

Framing the policy debate over spirits excise tax in Poland

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Summary

Industry lobbying remains an obstacle to effective health-oriented alcohol policy. In 2013 an increase in excise tax on spirits was announced by the Polish government. This article presents a qualitative analysis of the public debate that ensued on the potential economic, health and social effects of the policy. It focuses on how competing groups, including industry actors, framed their position and sought to dominate the debate. Online archives of five Polish national newspapers, two spirits trade associations, and parliamentary and ministerial archives were searched. A thematic content analysis of the identified sources was conducted. The overall findings were compared with existing research on the framing of the Minimum Unit Pricing (MUP) debate in the UK. A total of 155 sources were analysed. Two main frames were identified: *health*, and *economic*. The spirits industry successfully promoted the *economic* frame in their own publications and in the media. The debate was dominated by arguments about potential growth of the grey market and losses in tax revenue that might result from the excise tax increase. The framing of the debate in Poland differed from the framing of the MUP debate in the United Kingdom. The Polish public health community was unsuccessful in making health considerations a significant element of the alcohol policy debate. The strategies pursued by UK health advocates offer lessons for how to make a more substantial impact on media coverage and promote health-oriented legislation.

INTRODUCTION

The alcohol industry globally is dominated by a small number of transnational alcohol corporations (TACs) (Moskalewicz and Simpura 2000, Babor and Robaina 2013). To date, these economically powerful actors have not been subject to the same levels of scrutiny as tobacco corporations and some governments view them as important partners in tackling alcohol-related problems (Gilmore et al. 2011, McCambridge et al. 2014). Although there are growing calls for governments to reject this approach, TACs continue to have a significant impact on alcohol policies globally (Knai et al. 2015, Hawkins et al. 2016).

TACs oppose whole population approaches which seek to reduce aggregate consumption and thus sales volumes and profits. Instead, they favour measures targeting the most visible manifestations of alcohol misuse, such as public drunkenness, which affect only a relatively small number of people and thus have little impact on overall sales (McCambridge et al. 2013, Hawkins and Holden 2014). As part of this strategy, TACs have attempted to frame policy debates in ways amenable to their underlying business interests (Miller and Harkins 2010, Hawkins and Holden 2013, Katikireddi et al. 2014). Consequently, understanding how the public debate on alcohol-related health policy in a given country is framed is crucial for those engaged in promotion of healthy public policies (Hawkins and Holden 2013).

There is a slowly growing body of English-language research on alcohol industry lobbying but this is mainly concerned with countries of Western Europe, North America and Australia (Bourdillon 2005, Bond et al. 2010, Miller and Harkins 2010, Beccaria and Rolando 2015). A far smaller literature exists on the former communist countries in Eastern Europe that joined the European Union (EU) between 2004 and 2007 (hereafter called EU10) (Varvasovszky and McKee 1998, Cebasek-Travnik 2007). Addressing this gap in the literature is especially important as alcohol-attributable mortality for men in the EU10 is still over twice that in Western Europe, and 40% higher for women (Zatonski 2008, Zatonski 2013).

Poland offers a potentially seminal case study that can contribute to understanding the lobbying efforts of the alcohol industry in this region and help plan effective policies to target the contribution of alcohol to the East-West health gap. It accounts for almost half of the entire population of EU10 countries (Bishop 2004), and exhibits trends in alcohol consumption that are typical of the wider region (Moskalewicz and Simpura 2000). Historically, Poland has been a vodka-drinking country with over 35% of the alcohol consumption made up of hard spirits (Zatonski 2008), and it is currently the fourth largest vodka producer in the world, and over 90% of vodka production in the country is owned by TACs (Węglewski 2012, ZPPPS 2013). Previous reductions in the price of vodka in Poland were followed by rapid increases in alcohol sales (Zatoński et al. 2015). Recorded alcohol consumption has increased in Poland in the last 15 years and estimated total consumption in 2011 amounted to 10.23 litres of pure alcohol per capita per annum, up from 8.16 in 1990 (WHO Regional Office for Europe 2015). The Polish Spirits Industry (ZPPPS) is the largest industry trade association representing over 70% of the market of spirits in Poland (ZPPPS 2013). The Polish Vodka Association (PVA) is an organisation devoted to the global promotion of Polish vodka. The Polish State Agency for Prevention of Alcohol Related Problems (PARPA) is a dedicated agency of the Polish Ministry of Health, and the chief public health organisation gathering alcohol experts, issuing expert opinion on alcohol legislation policy, and providing education to the public (PARPA 2014).

