Current government:	Prime Minister Boyko Borisov (Citizens for European Development of Bulgaria)
Economic Freedom Index Ranking:	32 out of 162 (7.74)

Bulgaria takes a more liberal approach to vaping and drinking than most Eastern European countries, but it takes a hard line on smoking. There are no restrictions on vaping indoors and e-cigarettes can be freely bought and sold domestically, although cross-border sales are now banned. Its taxes on beer and spirits are relatively low and there is no wine duty. There are few restrictions on beer and wine advertising but spirits advertising is prohibited on TV and radio except in a heavily regulated form after 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. Although EU law now bans the sale of cigarettes in anything less than packs of 20, smaller numbers can be bought on the illicit market.

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

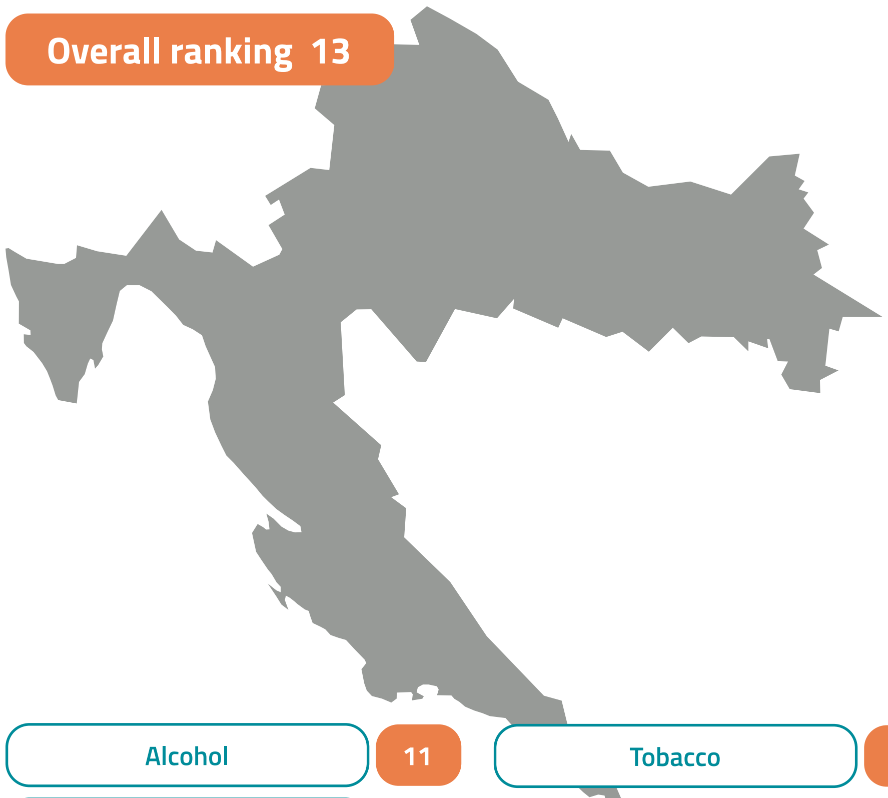
Tobacco taxes in Bulgaria are the lowest in the EU in cash terms but are second only to Romania once adjusted for income. In 2017, Bulgaria passed Decree No. 163 which adds heated tobacco products to the Excise Duties and Tax Warehouse Act; thus, products such as IQOS are taxed according to the weight of tobacco. This duty has risen considerably since being introduced and currently stands at 233 Levs per kilogram (€119).

There have been legal limits on salt levels in manufactured bread, cheese and meat products since 2011. 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 13



Alcohol	11	Tobacco	12
Food and soft drinks	12=	E-cigarettes	17

Population: 4,058,165

PPP adjusted GDP per capita: $ 31,130

Current government: Prime Minister Andrej Plenković (Croatian Democratic Union)

Economic Freedom (Ranking): 61 out of 162 (7.36)

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. Soft drinks with taurine are taxed at 2.2 kuna (€0.29) per litre. Sugar in soft drinks is taxed at rates of 0.3 kuna (€0.04) per litre at 2-5g/100ml, 0.5 kuna per litre (€0.07) at 5-8g/100ml and 0.8 kuna per litre (€0.11) if more than 8g/100ml.

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

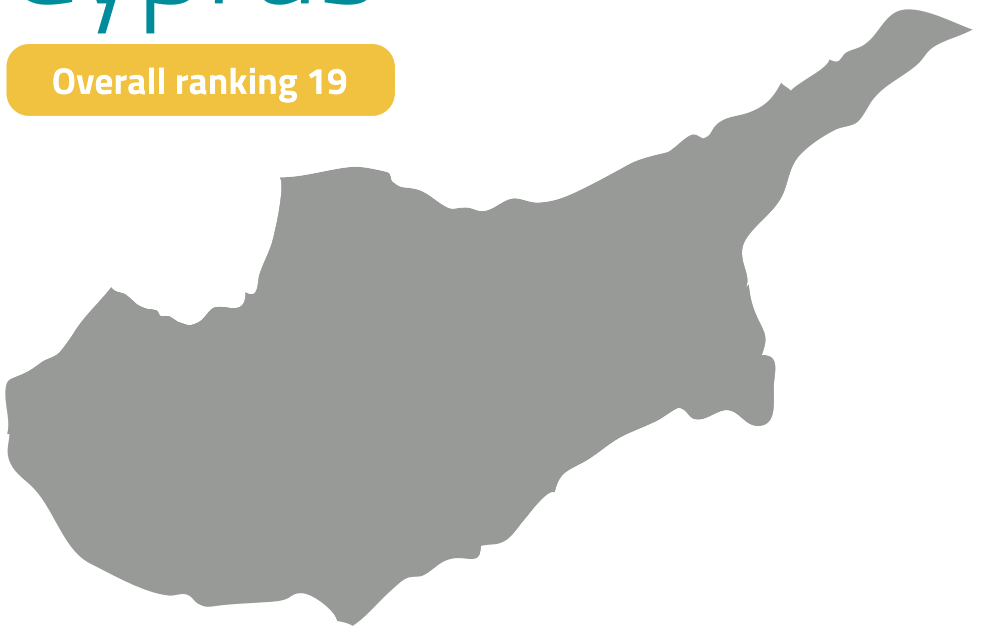
A comprehensive smoking ban was repealed in 2009 after damaging the hospitality industry and the current law is relatively liberal by European standards. Smoking is banned in restaurants but there are exemptions for small bars and larger premises can have ventilated smoking rooms. Vaping is banned indoors 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 twelve countries in the Nanny State Index to have a tobacco retail display ban and it takes a tough stance on advertising. Wine cannot be advertised in any broadcast media and spirits, e-cigarettes and tobacco cannot be advertised at all. There are no such restrictions on beer.

Cyprus

Overall ranking 19



Alcohol	22	Tobacco	19
Food and soft drinks	30=	E-cigarettes	7

Population: 888,005

PPP adjusted GDP per capita: $ 41,254

Current government: President Nicos Anastasiades (Democratic Rally)

Economic Freedom Index Ranking: 22 out of 162 (7.84)

After jumping up the league table in 2019, Cyprus has been overtaken by a number of countries and drops to 19th. The island is sound when it comes to food, soft drinks and alcohol, but lets itself down with its treatment of vapers. In September 2017, it passed an excise tax on e-cigarette fluid of €0.12 per millilitre (€1.20 per standard bottle), even if the fluid does not contain nicotine. It also created a new category for heated tobacco products and taxed them at €150 per kilogram.

Vaping was included in the draconian smoking ban that was narrowly passed in February 2017. Despite an amendment relaxing restrictions in 'open areas' - defined as spaces 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.

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.

Cyprus's tobacco duty is lower than average for an EU country. Its tax on spirits is relatively low and it is one of fifteen EU countries to have no wine duty.

Czechia

Overall ranking 29

Alcohol	26	Tobacco	22
Food and soft drinks	30=	E-cigarettes	27=

Population:	10,693,939
PPP adjusted GDP per capita:	$ 44,295
Current government:	Prime Minister Andrej Babiš (ANO 2011)
Economic Freedom Index Ranking:	25 out of 162 (7.81)

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).

The smoking ban is the main reason why Czechia lost its crown as the most liberal EU country in the 2019 Nanny State Index. It remains just above Germany in the table this year and continues to score well on food, alcohol and e-cigarette regulation.

E-cigarettes can be advertised within the confines of EU law and vaping is only prohibited in a limited number of public places such as airports and public transport. There are no sin taxes on vape juice, food or soft drinks, and alcohol advertising is largely unrestricted except in some outdoor areas (eg. outside schools).

Czechia is a beer-drinkers' paradise, with low rates of tax and no mandatory closing time for bars. In 2020, the government reduced VAT on beer sold in restaurants from 21 per cent to 10 per cent. Duty on spirits is average by European standards and there is no wine duty at all.

