

BEOS-1917/25

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Marshal
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of the Sejm
of the Republic of Poland

**Opinion on the regulatory impact assessment of the parliamentary draft Act
amending the Act on Upbringing in Sobriety and Counteracting Alcoholism and
the Act on Healthcare Services
Financed from Public Funds
(Parliamentary document No 2007)**

Pursuant to Article 34(9a) of the Resolution of the Sejm of the Republic of Poland of 30 July 1992 – Rules of Procedure of the Sejm of the Republic of Poland (Polish Official Gazette of 2022, item 990, as amended), the following opinion is hereby issued:

I. Issue that the Sponsors intend to address

Based on the explanatory statement to the draft Act and the declared regulatory impact, it should be assumed that the issue to be addressed through the draft Act concerns the excessive availability, promotion and consumption of alcoholic beverages in Poland. The Sponsors point out that in recent years new forms of alcohol (e.g. powders, gels, sachets) and packaging strikingly similar to children's food products have appeared on the market, and that there has been dynamic development of marketing practices in the form of discounts, loyalty programmes and multi-buy sales, which encourage impulsive alcohol purchases. In the opinion of the Sponsors, these developments pose a significant threat to public health, in particular to children and young people.

II. The solution recommended by the Sponsors

The draft Act provides for amendments to the Act on Upbringing in Sobriety and Counteracting Alcoholism of 26 October 1982¹ (hereinafter referred to as 'the Sobriety Act') and the Act on Healthcare Services Financed from Public Funds of 27 August 2004².

With regard to amendments to the Sobriety Act (Article 1 of the draft Act) the Sponsors propose extending the list of activities considered to be the promotion of alcoholic beverages to include, without limitation, tastings, discounts, rebates, multi-buy offers, loyalty programmes and other not clearly specified material or personal benefits (Article 1(1)(a)). A change in the definition of a separate stand is also planned – it is to be a shopping arcade or a counter separated from the rest of the self-service area of a retail outlet with a sales area of over 200 m² (Article 1(1)(b)).

The draft Act also provides for the extension of the catalogue of tasks to which the municipality may allocate funds from license fees for the sale of alcoholic beverages – in addition to preventative measures, these would also cover the cost of medical personnel taking part in procedures relating to counteracting domestic violence (Article 1(2)). The draft Act contains an amendment to the regulation on retail outlets for sale of alcoholic beverages intended for off-premise consumption. Such sale is to be conducted at points of sale that include: 1) specialist shops selling alcoholic beverages; 2) separate stands; 3) other self-service outlets and other commercial outlets where the seller sells alcoholic beverages directly, with the exception, in the case of these outlets, of alcoholic beverages with an alcohol content of up to 4.5% and beer (Article 1(3)). The draft Act extends the hourly range during the day (between 21:00 and 9:00; currently between 22:00 and 6:00) during which the municipal council may restrict the sale of alcohol on the territory of the municipality or the municipality's designated sub-units (Article 1(4)).

The draft Act provides for a total ban on advertising and promoting alcoholic beverages within the country, with the exception of promoting alcoholic beverages inside wholesale premises, outlets selling only alcoholic beverages, and outlets selling alcoholic beverages for on-premise consumption (Article 1(5) and (6)).

The rules for supporting the Student Sports Activities Fund (hereinafter referred to as 'the Fund') are to be amended – the revenue is to be funds that constitute the costs of the National Health Fund and not, as is currently the case, funds from fees relating to the advertising of alcoholic beverages (Article 1(7)). The list of places covered by the ban on the sale of alcoholic beverages is to be extended to include medical establishments, medical and other healthcare facilities and service stations (Article 1(8)). The draft Act also provides for a nationwide ban on the sale of alcoholic beverages intended for off-premise consumption between 22:00 and 6:00 (Article 1(8)). Ban on retail sale of ethyl alcohol in forms other than liquid intended for human consumption is also provided for (Article 1(9)). The provisions concerning verification of the purchaser's age by the seller or server of

¹ Journal of Laws of 2023, item 2151.

² Journal of Laws of 2024, item 146, as amended.

alcoholic beverages are to be clarified – if the purchaser fails to present a document confirming their age, the seller or server will be obliged to refuse to sell or serve them (Article 1(10)). A ban is to be introduced on the retail sale of alcoholic beverages intended for off-premise consumption at a price not exceeding the amount of excise duty and VAT payable on them (Article 1(11)). The rules for distance selling of alcoholic beverages are to be laid down; such sales are to be permitted only with collection at the point of sale; the seller at the collection point will be required to verify the identity and age of the purchaser at the time of collection (Article 1(12)).

The draft Act contains amendments to the penal provision (Article 45²(1) of the Sobriety Act) consisting in extending it to advertising or promoting products, services, businesses or other entities using similarities to alcoholic beverages, their producers or distributors. At the same time, criminal sanctions for acts specified in Article 45²(1) of the Sobriety Act are to be strengthened – they are to be subject to a fine of PLN 30 000 to PLN 1 000 000 or restriction of liberty, or both of these penalties combined (Article 1(15)). A penal provision that provides for a fine for retail sale of ethyl alcohol in a form other than liquid intended for human consumption is also to be added (Article 1(16)). The definition of an alcoholic beverage is to be amended by specifying that it is a liquid intended for human consumption, containing ethyl alcohol of agricultural origin with an alcohol content exceeding 0.5% by volume (Article 1(17)).

Amendments to the Act on Healthcare Services Financed from Public Funds of 27 August 2004 concern extending the scope of tasks of the National Health Fund to include support for tasks carried out using the Fund's resources. For this purpose, the National Health Fund would annually transfer PLN 22 million to the account of the Fund (Article 2).

In addition, the draft Act provides for transitional and adapting provisions. Licences for the sale of alcoholic beverages in medical facilities and service stations would remain valid for the period for which they were issued, but no longer than five years from the date of entry into force of the Act, and the existing provisions would apply to proceedings concerning the granting of such permits, initiated and not completed before the entry into force of the Act (Article 4). Advertising beer would be allowed under the current rules until 31 December 2026 at the latest (Article 5(1)). Advertising alcoholic beverages inside wholesale premises, on separate stands or in outlets selling only alcoholic beverages, and on the premises of outlets selling alcoholic beverages for on-premise consumption would also be permitted until 31 December 2026 (Article 5(2)). The rules governing the fees for the provision of services involving advertising alcoholic beverages for the last month of such service provision have been laid down in detail (Article 6). The inclusion of resources transferred to the account of the Fund in the financial plan of the National Health Fund would take place for the first time in the plan drawn up for 2027 (Article 7).

The Act is to enter into force on 1 January 2026, with the exception of the amendments relating to the rules for distance selling of alcoholic beverages (Article 1(12)), which are to enter into force on 1 January 2027.

III. Other solutions considered by the Sponsors

The Sponsors pointed out that alternative solutions had not been analysed because it was assumed that effectively restricting the availability and promotion of alcoholic beverages requires comprehensive legislative changes. In this regard, they also pointed out that partial solutions, such as introducing restrictions solely through local legislation, would not guarantee a uniform and consistent system at the national level.

IV. Solutions adopted in other countries, in particular OECD/EU member states

Considering the objectives and assumptions of the draft Act – i.e. an extensive list of measures aimed at reducing the consumption, availability and promotion of alcoholic beverages – it is reasonable to refer to Lithuanian regulations. The legislation in force since 2018 introduced restrictive regulations on advertising, availability and sale of alcoholic beverages.

In Lithuania, matters relating to the manufacture, sale, import, export, consumption, advertising of alcoholic beverages and other issues related to alcoholic beverages are governed by the Law on Alcohol Control No I-857 of 18 April 1995³. The Law was thoroughly amended in 2017, inter alia, by prohibiting the advertising of alcoholic beverages and by raising the minimum age for purchase and consumption of alcoholic beverages to 20 years. The new regulations came into force in 2018. Lithuania became the first European country to introduce such restrictive regulations⁴. In 2024, some provisions were slightly relaxed (e.g. it became permissible to provide information about pairing alcoholic beverages with food as well as about production methods and traditions, and distinctions and awards granted to alcoholic beverages)⁵.