In September 2013 the then Polish Prime Minister Donald Tusk declared that, as part of the review of excise tax levels performed annually in order to harmonise taxation with other EU member states, the excise tax on hard spirits would be increased by 15%, effective from 1 January 2014 (Ministry of Finance 2014). This represented the largest single tax rise on alcohol products in Poland in a decade. It would have a significant impact on the price of vodka, thus fulfilling the World Health Organisation's recommendation of using fiscal measures to tackle harmful alcohol consumption (Wagenaar et al. 2009). The proposed tax increase precipitated a heated public discussion over the merits and drawbacks of the policy, characterised by intensified alcohol industry lobbying and significant media coverage. This article seeks to analyse this debate, exploring how competing interest groups framed their positions and sought to dominate the discourse. In this way it hopes to understand better the strategies of the alcohol industry in Poland and the broader EU10 region, thereby facilitating the formulation of effective responses by public health advocates.

This article applies the concept of framing in its analysis. Lakoff has written that frames ‘shape [...] what counts as a good or bad outcome of our actions’ (Lakoff 2004, p. XV). Actors involved in a policy debate can choose to foreground and background certain aspects of a policy debate. This way the same situation can be presented or framed in multiple different ways by different actors, with the objective of bringing about particular policy responses (Fischer 2003, van Hulst and Yanow 2014). Divergent framings of policy problems inevitably lead to contestation, as the actors compete to define the option at hand and shape the outcomes which prevails (Rein and Schön 1994). Policy actors may frame issues in ways that position them as key participants in the debate, and favour their desired outcomes (Schattschneider 1960). In the case of health policy, the political priorities and underlying belief systems of corporate actors, whose main driver is profit maximisation, is very different from actors whose priority is the advancement of population health.

Previous research has demonstrated that significant levels of ‘knowledge transfer’ occur within the globalised alcohol industry so that alcohol producers in different countries often use similar lobbying strategies (Bond et al. 2010, Hawkins and Holden 2013). This article attempt to identify whether this ‘knowledge transfer’ is also apparent in the case in the Polish spirits excise tax debate. To this end, it took the methodological lead from existing research on the framing of alcohol pricing policy debates in the UK (e.g. Room 2004, Babor 2009, Bond et al. 2010, Miller et al. 2011, Hawkins et al. 2012, Babor and Robaina 2013, McCambridge et al. 2014, Patterson et al. 2015), and used the UK case as a point of comparison for understanding the Polish policy debates.

METHODS

This study examined the public debate that ensued from the decision of the Polish government to increase the spirits excise tax in 2013. In line with previous research on alcohol policy debates in the UK and the centrality of the media in shaping public debates (Hilton et al. 2014, Rowell et al. 2014, Wood et al. 2014, Katikireddi and Hilton 2015, Patterson et al. 2015), print media were selected as the main source base for the study. Online archives of five national media outlets representing a spectrum of the Polish print media market, as defined by publication type and political alignment, were searched. The two broadsheets with the highest circulation were included (the centre-left leaning *Gazeta Wyborcza*, and the liberal-conservative *Rzeczpospolita*), the largest tabloid and top-selling daily newspaper (*Fakt*), as well as the two most popular business publications (*Puls Biznesu* and *Forbes Polska*).