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

With thanks to Peter Kotka

Denmark

Overall ranking 25

Alcohol	28
Food and soft drinks	8
Tobacco	25
E-cigarettes	24

Population:	5,822,763
PPP adjusted GDP per capita:	$ 62,089
Current government:	Prime Minister Mette Frederiksen (Social Democrats)
Economic Freedom Index Ranking:	11 out of 162 (8.10)

Traditionally the most liberal Scandinavian country, Denmark continues to perform quite well in this year's Nanny State Index, but is about to take a turn for the worse. Vapers have already been hit with a retail display ban for e-cigarettes and a total ban on e-cigarette advertising. Plain packaging for e-cigarettes is planned for July 2021. Worst of all, a ban on all vape juice flavours apart from tobacco and menthol is planned for August 2022.

There is currently no excise tax on e-cigarette fluid, but one is planned for July 2022. E-cigarettes were classified as medical products in Denmark until 2016 and unavailable to the public, but this changed in May 2016 when e-cigarettes and vaping fluids were 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.

A new tobacco control law was unveiled in December 2019, with plans to introduce plain packaging in July 2021, extend the smoking ban and raise tobacco taxes. A retail display ban was introduced in January 2021 and the law is written in such a way that it amounts to a de facto ban on cigarette vending machines. Loose snus, which escaped earlier EU laws, was banned in January 2016.

The fresh wave of nanny statism in Denmark was still largely in the planning stages in March 2021 (the cut off date for this year's index) and so its score remains relatively strong. At the time of writing, the Danes still had more tolerant smoking laws and lower taxes on beer, spirits and tobacco than its neighbours to the north, although there has been a big increase in wine duty in the last two years. Most forms of alcohol marketing are legal and Denmark is the only Nordic country that does not have a statutory closing time for bars.

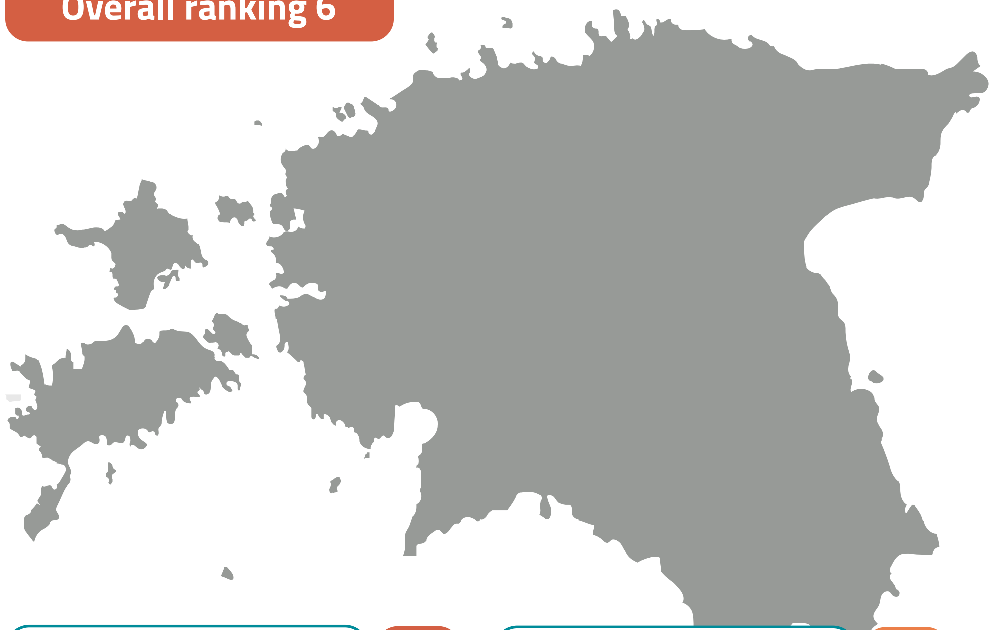
For the time being, at least, smoking is less restricted than in most EU countries and tobacco duty is relatively low once adjusted for incomes. Although smoking is generally prohibited indoors, there is an exemption for small pubs. Ventilated smoking rooms are permitted in restaurants and workplaces. Heated tobacco is taxed at the same rate as coarse tobacco: 1,301 DKK per kilogram (€175).

Denmark's experiment with a 'fat tax' in 2012-13 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 Jonas Herby and Line Andersen at CEPOS

Estonia

Overall ranking 6



Alcohol	7	Tobacco	15
Food and soft drinks	12=	E-cigarettes	2

Population:	1,328,976
PPP adjusted GDP per capita:	$ 39,986
Current government:	Prime Minister Kaja Kallas (Estonian Reform Party)
Economic Freedom Index Ranking:	14 out of 162 (7.96)

Estonia was the biggest mover in the 2019 Index, rising from mid-table to third place, and it remains in the red zone in the new, expanded Nanny State Index.

The government's thirst for sin tax revenue has backfired and offers a salutary lesson to other countries. Taxes on beer, wine and spirits have been higher than the EU average for years and have risen sharply since the first Nanny State Index was published. Between 2016 and 2018, spirits duty rose by 30 per cent, wine duty rose by 50 per cent and beer duty doubled. This led to a textbook illustration of the Laffer Curve as Estonians travelled to neighbouring Latvia for their booze 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.

This had a devastating impact on small shops in poor regions close to the Latvian border which relied on alcohol sales and it was a sobering experience for the Estonian government which abandoned its plans to introduce further tax hikes on alcohol in 2019 and 2020. The country still has the EU's third highest beer tax, after adjusting for income, but its spirits and wine duties are closer to the EU average.

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. This ban, along with a vape juice tax of €0.20 per millilitre, led to another surge in cross-border trade and smuggling. As a result, the government partially relaxed the flavours ban to permit menthol in May 2020. Heated tobacco was legalised and in December 2020 the Estonian Parliament announced that it would temporarily stop collecting the vape tax between April 2021 and 31 December 2022.

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

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

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 have been banned. Shops must display their alcoholic drinks away from the rest of their groceries and away from shop windows.

Finland

Overall ranking 3

Alcohol	4
Food and soft drinks	15
Tobacco	14
E-cigarettes	5

Population:	5,525,292
PPP adjusted GDP per capita:	$ 53,171
Current government:	Prime Minister Sanna Marin (Social Democratic Party)
Economic Freedom Index Ranking:	29 out of 162 (7.76)

After topping the table as the least liberal country in the Nanny State Index three times in a row, Finland now finds itself in third place. Adjusted for income, Finland's alcohol taxes are even more brutal than Norway's, but its temperance legislation is not as extensive as Lithuania's and while its e-cigarette regulations are highly restrictive, they fall short of a total ban.

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

These modest measures, which were opposed by temperance 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.

E-cigarettes were illegal in Finland until May 2016 and are still heavily discouraged. A punitive tax on e-cigarette fluid of €0.30 per ml (€3.00 per standard bottle) was introduced on 1 January 2017 and also applies to 'nicotine free liquids'. Internet and cross-border sales of e-cigarette products have been illegal since June 2017 and Finland is one of only three European countries to have major restrictions on flavours (the others are Hungary and Estonia). Only tobacco-flavoured and unflavoured fluid is allowed to be sold.

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.

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.

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 15

Alcohol	12	Tobacco	7
Food and soft drinks	12=	E-cigarettes	23=

Population:	67,320,216
PPP adjusted GDP per capita:	$ 50,993
Current government:	President Emmanuel Macron (La République En Marche!)
Economic Freedom Index Ranking:	58 out of 162 (7.40)

France sits mid-table in the Nanny State Index despite the efforts of successive governments to suck the *joie de vivre* out of the country. It has a sugar tax and some harsh anti-smoking legislation but it remains relatively enlightened when it comes to vaping and food regulation.

The French government considered a ban on vaping in public places in 2013 but decided against it. 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 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. There has even been talk of banning the depiction of smoking in films, a proposal that was welcomed by the European Commission.

A tobacco display ban is in place and France is one of six EU countries to have introduced plain packaging. Large increases in tobacco taxation in the last decade have left the French with the third highest cigarette duty in the EU (after Ireland and the UK), but tax on heated tobacco is less extortionate.

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

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

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

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

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

With thanks to Institut Économique Molinari

Germany

Overall ranking 30

Alcohol	30	Tobacco	30
Food and soft drinks	30=	E-cigarettes	30=

Population:	83,166,711
PPP adjusted GDP per capita:	$ 57,530
Current government:	Chancellor Angela Merkel (Christian Democratic Union)
Economic Freedom Index Ranking:	21 out of 162 (7.85)

Germany is still the best country to drink, smoke, vape and eat in the EU. Remarkably, it has the lowest score in every category, although the honours are shared with some other countries when it comes to e-cigarettes and food/soft drinks.

Germany has no tax on e-cigarette fluid, sugar or wine. Taxes on beer, spirits and tobacco are among the lowest in Europe after adjusting for income and although smoking restrictions vary by region, the laws are generally more tolerant than in other European countries.

