

1.1 Principal impacts

1.1.1 General

The production, sale and marketing of alcoholic beverages generates over 1 billion of tax revenues for the society, billions of business income for various businesses and labour income for people involved in the production, sale and marketing of alcohol. However, alcohol consumption costs billions of euros directly and indirectly for the society, businesses and individuals.

E-commerce and delivery of alcohol are relatively new phenomena in alcohol trade. The COVID-19 pandemic accelerated online sales of alcoholic beverages worldwide and e-commerce and delivery restrictions were relaxed in several countries during the COVID-19 pandemic in order to improve business conditions under the extraordinary circumstances. The e-commerce and delivery of alcoholic beverages as new access channels pose new challenges to the implementation and control of responsible alcohol retail sales. Alcohol is not a normal consumer product but causes a wide range of social and health problems for consumers. As e-commerce and delivery of alcohol are still relatively new phenomena, only a limited number of articles on the delivery (or home delivery) of alcohol have been published in international literature. In early 2024, Finnish Institute for Health and Welfare (THL) compiled existing research and experience on the impact of delivery activities of alcoholic beverages (in this Proposal, the delivery of alcoholic beverages would include home delivery) in a research publication¹. This evidence base has also been used in the impact assessment of this draft act.

There is no direct scientific data on whether the supply of alcoholic beverages affects the overall volume of alcohol consumption at individual or social level. In e-commerce, consumers may tend to spend more money on alcohol in one transaction than in a shop, and storing higher volumes of alcohol at home can increase consumption. It is also known that the price of alcoholic beverages has an impact on consumption and alcohol deliveries may reduce the effort involved in obtaining alcohol, including in the form of saved time. The effort involved in purchasing alcoholic beverages can also be seen as a part of the total cost of the drink to the consumer². The ease of ordering could therefore increase the consumption of alcoholic beverages by some consumers.

The legal status of cross-border distance sales of alcoholic beverages has been unclear. In the future, the Act would specifically provide for distance selling and stipulate that Finns would have the right to purchase alcoholic beverages through a distance selling procedure. Although Valvira, as the licensing authority, has instructed that distance selling is not permitted under the current Alcohol Act, it is known that distance selling has nonetheless been carried out. Therefore, distance selling cannot be considered as a completely new sales channel, but rather as a somewhat well-established part of the Finnish alcohol market. In recent years, the share of distance sales in total alcohol consumption in Finland has been in the order of a few per cent. However, clarifying the legal status of distance selling could increase the distance selling of alcohol to some extent, as some consumers are unlikely to have wanted or dared to order alcohol from a foreign distance seller due to the currently unclear legal status. Consumer demand would likely be influenced, at least in part, by the extent to which distance sellers would pay the legally required taxes. If the taxes required by law were not paid in distance selling, purchasing alcoholic beverages via distance selling would be cheaper than buying them from domestic retail. There are unlikely to be significant price differences between foreign online shops and domestic retail sale if the taxes on beverages purchased through distance selling or distance purchasing are paid in Finland in accordance with regulations, and if transport costs from abroad are also taken into account. The taxable price of alcoholic beverages in foreign online sales is therefore likely to be comparable to that in domestic retail.

It is known that currently only a fraction of the alcoholic beverages sold through distance selling are properly taxed. The amendment to the Excise Duty Act that entered into force in September 2024 provides for a transport-specific identifier in shipments as well as the buyer's joint liability for tax payment. However, there are no indications yet that this has significantly improved tax compliance. The amendment to the Alcohol Act could increase the supply from foreign operators to Finland who wish to operate in compliance with the law but have, under the current circumstances, considered the legislation unclear and therefore have not sold their products to Finland via distance selling. Harmonising the definitions with the Excise Duty Act and ensuring the right to access information between the Tax Administration and Valvira would help support the incentive for operators to comply with both the Alcohol Act and the Excise Duty Act. On the other hand, it is likely that some operators would continue to attempt to evade their tax liability, for example by obscuring their role in organising the transport and thereby presenting the situation as distance purchasing.

¹ Mäkelä, P. & Warpenius, K. (2024) Alkoholijuomien kotiinkuljetus – tietopohjaa sääntelystä ja vaikutuksista. The Tutkimuksesta tiiviisti publication series 11/2024. Finnish Institute for Health and Welfare, Helsinki.

² Stockwell T, Gruenewald PJ. (2004) Controls on the physical availability of alcohol, The essential handbook of treatment and prevention of alcohol problems. West Sussex: John Wiley & Sons, pp. 213–33.

Comprehensive supervision of distance selling is challenging and would require significant resources, which may make it difficult to address tax evasion effectively.

Overall, clarifying the legal status of distance selling of alcohol is unlikely to significantly affect the volume of alcohol ordered by consumers from abroad to Finland to such an extent that it would have a notable impact on domestic alcohol consumption or the harms related to that consumption. This assessment is also supported by recent findings in Sweden, where distance selling has been permitted under certain conditions since summer 2023. In Sweden, according to preliminary information, distance selling has not become a significant sales channel following the change. Even if distance selling were to gain popularity in Finland, purchases made through distance selling could replace domestic retail sales or traveller imports. However, the proposal would have an impact on Alko's position, because clarifying the legal status of distance selling in such a way that it would be unequivocally possible to purchase monopoly-controlled products through distance selling would weaken the grounds on which the monopoly has been established. In addition, the proposal would increase competition for monopoly-controlled products, as in the future Alko would compete with online stores engaged in cross-border distance selling of alcoholic beverages delivered online. Foreign operators could offer consumers monopoly-controlled products delivered to their homes, at best with only slightly longer delivery times than from Alko's online store

In the future too, the bulk of the alcohol consumed is likely to be bought in physical outlets and the proportion of alcohol purchased through delivery is likely to be relatively low. In this way, the draft Act is likely to affect a relatively small proportion of total alcohol consumption and therefore its impact on the overall consumption of alcohol at social level is estimated to be relatively limited. However, this assessment is subject to significant uncertainty. At the individual level, the delivery of alcoholic beverages, in particular fast delivery, can have an impact on high-risk alcohol consumption and episodic drinking, and thus on alcohol-related harm. The impact of the Proposal on alcohol-related harm is described in more detail in the section titled 'Effects on well-being and health' in particular.

The Proposal would have the desired positive economic effects as it would promote consumer consumption and business opportunities for operators selling alcoholic beverages on the market by enabling the delivery of alcoholic beverages. Even if the Proposal would also increase the regulatory burden for businesses, the Proposal would be business-friendly overall. At the same time, the proposal could have alcohol-related harms, particularly increasing the burden on social and healthcare services as well as law enforcement. However, the significance of these disadvantages varies depending on whether they are viewed at the level of an individual, a community or the society. At the social level, the impact of the Proposal on alcohol-related harm is likely to be rather limited, but for some individuals or communities the impact of the Proposal may be significant. There is, however, no direct research data linking the delivery of alcoholic beverages to alcohol-related harms that would allow for precise assessments of the proposal's connection to such harms.