Targeted searches of articles published between 1 January 2013 and 7 July 2014 were conducted. Online archives without date indexing were screened manually. The first article overtly referencing the economic effects of the spirits excise tax in a major Polish daily newspaper was published on 28 May 2013 (Author Unknown a 2013). After 28 February 2014 the volume of articles referring to the new excise tax began to decrease in printed media. Therefore 28 May 2013 and 28 February 2014 were chosen as the beginning and end points of the research; all articles published between these dates were retrieved and screened for relevance.

While the print media constituted the primary source material, spirits industry publications, governmental and parliamentary records, as well as the website of PARPA, were searched during the same timeframe and using the same search terms in order to understand how the industry and political bodies positioned themselves in the spirits excise tax debate. Three online sites were searched in order to identify sources pertaining to the alcohol industry: the websites of PVA and ZPPPS - the two largest spirits industry trade associations in Poland - and a Facebook account named *15 procent* ('15 percent'), which was the official Facebook profile of the ZPPPS and which served as the key channel through which the industry articulated their opposition to the tax increases. The following were searched to identify sources pertaining to the relevant Polish political bodies: the online archives of the Ministry of Finance (the ministry responsible for setting the excise tax rate in Poland), the Lower Chamber of Polish Parliament (the Sejm – Poland's key legislative body which had to approve the excise tax increase), the Chancellery of the Polish President (the President had the possibility to veto the tax increase after it was approved by the Sejm), and the website of PARPA.

Sources were coded and analysed by the first author using an adapted version of the Thematic Content Analysis method (Joffe and Yardley (2004). Initial codes were derived from research by Hawkins and Holden on the framing of the debate on minimum unit pricing (MUP) in the United Kingdom (Hawkins and Holden 2013), with further codes developed inductively (Table 1). Due to the limited text, manual coding was undertaken, developing descriptive accounts of the themes. The most frequently recurring themes were used to identify and categorise dominant frames in the debate about excise tax. A basic quantitative content analysis was also conducted; themes were described numerically and their frequency was calculated within and across different groups of sources and over time.

[TABLE 1 HERE]

RESULTS

Overview

The search strategy yielded a total of 1,141 sources from print media, spirits industry websites, governmental records and parliamentary debates. Of these 86.4% (n = 986) were excluded as they either did not mention the alcohol excise tax, mentioned it only cursorily or indirectly, or were published outside the study period (this was verified manually in online archives where it was not possible to constrain the search to the desired dates). Of the remaining 155 sources, almost two-thirds (n = 97) originated from print media. The print media were most likely to cite spirits industry representatives (44 instances), followed by political sources associated with Platforma Obywatelska (28 instances), the political party in power in Poland at the time. Opposition politicians were cited in 3 instances, and members of the public health community only once.

Table 2 shows the dominant themes that emerged, grouped into two overarching frames – *economic* and *health*. The *economic* frame comprised themes in which the excise tax increase was mentioned in terms of its putative economic impact (on state and on industry) and the economic rationale that underpinned it. The *health* frame referred to themes in which the excise tax was presented primarily in terms of its potential health impact. There was a third, *symbolic* frame, whereby the excise tax was presented primarily as a symptom of other factors, such as Poland's European aspirations, and the cultural meaning of the spirits industry for Poles. However, these were peripheral and are not explored further here.

[TABLE 2 HERE]

Economic frame

The *economic* frame was dominant in all types of sources. Public discussions about economic effects of the increase of the excise tax, the economic impact it would have on the alcohol industry, as well as what it has to say about the economic competence of the Polish government, were central to the debate, both among the opponents and supporters of the tax.

Potential impact on the grey and black market

The question of whether the tax increase will encourage people to circumvent authorized channels of distribution to sell goods at lower prices was the single most important theme to emerge in the debate over the spirits excise tax. In the print media the coverage of this theme was higher than that of the potential impact of the excise tax increase on health throughout the period of analysis, with an exception of May-August 2013, when the two themes were mentioned a similar number of times.