E-cigarettes can be sold and used without restriction. Cross-border sales are legal and e-cigarette products can be advertised within the confines of EU legislation. Only three of the sixteen states have a comprehensive smoking ban (North Rhine-Westphalia, Bavaria and Saarland). The rest have significant exemptions based on the size of the premises, the status of the establishment (e.g. private clubs) and whether or not food is served. The result is that in the majority of German states some bars have a designated smoking room at the minimum. Smoking and vaping is forbidden on public transport.

Unusually for an EU country, Germany permits a significant amount of tobacco advertising, but this will be reduced in the coming years. Plans are afoot to restrict tobacco advertising outdoors and limit cigarette commercials in cinemas to films that are aimed at an adult audience. By 2024, these rules will also apply to e-cigarettes and heated tobacco products. Point of sale advertising will still be legal.

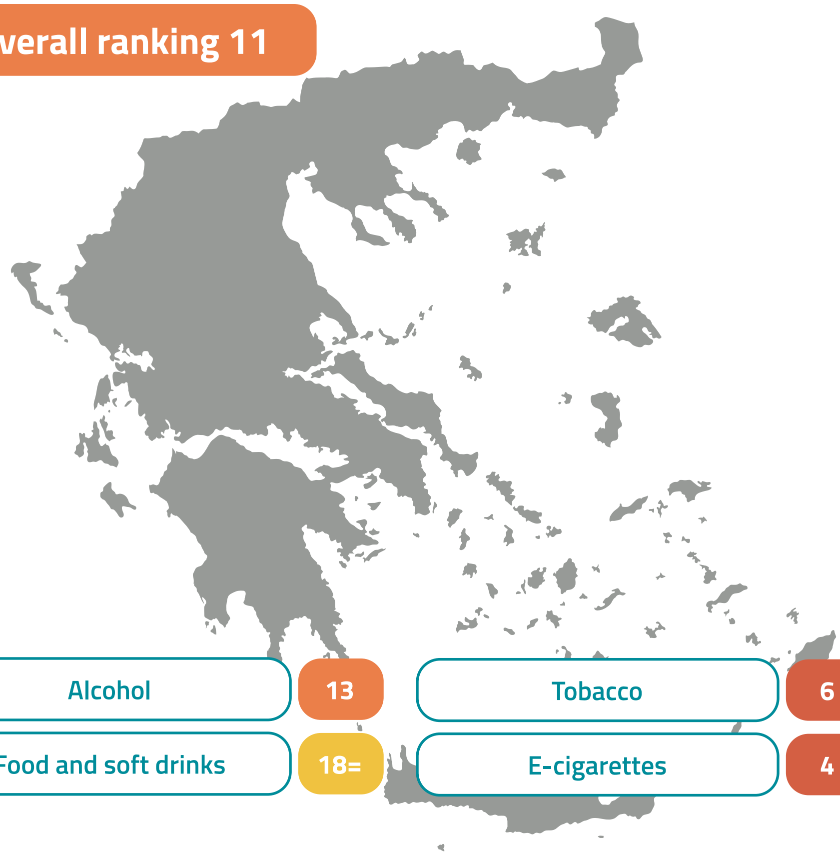
Germany has no nanny state policies on food and soft drinks, but the government has entered a 'voluntary' agreement with industry to reformulate food products to achieve a reduction in sugar consumption of at least 10 per cent by 2025.

Germany allows alcohol advertising in all its forms, including on television after 6pm, and there is no statutory closing time for bars.

With thanks to Prometheus Institut

Greece

Overall ranking 11



Alcohol	13
Tobacco	6
Food and soft drinks	18=
E-cigarettes	4

Population:	10,718,565
PPP adjusted GDP per capita:	$ 32,506
Current government:	Prime Minister Kyriakos Mitsotakis (New Democracy)
Economic Freedom Index Ranking:	92 out of 162 (6.71)

Since the 2008 financial crisis, Greece has endured a wave of sin tax rises on everything from coffee to vape juice. After adjusting for income, it has the highest taxes on beer and spirits of any country in the Nanny State Index. By the same measure, it has the fourth highest tax on cigarettes and its tax rate on heated tobacco is above the EU average. 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.

Despite potential fines of up to €10,000, Greece's smoking ban - passed in 2008 - was notorious for being ignored by the public and the authorities alike. In late 2019, the government announced a crack-down, sending out teams of inspectors to enforce the law and setting up a hotline for people to report violations. Under the newly elected government led by Kyriakos Mitsotakis, law 4633/2019 was introduced with a stricter legal framework, higher fines and more checks. 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 has the highest smoking rate in the EU.

E-cigarettes are legal, but Greeks cannot buy e-cigarettes 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.

There have been mandatory limits on the amount of salt that can be put in manufactured bread, tomato juice and tomato concentrates since 1971. Until August 2014, Greek law stated that bread must be sold in pieces of 250, 350, 500, 750 or 1000 grams, but that rule has been replaced by a law dictating that each piece of bread must be weighed for the consumer to pay the exact amount according to the price per kilo.

Alcohol advertising is mostly unrestricted although it cannot be broadcast on TV and radio during programmes that are targeted at children.

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

Hungary

Overall ranking 5=

Alcohol	17	Tobacco	3
Food and soft drinks	1	E-cigarettes	3

Population:	9,769,526
PPP adjusted GDP per capita:	$ 34,966
Current government:	Prime Minister Viktor Orbán (Fidesz)
Economic Freedom Index Ranking:	53 out of 162 (7.44)

Hungary remains in the red zone of the Nanny State Index under the the authoritarian government of Viktor Orbán. It has some of Europe's most intrusive nanny state 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 total ban on e-cigarette flavourings. Hungary tops the table for over-regulation of food and soft drinks, and is third for both tobacco and e-cigarettes. If it had Scandinavian levels of alcohol taxation it would be a strong contender for the number one spot overall.

The Public Health Product Tax (commonly known as the 'chips tax') was introduced in September 2011 and levies sin taxes on a host of foods that are deemed to be high in salt, sugar and/or caffeine. The rates were increased by 20 per cent in January 2019 and include: sweets - 160 Forints (€0.50) per kilogram, soft drinks - 15 Forints (€0.05) per litre, energy drinks - 300 Forints (€0.93) per litre, condiments - 300 Forints (€0.93) per kilogram, jam - 600 Forints (€1.87) per kilogram, salty snacks - 300 Forints (€0.93) per kilogram. There are legal limits on the amount of trans-fats that food can contain and limits on the amount of salt that can be put into bread (a maximum of 1.57 grams of salt per 100 grams of bread).

Tobacco is heavily regulated with a vending machine ban and a ban on retailers displaying tobacco products in a manner that makes them visible from outside the shop. From the start of 2022, all tobacco products will be sold in 'standardised' (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 retailing is a state monopoly, with licences allegedly handed out to party loyalists. Since May 2016, these shops have also had a monopoly on selling e-cigarettes. It has been reported that the government plans to turn the alcohol retail business into a similar state monopoly.

Until 2016, nicotine-containing e-cigarette fluid was effectively prohibited. It has since been legalised as a consumer product, but only barely. With cross-border sales banned and all e-cigarette flavours prohibited, including 'tobacco flavour', it has been estimated that 85 per cent of e-liquid consumed in Hungary is bought illegally. A tax of 65 Hungarian Forints (€0.20) per ml was introduced in January 2017 but this was reduced to 20 Forints (€0.06) in March 2020 in an attempt to reduce cross-border shopping.

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).

Adjusted for income, Hungary's taxes on beer and spirits are higher than the EU average, but wine duty is relatively low.

With thanks to the Hungarian Free Market Foundation

Iceland

Overall ranking 7

Alcohol	3
Tobacco	20
Food and soft drinks	18=
E-cigarettes	20

Population:	364,134
PPP adjusted GDP per capita:	$ 60,132
Current government:	Prime Minister Katrín Jakobsdóttir (Left-Green Movement)
Economic Freedom Index Ranking:	34 out of 162 (7.71)

Iceland comes seventh in the expanded Nanny State Index, trailing two other Nordic nations, Finland and Norway. As in those countries, Iceland has a state monopoly on alcohol retail and some very high sin taxes. Alcohol advertising is completely banned, but happy hours are legal and quite common. In February 2020, the Minister of Justice Áslaug Arna Sigurbjörnsdóttir drafted a bill to legalise alcohol advertising and allow liquor stores to sell online. She argued that alcohol advertising is often seen in Iceland as a result of foreign media and international sports events and that relaxing the ban would allow domestic producers to compete. Nothing has come of this yet.

There is no national closing time for bars and restaurants, although most municipalities require last orders to be called between 3 am and 5 am, and you have to be 20 years old to buy a drink anywhere.