The proposed changes to marketing regulations in the proposal could have positive effects on companies engaged in the export of alcoholic beverages. The value of alcoholic beverage exports in 2023 was EUR 204 million. The majority of the export value consisted of spirits, which accounted for about 70 per cent of the total alcoholic beverage exports. Of the exports of spirits, 83 per cent were directed to other EEA countries, with the largest export markets being Estonia, Poland, and Sweden.³ The European Economic Area is the most important market area for alcoholic beverage exports, and by enabling the online marketing of spirits to other EEA countries, the proposal would create better conditions for the growth and internationalization of alcohol companies based in Finland. The proposal could have minor positive effects on public finances in the form of increased tax revenues, if Finnish alcohol producers were to grow and succeed better in international markets.

Due to the significant uncertainty surrounding the financial benefits and disadvantages of the proposal, it is very difficult to provide estimates of the financial benefits and disadvantages of the proposal. The proposal also includes both advantages and disadvantages that are difficult to compare due to their differing nature. For example, for consumers, the proposal—when combined with online alcohol sales—could make it easier to compare alcohol prices and reduce the need to travel to a store specifically to purchase alcoholic beverages. For businesses, revenue could be generated through alcohol delivery services and the sale of alcoholic beverages. However, the proposal could also lead to increased costs for social and healthcare services as well as for maintaining public order, if it were to increase alcohol-related harm or disturbances.

The Government Programme of Prime Minister Petteri Orpo's administration has several objectives in relation to the alcohol market. The Act amending sections 17 and 26 of the Alcohol Act (HE 7/2024) entered into force on 10 June 2024. The Act allows stronger fermented alcoholic beverages to be sold in licensed retail. The amendments to the alcoholic beverage tax (HE 37/2023), which entered into force in January 2024, will reduce the tax collected on beer and increase the tax collected on wines and other fermented

³ Customs statistical database.

beverages containing more than 5.5 % alcohol by volume, intermediate products and ethyl alcohol beverages. The proposal primarily targets the same population groups and actors as the legislative reform that entered into force in 2024, which allowed the sale of stronger alcoholic beverages through licensed retail outlets. The proposals can be seen as having combined effects, particularly on Alko's position. When viewed as a whole, the proposals affect the scope of the monopoly, the justification for Alko's role, and Alko's sales. In other respects, the proposals are unlikely to have mutually reinforcing effects that would significantly strengthen the independent impacts of each proposal. Even if proposals would have an impact on the sales channels of alcoholic beverages, the independent effects of the draft Act would probably be quite similar even if the other proposal were not implemented. The bill proposes that the delivery of alcoholic beverages would be allowed if the alcoholic beverages were purchased and collected from domestic retail trade, Alko or cross-border distance sales. Allowing the sale of stronger alcoholic beverages in licensed retail has therefore not affected what kind of alcoholic beverages could be delivered from domestic retail under the bill. On the other hand, it would be possible that the threshold for ordering from a grocery store would be lower, as they also sell food and other products. Looking at the Government's overall alcohol policy during the Government term up to this point, from the perspective of total alcohol consumption it can be seen to have included both measures likely to increase alcohol consumption (sale of stronger fermented alcoholic beverages in licensed retail trade) and tax changes likely to reduce overall alcohol consumption. From a business point of view, the Proposal continues to pursue the objectives of the Government Programme to promote fair and open competition.

1.1.2 Economic impact

Impact on public finances

As described above, there is no direct scientific evidence of the effect of alcohol deliveries on alcohol consumption and, in general, the impact of the Proposal on overall alcohol consumption is estimated to be limited. Clarifying the legal status of distance selling is also not expected to have significant independent effects on overall alcohol consumption. It is likely that some of the new online alcohol purchases from abroad would replace alcoholic beverages previously bought in Finland or brought into the country as traveller imports, and therefore overall consumption would not increase significantly. Nevertheless, the Proposal may have implications for public finances on the revenues and costs of alcohol consumption. The burden of alcohol on social and health care is significant. In terms of healthcare services, the strain is reflected, for example, in detoxification or withdrawal treatments caused by alcohol use, long-term treatment of addictions, or the immediate treatment of injuries or wounds resulting from intoxication. In social welfare, the strain, on the other hand, is reflected in interventions such as social emergency services, including situations of domestic violence, assessments of the urgent need for child care, or challenges related to income support or housing. If the draft Act were to increase overall alcohol consumption or alcohol use among heavy drinkers, it could also lead to increased strain on social and healthcare services related to the treatment of alcohol-related harms, thereby raising the costs associated with such care. Overall, the independent effects of this government proposal on the strain of the social and healthcare system would mostly be negative but relatively minor. The impacts could vary by region, as Finland is strongly divided regionally in terms of alcohol-related problems. Even if the effects are likely to be relatively limited, they will be challenging from the point of view of the social welfare and healthcare system, as the availability and resources of services, particularly in terms of mental health and substance abuse services, are already, in principle, found to be quite limited and in part insufficient. In well-being services counties, the need for substance abuse and addiction services is estimated to increase due to the increase in substance abuse and addiction problems, as well as improved accessibility to services.⁴ At the same time, public service production is subject to significant savings pressures.

Although the effects are likely to be relatively small, they are challenging from the perspective of the social and healthcare system because the availability and resources of services—especially mental health and substance abuse services—are already perceived as quite limited and, in some parts, insufficient. Currently, approximately EUR 1 million in alcohol duties has been paid annually on e-commerce sales, whereas in 2023, for example, the amount of alcohol duty calculated on the volume of alcoholic beverages purchased online⁵, estimated at approximately 0.7 million litres of 100 % alcohol, would be approximately EUR 30 million. However, the volume of foreign online store purchases would likely not reach the same level if taxes on all beverages were paid to Finland in accordance with the law. This is because some of the beverages would likely remain unpurchased, be acquired as tax-free passenger imports into Finland instead of through

⁴ Substance abuse and addiction services in the transformation – results from welfare area surveys 2024. The Tutkimuksesta tiiviisti publication series 7/2025. Finnish Institute for Health and Welfare.

https://www.julkari.fi/bitstream/handle/10024/150871/URN_ISBN_978-952-408-469-7.pdf?sequence=1&isAllowed=y

⁵ Alkoholijuomien matkustajatuonti ja verkko-ostaminen 2023. Tilastoraportti publication series 10/2024, 1 March 2024. Finnish Institute for Health and Welfare. <https://www.julkari.fi/handle/10024/148582>

online shopping, or be bought from domestic retail stores. The proposal could have an impact on alcohol tax revenue if excise duties related to foreign online purchases are, as a result of the proposal, more frequently paid properly to Finland than they are currently.