According to Article 1, the objectives of the Law are to reduce the consumption, availability (particularly to minors) and excessive consumption of alcohol as well as the damage to public health and the economy caused by consumption of alcoholic beverages, and to lay down the legal basis for granting business operators licences to manufacture, sell, import and export alcoholic beverages. Pursuant to Article 29 of the Law, it is prohibited to advertise alcoholic drinks in the Republic of Lithuania. The same legal provision stipulates that the following shall not be considered advertising of alcoholic beverages: information about alcoholic beverages contained in information messages intended exclusively for specialists in the alcohol industry; registered names of companies producing or trading in alcoholic beverages, European legal entities or their branches and their

³ *Lietuvos Respublikos Alkoholio Kontrolės Statymas 1995 m. balandžio 18 d. nr. I-857*, text in Lithuanian: <https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.17752/asr> [all internet sources cited in this opinion were accessed on 27 November 2025].

⁴ *Lithuania*, Nordic Alcohol and Drug Policy Network, <https://www.nordicalcohol.org/lithuania>.

⁵ *Lithuanian parliament eases alcohol sale, advertising restrictions*, <https://www.lrt.lt/en/news-in-english/19/2269199/lithuanian-parliament-eases-alcohol-sale-advertising-restrictions#:~:text=A%20complete%20ban%20on%20alcohol,producers%20and%20sellers'%20official%20websites.>

trademarks, to the extent that the names and trademarks are displayed on the signs on buildings constituting the registered office or branches of these entities and on the means of transport used by them; registered names or trademarks of companies producing or trading in alcoholic beverages, European legal entities or their branches, if the names or trademarks appear irregularly and incidentally in programmes broadcast or retransmitted by broadcasters or retransmission operators, and where their presentation is incidental to the content of the programme being broadcast; labelling and information on alcoholic beverages and their primary or secondary packaging, including the type of alcoholic beverage, country of origin, geographical indication, region, names of producers or companies trading in alcoholic beverages, registered trademarks, price of the alcoholic beverage; displays for the sale of alcoholic beverages at retail or catering outlets, on websites of undertakings producing or trading in alcoholic beverages and on online platforms used by those undertakings; objective information of a cognitive or scientific nature concerning methods of consumption of alcoholic beverages, their production, traditions and distinctions and awards granted; information presented at retail or catering outlets, on websites of companies producing or trading in alcoholic beverages and on online platforms used by them, concerning the tasting and pairing of alcoholic beverages with food; names of traditional alcoholic beverages produced by farmers, displayed on agritourism farm buildings and their means of transport, displays of traditional alcoholic beverages intended for tasting, as well as information about such beverages published on agritourism farm websites.

Article 28 of the Law regulates restrictions on the promotion of the sale of alcoholic beverages. Entrepreneurs, European legal entities and their branches operating in the Republic of Lithuania, as well as farmers, are prohibited from: offering alcoholic beverages as prizes, extras with other goods or as donations, except for offering them to business partners for representative purposes; applying permanent discounts to holders of coupons distributed in the media or by other means and accepting these coupons as a form of payment; organising free distribution of alcoholic beverage samples, except for tastings at fairs, markets, production facilities or agritourism farms; organising games, competitions, lotteries or promotional campaigns encouraging the purchase or consumption of alcoholic beverages; selling printed, specialist advertising materials intended to promote the sale of alcoholic beverages; offering customers prizes, gifts or extras with alcoholic beverages at the time of purchase or after meeting certain conditions; announcing price reductions for alcoholic beverages; producing or selling food, toys or other products for children and young people that resemble alcoholic beverages or their packaging.

Article 22 of the Law sets out various restrictions on the availability of alcoholic beverages. Consumption and purchase of alcoholic beverages is prohibited for persons under the age of 20. The sale of alcoholic beverages is prohibited in retail outlets from Monday to Saturday before 10:00 and after 20:00, and on Sundays before 10:00 and after 15:00 (the ban does not apply to the sale of alcoholic beverages on trains, ships and aeroplanes operating on international passenger routes, in hotel room minibars and in duty-free shops). Local authorities

may introduce additional restrictions on the hours during which alcoholic beverages are allowed to be sold. In catering establishments holding a licence for the retail sale of alcoholic beverages from Monday to Saturday before 10:00 and after 20:00 and on Sundays before 10:00 and after 15:00, the sale of alcoholic beverages is prohibited. The ban does not apply to the sale of alcoholic beverages intended for on-premise consumption.

According to statistics provided in 2025 by the Lithuanian National Statistical Office, the quantity of pure alcohol consumed in 2024 per inhabitant aged 15 years and older was 10.2 litres⁶. This is the lowest level of legal alcohol consumption recorded in the last ten years – in the two years prior to the amendment of the Law on Alcohol Control, this figure was 14.5 litres and 13.6 litres, in 2015 and 2016 respectively⁷.

V. Legal impact of the draft Act

1.

In terms of the legal impact the adoption of the draft regulation will significantly change the conditions for the sale, purchase, advertising and promotion of alcoholic beverages. Many direct legal effects may be derived directly from the newly introduced provisions (such as the extension of the list of places prohibited from selling alcoholic beverages to include, without limitation, medical establishments and service stations), as described in point II of the opinion. Therefore, this section of the opinion focuses on selected, generally more complex issues.

One of the fundamental legal effects of the entry into force of the draft regulation will be the introduction of a nationwide ban on the advertising and promotion of alcoholic beverages, including beer (see the new wording of Article 13¹(1) of the Sobriety Act). In current legislation the ban on advertising and promoting alcoholic beverages does not apply to beer, which may be advertised and promoted under certain conditions. At the same time, the draft Act provides for an amendment to Article 13¹(9) of the Sobriety Act, which currently specifies exceptions to the ban on advertising and promoting alcoholic beverages. The proposed amendment to the wording of this provision will result in fewer such exceptions. According to the draft Act, the permitted exceptions to the general prohibitions will apply only to the promotion (and not, as is currently the case, to advertising and promotion) of alcoholic beverages. Therefore, the legal impact of the proposed amendments will be to completely exclude the possibility of advertising alcoholic beverages (at present, advertising alcoholic beverages is generally prohibited, with the exception of beer, and, as an exception under Article 13¹(9) of the Sobriety Act, it is permitted, for example, inside outlets selling only alcoholic beverages). In this context, it should be noted that, in accordance with the

⁶ *Presentation of Indicators on Alcohol and Tobacco Consumption and Consequences thereof, 2024*, <https://vda.lrv.lt/en/news/presentation-of-indicators-on-alcohol-and-tobacco-consumption-and-consequences-thereof-2024/>.

⁷ *Legalaus alkoholio suvartojimas mažiausias per pastarąjį dešimtmetį*, https://osp.stat.gov.lt/documents/10180/13489510/Alkoholio+ir+tabako+vartojimas+ir+padariniai_2024.pdf.

definition contained in Article 2¹(1)(2) of the Sobriety Act, (the draft Act does not provide for its amendment), 'advertisement for alcoholic beverages' shall mean 'public dissemination of the trade marks for alcoholic beverages or the graphic symbols associated with them, as well as the names and graphic symbols of undertakings manufacturing alcoholic beverages, which do not differ from the names and graphic symbols of alcoholic beverages, for the purpose of promoting trade marks for alcoholic beverages'.

Furthermore, the scope of currently permissible promotion of alcoholic beverages (as an exception under Article 13¹(9) of the Sobriety Act) is restricted in the draft Act. Contrary to the current legislation, promoting alcoholic beverages will not be possible within a 'separate stand', which, according to the current Article 2¹(1)(6) of the Sobriety Act, is defined as 'separated from the rest of the point of sale area, shopping arcade or counter', as referred to in Article 9⁶(1)(2) of the Sobriety Act, in the context of the retail sale of alcoholic beverages carried out at self-service retail outlets with a sales area of over 200 m². At the same time, the draft Act provides for a change of the definition of 'promotion of alcoholic beverages' (Article 2¹(1)(2) of the Sobriety Act). Compared to the current legislation, the wording of this definition will be extended to the form of promotion of alcoholic beverages, which will also include 'the sale of alcoholic beverages with discounts, price reductions, multi-buy offers, loyalty programmes, donations, prizes, trips, games of chance, betting, all forms of lending, linked transactions, all kinds of vouchers and the granting of other not clearly specified material or personal benefits to the purchaser of alcoholic beverages'. At the same time, the legal impact of this amendment will be to determine that the specified activities are permissible within the framework of promoting alcoholic beverages on the basis of the exception provided for in Article 13¹(9) of the the Sobriety Act. In conclusion, it may therefore be assumed that the legal impact of the adoption of the draft regulation will be separation of the legal conditions for advertising from those for the promotion of alcoholic beverages where the current legislation provides for common legal rules for these activities.