Alcohol taxes are exceptionally punitive. The tax on a typical bottle of whisky is 6,044 Króna (€44.35). The tax on a litre of standard lager is 337.15 Króna (€2.46) and the tax on an average 75cl bottle of wine is 570 Króna (€4.17). Even after adjusting for income, these are some of the highest rates in Europe.

Tobacco duty is more reasonable at 503 Króna (€3.68) for a pack of twenty cigarettes, albeit subject to VAT at 24 per cent. However, the government takes a further cut when they are sold because tobacco retailing is also a state monopoly. The price range of cigarettes in the shops is between 1,200 and 1,600 Króna (€8.70 to €11.60).

All forms of tobacco advertising are banned and it is even against the law to import, manufacture and sell toys or sweets that look like cigars, cigarettes or pipes. There is a tobacco display ban with an exemption for specialist tobacconists. Cigarette vending machines are banned, but the government has so far rejected plain packaging. Despite the cold, Iceland's smoking ban is unforgiving, with no exemptions in the hospitality industry. There is no ban on smoking outdoors or in private vehicles.

As in other Nordic countries, smokeless tobacco is popular with the public but not with politicians. Between 2008 and 2017, cigarette consumption halved while smokeless tobacco consumption doubled. Snus has been banned for years and so many Icelanders make their own by wrapping nasal snuff in special snus paper. Today, only nine per cent of Icelanders are daily smokers.

E-cigarettes have become increasingly popular in recent years and four per cent of the population vapes daily. They are free to do so. E-cigarettes and vape juice are legal and vaping is only prohibited in government-owned buildings and on public transport. Mail order sales from overseas are permitted. Aside from following the EU line on e-cigarette regulation, the main restrictions are on marketing. E-cigarettes cannot be advertised in any form and cannot be displayed in shop windows.

There are no sin taxes on e-cigarette fluid, food or soft drinks, although a twenty per cent soda tax was proposed by the Directorate of Health in July 2019.

Thanks to Júlíus Viggó Ólafsson at Students for Liberty Iceland

Ireland

Overall ranking 8

Alcohol	6	Tobacco	4
Food and soft drinks	6	E-cigarettes	30=

Population:	4,964,440
PPP adjusted GDP per capita:	$ 89,683
Current government:	Taoiseach Micheál Martin (Fianna Fáil – The Republican Party)
Economic Freedom Index Ranking:	10 out of 162 (8.13)

Irish politicians pride themselves on being at the forefront of 'public health' paternalism. Ireland became the first country to introduce a full smoking ban in 2004 and it was the first European country to pass legislation for plain packaging of tobacco in 2015. Ireland has some of the world's most punitive sin taxes. After adjusting for incomes, it has the EU's second highest rate of wine duty (after Lithuania) and by far the highest tax on sparkling wine. Its taxes on beer and spirits are almost at Nordic levels. It has the highest tax on cigarettes in cash terms and the sixth highest when adjusted for incomes.

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. Spirits cannot be advertised on TV or radio at all.

As of November 2019, alcohol advertising is banned in cinemas (except before films with an 18 certificate), in or on public service vehicles, at public transport stops and within 200 metres of a school, crèche or local authority playground. From November 2021, alcohol advertising will be banned in sports arenas and at events aimed at children or involving motoring. A ban on the use of loyalty cards to buy alcohol came into force in January 2021.

In November 2020, Ireland became the first EU country to ban the display of alcohol in shops. Modelled on the tobacco retail display ban, the policy forces supermarkets and other mixed retail shops to cordon off alcoholic drinks with a physical barrier. The barrier must be no less than 120 centimetres high and keep the alcohol out of sight. Alternatively, the alcohol can be kept in storage units so long as there are not visible below a height of 150 centimetres.

These measures are all part of the Public Health (Alcohol) Act which was passed in October 2018. It 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) is set to be introduced, although it has been delayed while the government waits for Northern Ireland to do likewise.

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

A ban on smoking in cars if a person under the age of 18 is present came into effect on 1 January 2016 with a potential fine of €100. The Public Health (Tobacco and Nicotine Inhaling Products) Bill 2019 will ban cigarette vending machines if enacted.

Italy

Overall ranking 26

Alcohol	23	Tobacco	24
Food and soft drinks	22=	E-cigarettes	23=

Population:	59,641,488
PPP adjusted GDP per capita:	$ 45,722
Current government:	Prime Minister Mario Draghi (Independent)
Economic Freedom Index Ranking:	51 out of 162 (7.51)

Italy has swung back and forth on sin taxes in recent years. In 2014, it 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, with a lower rate of €0.08 per ml for fluids that do not contain nicotine.

The government has since decided to make vaping less affordable again. It raised the tax by 15 per cent in 2021 and further rises are planned for 2022 and 2023 (rises of 20 per cent and 25 per cent compared to the 2020 rate respectively). Tax on vape juice that does not contain nicotine will also rise incrementally by 20 per cent by 2023. There will also be large rises in the tax on heated tobacco products. Taxed at a rate of €1.27 per pack (€63.32 per 1,000 heat sticks) in 2020, there was a 30 per cent tax hike in 2021 and two further rises are planned for 2022 and 2023 which will take the tax rate 40 per cent above 2020 levels.

A sugar tax was planned for 2020 but was postponed until January 2021 due to COVID-19. In December 2020, it was pushed back again. It is now not expected to be introduced until 2022 at the earliest, at a rate of €0.10 per litre.

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

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

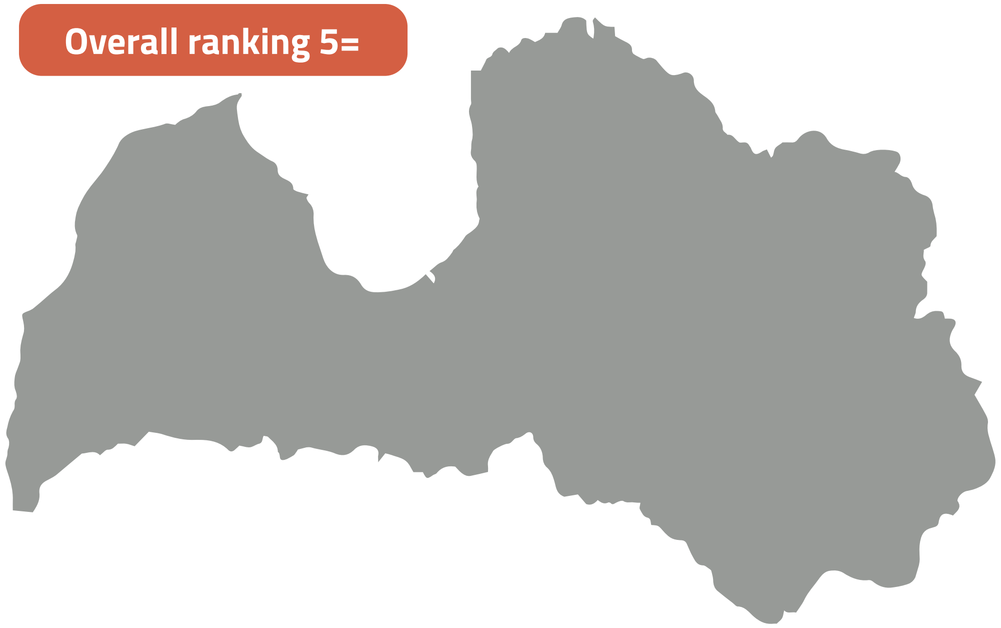
There is little in the way of food control policy in Italy although food and drinks that are 'high in sugar, fat and caffeine' were banned from school vending machines in 2014.

Alcohol advertising is largely unrestricted. Taxes on beer and spirits are relatively low and, as in most EU countries, there is no duty on wine.

With thanks to Istituto Bruno Leoni

Latvia

Overall ranking 5=



Alcohol	8	Tobacco	8
Food and soft drinks	5=	E-cigarettes	10

Population:	1,907,675
PPP adjusted GDP per capita:	$ 33,020
Current government:	Prime Minister Arturs Krišjānis Kariņš (Unity)
Economic Freedom Index Ranking:	19 out of 162 (7.89)

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

Alcohol cannot be delivered after 10pm and Latvia's new 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 will also be banned.

Tobacco advertising is illegal in all forms. Cigarette vending machines are prohibited and a 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.