The amendment to the Alcohol Act could increase the supply from foreign operators to Finland who wish to operate in compliance with the law but have, under the current circumstances, considered the legislation unclear and therefore have not sold their products to Finland via distance selling. Harmonising the definitions with the Excise Duty Act and ensuring the right to access information between the Tax Administration and Valvira would help support the incentive for operators to comply with both the Alcohol Act and the Excise Duty Act. At the same time, allowing distance sales clearly in the Alcohol Act in a way that supports effective excise tax collection could also reduce the attractiveness of distance sales, since its popularity has been based on prices that are currently significantly lower than in Finland due to unpaid taxes. On the other hand, it is likely that some operators would continue to attempt to evade their tax liability, for example by obscuring their role in organising the transport and thereby presenting the situation as distance purchasing. Comprehensive supervision of distance selling is challenging and would require significant resources, which may make it difficult to address tax evasion effectively. If the proposal were to redirect alcohol consumption from tax-free foreign online purchases to domestic retail sales, this could also bring about minor positive changes in alcohol tax revenue. Overall, the proposal's impact on alcohol tax revenue would likely be minor.

The proposal's immediate budgetary effects would be directed to the appropriations of Valvira, the National Supervisory Authority for Welfare and Health, and the regional administrative agencies. The Proposal would increase the workload and costs of the authorities supervising the Alcohol Act – the Regional State Administrative Agencies and Valvira – as a completely new delivery licence for alcoholic beverages would become subject to control. As a result of the proposal, the regional administrative agencies could collect supervision fees from holders of delivery licences.

Effects on Alko's position

Clarifying the legal status of distance selling in such a way that it would be made possible also for products falling under Alko's monopoly would weaken the grounds for maintaining Alko's monopoly. If consumers were able to purchase products under Alko's monopoly through distance selling, foreign and domestic operators would be in an unequal position. Foreign operators could sell alcoholic beverages of any strength to Finland via distance selling, whereas domestic operators could sell only alcoholic beverages containing a maximum of 5.5/8.0 per cent by volume of ethyl alcohol.⁶ In practice, the situation could be regarded as discriminatory to such an extent that the monopoly could not necessarily be seen with the same justification as is currently the case. It could be challenging to sustain a situation in the long term where foreign operators would have the right to sell strong alcoholic beverages directly to consumers, while domestic operators would not have this possibility. For example, in the Visnapuu case (Decision R 12/2908), the⁷ Helsinki Court of Appeal stated that if distance selling of products subject to Alko's retail monopoly to Finnish consumers were permitted for operators established in other Member States, it should also be permitted for operators established in Finland. The Alcohol Act grants Alko exclusive rights to sell alcoholic beverages for public health reasons. The fact that products subject to the monopoly could be sold at a distance to Finland would also undermine the rationale of the monopoly from a public health point of view.

The legitimacy of the monopoly is also significant from the perspective of EU law. According to Article 37 of the TFEU, Member States are to adjust their State monopolies of commercial character so as to ensure that the conditions for the purchase or sale of goods do not discriminate against nationals of other Member States. In principle, Article 37 requires only that the operation of monopolies must not discriminate against nationals of other countries and does not directly address the grounds on which the monopoly itself may be maintained. On the other hand, monopolies are always significant exceptions from the point of view of EU law, in which the principle is the free movement of goods. When Finland joined the EU, alcohol-related monopolies other than the retail monopoly were also abolished. The retail monopoly was specifically justified on public health grounds. Based on the case law of the Court of Justice of the European Union, it can be considered clear in itself that Member States may seek to combat the health-related and other societal harms of alcohol by restricting access to alcohol and granting exclusive rights. However, restrictions must be non-discriminatory and proportionate. They must also be suitable for securing the attainment of the objective pursued and must not go beyond what is necessary. The set objectives should be pursued in a consistent and systematic manner. If the scope of the monopoly were to shrink so much that it would no longer credibly protect public health, it could be possible for the justification of the monopoly to be challenged as being contrary to EU law. Since the monopoly on the retail sale of alcohol was agreed upon at the time of Finland's

⁶ In addition, the retail license for craft beer and wine made at a windery allows up to 12% of craft beer and 13% of wine made at a windery to be sold from the manufacturing site.

⁷ The case ultimately proceeded to the Supreme Court; see Supreme Court decision KKO:2018:49 (the Visnapuu case).

accession to the EU, and since Article 37 TFEU nevertheless allows for the existence of monopolies, the threshold for challenging the monopoly from the point of view of EU law would probably be high.

The proposal would also have an impact on the position of Alko if Alko's sales were to decrease as a result of the clarification of the legal situation of distance selling. A sales channel directly competing with Alko's monopoly could reduce Alko's sales, thereby weakening the economic conditions for its operations. The more popular distance selling became, the more it would undermine Alko's position. The potential reduction in Alko's sales and the incentive to order from abroad are likely to be significantly affected by the extent to which alcoholic beverages would be taxed. If taxes required by law are paid on alcoholic beverages acquired from abroad, the price of the alcoholic beverage would not differ significantly from the price of alcoholic beverages purchased from Finland. In this case, consumers would not necessarily have a strong incentive to purchase alcoholic beverages abroad. At present, however, only a fraction of alcoholic beverages ordered from abroad have been adequately taxed. It is expected that at least some distance sellers will continue to evade taxes, allowing them to sell alcoholic beverages at low cost to Finland. A significant proportion of online shoppers could therefore end up buying from lower-priced, tax-evading sources. The attractiveness of online shopping could also be increased by the fact that strong drinks could also be legally bought online, where they could be obtained at a significantly lower price than in Finland if taxes were not paid. On the other hand, in Sweden, for example, distance selling has been allowed under certain conditions since summer 2023, but according to preliminary data, distance selling has not become a significant sales channel.

In Sweden, distance selling of alcohol has been allowed since summer 2023 following the Winefinder judgment of the Swedish Supreme Court (T 4709-22). The judgment is discussed in more detail in Chapter 5.2. After the judgment was issued, the Swedish Minister responsible for alcohol affairs stated that the Swedish government was considering the need for legislative changes to protect Systembolaget's retail monopoly.⁸ However, there are currently no pending legislative proposals in Sweden. According to preliminary data, there has been no large increase in foreign online purchases of alcohol in Sweden. The Winefinder judgment was handed down in July 2023. In 2023, foreign online purchases of alcohol accounted for 1.9% of total consumption, compared with 2.2% of total consumption in 2022 in the case of distance sales. In the longer term, compared to 2019, purchases of alcoholic beverages from foreign online shops have increased. Internet purchases from foreign online shops accounted for 1.2% of total consumption in 2019 and 1.9% in 2023.⁹ In part, the share of online purchases in total sales may have been influenced by the fact that Sweden has been subject to effective tax controls and severe penalties for the evasion of alcohol tax. According to survey research, a significant proportion of Swedes are also unaware of the changed legal situation and that purchasing alcoholic beverages from foreign online stores is permitted — according to a survey published in May 2024, 39 per cent did not know that online alcohol sales are legal for entities other than Systembolaget or believed it to be illegal.¹⁰

Clarifying the legal status of distance selling so that it would be possible for all alcoholic beverages to be sold at a distance could in any case exert price pressure on Alko. Currently, Alko does not face direct competition for the products covered by the exclusive rights regime. Price pressures could therefore occur in particular in the case of monopoly products, e.g. wines and spirits. However, in these cases the taxation is higher and the gross margin is, in principle, lower than in mild alcoholic beverages. For example, the taxes on the sales price of a bottle containing 0.7 litres of a 40% spirit sold in Alko account for 72% of the sales price, and the sales margin is 9%. Taking into account all categories of alcoholic beverages, the sales margin of Alko is, on average, 17 per cent of the alcohol-taxed price of the product. If Alko were to reduce its own sales margin, this would reduce the profitability of Alko.