Under the current legal framework, in Article 9⁶(1)(1)-(3) of the Sobriety Act the legislator has specified the points of sale where it is possible to retail alcoholic beverages (containing more than 4.5% alcohol, except for beer) intended for off-premise consumption. The provision lists the following: 1) specialist shops selling alcoholic beverages; 2) separate stands in self-service retail outlets with a sales area of over 200 m²; 3) other self-service outlets and other commercial outlets where the seller sells alcoholic beverages directly. The wording 'excluding alcoholic beverages with alcohol content of up to 4.5% and beer' was added in the draft Act to the last of the listed categories of sales points ('other self-service outlets and other commercial outlets where the seller sells alcoholic beverages directly'). The RIA explains that '[t]he regulations for retail outlets selling alcoholic beverages were amended. It was clearly stated that these could be specialist shops, separate stalls and other retail outlets, excluding beverages containing up to 4.5% alcohol and beer in certain outlets. This solution restricts the freedom of marketing of alcohol and strengthens the supervision of sales.' It appears that the proposed solution may require an additional constitutional analysis with regard to the

restriction of the freedom to conduct a business (see Article 22 of the Constitution) and its admissibility in the context of Article 31(3) of the Constitution (principle of proportionality), taking into account the different conditions under which sales are conducted for different categories of retail outlets.

The draft regulation will also result in the introduction of a ban on the sale of alcoholic beverages intended for off-premise consumption during night-time hours (i.e. between 22:00. and 6:00) (proposed Article 14(1b) of the Sobriety Act). At the same time, compared to the current legislation, the draft Act extends the hours during which restrictions on the sale of alcoholic beverages intended for off-premise consumption, introduced by a resolution of the municipal council for the territory of the municipality concerned or the municipality's designated sub-units, may apply (draft Article 12(4) of the Sobriety Act). The current provision refers to the hours between 22:00 and 6:00, while the draft Act specifies the hours between 21:00 and 9:00.

Distance (online) selling of alcoholic beverages is not currently directly regulated in the Sobriety Act. The legal impact of the entry into force of the draft regulation will be to clearly specify in the Act the rules for conducting such sales.

The draft Act requires editorial corrections. Failure to include them in the submitted content of the draft Act provisions would lead to substantial issues with the interpretation of the new provisions. For example, in Article 3 of the draft Act, reference is made to 'Article 13(la) and (lb) of the Act amended in Article 1, as amended by this Act.' Meanwhile, the draft Act does not provide for the addition of 'Article 13(la) and (lb)' to the Sobriety Act and the current version of the Act does not contain such a provision.

The draft Act was the subject of analyses by the Bureau of Research (Biuro Ekspertyz i Oceny Skutków Regulacji, BEOS) of the Chancellery of Sejm on compliance with European Union law⁸. The analyses conclude that the draft Act 'is subject to notification to the European Commission under Directive 2015/1535' and that it 'may be considered a State aid plan within the meaning of Article 108(3) of the TFEU. Therefore, there are grounds for the Marshal of the Sejm to submit a request to the President of the Office of Competition and Consumer Protection for an opinion pursuant to Article 12 in conjunction with Article 16a of the Act of 30 April 2004 the procedure in cases concerning State aid.' The draft Act has also been analysed by BEOS under Article 95a(3) of the Rules of Procedure of the Sejm⁹.

2.

The draft Act in question encroaches on the sphere governed by Article 1 of Additional Protocol No 1 to the Convention for the Protection of Human Rights and Fundamental Freedoms (ECHR) and affects property rights within the meaning of

⁸ *Opinion on the compliance of the parliamentary draft Act amending the Act on Upbringing in Sobriety and Counteracting Alcoholism and the Act on Healthcare Services Financed from Public Funds with the European Union law (representative of the Sponsors: Joanna Wicha MP)*, BEOS Opinion of 10 October 2025, BEOS-WPEiM-1895/25.

⁹ *Opinion on whether the committee's draft Act amending the Act on restrictions on the conduct of business by persons performing public functions (Sponsor's representative: Barbara Bartuś MP) is a draft Act implementing European Union law within the meaning of Article 95a of the Rules of Procedure of the Sejm*, BEOS Opinion of 24 September 2025, BEOS-WPEiM-1825/25.

that provision. It may lead, among others, to the expiry of property rights arising from licences for the sale of alcohol, which were issued for a period longer than 5 years from the date of entry into force of the Act.

By extending the ban on the advertising and promotion of alcohol and increasing the sanctions for its advertising and promotion, the draft Act extends the restrictions on freedom of expression (Article 10 of the ECHR).

The case law of the European Court of Human Rights (ECHR) allows for extensive interference with property rights related to the sale of alcohol in order to protect public health (in particular, the judgment in the case of *Tre Traktörer Aktiebolag v. Sweden*, 0873/84, of 7 July 1989, concerning the revocation of the licence to sell alcohol). The interference with the rights, protected by Article 1 of Additional Protocol 1, provided for in the draft Act, may be regarded as not being contrary to that provision, in particular because it serves to protect public health and does not infringe the principle of proportionality.

According to the case law of the ECHR, the ban on advertising constitutes an interference with freedom of expression, although the case law allows for such interference if justified on grounds of public health protection (see judgments concerning advertising or information on tobacco products in the cases of *Hachette Filipacchi Presse Automobile and Dupuy v. France*, 13353/05, dated 5 March 2009; *Société de conception de presse et d'édition and Ponson v. France*, 26935/05, dated 5 March 2009). The ECHR expressed the view that 'fundamental considerations of public health, on which legislation had been enacted in France and the European Union, could prevail over economic imperatives and even over certain fundamental rights such as freedom of expression' (*Société de conception de presse et d'édition and Ponson v. France*, cited above, par. 56). The ECHR has also stated that 'the nature and amount of the penalties imposed are also factors to be taken into account in assessing the proportionality of the interference (...). In this case, the applicants were sentenced to pay a fine of EUR 20 000 and EUR 10 000 in damages. Although these amounts are certainly not insignificant, when assessing their severity, they should be considered in the context of the income of a high-circulation magazine, as in this case' (ibid. par. 62).

The prohibitions on the advertising and promotion of alcohol provided for in the draft Act may be considered not to be contrary to Article 10 of the ECHR, but the provisions of the draft Act do not preclude a situation in which a large fine is imposed for their infringement in minor cases (Article 1(15) of the draft Act provides for a fine of up to PLN 1 000 000), which may raise questions from the point of view of the principle of proportionality.

VI. Social impact of the draft Act

A. Entities which will be impacted by the draft Act

1. Natural persons – according to GUS (Statistics Poland) data, there were 37.5 million inhabitants in Poland in 2024¹⁰. Taking into account the widespread availability of alcohol in Poland and its presence in the public sphere, it must be assumed that the regulation will affect the entire population, including in particular, people who drink alcoholic beverages, as well as the recipients of beer advertisements and people working for enterprises selling alcoholic beverages.
2. Municipalities – as of 1 January 2025, there were 2 479 municipalities in Poland, including 302 urban municipalities, 718 urban-rural municipalities and 1 459 rural municipalities – the introduction of a nationwide sales ban from 22:00 to 6:00, as well as increasing the possible hourly range for an alcohol sales ban to apply from 21:00 to 9:00 will affect all municipalities. Approximately 180 municipalities have taken advantage of the possibility to introduce a ban on the night-time sale of alcohol, which accounts for approximately 7% of all municipalities in Poland¹¹.
3. Sales outlets for alcoholic beverages – 119 055¹² – within the scope of limiting the sales hours, including service stations – according to the Polish Organisation of Petroleum Industry and Trade, there were 7 937 service stations at the end of 2024¹³ (equivalent to approximately 7% of all sales outlets for alcoholic beverages) and health facilities – in particular health resorts, including health sanatoria – at the end of 2024, 263 and 194 entities respectively¹⁴ – within the scope of the introduction of the sales ban.
4. Entrepreneurs engaged in the production of alcoholic beverages in the form of beer – enterprises in the brewing industry – 326¹⁵; within the scope of the ban on advertising beer.
5. Entities providing advertising services for alcoholic beverages are required to pay a fee of 10% of the VAT base on these services to the Minister of Sport's account. According to data from the Ministry of Sport

¹⁰ Poland in figures 2025, Statistics Poland, Warsaw 2025, https://stat.gov.pl/download/gfx/portalinformacyjny/pl/defaultaktualnosci/5501/14/18/1/polska_w_liczbach_2025_v2.pdf.

¹¹ <https://samorząd.pap.pl/kategoria/aktualnosci/od-2018-roku-nocna-prohibicje-wprowadzilo-176-gmin-w-polsce>.