The spirits industry warned that the tax increase would encourage smuggling (Woźniak a 2013) and illegal spirits production, with devastating losses for retailers (POHiD et al. 2013). The industry argued that this would be exacerbated by the higher tax on spirits in Poland than in neighbouring countries (15 procent a 2013).

Ministry of Finance representatives rejected industry claims with assurances that the grey market was under control (Kapica a 2013) and that the excise tax in Poland was below the EU average (Kapica b 2013). However, the print media rarely reported these arguments – while 69% of all the mentions of the negative effects of the excise tax on the grey market identified in the sources originated from the print media, only 28% of mentions of counterarguments defending the excise tax did so.

Economic incompetence of the government

The second most frequently recurring dominant theme was that the legislation exemplified the economic incompetence of the government. This theme was slightly more pronounced in print media sources, as well as in sources from the Polish Parliament, than in spirits industry publications. Opposition MPs were particularly keen to claim that the increase would result in a loss of jobs (Szarama 2013), and that it was simply a 'cash grab' by the government which sought money in the pockets of taxpayers (Elsner 2013). While the tabloid daily *Fakt*, in particular, did pick up the 'cash grab' argument a number of times (Author Unknown c 2013), business media focused on questioning the government's over-optimistic prognoses of budget revenue from the increased taxation (Szczepańska a 2013).

Decline of the Polish spirits industry

The industry complained that increased tax would worsen the already dire state of the Polish spirits producers (POHiD et al. 2013), a view repeated frequently in media outlets (Prusek a 2013). The Ministry of Finance opposed these arguments, arguing that the spirits industry was in a good financial state and even improving in recent years (Kapica a 2013), but these statements were not picked up by the print media.

Fair/unfair strain on the spirits industry

Claims that the tax rise was unfair to the spirits industry, given the different taxation regime for beer and wine, was particularly pronounced in sources from political bodies. Representatives of the government and the Ministry of Finance justified the sole focus on spirits, noting that the excise tax per 1% of alcohol content was lower for spirits like vodka than for any other alcoholic beverage (Parafianowicz 2013). The press, in general, was more likely to cite spirits industry spokespersons who suggested that a smaller increase of excise tax on all the alcohol beverages would be a better solution than placing the entire fiscal burden on spirits (Prusek b 2013, Drewnowska 2014). The representatives of the Polish brewers' associations are quoted in the media a few times, opposing such ideas, recalling that the spirits' industry has traditionally enjoyed privileged fiscal treatment compared to beer producers (Drewnowska 2013).

Health frame

Health-related themes comprised only a fraction of the economic-related ones, accounting for 10% of all mentions in print media sources, 14% in spirits industry sources and 17% in sources from political bodies. Health arguments were used a handful of times by government spokespersons, usually as an auxiliary reason for increasing the excise tax. They were also sporadically used by the alcohol industry, which highlighted the risk of adverse effects for the Polish population from any potential increase in consumption of illegal and untested alcohol.

Potential impact of the excise tax on health

In a number of sources, predominantly those from governmental and parliamentary records, as well as PARPA, it was suggested that the increase in excise tax was partly motivated by the health politics of the government (Parafianowicz 2013), as a fiscal method to encourage Poles to limit their drinking (Kapica a 2013). The media often derided the government's plans, suggesting that it was not the duty of the Ministry of Finance to deal with health (Szczepańska b 2013). However, the business newspapers in particular generally attempted to give space to the pro-health arguments of the government.

A similar number of sources rejected the health claims made for the excise tax by suggesting it would in fact have negative health consequences as Poles would switch to cheaper, untested illegal alcohol (Woźniak b 2013), that health measures were not necessary at all as Poles drink less than the EU average (15 procent b 2013), or that drinking in Poland was simply inevitable (Elsner 2013). The print media also echoed these sentiments a number of times, often quoting spirits industry representatives (Drewnowska 2014).