In part, Alko's position would be affected by the fact that Alko would be in a different position from distance sellers, as Alko has a legal obligation to treat sellers equally and in a non-discriminatory manner in relation to its monopoly position. Decisions by the State Alcohol Monopoly concerning taking alcoholic beverages into retail trade, removing them from retail trade and the grounds for pricing them for retail trade shall be made on a public and equal basis, regardless of the nationality or location of the producer or seller. The requirement for the non-discriminatory operation of Alko shall also apply to the display of alcoholic beverages and other sales arrangements in the Alko store, as well as to any other presentation of alcoholic beverages to consumers. According to Section 16 of the Government Decree on the Implementation of the Alcohol Act (151/2018), Alko must determine the pricing of alcoholic beverages by product categories in such a way that the revenues and average costs related to the sales of these categories can be separately identified. Therefore, Alko cannot reduce the price of individual products; rather, the sales margin applies to the entire product category. If the legal situation of cross-border distance selling were clarified so that the

⁸ <https://www.expressen.se/nyheter/regeringen-vill-skydda-monopolet-efter-domen/>

⁹ Trolldal B. Alkoholkonsumtionen i Sverige 2001-2023. Stockholm: Centralförbundet För alkohol- och narkotikaupplysning (CAN); 2024. Rapport 231.

¹⁰ E-handel av alkoholhaltiga drycker 2024. <https://www.svl.se/app/uploads/2024/05/svl-rapport-undersokning-e-handel-verian-maj-2024.pdf>

sale of monopoly products would be possible without restrictions also for other operators, sales of these products would no longer be subject solely to exclusive rights but would take place in a competitive retail market. Distance sellers would thus be able to compete more effectively on the prices of individual alcoholic beverages.

In relation to other Nordic alcohol monopolies, the coverage of products under Alko's monopoly is already the lowest of all. The legislative reform that came into effect in June 2024 appears to have shifted a significant portion of Alko's sales to retail stores, and allowing distance selling of monopoly products could to some extent further shift Alko's sales to distance selling. On the other hand, permitting distance selling of monopoly products weakens the grounds on which the monopoly has been justified. As a combined effect of the proposals, Alko's monopoly position would narrow and weaken.

Impact on companies

In general, the Proposal would increase the functioning of the market and competition by allowing the delivery of alcoholic beverages for all holders of delivery licences for alcoholic beverages. A delivery licence for alcoholic beverages could be obtained, under the conditions laid down in the draft Act, by all the holders of a retail licence, Alko and transport and catering services, for example. A delivery licence could also be obtained by a company established abroad. A prerequisite for the delivery of an alcoholic beverage would be that the alcoholic beverage is purchased from domestic retail sales, from an alcohol company or from cross-border distance sales. The proposal would therefore also increase the business opportunities of domestic operators who lawfully sell alcoholic beverages, as the buyer base could be extended to consumers who would not otherwise be on the spot at the point of sale.

On the other hand, the proposal could also have negative effects on the functioning of the market, as the proposal would treat domestic and foreign operators differently. Alcohol beverage sellers established abroad would be allowed to sell all alcoholic beverages, including those under Alko's exclusive monopoly, to Finland via distance selling, and foreign distance sellers would not be required to have a licence or notify authorities of their activities. As a result, up to 80% of alcoholic beverages could be sold remotely from abroad. Domestic retailers, on the other hand, could only sell by delivery alcoholic beverages fermented by brewing methods containing up to 8.0 per cent alcohol by volume, and alcoholic beverages produced by other methods containing up to 5.5 per cent alcohol by volume. As a result of the proposal, operators established abroad could distance-sell to Finland alcoholic beverages that a retailer established in Finland is not permitted by law to sell, and for which it is not even possible to obtain a licence to sell. This could have the effect of making it attractive for companies to establish themselves in, for example, Estonia, from which a company could sell, for example, monopoly alcoholic beverages to consumers resident in Finland without being subject to authorisation or notification. From the point of view of competitiveness, the proposal may therefore weaken the attractiveness of Finland as a location for business related to the alcohol industry.

Clarification of the legal status of distance selling of alcoholic beverages will allow new operators to enter the Finnish market, which would increase competition. The change may especially increase the supply to Finland from alcohol sellers established in other European Union Member States who wish to operate legally but have so far refrained from distance selling alcoholic beverages to Finland due to the unclear legal situation regarding alcohol distance sales. Increased competition might be reflected in the pressure to lower the prices of alcoholic beverages, but on the other hand, this mechanism is subject to a high degree of uncertainty. From the point of view of a level playing field, the effectiveness of the payment of taxes on online purchases from other EU Member States would be relevant.

Retail shops are the largest sales channel for alcohol in Finland. In 2024, 52 % of the reported alcohol consumption was purchased from retail sale outside the Alko, i.e. food businesses, kiosks and transport stations. E-commerce of food has become more popular in recent years, accounting for 3.0 % of grocery sales in 2024¹¹. Currently, consumers are not able to order alcoholic beverages online when ordering food. The draft Act would allow consumers to order all their purchases from the retail shop online, which could contribute to the growth of e-commerce. The growing popularity of home delivery services shows that consumers are willing to pay for home delivery when it makes everyday life easier. While some businesses in retail trade would probably deliver alcoholic beverages themselves, a significant number of companies could also rely on external delivery companies to deliver alcoholic beverages.

The draft Act could also increase business opportunities for restaurants. In particular, the delivery of alcoholic beverages could be taken advantage of by restaurants licensed for the retail sale of alcohol, which currently deliver food to customers as their own activity or which have concluded a delivery contract with another company. If the restaurants were to deliver the alcohol themselves to the customer, a delivery licence

¹¹ The Finnish Grocery Trade Association. (26 March 2025). Sales and market shares in the grocery retail sector 2024. <https://www.pty.fi/blog/2025/03/26/paivittaistavarakaupan-myynti-ja-markkinaosuudet-2024/>

for alcoholic beverages would be required. If alcoholic beverages are delivered by another company, such as a food delivery service, that other company would be required to have a delivery licence for alcoholic beverages. Enabling the delivery of alcoholic beverages would not be viewed solely as a business-promoting reform from the perspective of the hospitality industry. Sales of alcoholic beverages by delivery might partly occur at the expense of on-premises sales. Therefore, the proposal could weaken the position of restaurants that hold a licence for on-premises consumption but do not have a retail licence. If alcohol consumption were to increase at home as a result of the proposal, it could in turn reduce alcohol sales in restaurants.