¹² Data from the National Centre for Addiction Prevention (Krajowe Centrum Przeciwdziałania Uzależnieniom, KCPU) for 2023, https://kcpu.gov.pl/wp-content/uploads/2024/11/KCPU_G1_zestawienia_2023_wstepne_wyniki_f.pdf.

¹³ [https://inwestycje.pl/gospodarka/liczba-stacji-paliw-wzrosla-do-7-937-r-r-na-koniec-2024/#:~:text=Liczba%20stacji%20paliw%20w%20Polsce%20wynios%C5%82a%207,Polskiej%20Organizacji%20Przemys%C5%82u%20i%20Handlu%20Naftowego%20\(POPiHN\).](https://inwestycje.pl/gospodarka/liczba-stacji-paliw-wzrosla-do-7-937-r-r-na-koniec-2024/#:~:text=Liczba%20stacji%20paliw%20w%20Polsce%20wynios%C5%82a%207,Polskiej%20Organizacji%20Przemys%C5%82u%20i%20Handlu%20Naftowego%20(POPiHN).)

¹⁴ Medical activities of health resorts and stationary medical rehabilitation centres in 2024, <https://stat.gov.pl/obszary-tematyczne/zdrowie/zdrowie/dzialalnosc-lecznicza-zakladow-lecznictwa-uzdrowskiego-i-stacjonarnych-zakladow-rehabilitacji-leczniczej-w-2024-r-,12,9.html>.

¹⁵ Data from The Brewers of Europe as of 2022. <https://brewersofeurope.eu/wp-content/uploads/2024/12/eu-beer-trends-2024-web.pdf>.

and Tourism, referred to by the Sponsors, there were approximately 910 such entities.

6. Entrepreneurs engaged in the production and distribution of alcoholic beverages, including beer – within the scope of the prohibition of the promotion of alcohol as well as the distance selling with personal collection only, with the following entities which will potentially incur the highest costs:
 - distributors of alcoholic beverages, including entities that import alcohol – i.e. entrepreneurs that hold licences for wholesale trading in alcoholic beverages in all three categories, i.e. approx. 1 800 entities;
 - brewing industry enterprises – 326;
 - spirits industry enterprises – 224, including 174 companies employing up to 9 people (micro-enterprises), 37 companies employing between 10 and 49 people (small enterprises), 11 companies employing between 50 and 249 people (medium-sized enterprises) and 2 companies employing 250 or more people (large enterprises)¹⁶;
 - wine-industry enterprises – 332¹⁷;
7. Public services responsible for security (police force of approx. 100 000 officers) and health care (approx. 250 hospital emergency departments).
8. Public institutions responsible for the interpretation, application and enforcement of the new regulations, including:
 - Trade Inspection Authority – responsible for monitoring enterprises' compliance with the new rules, including verification of sales hours and prices;
 - courts – it may be expected that the amendment to the regulations will cause an increase in the number of court disputes concerning the correctness of orders being imposed, especially in the initial period of the Act being in force,
 - National Health Fund – annual grant of PLN 22 million for the Students Sports Activities Fund.

B. Impact on the society

Taking into account the impact of alcohol on humans and their environment, it must be concluded that alcohol is a very harmful psychoactive substance that is culturally accepted and widely used, while at the same time access to it is the least limited¹⁸. As indicated by the Ministry of Health: 'the issue of social, health and

¹⁶ Entities, according to the data of the REGON register as of 30 June 2023, that were conducting business activity in the field of distillation, rectification and blending of alcohols (PKD code 11.01.Z), including in particular the production of ethyl alcohol intended for consumption after processing and the production of alcoholic beverages, such as vodka, whiskey, brandy, gin, liqueurs, etc. – *Spirits industry and its importance for the Polish economy*, <https://zppps.pl/wp-content/uploads/2024/12/Branza-spiytusowa-i-jej-znaczenie-dla-polskiej-gospodarki-2024.pdf>.

¹⁷ Register of wine producers intending to produce wine in the 2025/2026 wine year, maintained by the National Support Centre for Agriculture as of 28 August 2025. <https://www.gov.pl/web/kowr/wykazy--rejestry>.

¹⁸ D. Nutt, et al. *Drug harms in the UK: a multicriteria decision analysis*, Lancet 2010, Nov 6;376(9752):1558-65.

economic costs associated with alcohol consumption is a multifaceted phenomenon that is difficult to assess precisely and can be considered from several perspectives. The costs may be divided into those incurred by individuals (e.g. costs incurred by drinkers related to lost opportunities, medical treatment or the consequences of their actions under the influence) and public costs incurred from the state budget or local government budgets. The first perspective in particular is extremely difficult to estimate. Costs may be quantifiable (economic costs) and non-quantifiable (e.g. pain, suffering of addicts and their families, loss of life, health costs, including mental health costs, crime costs, etc.).¹⁹ The Ministry of Health estimated the measurable costs of alcohol consumption in Poland at between 0.9% and 2.4% of GDP, i.e. between PLN 30 and 81 billion in 2023²⁰.

According to the World Health Organization (WHO) estimates published in 2024, the average consumption per person aged 15+ in Poland in 2019 was 11.6 litres of pure alcohol (men (hereinafter: ♂) 18.7 litres and women (hereinafter: ♀) 5.2 litres) and it was one of the highest in the world. According to this data, 73.7% of respondents aged 15+ consumed alcohol. It was more often ♂ (81.9%) than ♀ (66.1%). The average alcohol consumption among people who drink alcohol was 15.8 litres (♂, 22.8 litres, and ♀ 7.8 litres). 47.2% of the respondents drank more than 6 units of pure alcohol²¹ on a single occasion (♂ 59.9% and 32.2% ♀) during the last month, and 11.8% of drinkers regularly exceeded this amount (19.7% ♂ and 2.9% ♀)²². It is worth noting that alcohol consumption in Poland has increased since 2019²³. Alcohol is also consumed by children. According to data from the 2018 HBSC study in Poland, 34.6% of children aged 11–15 had already tried alcohol. 15.5% of children between the ages of 11 and 15 have been drunk at least once in their lifetime. Drinking and binge drinking rates increased with age. While boys were more likely to drink alcohol in the 11- and 13-year-old age group, girls were significantly more likely to drink in the 15-year-old age group²⁴.

In the context of the justification for the draft Act, it should be noted, in agreement with the Sponsors, that the alcohol policy adopted and implemented in Poland over the last two decades has had a significant negative impact on the health of the population, especially men²⁵.

The proposed scope of the regulation is very broad and largely in line with a set of measures proven and recommended by the OECD²⁶ and the WHO²⁷, aimed at reducing the costs associated with alcohol consumption. The actions proposed

¹⁹ Interpellation No 4693 of 2024 on the socio-economic consequences of alcoholism, <https://www.sejm.gov.pl/sejm10.nsf/interpelacja.xsp?documentId=A991E6E5F0B7BBA1C1258B94003CD6DA>.

²⁰ Ibid.

²¹ One standard serving of alcohol, i.e. 10 g of 100% alcohol, is contained in approximately: 250 ml of beer (5%) = 100 ml of wine (12%) = 30 ml of vodka (40%).

²² *Global status report on alcohol and health and treatment of substance use disorders*, WHO 2024.

²³ *Raport 2023. Uzależnienia w Polsce*, National Centre for Addiction Prevention, Warsaw 2023.

²⁴ *Zdrowie uczniów w 2018 roku na tle nowego modelu badań HBSC*, edited by J. Mazur, A. Małkowska-Szkućnik, Instytut Matki i Dziecka (Institute of Mother and Child), Warsaw 2018.

²⁵ J. Rehm, et. al. *Impact of the WHO "best buys" for alcohol policy on consumption and health in the Baltic countries and Poland 2000-2020*. *Lancet Reg Health Eur.* 2023 Aug 31;33:100704.

²⁶ *Preventing Harmful Alcohol Use*, OECD Health Policy Studies, OECD Publishing, Paris 2021.

²⁷ <https://www.who.int/initiatives/SAFER/about>.

in the draft Act concern in particular:

- 1) the availability of alcohol (i.e. introduction of a nationwide ban on the sale of alcohol between 22:00 and 6:00, extension of municipal powers to restrict sales hours; prohibition of alcohol sales at service stations, medical facilities and healthcare facilities; distance sales only with personal collection, introduction of a ban on the sale of alcoholic beverages in forms other than liquid, clarification of the rules for checking the age of the person purchasing alcohol),
- 2) alcohol advertising (i.e. prohibition of the advertising of alcoholic beverages),
- 3) the pricing policy (i.e. a ban on selling alcoholic beverages at a price lower than the sum of the due excise duty and VAT),
- 4) intervention and guidance (i.e. extension of the list of tasks for which the municipality may allocate funds from the licence fees for the sale of alcohol).