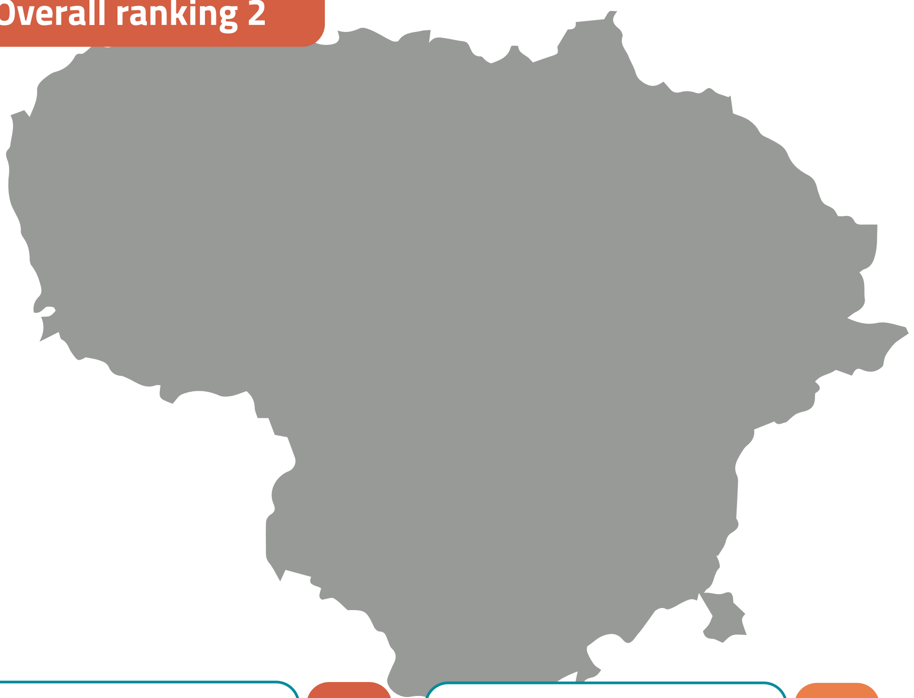
E-cigarettes are classified as consumer products and can be sold to anyone over the age of 18, but their use is prohibited wherever smoking is banned. In 2016, the government introduced a €0.01 per ml tax on e-cigarette fluid, plus €0.005 per mg of nicotine, amounting to 90 cents on a standard bottle of 16mg/ml fluid. Heated tobacco is taxed at €160 per kilogram, one of the highest rates in the EU, and it is due to rise further - to €218 by 2023.

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

In May 2016, new limits on trans fats were introduced (2g per 100g of total fat content). Sweetened soft drinks, including those with zero calories, are taxed at €0.074 per litre.

Lithuania

Overall ranking 2



Alcohol	1	Tobacco	13
Food and soft drinks	12=	E-cigarettes	6

Population:	2,794,090
PPP adjusted GDP per capita:	$ 40,016
Current government:	Prime Minister Ingrida Šimonytė (Homeland Union)
Economic Freedom Index Ranking:	11 out of 162 (8.10)

Lithuania overtakes Finland in this edition of the Nanny State Index as a result of paternalistic regulation across every criteria. Temperance legislation is particularly prominent, with the Law on Alcohol Control (2018) raising the drinking age to 20 and restricting opening times. Alcoholic beverages can no longer 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 the ban on selling light alcoholic drinks on beaches was lifted in June 2020. Alcohol stronger than 6 per cent cannot be sold in packaging 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. Importers of foreign newspapers and magazines now need to employ people to cover up alcohol ads with stickers before they reach the shops. 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. Smoking and vaping on café terraces is now banned. Smoking is also prohibited in outdoor sports venues, bus stops and children playgrounds. Smoking can be legally prohibited on private balconies if at least one of the residents demands it. There are plans to introduce a tobacco display ban and plain packaging. In 2020, the government proposed a ban on flavoured nicotine-free electronic cigarette refills.

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 and cross-border sales of e-cigarettes and nicotine fluids are prohibited. In 2020 the Drug, Tobacco and Alcohol Control Department was granted the authority to issue binding instructions to information hosting service providers to remove or exclude access to information about advertising of tobacco products and e-cigarettes as well as domestic or long distance sales of tobacco products and e-cigarettes.

Heated tobacco has been taxed at a rate of €113.20/kg since March 2020 and e-cigarette fluid has been taxed at €0.12 per ml since March 2019. Adjusted for income, Lithuania has the highest wine duty of any country in the Nanny State Index. Taxes on beer and spirits are well above the EU average.

The only good news for consumers in Lithuania arrived in January 2018 when the government announced that it would not be introducing a sugar tax, preferring to work with industry on 'voluntary' food and drink reformulation instead.

With thanks to the Lithuanian Free Market Institute

Luxembourg

Overall ranking 28

Alcohol	27	Tobacco	29
Food and soft drinks	30=	E-cigarettes	18

Population:	626,108
PPP adjusted GDP per capita:	$ 124,590
Current government:	Prime Minister Xavier Bettel (Democratic Party)
Economic Freedom Index Ranking:	31 out of 162 (7.75)

Luxembourg has always been one of the more liberal places in the Nanny State Index. It is one of the magnificent seven countries that scores a perfect zero for food and soft drink regulation. Adjusted for income, it has the lowest taxes on alcohol and cigarettes of any country in the index. Even in cash terms, it has the lowest rate of beer duty. It has no wine duty at all. The government intends to legalise cannabis in the next few years.

There is no retail display ban for tobacco, no plain packaging, no sugar tax and no vape tax. Restrictions on alcohol advertising are relatively trivial.

So what's not to like? Luxembourg's biggest weak spot is its excessive regulation of e-cigarettes. Luxembourg's former health minister, Lydia Mutsch, took a dim view of vaping, believing it to be a gateway to smoking. E-cigarette advertising is banned everywhere except at point of sale and cross-border sales are illegal. As part of the process of implementing the EU's Tobacco Products Directive, the Luxembourg government decided to apply the same rules to vaping indoors and e-cigarette advertising as it applies to tobacco (i.e. a partial ban and a near-total ban, respectively). E-cigarette companies must pay a fee of €5,000 to put a new product on the market.

Surprisingly, Luxembourg has a national closing time of 1 am for drinking establishments, although owners can apply to open until 3 am. Luxembourg's partial smoking ban means that smoking is permitted in designated rooms and in licensed cigar bars.

In August 2017, a ban was introduced on smoking in vehicles if a child under 12 years is a passenger, and smoking was banned in and around children's playgrounds.

With thanks to Bill Wirtz at CCC

Malta

Overall ranking 24=

Alcohol	16	Tobacco	17
Food and soft drinks	30=	E-cigarettes	27=

Population:	514,564
PPP adjusted GDP per capita:	$ 47,578
Current government:	Prime Minister Robert Abela (Labour Party)
Economic Freedom Index Ranking:	16 out of 162 (7.94)

Malta drops into the green zone of this year's index and has much to recommend it. It has no sugar tax, no e-cigarette tax and its taxes on alcohol are lower than average for an EU country.

It is far from perfect, however. It is one of only two EU countries to have prohibited the sale of heated tobacco products. 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 make it among 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 9 pm 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 bottle.

Netherlands

Overall ranking 18

Alcohol	19	Tobacco	11
Food and soft drinks	22=	E-cigarettes	12=

Population: 17,407,585

PPP adjusted GDP per capita: $ 61,285

Current government: Prime Minister Mark Rutte (People's Party for Freedom and Democracy)

Economic Freedom Index Ranking: 24 out of 162 (7.82)

The Netherlands has jumped from the bottom end of the table to the middle since 2016. Unfortunately it looks set to rise further. Its reputation as one of the world's most liberal countries could soon be behind it.

The Christian Union, a socially conservative political party, found itself in government after the 2017 election despite coming eighth with 3.4 per cent of the vote. 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 also wanted to introduce minimum pricing for alcohol, but that was rejected by parliament.

The 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 will be banned from selling cigarettes altogether from 2024. Cigarette and e-cigarette vending machines will be banned from 1 January 2022. Online sales of tobacco and vape products will be banned from 2023.

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. E-cigarette packaging can now no longer show logos, symbols and other recognisable feature and plain packaging for cigarettes began on 1 October 2020. For other products, including cigars and electronic cigarettes, plain packaging will be required from 1 January 2022.

Alcohol advertising can only be broadcast after 9 pm. A ban on e-cigarette advertising was overturned in 2012, but reintroduced in 2020. There is no vape tax, but a ban on e-cigarette flavours is planned for 2021 or 2022.

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. Marijuana is still exempt and smoking rooms in all workplaces will be banned in 2023. Fines range from €450 to €4,500. Vaping was added to the ban in July 2020 "to set a good example for young people", according to Blokhuis, who also wants to ban smoking on terraces.

Taxes on alcohol and cigarettes are average by EU standards for the time being, and the rate of beer duty is relatively low. Heated tobacco is taxed at €160.91/kg, one of the highest rates in Europe.

The Dutch government has been gradually lowering the legal limit of salt in bread. The initial limit was 2.5 grams of salt per 100 grams of bread in 2009. The current limit is 1.8 grams. Perhaps surprisingly, Mr Blokhuis said no to a sugar tax in September 2020.