Alcoholic beverage delivery drivers acting on behalf of the licence holder for the delivery of alcoholic beverages should have completed alcoholic beverage delivery training (the alcoholic beverage delivery passport). The alcoholic beverages delivery passport would be similar in principle to the current alcohol passport. An alcoholic beverages delivery passport would entail low costs for companies delivering alcoholic beverages in the form of direct training costs and substitute schemes, for example. The direct cost of the delivery passport test is likely to be some dozens of euros per person taking the test. For example, the prices of the alcohol passport tests currently vary mainly between around EUR 30 and EUR 60.

Companies engaged in the delivery of alcoholic beverages would incur costs for applying for a delivery licence, in particular in the form of the licence fee charged by the Regional State Administrative Agencies. Provisions on the licence fees charged by the Regional State Administrative Agencies are laid down in the Decree on the fees of the regional state administrative agencies, and the amount of the licence fee to be charged for applications for a licence to deliver alcoholic beverages would be determined later by government decree. In addition, licence holders would be charged an annual control fee. The costs of applying for a licence, as well as the annual control fees, could discourage some small operators from applying for a licence. In the bill, the amount of the control fee for the delivery of alcoholic beverages would vary according to the number of deliveries notified by the licence holder. The control fee would amount to at least a basic fee of EUR 100 and would increase by EUR 0.1 per delivery after 1 000 deliveries. Delivery licences for alcoholic beverages would be applied for by operators with a sufficient stock of alcoholic beverages and a sufficient level of income derived from them in relation to the costs of applying for the licence. Operators currently lawfully selling alcohol who would not themselves start delivering alcoholic beverages after the Proposal's entry into force would be able to use a transport or food delivery service with a licence to deliver alcohol. Currently, some food delivery services operating in Finland use self-employed persons for their deliveries, and it would be possible for self-employed persons to apply for a licence to deliver alcoholic beverages. However, the licence and control fees incurred by self-employed persons for applying for a licence could be high in proportion to the income generated by the activity. Therefore, it would be more likely that a platform service would apply for the licence and use self-employed persons in its operations.

The proposal would have positive effects on the operations of companies engaged in the export of alcoholic beverages within the EU internal market. The impacts would particularly concern companies exporting spirits to other EEA countries. Under the current law, marketing of spirits is generally prohibited. Online marketing is permitted only in a retail or serving price lists as well as manufacturers' or wholesalers' product catalogues, provided that the available beverages are presented to consumers in a consistent manner. Due to the principle of country of origin, an alcoholic beverage manufacturer established in Finland is currently unable to market spirits online or via social media in any other way to another European Economic Area (EEA) country, even if the marketing is mainly or exclusively targeted at that country and not at Finland. The possibility of broader marketing targeted at other EEA countries could enhance the visibility of Finnish alcoholic beverage brands and improve the financial position of companies.

Alcohol packaging such as bottles and cans ordered via distance selling to Finland are not part of the national recycling system (Palpa) maintained and funded by the beverage industry and retail sector. However, packaging arriving in Finland often ends up in beverage packaging recycling. Handling packaging of beverages ordered through distance selling could cause minor additional costs to domestic operators if non-deposit packaging is returned to return machines.

Impact on the activities of public authorities

The control of the retail sale, serving and advertising of alcoholic beverages is the responsibility of the National Supervisory Authority for Welfare and Health (Valvira) and the Regional State Administrative Agencies. The draft Act would require Valvira and the Regional State Administrative Agencies to supervise the delivery of alcoholic beverages. Deliverers of alcoholic beverages would apply for the licence for delivering alcoholic beverages from the Regional State Administrative Agency. In addition, Valvira would supervise the distance selling of alcoholic beverages. Regarding distance selling, supervision would focus on holders of delivery licences, as they would be responsible for delivery situations even in distance sales. The activities of distance sellers could be investigated if there were suspicions that the seller had not marked the

shipment as containing alcoholic beverages or specifically spirits. In addition, Valvira would guide and advise distance sellers and domestic delivery licence holders on the application of regulations concerning distance selling. Distance sellers would not be subject to routine supervision, but could be monitored, for example, based on complaints or through spot checks.

In early 2024, Finland had around 4 200 valid alcohol retail licences and about 490 Alko shops or pick-up outlets and about 9 900 valid licences for serving alcohol. Approximately 1 400 holders of a serving licence also held a licence for the retail sale of alcohol. The draft Act would increase the number of entities supervised by alcohol authorities and thereby increase the workload of alcohol authorities. A large proportion of applicants for a licence to deliver alcoholic beverages may not necessarily already hold an alcohol retail licence. The delivery of alcoholic beverages as a new licensing process would significantly increase the work of the licensing authorities, at least upon the entry into force of the Act, but also as a regular and permanent form of licensing administration.

The draft Act would increase the number of entities supervised by alcohol authorities and thereby increase the workload of alcohol regulators. As some 14 500 serving areas or retail outlets have previously been supervised by the alcohol authorities, in future, there will be a virtually unlimited number of delivery points for alcoholic beverages. Valvira would continue to serve as the guiding authority for the enforcement of the Alcohol Act, thereby also supervising the delivery of alcoholic beverages throughout the country. Similarly, the Regional State Administrative Agencies would supervise the delivery of alcoholic beverages in their territory. The official supervision of the delivery of alcoholic beverages would be carried out in part by means of test purchases, which is a completely new form of official control in Finland in connection with the sale of alcohol. This would require the creation of new practices. It would also lead to a temporary increase in the need for supervision. As a new task, Valvira would be responsible for the supervision of educational organisations in relation to the delivery passport test.

In assessing the effects of the proposal on the alcohol administration and the projected revenue from supervision fees, it has been assumed that there would be approximately 100 to 300 holders of alcohol delivery licences. This assumption is subject to considerable uncertainty, as it is very difficult to predict how operators engaged in the delivery of alcoholic beverages would organise their activities in practice. Some of the current alcohol retail licence holders could arrange for the delivery of alcoholic beverages themselves, but a significant proportion would probably use an external transport company for the delivery of alcoholic beverages. For this reason, the Proposal is based on the assumption that the number of alcohol delivery licence holders will be significantly smaller than, for example, the number of alcohol retail licence holders.