Discussion

Dominance of the *economic* frame

The policy debate in Poland was centred around the *economic* frame, while the *health* frame remained marginal and the debate was not informed by any public health considerations. The TACs successfully promoted the *economic frame*, which gave them, as economic actors, an advantage in setting the terms of the debate. The industry selectively cited powerful precedents, echoing the arguments used during the excise tax debate in Finland in 2003, when the industry successfully lobbied for a reduction in taxes because of the threat of imports of cheaper products from Estonia, soon to join the European Union (Makela and Osterberg 2009). The alcohol industry in Poland also repeatedly warned that, should prices in Poland rise higher than in neighbouring EU countries, an uncontrolled flow of spirits from across the border will ensue (15 percent a 2013). Meanwhile, the government's counterarguments were less clear and relied on complex calculations that were difficult to interpret and suggested only minimal decreases in consumption and increases in revenue.

Faced with this, the media picked up the much clearer suggestions from industry officials, so that industry sources, mostly from trade associations, became the most frequently quoted group of stakeholders in the print media. The government did not attempt to invoke the evidence of how changes in alcohol taxation impacted upon health outcomes in other countries, as in Finland where the tax cuts noted above were followed by a sharp increase in alcohol-related deaths (Makela and Osterberg 2009). It played to the industry's strengths and failed to reframe the debate away from the economic arguments.

Lack of involvement of public health community in the policy debate

As the sources analysed here suggest, before the legislative process began, the print media gave roughly equal attention to the dominant *economic* frame - grey market - and the *health* frame. As soon as Prime Minister Tusk announced the excise tax increase, the situation changed and the *health* frame became marginalised by the *economic* frame promoted by the spirits industry. The flurry of activity by industry representatives maintained a high profile in the media where they were portrayed as sources of expertise and informed opinion, and stood in stark contrast to the lack of public health voices. PARPA, whose mandate would suggest that it should have a more active involvement in the debate, is cited by the media only once in relation to the excise tax (Ferfecki 2013). Even in its own publications PARPA addressed the excise tax very infrequently, referring to it only in two short articles on its website, and in one report, the latter only mentioning the excise tax in passing (Bogucki et al. 2013, PARPA a 2013, PARPA b 2013).

It is outside the remit of this study to judge whether the Polish public health community tried and failed to get the pro-health message out in the media, or whether such attempts simply failed to materialise. Nonetheless, in any case the lack of a strong public health voice in the excise tax debate in Poland remains in stark contrast with the active role taken by public health activists in similar debates in countries such as the UK, where a unified and well-co-ordinated public health lobby brought the MUP onto the agenda in face of strong industry opposition (Holden et al. 2012, Holden and Hawkins 2013, Hilton et al. 2014). Arguably, the absence of any concerted attempt to frame the argument in health terms in Poland meant that the industry had no need to engage with and respond to a public health critique of their position.

Differences to the MUP debate in UK

Research has indicated that TACs pursue consistent and highly integrated political strategies globally, including attempts to frame policy debates in the same way in different countries (Bond et al. 2010, Miller and Harkins 2010, Hawkins and Holden 2013). The comparison of the Polish case with similar analyses of debates on alcohol policies, including pricing, in the UK has only partly supported these findings. While some consistency in industry framing across these countries has been found, important differences also emerge.

In the debate over the excise tax increase, the Polish spirits industry repeated some of the claims made by the British alcohol industry in regards to the introduction of MUP; e.g. that the policy change will cause an expansion of the black market (Hawkins and Holden 2013, Hilton et al. 2014, Katikireddi and Hilton 2015), or that the alcohol industry is a major contributor to the state budget and a driver of

national economy (Holden and Hawkins 2013, McCambridge et al. 2014). Vodka, as with whisky in Scotland (Holden and Hawkins 2013), was presented as a symbol of the country and therefore deserving special protection. The divisions in the alcohol industry, which were highlighted in the British MUP debate (Holden et al. 2012, Hawkins and Holden 2013, Hilton et al. 2014), were also visible in Poland as the spirits producers attempted to shift the burden of the excise tax onto the other segments of the alcohol industry.