In addition, the regulation provides for a series of sanctions for non-compliance with the proposed bans and restrictions.

It should be emphasised that work is also under way on a bill that provides for extending the powers of municipalities to restrict sales hours, introducing a ban on the sale of alcohol at service stations, and introducing a ban on advertising alcoholic beverages.

Re 1) Availability of alcohol

- Introduction of a nationwide ban on the sale of alcohol between 22:00 and 6:00

Systematic reviews of academic studies indicate that restricting alcohol sales hours leads to a reduction in alcohol consumption²⁸. The results of studies confirm that policies limiting the hours of sale and consumption of alcohol can contribute to reducing the number of injuries, visits to emergency departments and hospitalizations related to alcohol. The results of studies also indicate positive impact of alcohol sales restrictions on the number of violent acts, including assaults and homicides, crimes, and car accidents, including fatal ones²⁹. Thus, positive social impact can also be expected in the form of a reduction in the number of patients reporting to hospital emergency departments at night and the number of alcohol-related police interventions.

- Extension of the powers of municipalities to limit selling hours

With regard to the proposed amendments concerning the extension of the powers of municipalities to limit the selling hours of alcohol from the current 22:00-6:00 to 21:00-9:00, i.e. by 4 hours, it should be stressed that currently only around 180 municipalities have made use of the possibility to ban the sale of alcohol at night, which represents around 7% of all

²⁸ C. Kilian, et al. *Reducing alcohol use through alcohol control policies in the general population and population subgroups: a systematic review and meta-analysis*. EClinicalMedicine. 2023 May 10;59:101996.

²⁹ DC. Sanchez-Ramirez, D. Voaklander. *The impact of policies regulating alcohol trading hours and days on specific alcohol-related harms: a systematic review*. Inj Prev. 2018 Feb;24(1):94-100.

municipalities in Poland³⁰. Therefore, it must be concluded that the scale of the effects will depend on the proportion of municipalities that decide to impose restrictions and the consequences of their enforcement.

- Ban on the sale of alcohol at service stations, medical centres and healthcare facilities

There is not enough research focusing only the ban on the sale of alcohol at service stations. Service stations should be treated as one of the types of sales outlets of alcohol. These outlets account for around 7% of all alcohol sales outlets in Poland, assuming that alcohol is sold at each service station. Taking into account their specific characteristics, including in particular round-the-clock sales, in the case of low-urbanisation areas, with limited competition from other outlets, as well as convenience from the perspective of customers, the decommissioning of these outlets may have a greater effect than the decommissioning of the same number of other alcohol sales outlets. In this context, the proposed introduction of restrictions on selling hours and, ultimately, within two years, the introduction of a ban on the sale of alcoholic beverages at service stations should have significant positive effects in terms of reducing alcohol consumption and improving safety. It will also have positive impact on people who are strongly responsive to alcohol-related stimuli.

On the other hand, introducing a total ban on the sale of alcohol at service stations, where the sale of this group of products constitutes significant additional revenue, is likely to affect the profitability of such service stations. However, it is impossible to assess whether such changes could lead to a reduction in the operating hours of these entities or even their closure, which would have unintended but significant social consequences in the form of reduced access to liquid fuels for the population. It is worth emphasizing though, that technologies are now available and in use that allow the sale of liquid fuels without the direct participation of sellers.

It cannot be ruled out that the introduction of a ban on the sale of alcohol at service stations may be perceived by some members of the public as unequal treatment of these points of sale compared to other commercial establishments offering this range of products without restrictions.

The proposed ban on the sale of alcohol in medical facilities and healthcare institutions is justified and consistent with international standards³¹. Information on the number of healthcare entities in Poland in which alcoholic beverages are sold is not available. It may be presumed that this problem concerns in particular health resorts, including health sanatoria. There is no research on the introduction of a ban on the sale of alcohol in healthcare entities, because it seems that in most countries medical entities are treated as an environment free of stimulants and promoting a healthy lifestyle.

³⁰ <https://samorzad.pap.pl/kategoria/aktualnosci/od-2018-roku-nocna-prohibicje-wprowadzilo-176-gmin-w-polsce>.

³¹ International Network of Health Promoting Hospitals and Health Services. 2020 Standards for Health Promoting Hospitals and Health Services. Hamburg, Germany: International HPH Network; December, 2020.

There are a number of arguments in favour of the proposed ban on the sale and consumption of alcohol in healthcare facilities, including improved clinical safety for patients (reduction in drug-alcohol interactions, falls, complications), better conditions for the diagnosis and treatment of addiction (an environment free from alcohol stimuli), and improved safety and comfort of patients, including children, pregnant women and people with mental disorders. From the perspective of the personnel of medical entities, the introduction of such bans may result in an improvement in comfort and safety at work.

- Distance selling with personal collection only

Online alcohol sales and home delivery is one of the fastest growing distribution channels for alcohol. The sale of alcohol online introduces entirely new regulatory issues, including: increased spatial and temporal availability (including, for example, night-time deliveries that allow sales restrictions to be circumvented), increased impulsiveness of purchases, and easier access for at-risk groups, including minors due to the limited effectiveness of age verification, as well as for risky or harmful drinkers and people addicted to alcohol. The proposed restriction of distance selling to personal collection only should be assessed both, as a tool to mitigate the risks arising from the dynamic growth of the e-commerce alcohol market³² and as a systemic measure to reinforce the proposed nationwide ban on the sale of alcohol at night.

- Ban on the sale of alcohol in any form other than liquid

Alcohol in forms other than liquid includes powder, jelly beans/gummies, sprays, lollipops, sweets and capsules. All these products, due to their small size and portability, allow for easy, fast, discrete and impulse consumption of alcohol. These forms of alcohol may be preferred by young people, risky and harmful drinkers, and people who are addicted to alcohol. Accidental use of such products cannot be excluded either. Products with alcohol in a form other than liquid may contain high doses of alcohol and, as a result, their consumption may be associated with additional risk to life and health. Due to the above, a number of countries prohibit the sale of such products³³.

As a result of the ban, positive social impact can be expected in terms of reducing consumption among specific groups at-risk and reducing the risk of alcohol poisoning, including accidental poisoning.

- Clarification of the rules on the minimum age for purchasing alcohol (obligation to request proof of age, refusal in the absence of such proof)

The clear wording regarding the obligation to request identification in cases of doubt as to the age of the person wishing to purchase alcoholic beverages, proposed in the draft Act, facilitates the enforcement of the ban

³² C. Duthie, et al. *Online on-demand delivery services of food and alcohol: A scoping review of public health impacts*. *SSM – Population Health*. 2023 Mar;21:101349.

³³ AM. Garcia, *US State Statutes Banning Powdered Alcohol: Exceptions and Penalties*. *Am J Public Health*. 2017 Jun;107(6):880-882; <https://www.surfpointrecovery.com/blog/what-is-powdered-alcohol>.

on selling alcohol to minors and limits the discretion of sellers. As a result of the adoption of the proposed amendment, positive social impact can be expected in the form of a reduced number of cases where alcohol is sold to minors and, consequently, limited access to alcohol for minors.

Re 2) Alcohol advertising

Introduction of a total ban on the public advertising of alcoholic and non-alcoholic beverages.

With regard to the proposed changes in the field of alcohol advertising and marketing, it should be noted that beer advertisements are widespread in Poland³⁴, creating a drinking culture and perpetuating harmful myths and perceptions about alcohol consumption³⁵. With regard to the proposed solutions concerning the introduction of a ban on advertising alcoholic and non-alcoholic beverages that 'imitate' alcohol, it should be noted that there is substantial scientific evidence (systematic review) that exposure to alcohol advertising is strongly associated with increased desire to drink alcohol, an increase in alcohol consumption, and harmful drinking, especially among adolescents and young adults³⁶. These results support the conclusion that restrictions on advertising and marketing are effective in reducing consumption, especially among young people.

Therefore, as a result of the proposed ban on advertising, positive short- and long-term effects can be expected. In the case of adolescents and young adults in particular, it can be expected that introduction of the advertising ban and its subsequent effective enforcement (including on the internet) will result in reduced exposure to content normalising alcohol consumption, a delay in alcohol initiation and a significant reduction in alcohol consumption^{37,38}, and thus a decreased risk of developing negative drinking patterns.