The proposal would create new tasks for the Regional State Administrative Agencies. Going forward, these agencies would be responsible for licensing those applying for delivery permits for alcoholic beverages and for supervising holders of such delivery permits. The new tasks would also result in additional work for the Regional State Administrative Agencies. The cost of this additional work is estimated to be approximately EUR 320 000 per year from 2026 onwards, which corresponds to about four person-years. In the first year, half of this amount, EUR 160 000, corresponding to two person years, would be allocated to licensing and the other half, i.e. EUR 160 000, corresponding to two person years, would be allocated to control. The costs of licensing would be covered by the licence fees charged by the Regional State Administrative Agencies from delivery licence applicants. As the number of delivery licence applicants is difficult to predict, the licence fee revenue of the Regional State Administrative Agencies is uncertain. If the licence fee were assumed to correspond to, for example, the licence fee (EUR 950) for a serving licence where the licence applicant does not have premises to serve alcohol, then 100 to 300 licence applicants would generate a licence fee revenue of approximately EUR 100 000 to EUR 290 000. After the first year, the additional workload related to licensing would decrease, and the portion related to supervision would increase so that from 2027 onwards, the cost to the Regional State Administrative Agencies for supervising permit holders would amount to approximately EUR 240 000, equivalent to three person-years. The Regional State Administrative Agencies were granted an additional appropriation of EUR 160 000 in the 2025 budget for supervision related to the delivery of alcoholic beverages, in connection with the government proposal for an Act amending the Alcohol Act (HE 173/2024 vp) submitted to Parliament. However, the government decided to withdraw this proposal in spring 2025, and the new supervisory tasks envisaged by the proposal would not be assigned to the Regional State Administrative Agencies in 2025. For this reason, the additional appropriation granted in the 2025 budget should be reduced from the Regional State Administrative Agencies' operating expenditure item.

The Proposal would also have an impact on the operations of the National Supervisory Authority for Welfare and Health (Valvira) and on the information systems necessary for alcohol control. From 2026, Valvira would be faced with a permanent additional resource requirement of EUR 160 000 from the new tasks laid down in the proposal, which would correspond to two person-years. Half of this additional resource need would be allocated to supervising the delivery of alcoholic beverages and half to supervising distance sales.

In the 2025 budget, Valvira was granted an additional EUR 80 000 under expenditure item 33.02.05 related to the proposal for an Act amending the Alcohol Act (HE 173/2024 vp) submitted to Parliament in October. However, the government decided to withdraw this proposal in spring 2025, and Valvira would therefore not have those statutory tasks in 2025 for which the appropriation was granted. For this reason, the EUR 80 000 additional appropriation granted for 2025 should be deducted from Valvira's operating expenditure item for that year.

In addition to the permanent additional resource need, Valvira was granted a one-time additional resource of EUR 375 000 in connection with the third supplementary budget proposal of 2024 for changes to the alcohol industry register, electronic services, and application forms. Changes to the alcohol trade register, e-services and application forms had to be initiated quickly so that, when the Act enters into force, compliance with the requirements of the system can be verified when operations begin. The one-off additional resource for operating expenditure item 33.02.05 (operating expenditure of the National Supervisory Authority for Welfare and Health (Valvira)) was financed by funding from the central government budget. However, the costs caused by the changes to the information system would be allocated to licence and control fees in the coming years in line with the annual depreciation of investment expenditure.

The Regional State Administrative Agencies would charge holders of a licence to deliver alcoholic beverages a control fee to cover the costs incurred by the alcohol administration from the control of the licence to deliver alcoholic beverages. A corresponding control fee is levied on the holders of retail and serving licences. In the Proposal, the control fees would be determined on the basis of the number of deliveries made by the licence holder for the delivery of alcoholic beverages. All delivery licence holders would be charged a basic fee of EUR 100. After one thousand deliveries, the amount of the control fee would be EUR 0.1 per delivery in addition to the basic fee. For example, a licence holder making 10 000 deliveries per year would pay a control fee of EUR 1 000. The control fees to be collected are subject to significant uncertainty as regards the estimation of both the number of delivery licence holders and the number of deliveries by delivery licence holders. When assessing the amount of fees to be collected, it has been assumed that a large proportion of licence holders (around three-quarters) would be relatively small operators paying the basic fee. In addition, about a quarter of licence holders would be slightly larger operators with a delivery volume of some tens of thousands of deliveries per year. In addition to these, there would be a few large operators with an annual delivery volume of some hundreds of thousands of deliveries. Based on the assumptions described above, the annual revenue from control fees is estimated to be in the range of EUR 200 000 to EUR 350 000.

Revenue from the control fees for alcohol control will be credited to item 11.10.19 of the state budget (other parafiscal charges). The additional resource needs arising from the supervision of alcoholic beverage delivery permit holders for Valvira and the Regional State Administrative Agencies could be funded through collected supervision fees.

No supervision fee income would be generated in 2026, as the fees would be invoiced retrospectively based on the actual deliveries reported by the permit holders. It may be necessary to review the funding for the new tasks arising from the proposal for the agencies and the level of supervision fees charged to permit holders after the implementation of the amendment, taking into account the final number of delivery permit holders and the practical experiences gained from supervisory work.

On 13 March 2025, the Government submitted a legislative proposal to Parliament concerning the reform of the State Regional Administration (HE 13/2025 vp). If implemented, the regional administration reform will have a significant impact on the activities of the licensing and supervisory authorities under the Alcohol Act, as the regional administration reform would involve, for example, the merger of the National Supervisory Authority for Welfare and Health (Valvira) and the Regional State Administrative Agencies into a single national licensing and supervisory agency. The regional government reform is scheduled to come into effect at the beginning of 2026. If the regional administration reform is adopted by Parliament, the new tasks and resources of Valvira and the Regional State Administrative Agencies as proposed will be transferred to the Licensing and Control Agency.

The Proposal could also have implications for the police. Alcohol is the most common factor behind violence, accidents and incidents. Alcohol consumption, in particular episodic drinking, increases the risk of both committing and becoming a victim of a violent crime. In 2023, the police had approximately 22 400 alcohol-related emergency calls¹². The draft Act could increase public order related calls and criminal offences and thus the workload of the police. In particular, the emergency calls to private homes could increase if the use of alcohol in the home environment is increased as a result of the Proposal. However, alcohol-related emergency calls occur particularly during evening and night-time periods. Since the delivery

¹² Alcohol-related emergency calls are defined here as assault, emergency calls to private homes, inappropriate public behaviour and violence, driving while intoxicated and other call-outs related to intoxicated persons.

of alcoholic beverages would only be allowed from 9 a.m. to 9 p.m., the draft Act is unlikely to have a significant impact on police call-outs during night time. In addition to the police, the proposal could also impact the activities of social services, as social emergency duty typically accompanies the police to incidents involving children or other individuals requiring care.

The Proposal would allow educational establishments to organise delivery passport tests, after passing which a person would receive a delivery passport certificate. The delivery passport would be an indication of the competence of the deliverer of the alcoholic beverage. Educational establishments would be entitled to charge a fee for the test. In general, the number of persons taking the test would depend on the number of companies applying for a licence to deliver alcohol. For each undertaking applying for a delivery licence, the number of alcoholic beverage delivery drivers completing the test could range from a handful of individuals to thousands of persons. Demand for delivery passport tests is likely to be high immediately after the entry into force of the Act.