However, other themes prominent in alcohol policy and pricing debates elsewhere were only peripheral in the Polish case. For instance, unlike how alcohol producers in the UK proposed responsibility deals or voluntary self-regulation that would replace compulsory legislation (Babor 2009, Miller et al. 2011, Hawkins and Holden 2013), the Polish spirits industry rarely attempted to present itself as a responsible actor and potential partner for health policymakers. This may reflect a perceived lack of need to address health concerns, given their marginal presence in the policy debate. On the other hand, themes which were prominent in the Polish debate, such as the negative economic impact that the tax increase would have on the alcohol industry, were peripheral in the debate in the UK (Hawkins and Holden 2013, Katikireddi and Hilton 2015).

Certain themes that appeared in the UK debate were completely absent in Poland. The Polish spirits industry did not draw on notions of individual responsibility and freedom of choice in arguing for light-touch regulation (Hawkins et al. 2012, McCambridge et al. 2013). Nor did it propose any education programmes for children that could replace the fiscal measures proposed by the government (Babor 2009, Miller and Harkins 2010, Katikireddi and Hilton 2015). It did not try to frame the alcohol problem as primarily an issue of criminal justice and an irresponsible minority of alcohol abusers (McCambridge 2012, Hilton et al. 2014, Wood et al. 2014).

In campaigning elsewhere against effective interventions such as increased taxation, TACs have been shown to utilise a broad set of arguments ranging from portraying themselves as socially responsible actors who can be trusted to self-regulate, to proposing alternative policies focused on high-risk individuals and away from more effective population-based measures. As this article shows, many of these themes were marginal or non-existent in the excise tax debate in Poland. While the economic arguments of the British alcohol industry were frequently echoed by the Polish spirits industry during the excise tax debate, the health arguments, unlike in the UK, were only used in a token fashion.

Limitations

The present findings should be interpreted in light of the study's limitations. First, the analysis of written sources was limited to materials available online. This has allowed for a systematic screening of sources, but it is likely that not all articles originally published in the period of investigation were published online, and some might have been removed, deleted, or edited. Second, the alcohol industry uses many different approaches to transmit its messages, including social media, product placement in movies, and reports from industry-funded think tanks. A comprehensive assessment would consider all of these. Whilst it is impossible to identify all relevant aspects of the industry strategies to shape the policy debate via media analysis of this kind, examining the public statements made by industry actors offer important insights into the policy positions they adopt and thus their underlying commercial interests. In the absence of access to internal documents, researchers must use publicly available statements in their attempts to determine industry strategy.

The comparison of the alcohol pricing debate in Poland to studies of the MUP debate in the UK was also subject to certain constraints since the two legislative changes proposed - increase in tax versus MUP affected the alcohol industry in slightly different ways (Sharma et al. 2014). Finally, while the present study only included public documents, UK studies also used interviews and consultations with policy actors which might have helped identify a different range of themes.

Conclusion

The findings suggest that the public debate on alcohol policy in Poland was dominated by the views of the alcohol industry and other opponents of the legislation. The legislation eventually passed and the increase was implemented. However, the government was forced to promise that the spirits excise tax will not be increased again in the next two years (Author Unknown a 2014).

Rein and Schön identified how policy framing is key to the process of political contestation (Rein and Schön 1994). It is, however, difficult to talk of contestation in a case in which one stakeholder achieves such a dominant position in a crucial element of the information environment that is the media (Miller and Harkins 2010). The alcohol industry imposed economic considerations as the principal frame of the excise tax policy debate in Poland, making it easier to foreground the negative potential outcomes of a tax increase, and successfully placing itself as the source of information most frequently echoed by the media. Within the *health* frame, which remained secondary through most of the duration of the policy debate, the advantages and disadvantages of the tax increase were contested much more closely.