The introduction of an advertising ban may have a positive impact in the case of individuals who are prone to risky or harmful alcohol consumption, as well as those who are alcohol dependent – research indicates that these individuals report a stronger urge to consume alcohol in response to alcohol-related stimuli such as advertising and marketing³⁹. At the population level, assuming effective enforcement, the advertising ban may contribute to reducing alcohol consumption and thus reducing health and social damage in the medium and long term, particularly when combined with other interventions, especially those related to

³⁴ *Jak je widzą, tak je piją – reklama piwa a przedwczesna inicjacja alkoholowa w Polsce*, <https://pap-mediroom.pl/zdrowie-i-styl-zycia/jak-je-widza-tak-je-pija-reklama-piwa-przedwczesna-inicjacja-alkoholowa-w>.

³⁵ *Inicjacja alkoholowa dzieci i młodzieży w Polsce – diagnoza problemu, przyczyny i konsekwencje*, <https://www.institutczlowiekaswiadomego.pl/raport-inicjacja-alkoholowa-dzieci-i-mlodziezy-w-polsce-diagnoza-problemu-przyczyny-i-konsekwencje-pazdziernik-2024/>; *Zero Procent Prawdy, Piwo, młodzież, reklamy*, <https://growspace.pl/index.php/prezentacja-raportu-zero-procent-prawdy/>.

³⁶ N. Giesbrecht, et al. *The impacts of alcohol marketing and advertising, and the alcohol industry's views on marketing regulations: Systematic reviews of systematic reviews*. *Drug Alcohol Rev.* 2024 Sep;43(6):1402-1425.

³⁷ P. Anderson et al. *Impact of alcohol advertising and media exposure on adolescent alcohol use: a systematic review of longitudinal studies*. *Alcohol and Alcoholism.* 2009 May-Jun;44(3):229-43.

³⁸ I. Rossow I. *The alcohol advertising ban in Norway: Effects on recorded alcohol sales*. *Drug Alcohol Rev.* 2021 Nov;40(7):1392-1395.

³⁹ *Reducing the harm from alcohol by regulating cross-border alcohol marketing, advertising and promotion: a technical report*. Geneva: World Health Organization; 2022.

pricing and availability of alcohol.

Re 3) Pricing policy (i.e. the ban on selling alcoholic beverages at a price lower than the sum of the due excise duty and VAT)

The proposed ban of the sale of alcoholic beverages at a price lower than the sum of due excise duties and VAT aims to eliminate price dumping and ensure a minimum price threshold. As a result of the adoption of such a solution, it can be expected that the market share of the strongest and cheapest alcohols will decline, and sellers will not be able to offer alcohol below cost.

As a result of the adoption of the proposed regulations, positive social effects can be expected in the form of reduced attractiveness of alcohol, a reduction in alcohol consumption, health damage, violence and violation of the law. The introduction of such restrictions should have the greatest impact on young people and risky and harmful drinkers⁴⁰. However, it should be noted that the introduction of such bans may cause sellers to seek other means of promotion, which may undermine the desired effects⁴¹.

Ad 4) Intervention and guidance (i.e. extension of the list of tasks for which the municipality may allocate funds from the licence fees for the sale of alcohol)

The proposed extension of the list of tasks for which the municipality may allocate funds from licence fees for the sale of alcohol assumes that these tasks, in addition to preventative measures, will include covering the cost of medical personnel participating in procedures related to counteracting domestic violence. As a result of adopting this solution, it can be expected that it will be easier to combine anti-alcohol policy with anti-violence policy.

The sanctions proposed in the draft Act for non-compliance with the proposed bans and restrictions are significant from the perspective of deterrence. Nevertheless, it seems crucial that they are consistently enforced, which appears to be particularly challenging on the internet.

In summary, it should be stated that given the currently observed large scale of negative health, social, economic and financial effects of alcohol consumption in Poland⁴², taking remedial action is fully justified. Actions aimed at reducing social harm, including health damage caused by alcohol consumption, must be comprehensive in order to be effective. The set of measures proposed in the draft Act, combining alcohol access restrictions with alcohol advertising bans and pricing policies and interventions, complemented by sanctions for non-compliance, is to be welcomed from a public health perspective. It is worth emphasizing that the use of multisectoral actions is not a simple sum of the effects of individual interventions but works in synergy. As a result of the adoption of the ban, we can expect, among others, a decrease in alcohol consumption and, consequently, a positive impact on health, including a reduction in the number of sick absences, a reduction in

⁴⁰ J. Holmes, et al. *Effects of minimum unit pricing for alcohol on different income and socioeconomic groups: a modelling study*. Lancet. 2014 May 10;383(9929):1655-1664.

⁴¹ FA. Bokhari, et al. *Banning volume discounts to curb excessive consumption: A cautionary tale*. European Economic Review, 2023, 156: 104480.

⁴² Zgliczyński WS., *Alkohol jako wyzwanie dla zdrowia publicznego w Polsce*, 'INFOS Zagadnienia społeczno-gospodarcze' 9(322), 2024.

alcohol-related hospitalizations, improved safety (a decrease in the number of accidents and crimes, including domestic violence, assaults, homicides, suicides), delaying the age of alcohol initiation and thus reducing the frequency of drinking among minors. In the long term, reduced public acceptance of alcohol consumption may be expected, as well as reduction in public costs related to alcohol consumption (healthcare, police, law enforcement, justice and social security system) and an increase in life expectancy, including healthy life expectancy.

C. Public consultations

Based on the public consultations of the draft Act, with 1 316 participants, it can be concluded that the vast majority perceive the proposed changes as necessary and acceptable, without any alternative, and affecting them directly. Noticeably many doubts concerned the period of entry into force of the regulation – opinions most often called for shortening this period and for extending the duration of the hourly ban on the sale of alcohol.

VII. Economic impact of the draft Act

The proposed solutions will have a negative impact on the financial performance of entities involved in the production, import, promotion, advertising, and wholesale and retail sale of alcoholic beverages due to the expected reduction in demand for alcohol and the decrease in revenues from its sales. This in turn will have a negative impact on the financial performance of other operators along the supply chain, including in particular farms (producers of, inter alia, rye, barley, potatoes, sugar beets, hops, apples, pears, cherries and honey), yeast producers, packaging producers, as well as transport and storage providers.

However, it is not possible to estimate the financial impact of the regulation, as it is impossible to predict how the changed purchasing decisions of existing consumers will be distributed across individual categories of alcoholic products and how significant the change in demand may be, which will also be influenced by other factors, such as the level of excise duty rates, changing consumer behaviours and preferences (decline in demand for vodka⁴³ and beer with alcohol content⁴⁴ and increase in demand for premium spirits⁴⁵), their income levels, and demographic trends.

Disposable income of households will increase due to limiting expenditure on alcoholic beverages. Households will therefore be able to allocate these additional funds to the purchase of other products and services or to increasing their savings

⁴³ *Raport alkoholowy: Rynek alkoholi mocnych i wina w Polsce*, <https://wiadomoscispozywcze.pl/artykuly/14278/raport-alkoholowy-rynek-alkoholi-mocnych-i-wina-w-polsce/>.

⁴⁴ *Piwo na fali zmian – ZPPP podsumowuje rynek w 2024 roku*, Związek Pracodawców Przemysłu Piwowarskiego – Browary Polskie, <https://www.browary-polskie.pl/piwo-na-fali-zmian-zppp-podsumowuje-rynek-w-2024-roku/>.

⁴⁵ *Te dwa trendy zdominowały rynek wódki w 2024 roku. Jaki był to czas dla branży?*, <https://wiadomoscispozywcze.pl/artykuly/14640/te-dwa-trendy-zdominoway-rynek-wodki-w-2024-roku-jaki-by-to-czas-dla-branzy/>.

(also to repaying liabilities). However, it is not possible to determine who the beneficiaries of this additional demand will be. The expected spending of these funds for other purposes will mitigate the negative effects of the proposed measures on the labour market as it will contribute to the creation of new jobs in other sectors of the economy.

The adoption of the draft Act will result in additional costs for businesses, associated with the need to adapt to new requirements for packaging containing alcoholic beverages. After 31 January 2026, it may also be necessary to withdraw from the market those alcoholic beverages that were placed on the market before the date of entry into force of the new rules in non-compliant packaging.

Introduction of the ban on the sale of alcohol at service stations will put pressure on maintaining the profitability of these stations, which may result in an increase in the prices of fuel and other products sold there, changes in the range of products on offer, as well as decisions that will negatively affect salaries and the number of jobs in entities engaged in the retail sale of fuel. In turn, the ban on advertising and promotion of alcohol will reduce the expenses of producers (mainly breweries, for which advertising is currently allowed under certain conditions) for this purpose. At the same time, this may hinder the operations of new businesses and those putting new products on the market, limiting their ability to reach new customers.