Under the proposal, Valvira would have the right to obtain information from Customs about alcohol shipments inspected by Customs for supervisory purposes. Access to this information could be provided, for example, through an open API or a viewing connection. Additionally, Valvira would have the right to receive information from the Tax Administration if necessary for supervision. Conversely, the Tax Administration would be granted the right to receive information from Valvira and the Regional State Administrative Agencies if the information is necessary for tax supervision. The proposal is not expected to impact the resources of Customs or the Tax Administration.

Impact on the situation of households and consumers

While the regular consumption of alcohol by Finns has decreased, weekly alcohol consumption still stood at 48 % for men and 22 % for women in 2023. The share of fully sober persons in 2023 was 12 % of the population¹³. The reform would benefit the significant proportion of Finns who consume alcohol, as the purchasing alcoholic beverages would not require visiting a physical point of sale. Consumers who have alcohol delivered by would save time and costs for shopping. The proposal would particularly benefit individuals with mobility impairments or other obstacles or difficulties moving outside the home. Ordering alcoholic beverages from domestic retail could also be combined with online grocery shopping. Additionally, consumers can more easily compare alcohol prices online, which lowers the search costs for alcoholic beverages. Online stores also offer consumers a wider product selection. Clarifying the legal status of distance selling would give Finnish consumers access to the offerings of alcohol sellers established in other EU member states, EEA countries, and third countries, as well as the possibility to have these products delivered to their homes. As a result, the proposal would improve consumers' purchasing opportunities and freedom of choice by allowing the acquisition of alcoholic beverages via distance sales from abroad.

A significant proportion of Finns would still continue to buy their alcoholic beverages by going to a physical point of sale. The delivery costs of alcoholic beverages purchased through cross-border distance sales to Finland are likely to be higher than the shipping costs of drinks ordered from domestic retail or the alcohol company. Furthermore, drinks ordered from abroad cannot be delivered to the doorstep via express delivery, which helps prevent impulse purchases and spontaneous alcohol consumption. Based on the above, it is possible that cross-border distance sales of alcoholic beverages will not become a significant sales channel by volume among consumers in Finland. Delivery of alcoholic beverages ordered from domestic retail or the alcohol company would likely be the easiest and most cost-effective option for consumers in densely populated areas where delivery can be arranged cheaply and quickly. In these areas, the distances to the nearest shop or Alko are still mostly short.

1.2 Other effects on people and society

Impacts on wellbeing and health

In Finland, the number of people who die from alcohol-related diseases and poisonings is more than three times as high as in Sweden and Norway. Alcohol is also a determinant of many diseases. There is a significant increase in the risk of developing cancers of the oral cavity, larynx, throat, oesophagus and liver, and a mildly increased risk of breast and colorectal cancer. For example, alcohol increases the risk of breast cancer even at low levels of consumption and the risk increases in proportion to alcohol consumption. Although the overall consumption of alcoholic beverages as well as risk consumption has decreased steadily over the past decade, high-risk alcohol consumption in Finland remains widespread.

¹³ Suomalaisten alkoholinkäyttötavat 2023. THL statistical report 59/2023, 30.10.2023.

https://www.julkari.fi/bitstream/handle/10024/147677/Tilastoraportti_59_2023_Suomalaisten_alkoholink%C3%A4ytt%C3%B6tavat_2023_s.pdf?sequence=1&isAllowed=y

Academic literature shows that those who purchase alcohol online and have it delivered (the studies use the term home delivery meaning ‘kotiinkuljetus’) include a higher-than-average share of high-risk alcohol users¹⁴. However, it is possible that high-risk alcohol consumers prefer to buy online more than other consumers, as opposed to online shopping in itself increasing the consumption of alcohol of those who have it delivered. However, the draft Act may have a negative impact on alcohol-related harm, especially for those who already consume alcohol at a high level.

For many people with alcohol problems, purchasing alcoholic beverages has required them to be fit to drive, which would no longer be necessary if alcoholic beverages can be delivered. If the compliance of alcoholic beverage deliveries with legislation cannot be sufficiently ensured, there is a risk that alcohol consumption by person suffering from alcohol addiction will increase if there is no longer a need to be sober when purchasing alcohol. In general, it is much more difficult to assess the state of intoxication at the time of delivery of an alcoholic beverage, as the person who hands them out is not able to observe the intoxicated person for signs of intoxication in the same way as in a shop.

Indeed, the delivery of alcoholic beverages may lead to prolonged drinking situations for some people and to drinking large quantities of alcohol at a time when orders are made¹⁵. In an Australian study, the above problem has been linked in particular to fast deliveries. Callinan et al. (2023)¹⁶ stressed that fast deliveries increase the possibility of impulsive consuming alcohol consumption, and impulsiveness is a key factor of high-risk alcohol consumption and related harms. However, the draft law would limit the deliveries of alcoholic beverages between 9 a.m. and 9 p.m. This would prevent, in particular, impulsive ordering of alcoholic beverages very late in the evening. In Finland, episodic drinking (five or more doses consumed) usually happens in the evening. Of the times Finns (aged 20 to 79) drink until intoxication, in 74% of the cases alcohol was also consumed outside the time between 9 a.m. and 9 p.m.¹⁷.

Alcohol-related harms manifest in older people at a significantly lower number of units than in young people. The delivery of alcoholic beverages could make it easier to buy alcohol, especially for elderly people who are in poor health, thereby increasing their alcohol consumption and the resulting harms. Both the alcohol-related harms caused by long-term alcohol consumption and accidents in the home could increase if the Proposal were to increase alcohol consumption among the elderly.

Alcohol marketing conducted through both traditional and digital marketing techniques has been shown to increase alcohol consumption¹⁸, and among young people in particular, this effect is considered to be causal.¹⁹ Research indicates that especially vulnerable target groups for targeted marketing include children and young people, as well as individuals who use alcohol problematically or suffer from dependency, and those who are attempting to abstain from alcohol or reduce their consumption. Alcohol-dependent individuals often report a stronger urge to drink when they encounter alcohol-related cues such as alcohol advertising.²⁰ Restricting alcohol marketing is a measure recommended by the World Health Organization (WHO), based on extensive research evidence, to reduce alcohol-related harm.²¹

¹⁴ Coomber K. ym. (2023) Characteristics of high- and low-risk drinkers who use online alcohol home delivery in Western Australia. *Drug and Alcohol Review*, pp. 1–9.

¹⁵ Colbert S ym. (2023) Cross-sectional survey of a convenience sample of Australians who use alcohol home delivery services. *Drug Alcohol Rev.* 42, pp. 986–995

¹⁶ Callinan S. ym. (2023) In order to assess the impact of home delivery expansion within Australia, researchers need regulators to collect and share data on sales. *Drug Alcohol Rev.* 42, pp. 1309–1311.