The present research suggests that a more effective involvement of health advocates in seeking to place health, rather than narrow budgetary considerations, at the heart of the debate on any fiscal legislation regarding alcohol products, could help to strengthen health policy. The Polish public health community could usefully draw on examples of best practice from countries such as the UK and become much more active participants in public debates over alcohol policy.

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Tables

Table 1: Initial codes extracted from Hawkins and Holden (2013) and their appearance in Polish sources

Code extracted from Hawkins and Holden (2013)	Frequency of code in the analysis conducted in Polish sources
Legislation increases black market	129
Divisions in alcohol industry	44
Highlight positive effects of alcohol on society	28
Highlight tax contribution of industry	18
Alcohol prices already higher than elsewhere	18
Minimise perceptions of scale of alcohol problem	10
Provide employment	6
Blame sensationalist media and politicians	2
No clear link between price, consumption, misuse	2
Effective regulation should be based on partnership.	2
Blaming other sectors of industry	2
Present industry as socially responsible	1
Alcohol consumption declining	1
Need better enforcement of existing laws	1
Advocate education instead	0
Sensible majority shouldn't be unfairly punished	0
Need culture change away from tolerating public drunkenness	0
Industry is committed to evidence based solutions	0
Highlight health benefits of moderate consumption	0

Table 2: Dominant themes (with 5 or more mentions in the sources) and frames

FRAME	DOMINANT THEMES	SOURCES			
		Print media	Spirits industry	Political bodies	TOTAL
ECONOMIC	Potential impact on grey and black market	94	20	33	147
	Economic incompetence of government	45	4	15	64
	Decline of Polish spirits industry	48	4	4	46
	Fair/unfair strain on spirits industry	25	3	15	43
	Valorisation of prices to put them in line with inflation	25	1	7	33
	Firstly a fiscal measure	27	-	4	31
	Excise tax decrease of 2003 led to decrease in budget income	3	2	2	7
	Economic importance of spirits industry	4	3	-	7
HEALTH	Potential impact on health	30	8	17	50

Box 1: Selected quotations

Health frame

‘State institutions are obliged to shift the consumption of alcohol towards lighter alcohols’ (Majszczyk 2013) - Viceminister of Finance Hanna Majszczyk:

‘Growth of the grey market [resulting from the increased excise tax] was not just dangerous for legal producers, but above all for the health of consumers’ (Drewnowska 2014) - Director of Diageo Poland, Krzysztof Michalski, in *Rzeczpospolita* daily

‘In the age of the financial crisis some countries are taking the correct step towards strengthening their budget and public health through raising the excise tax on alcoholic beverages’ (PARPA b 2013) – PARPA website

Economic frame

‘Increasing the alcohol excise tax is a way of increasing revenue which we consider quite safe’ (Szczepańska b 2013) - Prime Minister Tusk in *Puls Biznesu* daily

‘[After the excise tax increase] trips to Germany to buy strong alcohol will suddenly become an attractive option’ (15 procent a 2013) – *15 procent* Facebook account

‘As a result of the increase in spirits excise tax some of the strong alcohol producers might not survive’ (Piasecki 2014) – *Rzeczpospolita* daily

‘The increase in prices will cause an expansion of the grey market: illicit distilling of liquor, smuggling from the east, disinfecting spirits’ (Prusek b 2013) – President of PVA, Andrzej Szumowski, in *Gazeta Wyborcza* daily

‘We will all pay more for the products covered by the excise tax increase, but the state budget will not profit [...] Only the wise guys will profit, quickly expanding the grey market’ (Author Unknown b 2014) – *Fakt* daily