Limited access to alcoholic beverages may lead to the growth of the grey market, prompting some consumers to seek out or produce more readily available, illegal alcohol.

A decrease in the revenue from the sale of alcoholic beverages may result in loss of profitability and termination of operations by some producers or a reduction of production capacity and thus loss of jobs. Due to declining beer consumption, breweries, especially smaller breweries, appear to be most likely affected, as also highlighted in the public consultations⁴⁶. The proposed solutions may also reduce the number of small stores dependent on the sale of alcohol. The loss of advertising revenue will also have a negative impact on employment in the advertising and marketing services sectors.

The expected decline in alcohol consumption will, in turn, improve the health of workers, which will have a positive impact on their productivity, on their employers and, consequently, on the economy as a whole, primarily due to reduced absenteeism, increased performance and greater activity in the labour market.

During public consultations, attention was drawn, among other things, to the superficiality of the economic impact assessment presented by the Sponsors⁴⁷ (failure to include domestic grape growers and wine producers, among others)⁴⁸ and to hindering the sale of alcoholic beverages produced by local manufacturers online as a result of the introduction of the obligation to use so-called collection points⁴⁹.

⁴⁶ Survey ID: 55547, 83955, 85017, 85277, 85633, 85927, 86378 and 86956.

⁴⁷ Survey ID: 72576, 73917, 80229, 85241, 85466, 85684 and 87018.

⁴⁸ Survey ID: 75961 and 85067.

⁴⁹ Survey ID: 57696.

VIII. Impact of the draft Act on the public finance sector

In RIA the draft Act Sponsors indicate that the proposed regulations affect the state budget (income and expenditure relating to indirect taxes and health policies), the National Health Fund (a new permanent financial task), local government units, in particular municipalities (income from 'alcohol fees' and expenditure on local policies), as well as the Gambling Problem Solving Fund and the Student Sports Activities Fund.

In the opinion of the Sponsors, the impact on the state budget and the National Health Fund is both financial and organisational, and involves the need to plan and execute a permanent transfer of funds for health-promoting tasks and to adjust financial planning. Municipalities, on the other hand, will retain their existing sources of revenue from 'alcohol fees', while specifying the areas in which funds for cross-sectoral activities related to addiction are to be spent. Regulations introducing a nationwide ban on night-time sales and local longer hourly bans may, in the long term, reduce demand and change the structure of municipal expenditure (more on prevention, less on interventions). For the state budget, there is a potential downward trend in excise duty and VAT revenues due to decreased consumption, which, in the opinion of the Sponsors, may be partially offset by long-term savings in the healthcare and public order systems. However, there is no reliable data allowing us to separate the effect of the amendment itself from other market and fiscal factors. With regard to excise duty and VAT revenues, in particular, it is not possible to estimate the additional adjustment costs incurred by businesses in connection with the adaptation of distance selling processes to the requirement of personal collection with age verification, or the effects of the ban on night-time sales and sales at service stations, as there is no data on sales by hour and channel. It is also impossible to reliably estimate the expected long-term cost benefits resulting from the reduction of alcohol-related harm, including fewer hospitalisations and public order interventions. Against this background, the Sponsors cite figures showing that in 2020, the cost of alcohol consumption in Poland amounted to PLN 93 billion, which includes, among other things, the costs of health care, social benefits, crimes resulting from alcohol consumption and lost GDP. In 2023, the revenue from excise duty was PLN 14 billion.

When estimating the financial impact of the proposed act, the Sponsors point out annual transfers of PLN 22 million to the Student Sports Activities Fund, financed from public health funds and included in the National Health Fund's financial plan from 2027. In addition, they emphasise that the revenues of municipalities from shares in the fee on individual packaging up to 300 ml, which was PLN 283.5 million in 2024, remain unchanged.

According to the Sponsors, the draft Act does not require any raising of new funds beyond those already provided under existing funds and financing mechanisms. The permanent transfer of PLN 22 million per year to the Student Sports Activities Fund will be financed from resources included in the financial plan of the National Health Fund from 2027 onwards. This means that the source of financing of the task is provided for within the existing revenue and expenditure of

the public health sector, without the need for any additional funding to the State budget. The budgets of local government units will not incur any new financial burdens.

In general, it can be agreed that the Sponsors correctly identified the financial implications of the draft Act in relation to the public finance sector.

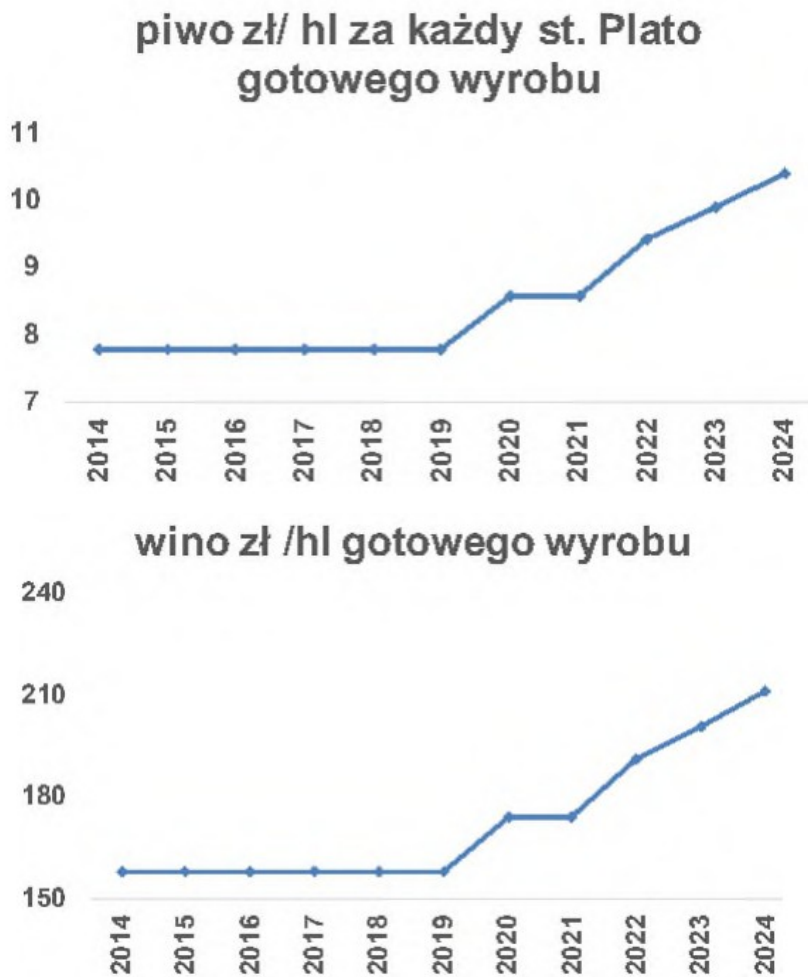
Undoubtedly, one clear consequence of the draft Act may be a change in the amount of excise duty revenues. Incidentally, it is worth noting that in 2024, the proceeds from the excise duty on alcoholic beverages totalled PLN 14 577 851 000⁵⁰, representing 2.6% of the total tax revenue of the state budget.

It is impossible to estimate the extent of changes in excise duty revenue from alcoholic beverages, as it is not possible to estimate the decline in alcohol consumption in measurable terms. However, data from the Ministry of Finance shows that, despite annual increases in excise duty (Figure 1), income from excise duty has been on a downward trend since 2020 (Figure 2). Excise duty increases have a real impact on increasing retail prices of alcoholic beverages, leading to a decrease in the economic availability of these products and, consequently, in their consumption.