With thanks to Fleur de Beaufort at TeldersStichting

Norway

Overall ranking 1

Alcohol	2	Tobacco	10
Food and soft drinks	3	E-cigarettes	1

Population:	5,367,580
PPP adjusted GDP per capita:	$ 70,005
Current government:	Prime Minister Erna Solberg (Conservative Party)
Economic Freedom Index Ranking:	43 out of 162 (7.60)

Norway is a country with a long history of nanny state regulation and it comes top of the table in the expanded Nanny State Index. In some respects, the country has been moving in a more liberal direction in recent years. Poker and boxing have been legalised, as have Segways and selling alcohol on the day of an election. Skateboarding was banned between 1978 to prevent injuries, but was legalised in 1990.

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

The age at which alcohol can be purchased is eighteen for wine and beer, but twenty for spirits. The state has a monopoly on the sale of wine, spirits and any other drink that exceeds 4.8% ABV. Shops cannot sell alcohol after 8 pm on a weekday or after 6 pm on a Saturday. Bars cannot sell alcohol after 3 am.

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

Norway has had a tax on chocolate and sugar products since 1922. In 2018, this was increased by 83 per cent to 36.92 Krone per kilogram and led to frequent shopping on the Swedish border. It was subsequently reduced and currently stands a 8.49 Krone per kg (€0.84). It also has a tax on sugary drinks of 1.82 Krone per litre (€0.18) with a lower rate for fruit-based drinks.

Red Bull was banned in Norway until 2009, but is now legal and subject to the soft drink tax. As in Finland, liquorice pipes are regulated as tobacco products and must be kept behind screens in shops to prevent young people seeing them.

Snus is legal, however, and is now more popular than cigarettes. Norway's smoking rate halved between 2007 and 2017 as snus consumption rose. Today, only nine per cent of Norwegians are daily smokers while 13 per cent are daily snus users.

Vapers are not so lucky - yet. E-cigarette devices can be sold but nicotine-containing fluids cannot, and vaping is banned wherever smoking is prohibited. However, the government announced in 2018 that it would be repealing the ban on e-cigarette sales and adopt the EU's Tobacco Products Directive. This keeps being delayed but may finally happen in 2021. If Norway adopts more reasonable vaping regulation, it could drop to fourth place when the next edition of the index is published.

Poland

Overall ranking 9

Alcohol	9	Tobacco	16
Food and soft drinks	2	E-cigarettes	9

Population:	37,958,138
PPP adjusted GDP per capita:	$ 35,165
Current government:	President Andrzej Duda (Law and Justice)
Economic Freedom Index Ranking:	77 out of 162 (7.04)

Poland jumps up to ninth place in this edition of the Nanny State Index after introducing a sugar tax and e-cigarette tax. Taxes on alcohol are well above the EU average once adjusted for income. 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.

Wine and spirits advertising is banned entirely and beer can only be advertised on television after 8 pm, with advertisements subject to a ten per cent tax. A bill to extend the beer advertising watershed to 11 pm was drawn up by the Ministry of Health in 2017 but not passed. Drinking is illegal on streets and in parks unless municipal authorities specifically allow it in designated places. In February 2018, the government passed a law allowing local authorities to limit the number of liquor stores and restrict sales after 10 pm.

During the COVID-19 pandemic, opposition politicians tabled a bill to repeal the communist-era ban on alcohol deliveries and legalise online sales, but the government rejected it. There are different interpretations of the ban and loopholes in the law so some sellers offer alcohol online. Nevertheless, it was not possible to have alcohol delivered with takeaway meals which additionally harmed restaurants during the lockdowns.

Poland has a near-total ban on tobacco advertising and a ban on cigarette vending machines. It is even illegal to display products that imitate the packaging of cigarettes, but there is no retail display ban. 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 September 2016, Poland banned e-cigarette advertising, cross-border sales and vaping indoors in places where smoking is banned, including almost all bars and bus stops. 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 per cent ad valorem tax. The Ministry of Justice and some other politicians want to further increase taxes on heated tobacco to reduce the differences in tax burden between these lower risk products and traditional cigarettes.

A sugary drink tax passed through the parliament in 2020 and 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 have expressed interest in taxing so-called 'junk food'. Fortunately, nothing has come of this yet.

With thanks to Marek Tatala, Civil Development Forum

Portugal

Overall ranking 17

Alcohol	18
Food and soft drinks	7
Tobacco	26
E-cigarettes	8

Population:	10,295,909
PPP adjusted GDP per capita:	$ 37,918
Current government:	Prime Minister António Costa (Socialist Party)
Economic Freedom Index Ranking:	43 out of 162 (7.60)

Portugal remains in mid-table in this year's Nanny State Index and we are pleased to report that there has been little illiberal activity since the last edition.

Consumers were hit with a tax on soft drinks in 2017. Zero-sugar beverages are not taxed but there is a four tier system for sugary beverages 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.

A tax on e-cigarette fluid was reduced from €0.60 per millilitre in January 2017 and currently stands at €0.30 per millilitre, adding €3.00 to the price of a standard bottle. This is the highest rate in Europe with only Finland matching it. Cross-border sales are banned and vaping is banned wherever smoking is banned

By EU standards, Portugal's smoking ban is mild. Smoking in cafes, restaurants, bars and nightclubs of less than 100 square metres is generally banned, but the owner may choose to provide separate smoking areas of up to 30 per cent of floor space, or in a physically separated smoking room of up to 40 per cent of floor space. Smoking is also 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 is set at a similar rate to that of other southern European countries but is the twelfth highest after adjusting for income. Tobacco can only be promoted at point of sale but there is no display ban and no vending machine ban.

Alcohol can be sold in shops between 8.00 am and midnight and there are no national restrictions on opening hours in bars and restaurants, although there has been a tendency towards greater regulation in some municipalities. Taxes on beer and spirits are about average for an EU member state and there is no wine duty. Alcohol can only be advertised on TV and radio after 10.30 pm and sponsorship is heavily restricted.

Legal limits on how much salt can be put into bread were introduced in January 2019. The limit is 1.2 grams of salt per 100 grams of bread. This was lowered to 1.2 grams of salt in 2019, 1.1 grams in 2020 and 1 gram in 2021.

With thanks to Filipa Osório, Instituto +Liberdade

Romania

Overall ranking 16

Alcohol	15	Tobacco	2
Food and soft drinks	30=	E-cigarettes	15

Population:	19,328,838
PPP adjusted GDP per capita:	$ 33,339
Current government:	Prime Minister Florin Cîțu (National Liberal Party)
Economic Freedom Index Ranking:	23 out of 162 (7.83)

Romania comes sixteenth in this year's index, but is likely to rise in the future. A soft drinks tax has been tabled and new anti-smoking legislation is on the cards, but nothing has come of this at the time of writing. A bill drawn up in 2020 proposed a retail display ban for tobacco, extending the smoking ban to e-cigarette use, banning all e-cigarette advertising, banning smoking in cars if children are present, and prohibiting the small amount of tobacco advertising that is still permitted.

Romania has no wine duty. Although its taxes on spirits and beer seem low in cash terms, they are significantly more punitive once adjusted for income. Tobacco duty is the highest of any country in the index after adjusting for income and its tax on heated tobacco is not far behind.

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

Vaping is not included in Romania's smoking ban, but it is banned on public transport. E-cigarettes are legal to buy, but 2016 saw the introduction of an e-cigarette tax of €0.10 per ml of fluid which has since risen to €0.11. Cross-border sales of e-cigarette fluid are banned and heated tobacco is taxed at 383.78 RON/kg, equating to €87 per kilogram.

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

Romania currently scores a perfect zero for the over-regulation of food and soft drinks, but that will change by the time the next edition of the index is published. Once introduced, Romania's soft drink taxes will be levied at 0.8 RON (€0.16) for drinks with 5-8mg/100ml of sugar and 1.0 RON (€0.20) for drinks with more than 8g/100ml of sugar.

With thanks to Dino Landa

Slovakia

Overall ranking 24=

Alcohol	20	Tobacco	21
Food and soft drinks	30=	E-cigarettes	19

Population:	5,457,873
PPP adjusted GDP per capita:	$ 33,515
Current government:	Prime Minister Igor Matovič (Ordinary People and Independent Personalities)
Economic Freedom Index Ranking:	38 out of 162 (7.63)

Traditionally a good performer in the Nanny State Index, Slovakia is sadly climbing the table thanks to some increasingly regressive sin taxes.

In May 2017, Slovakia introduced a specific tax of €73.90 per kg on 'smokeless tobacco' to cover new heated tobacco products. This was hiked to €132.20 per kg in February 2021. Taxes on cigarettes have been recently subject to a huge increase, going from €1.49 per pack to €2.33.

Slovakia's beer and spirits taxes have been rising and are now about average for an EU country. There is no duty on wine, although sparkling wine is taxed at €0.80 per litre. There is currently no excise tax on e-cigarette fluid; Slovakia's Finance Minister rejected a tax on vapour products in October 2020.

The Slovakian smoking ban allows owners of bars and restaurants to accommodate smokers in separate sections. Cigarettes cannot be bought from machines but there is no display ban. Beer adverts can be shown on television at any time of day, wine adverts after 8 pm and spirits adverts after 10 pm.

Slovakia's approach to social freedoms is sounder than most, but it is far from perfect. Although smoking is only partially banned indoors, vaping is prohibited wherever smoking is banned. E-cigarette advertising and sponsorship is banned, as are cross-border sales. Slovakia is also one of only four EU member states where it is illegal to drink any quantity of alcohol before driving. Until January 2017, this zero tolerance approach also applied to cyclists on cycle lanes but the law has since been changed to allow cyclists to consume one pint of beer (ie. the blood alcohol concentration limit has been raised to 0.05%).

In a further act of mild liberalisation, the government legalised domestic distilling in January 2019. Slovakians are now 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 14

Alcohol	14	Tobacco	9
Food and soft drinks	18=	E-cigarettes	16

Population: 2,095,861

PPP adjusted GDP per capita: $ 42,431

Current government: Prime Minister Janez Janša (Slovenian Democratic Party))

Economic Freedom Index Ranking: 62 out of 162 (7.33)

Slovenia has endured several years of creeping authoritarianism in the field of lifestyle regulation. The government passed the Restriction of the Use of Tobacco and Related Products Act in February 2017, legislating for plain packaging (which was introduced January 2020), a total ban on tobacco advertising, a display ban and a licensing regime for retailers.

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.

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'. On a more positive note, 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.

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 9.30 pm and 7 am, and in cinemas after 10 pm. No advertising of alcoholic products is permitted on billboards within 300 metres of a school or kindergarten. Beer duty is quite high but there is no wine duty and taxes on spirits are close to the EU average. Bars and restaurants can close when they like.

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

With thanks to Tanja Porčnik at Visio Institute

Spain

Overall ranking 27

Alcohol	25	Tobacco	23
Food and soft drinks	23	E-cigarettes	21

Population:	47,332,614
PPP adjusted GDP per capita:	$ 43,495
Current government:	Prime Minister Pedro Sánchez (Spanish Socialist Workers' Party)
Economic Freedom Index Ranking:	33 out of 162 (7.73)

Spain is one of the freest country in the list when it comes to lifestyle matters. With relaxed licensing laws, it has some of the lowest rates of tax on beer and spirits and, as in most southern European countries, there is no duty on wine. Some local councils have banned happy hours and/or bulk buys, but there are no national prohibitions on either. Once adjusted for income, Spain's cigarette taxes are below average and there is no tax on e-cigarette fluid.

Alcohol advertising is quite rigidly regulated in broadcast media. Spirits cannot be advertised on television or in places where alcohol consumption is not permitted. Beer and wine can only be advertised on television after 8.30 pm.

In June 2020, the Spanish government began working on a new tobacco law, with higher taxes and further restrictions on where people could smoke, including a proposed ban on smoking in cars. Nothing has come of this yet. Traditionally a smoker-friendly country, Spain has had a 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 as well, including schools, hospitals and playgrounds. During the COVID-19 pandemic, Spain banned smoking and vaping in outdoor public places if it was not possible to maintain two metre social distancing. Tobacco taxes are about average for an EU country.

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. A scare campaign against vaping in 2014 led to the e-cigarette market crashing. Today, only one per cent of Spaniards are regular vapers and there are more smokers than there were fifteen years ago.

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. The region of Catalonia has had a soft drinks 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.

In addition to national restrictions, some regions have nanny state regulations of their own. In April 2016, the Basque Country Parliament banned smoking (and drinking) in sports stadia. Smoking will be banned on four beaches in Barcelona from May 2021.

With thanks to Antonio O'Mullony at Civismo

Sweden

Overall ranking 10

Alcohol	5	Tobacco	28
Food and soft drinks	19	E-cigarettes	13

Population: 10,327,589

PPP adjusted GDP per capita: $ 56,632

Current government: Prime Minister Stefan Löfven (Swedish Social Democratic Party)

Economic Freedom Index Ranking: 46 out of 162 (7.58)

Sweden drops a couple of places in this year's Nanny State Index as a result of Iceland and Norway being added to the league table. This masks the unfortunate fact that Sweden has become significantly less liberal since the last edition was published.

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

Cigarette taxes are surprisingly low in Sweden after adjusting for income, but heated tobacco products are taxed at 1,957 krona per kilogram (€181), one of the highest rates in the EU. Sweden is the only EU country in which snus can be legally bought thanks to an exemption it negotiated when joining the EU in 1995. It now has a much lower smoking rate than any other European country (at just seven per cent compared to the EU average of 23 per cent).

Although the Swedish experience with snus is a prime example of tobacco harm reduction in action, the government has been less keen to encourage vaping. Sweden belatedly transposed the Tobacco Products Directive into law with the Act on Electronic Cigarettes and Refill Containers (2017/425), effective from 1 July 2017. This ended a period of accidental laissez-faire which began in February 2016 when the Supreme Administrative Court ruled that e-cigarettes were not medical products and therefore could not be regulated - and effectively banned - by the Medical Product Agency.

The new law bans all e-cigarette sponsorship, but permits cross-border sales, internet sales and indoor vaping. Selling vape juice with a nicotine content greater than 1.7mg/ml requires a licence. In July 2018, a tax on e-cigarette fluid of two krona (€0.21) per ml came into effect. Visitors should note that the tax-free allowance for anybody entering the country is just 20ml of fluid (and 200g of heated tobacco). Worst of all, an indoor vaping ban was passed in December 2018 which applies to all places where smoking is banned.

Sweden's smoking ban allows for designated smoking rooms in all workplaces, bars and restaurants. New legislation introduced in July 2020 banned smoking in playgrounds, train stations, on patios, outside restaurants and bars, and at the entrance of public venues. Vaping is included in all these restrictions. There is no ban on cigarette vending machines, no retail display ban and no plain packaging (the government has said that the latter would be unconstitutional).

With thanks to Timbro

United Kingdom

Overall ranking 12

Alcohol	10	Tobacco	1
Food and soft drinks	5=	E-cigarettes	30=

Population: 67,025,542

PPP adjusted GDP per capita: $ 49,931

Current government: Prime Minister Boris Johnson (Conservative Party)

Economic Freedom Index Ranking: 13 out of 162 (8.08)

It is a sign of how much nanny state activity there has been in Europe since 2019 that the United Kingdom has slipped from fourth place to eleventh in the table without liberalising anything. This can be partly explained by the government freezing beer and spirits duty since 2018 and freezing wine duty in 2020. Adjusted for income, its alcohol taxes are now only the ninth highest of the 30 countries in the index.

It also helps that the UK takes a common sense approach to e-cigarettes. There is no vape tax and there has been no gold-plating of the EU's e-cigarette regulations. It remains to be seen whether the government uses Brexit as an opportunity for further liberalisation, but it remains highly paternalistic on food, soft drinks and tobacco.

Its smoking ban, introduced in 2007 (2006 in Scotland), allows fewer exemptions than that 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, although it falls to seventh once adjusted for income, and it has the highest rate of tax on heated tobacco at £234.65 per kilogram (€272). Overall, it has the worst score for tobacco in the index.

Vaping is banned on train platforms, in stations and on public transport, but is otherwise left to the owner's discretion. A proposal by the Welsh government to ban vaping in 'public' places fell apart in 2017, but the idea may rear its head again now that its chief proponent, Mark Drakeford, is the First Minister for Wales. No such law has been seriously proposed in England, Scotland or Northern Ireland.

Scotland introduced minimum pricing for alcohol at 50p per unit in May 2018, with Wales following suit in March 2020. Off trade alcohol discount deals such as buy-one-get-one-free are also banned in Scotland. 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.

In recent years, most of the government's nanny state activity has focused on its citizens' diets. 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 and will be extended to all TV programmes shown before 9pm if the Conservative government's obesity strategy is implemented in full. Ostensibly aimed at children, the strategy includes a ban on HFSS food discounts, a ban on displaying HFSS food at the entrance and checkout of shops, mandatory calorie counts in the out-of-home sector, and a ban on the sale of energy drinks (except coffee) to people aged under 18. The Scottish government has published an almost identical plan.

Britain's score in the Nanny State Index does not reflect the full extent of the government's meddling in the food supply. Under a putatively voluntary agreement with the food industry, Public Health England led a reformulation scheme aimed at reducing the amount of sugar in food by 20 per cent by 2020 and reduce the number of calories in food by 20 per cent by 2024. So far, the scheme - which has failed to have any impact on the nation's sugar consumption - remains technically voluntary and so does not get any points in the index.