Figure 1 Excise duty rates on ethyl alcohol, beer and wine between 2014–2024 (annual average)

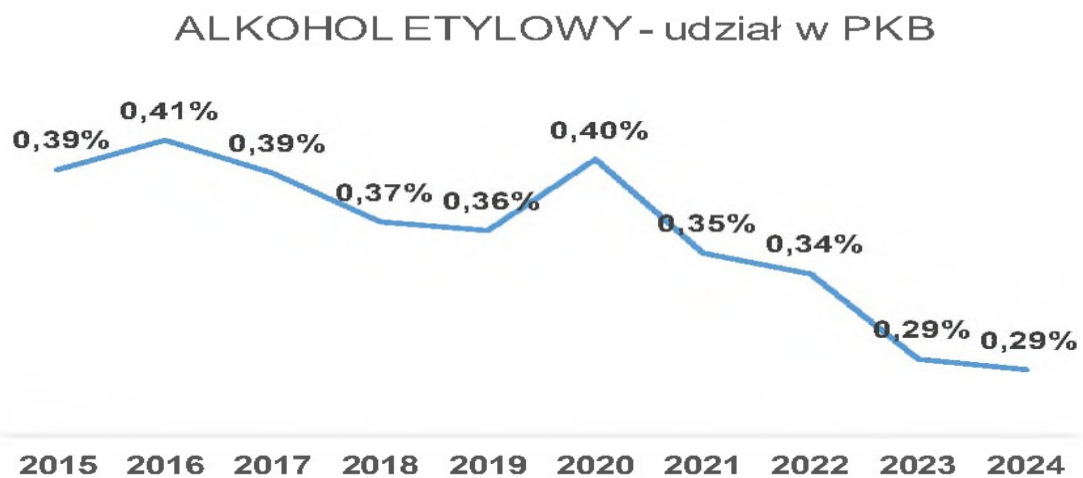


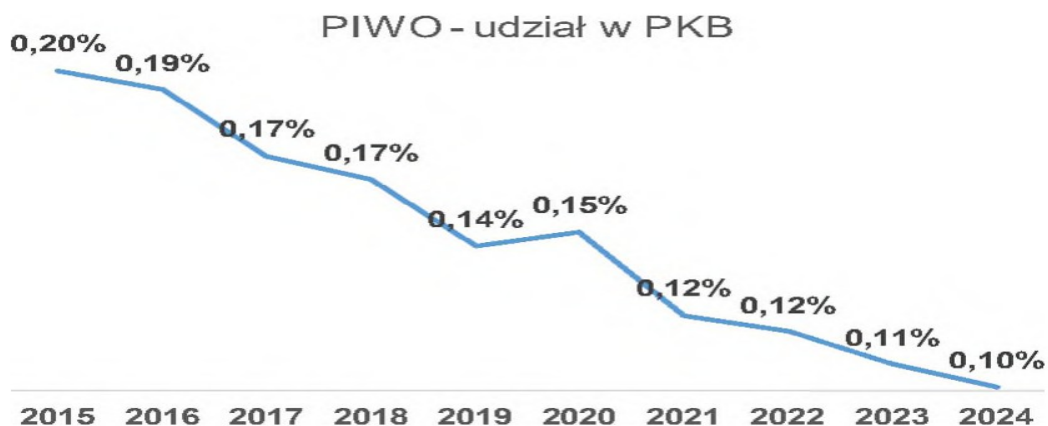
⁵⁰ See Report on the implementation of the budget of the minister responsible for the budget, public finances and financial institutions for 2024, part 77, p. 19.



Source: Report on the implementation of the budget of the minister responsible for the budget, public finances and financial institutions for 2024, part 77, p. 18.

Figure 2 Ratio of excise duty revenues from ethyl alcohol and beer to GDP (%), 2015-2024





Source: Report on the implementation of the budget of the minister responsible for the budget, public finances and financial institutions for 2024, part 77, p. 17.

With regard to the Student Sports Activities Fund, it should be noted that, according to the current plan for 2026, the Fund's balance at the beginning of the year is expected to be PLN 9 811 000, including cash and cash equivalents in the amount of PLN 9 102 000 and receivables in the amount of PLN 709 000. The Fund's planned revenues in 2026 will amount to PLN 22 800 000 and will consist of fees for services related to the advertising of alcoholic beverages in the amount of PLN 22 000 000 and interest in the amount of PLN 800 000. Thus, the proposed regulation could double the amount of the Fund's revenue due to the transfer of PLN 22 000 000 annually from the National Health Fund. At the same time, however, due to the total ban on advertising alcoholic beverages, the Fund's revenue from the fee paid by entities providing services of advertising alcoholic beverages will be reduced. This fee amounts to 10% of the VAT taxable amount resulting from this service. The costs of the Fund in 2026 will amount to PLN 30 020 000 and will be allocated to the provision of sports activities for students conducted by sports clubs operating as associations and other non-governmental organisations, which, as part of their statutory activities, perform activities aimed at promoting physical culture among children and young people⁵¹.

During the public consultations, the respondents pointed out that the draft Act omitted potential negative financial consequences for businesses from the brewing industry, the advertising industry and the media, which derive revenues from the promotion of non-alcoholic beer. Lower revenues for these companies may translate into reduced investment and employment⁵². As a consequence, this may contribute to lower budget revenues from other sources. Nevertheless, it should be noted that the vast majority of the public consultations respondents (69%) agreed with the financial impact assessment presented by the Sponsors, 10% took the opposite view and 21% did not comment on it⁵³.

IX. Other effects of the draft Act

⁵¹ See Draft State Budget Act for 2026 (Sejm document 1749), Explanatory Statement, p. 230.

⁵² Survey ID: 86917.

⁵³ See the summary of responses to question nine of the survey, [RPW-31250-2025_wyniki.pdf](#).

No other effects of the entry into force of the draft Act have been identified.

X. Change of administrative burden

The proposed regulation will lead to a change in the administrative burdens associated with the modification of a number of legal conditions for the sale, purchase, advertising and promotion of alcoholic beverages.

From a social impact assessment perspective, it is difficult to identify administrative costs. The assessment of administrative costs appears to relate to the assessment of the impact on public finances. On the other hand, the draft regulation will increase the administrative burden on businesses due to the need to adapt to new obligations related to packaging and to the obligation to verify the age and identity of purchasers of alcoholic beverages.

However, any new administrative burden should be of marginal importance for public finance sector entities (e.g. the obligation to transfer funds from the National Health Fund to the Student Sports Activities Fund).

XI. Conclusions

1. Legal impact: In terms of the legal impact the adoption of the proposed regulation will significantly change the conditions for the sale, purchase, advertising and promotion of alcoholic beverages. Advertising of alcoholic beverages will be banned, while promotion of alcoholic beverages will be permitted inside wholesale premises, outlets selling only alcoholic beverages, and on the premises of outlets selling alcoholic beverages for on-premise consumption. Furthermore, the draft Act provides for a general ban on the sale of alcoholic beverages intended for off-premise consumption between 22:00 and 6:00. The legal impact of the entry into force of the proposed regulations will also be the unambiguous definition in the Act of the rules for the distance sale of alcoholic beverages. Different legal conditions for the sale of alcoholic beverages will be introduced for specific categories of commercial establishments – this solution may require additional constitutional analysis.

The draft Act does not, in principle, raise any doubts as to its compatibility with the ECHR, though the proposed provisions do not rule out the possibility that imposed fines might give rise to doubts from the point of view of the principle of proportionality.

2. Social impact: The presented draft Act aims to counteract the negative health, social, economic and financial effects of alcohol consumption in Poland. The adoption of the proposed solutions on alcohol availability, alcohol advertising, pricing policies and interventions, as well as sanctions for non-compliance with prohibitions and restrictions, should have positive social impact in particular in the area of health and safety. The introduction of the proposed accessibility and advertising solutions and pricing policies should contribute in the short term to

reducing alcohol consumption and improving safety. In the long term, reduction in the social costs associated with the harm caused by alcohol consumption and improvement in the health of the population can be expected. The proposed extension of the scope of intervention may have a positive influence on the effectiveness of municipalities' activities in the field of prevention and resolution of alcohol-related problems.

3. Economic impact: The draft Act will negatively impact businesses dealing with the production, import, promotion and wholesale and retail sale of alcoholic beverages and their associates in supply chains due to the expected change in behaviour of certain consumers and a decrease in demand for alcoholic beverages, which in turn will translate into a decrease in revenue from their sales. The proposed regulation will also negatively impact the labour market.

4. Financial impact: The draft Act may have an impact on the level of alcohol consumption, which is an important factor shaping the level of income of the state budget from income tax on alcoholic beverages. Given that it is impossible to estimate the decline in alcohol consumption in measurable terms, it is also impossible to estimate the change in the level of revenue from excise duty on alcoholic beverages. With regard to the annual transfer of funds from the National Health Fund to the Student Sports Activities Fund, it should be noted that, as a consequence of the proposed changes, it may be compensatory in nature due to a possible reduction in the Fund's revenue from fees for services related to the advertising of alcoholic beverages.

5. Foreign solutions: One example of a country that has put in place restrictive regulations to limit the sale, availability and promotion of alcoholic beverages is Lithuania. The regulations in force since 2018 include, among others: a ban on advertising alcoholic beverages, an increase in the minimum age for purchasing and consuming alcoholic beverages to 20, and restrictions on the sale of alcoholic beverages in retail outlets (prohibition of sales from Monday to Saturday before 10:00 and after 20:00 and on Sundays before 10:00 and after 15:00).

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