Alcohol advertising

worst	Spirits broadcast (TV/radio) (10)	Spirits sponsorship (10)	Spirits outdoors (10)	Beer/wine broadcast (TV/radio) (10)	Beer/wine sponsorship (10)	Beer/wine outdoors (10)	TOTAL (60)	Final score (20)
Iceland	10	10	10	10	10	10	**60**	**20**
Lithuania	10	10	10	10	10	10	**60**	**20**
Norway	10	10	10	10	10	10	**60**	**20**
France	9	10	8	9	10	8	**54**	**18**
Latvia	10	9	10	3	9	10	**51**	**17**
Finland	10	10	10	8	0	9	**47**	**15.7**
Poland	10	10	10	6	5	5	**46**	**15.3**
Croatia	10	10	10	5	5	5	**45**	**15**
Sweden	10	2	10	10	2	10	**44**	**14.7**
Estonia	7	3	10	7	3	10	**40**	**13.3**
Ireland	10	5	3	8	5	3	**34**	**11.3**
Slovenia	10	2	10	7	2	1	**32**	**10.7**
Portugal	8	5	2	8	5	2	**30**	**10**
Bulgaria	9	0	9	6	0	2	**26**	**8.7**
Malta	7	5	0	7	5	0	**24**	**8**
Romania	8	5	10	0	0	0	**23**	**7.7**
Austria	10	10	0	0	0	0	**20**	**6.7**
Spain	10	0	1	6	0	1	**18**	**6**
Netherlands	7	0	0	7	0	0	**14**	**4.7**
Slovakia	8	0	0	6	0	0	**14**	**4.7**
Luxembourg	0	2	4	0	2	4	**12**	**4**
Hungary	2	0	3	1	0	3	**9**	**3**
Germany	4	0	0	4	0	0	**8**	**2.7**
Italy	2	5	0	0	0	0	**7**	**2.3**
Cyprus	3	0	0	3	0	0	**6**	**2**
Denmark	0	3	0	0	3	0	**6**	**2**
Greece	1	1	1	1	1	1	**6**	**2**
Czechia	0	0	2	0	0	2	**4**	**1.3**
Belgium	0	0	0	0	0	2	**2**	**0.7**
UK	0	0	0	0	0	0	**0**	**0**
best								

Alcohol, other

worst	Retail monopoly (5)	Closing time in on trade (10)	Promotions eg. happy hour (10)	Drunk driving limit (5)	Drinking age (10)	Total (out of 40)	Final score (25)
Norway	5	10	5	5	5	**35**	**21.9**
Lithuania	0	10	10	0	10	**30**	**18.8**
Sweden	5	10	10	5	0	**30**	**18.8**
Finland	5	10	8	0	0	**23**	**14.4**
Iceland	5	0	0	5	10	**20**	**12.5**
Ireland	0	10	5	0	0	**15**	**9.4**
Estonia	0	0	10	5	0	**15**	**9.4**
Cyprus	0	10	0	5	0	**15**	**9.4**
UK	0	10	1	0	0	**11**	**6.9**
Austria	0	10	1	0	0	**11**	**6.9**
Slovenia	0	10	0	0	0	**10**	**6.25**
Malta	0	10	0	0	0	**10**	**6.25**
Netherlands	0	0	10	0	0	**10**	**6.25**
Italy	0	10	0	0	0	**10**	**6.25**
Luxembourg	0	10	0	0	0	**10**	**6.25**
Croatia	0	3	3	0	0	**6**	**3.75**
Latvia	0	0	5	0	0	**5**	**3.1**
Poland	0	0	0	5	0	**5**	**3.1**
France	0	0	5	0	0	**5**	**3.1**
Romania	0	0	0	5	0	**5**	**3.1**
Hungary	0	0	0	5	0	**5**	**3.1**
Slovakia	0	0	0	5	0	**5**	**3.1**
Spain	0	0	5	0	0	**5**	**3.1**
Czechia	0	0	0	5	0	**5**	**3.1**
Germany	0	0	5	0	0	**5**	**3.1**
Greece	0	0	0	0	0	**0**	**0**
Portugal	0	0	0	0	0	**0**	**0**
Bulgaria	0	0	0	0	0	**0**	**0**
Denmark	0	0	0	0	0	**0**	**0**
Belgium	0	0	0	0	0	**0**	**0**
best							

Smoking ban

worst	Bar (10)	Restaurant (10)	Workplace (10)	Vehicles (10)	Outdoors (10)	Total (50)	Final score (30)
UK	10	10	10	3	1	**34**	**20.4**
Cyprus	10	10	10	2	1	**33**	**19.8**
Greece	10	10	10	1	2	**33**	**19.8**
Ireland	10	10	10	3	0	**33**	**19.8**
Malta	10	10	10	3	0	**33**	**19.8**
Spain	10	10	10	0	3	**33**	**19.8**
Austria	10	10	10	3	0	**33**	**19.8**
Hungary	10	10	10	0	2	**32**	**19.2**
Latvia	10	10	8	0	4	**32**	**19.2**
Romania	10	10	10	0	2	**32**	**19.2**
Bulgaria	9	10	10	0	2	**31**	**18.6**
France	8	8	8	3	4	**31**	**18.6**
Czechia	10	10	10	0	0	**30**	**18**
Iceland	10	10	10	0	0	**30**	**18**
Lithuania	8	8	5	2	6	**29**	**17.4**
Norway	9	10	10	0	0	**29**	**17.4**
Italy	8	8	8	3	1	**28**	**16.8**
Netherlands	10	10	8	0	0	**28**	**16.8**
Sweden	7	7	7	0	7	**28**	**16.8**
Belgium	7	7	7	3	2	**26**	**15.6**
Finland	7	7	7	2	3	**26**	**15.6**
Poland	8	8	8	0	0	**24**	**14.4**
Slovenia	7	7	7	3	0	**24**	**14.4**
Estonia	7	7	7	2	0	**23**	**13.8**
Luxembourg	6	7	7	1	1	**22**	**13.2**
Croatia	5	10	5	0	1	**21**	**12.6**
Portugal	5	5	5	0	2	**17**	**10.2**
Denmark	5	5	5	0	1	**16**	**9.6**
Germany	5	5	5	0	0	**15**	**9**
Slovakia	5	5	5	0	0	**15**	**9**
best							

Soda taxes

worst	Soft drink tax (€/litre) - top rate	% of highest after adjusting for income (100)	Soft drink tax score (10)	Energy drink tax (3)	Zero-sugar drinks (2)	Total (15)
Poland	0.19	100	10	3	2	**15**
Croatia	0.11	56	6	3	0	**9**
Estonia	0.2	66	7	0	2	**9**
Portugal	0.21	78	8	0	0	**8**
Hungary	0.05	32	3	3	0	**6**
Finland	0.22	33	3	0	2	**5**
Latvia	0.074	34	3		2	**5**
UK	0.3	51	5	0	0	**5**
Belgium	0.119	18	2	0	2	**4**
France	0.135	22	2	0	2	**4**
Ireland	0.3	44	4	0	0	**4**
Norway	0.18	17	2	0	0	**2**
Austria	0	0	0	0	0	**0**
Bulgaria	0	0	0	0	0	**0**
Cyprus	0	0	0	0	0	**0**
Czechia	0	0	0	0	0	**0**
Denmark	0	0	0	0	0	**0**
Germany	0	0	0	0	0	**0**
Greece	0	0	0	0	0	**0**
Iceland	0	0	0	0	0	**0**
Italy	0	0	0	0	0	**0**
Lithuania	0	0	0	0	0	**0**
Luxembourg	0	0	0	0	0	**0**
Malta	0	0	0	0	0	**0**
Netherlands	0	0	0	0	0	**0**
Romania	0	0	0	0	0	**0**
Slovakia	0	0	0	0	0	**0**
Slovenia	0	0	0	0	0	**0**
Spain	0	0	0	0	0	**0**
Sweden	0	0	0	0	0	**0**
best						

E-cigarette taxes

worst	Tax (€ per ml)	% of highest after adjusting for income (100)	E-cigarette tax score (20)
Finland	0.3	40.3	9
Greece	0.1	40.7	9
Slovenia	0.18	42	9
Hungary	0.06	34.2	7
Latvia	0.09	36.8	7
Italy	0.13	25	6
Sweden	0.21	28.8	6
Cyprus	0.12	24.7	5
Norway	Banned	100	20
Portugal	0.3	100	20
Romania	0.11	95	19
Estonia	0.2	58	12
Poland	0.12	56.2	12
Lithuania	0.12	52.8	11
Austria	0	0	0
Belgium	0	0	0
Bulgaria	0	0	0
Croatia	0	0	0
Czechia	0	0	0
Denmark	0	0	0
France	0	0	0
Germany	0	0	0
Iceland	0	0	0
Ireland	0	0	0
Luxembourg	0	0	0
Malta	0	0	0
Netherlands	0	0	0
Slovakia	0	0	0
Spain	0	0	0
UK	0	0	0
best			

EPICENTER
European Policy Information Center

iea
Institute of
Economic Affairs