¹⁷ The data is based on a 2023 drinking habit study produced by THL

¹⁸ Babor, T. F., Casswell, S., Graham, K., Huckle, T., Livingston, M., Österberg, E., Rehm, J., Room, R., Rossow, I., & Sompaisarn, B. (2023). *Alcohol: No ordinary commodity: Research and public policy* (3rd edition). Oxford University Press.; Smith, L.A., Foxcroft, D.R. (2009). The effect of alcohol advertising, marketing and portrayal on drinking behaviour in young people: systematic review of prospective cohort studies. *BMC Pub Health*, 9(51).

<https://doi.org/10.1186/1471-2458-9-51>; Bryden, A., Roberts, B., McKee, M. and Petticrew, M. (2012) A systematic review of the influence on alcohol use of community level availability and marketing of alcohol, *Health & Place*, 18(2), pp. 349-357. doi:10.1016/j.healthplace.2011.11.003; Jernigan, D.H., Noel, J., Landon, J., Thornton, N., & Lobstein, T. (2017) Alcohol marketing and youth consumption: A systematic review of longitudinal studies published since 2008, *Addiction*, 112(S1), pp. 7-20.

¹⁹ Sargent JD, Bambar TF (2020). The relationship between exposure to alcohol marketing and underage drinking is causal. *J Stud Alcohol Drugs*. (Suppl. 19):113–24.

²⁰ Babor TF, Robaina K, Noel JK, Ritson EB (2017). Vulnerability to alcohol-related problems: a policy brief with implications for the regulation of alcohol marketing. *Addiction*. 112(Suppl. 1):94–101; Mainz V, Drüke B, Boecker M, Kessel R, Gauggel S, Forkmann T (2012). Influence of cue exposure on inhibitory control and brain activation in patients with alcohol dependence. *Front Hum Neurosci*. 6:92; Townshend J, Duka T (2001). Attentional bias associated with alcohol cues: differences between heavy and occasional social drinkers. *Psychopharmacology*. 157(1):67–74.

Allowing broader marketing of spirits would increase exposure to alcohol marketing, which could impact alcohol consumption and consequently alcohol-related harms. On the other hand, the law would also establish new restrictions on alcohol marketing, which would apply to both low-alcohol and spirits beverages. For both low-alcohol and spirits products, influencer marketing on the internet and marketing on streaming services would be prohibited. Marketing would still have to comply with regulations regarding what types of content are prohibited. Additionally, marketing of spirits would continue to be banned in other channels such as television, streaming services, and newspapers and magazines, as is the case currently.

Impact on children and young people

In Finland, the most typical alcohol-drinking situation is the home environment (own home or another's home or other private space)²². The Proposal could lead to an increase in alcohol consumption, especially in home conditions. In Finland, there are approximately 89 000 minors (about 8.7% of all minors) who have had one or both biological parents with a serious substance abuse problem at some point before the child reached adulthood. At least 42 000 children (4%) live in families where these problems are currently ongoing. A large proportion (60%) of substance abuse-related registry entries concern alcohol use alone, while the remainder relate to drug use or a combination of alcohol and drug use. When combining those problems related solely to alcohol use and those related to both alcohol and drug use, 80–90% of parental substance abuse problems recorded in registries involve alcohol use in some way. The figures above only describe severe substance abuse problems that have been recorded in registries. Substance abuse-related registry entries include, for example, a primary or secondary diagnosis related to alcohol or drug misuse, institutional treatment for substance abuse, or substances listed as a cause of death. In reality, the number of children living with parents suffering from substance abuse problems is significantly higher.²³

Growing up with a parent who has a substance abuse problem poses a serious risk to a child's health and development. Substance abuse-related harms experienced in families are one of the risk factors known to be linked with the accumulation of social and health problems and the transmission of disadvantage from one generation to the next. People with substance abuse problems are often found to experience other forms of disadvantage as well. They are less likely than others to have completed vocational education after basic schooling, and more often rely on income support. Additionally, they more frequently experience health and mental health problems and face a higher risk of premature death.²⁴

The negative effects of alcohol on children and adolescents are not only related to children of severely substance-dependent parents. High-risk alcohol consumption is also common in many families. In families with risk consumption, there is also an increased risk of children and adolescents feeling of unsafe, fearfulness of different kinds and of their care being neglected. If the use of alcohol in home conditions is increased as a result of the Proposal, especially in families where one parent has a problem with alcohol or engages in risk-consumption of alcohol, children's wellbeing could also be reduced in those families.

Alcohol is a major determinant of domestic violence.²⁵ If the Proposal were to increase alcohol use, especially at home, the risk of increased domestic violence would also increase. The link between the increase in alcohol consumption and the increase in domestic violence also affects children. In the home, children may themselves be subjected to violence by a parent or they may witness violence between parents or by one parent against the other parent.

In Finland, one of the key factors contributing to the decline in alcohol consumption among young people has been the difficulty in accessing alcohol that young people have experienced,²⁶ i.e. more effective age-limit controls in practice. Both private retail establishments and Alkos stepped up age control in the 2010s.

²¹ WHO (2011). Scaling up action against noncommunicable diseases: how much will it cost? Geneva: World Health Organization (<https://iris.who.int/handle/10665/44706>).

²² Mäkelä, P. et al. (2023) Drinking in the home: what does it entail for younger and older Finns? *Drug and Alcohol Review* 42, pp 1004–1012.

²³ Summary from Study 23/2024. How common are family substance abuse problems? Finnish Institute for Health and Welfare (THL). https://www.julkari.fi/bitstream/handle/10024/149101/TUTI2024_023_Miten%20yleisi%20perheiden%20p%3a4ihdeongelmat%20ovat_s_korjattu%20290524.pdf?sequence=4&isAllowed=y

²⁴ Summary from Study 23/2024. How common are family substance abuse problems? Finnish Institute for Health and Welfare (THL). https://www.julkari.fi/bitstream/handle/10024/149101/TUTI2024_023_Miten%20yleisi%20perheiden%20p%3a4ihdeongelmat%20ovat_s_korjattu%20290524.pdf?sequence=4&isAllowed=y

²⁵ Ministry of Social Affairs and Health 2007. A vicious circle for the whole family. Interpersonal violence and alcohol. Reports of the Ministry of Social Affairs and Health 2007:27, p. 31. Online: <https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/72104/Selv200727.pdf?sequence=1&isAllowed=y>.

²⁶ Raitasalo, K. et al. (2018) What is going on in underage drinking? Reflections on Finnish ESPAD data. *Drug and Alcohol Review* 37, pp 76–84.

Based on the experience of countries that currently allow the delivery of alcohol, the main problem of responsible sales and sales control in the delivery of alcoholic beverages is related to the checking of age limits and the supply of alcohol to minors. For example, in the Netherlands, regulatory controls carried out in early 2024 revealed that 70% of sellers of alcoholic beverages did not check the age of the recipient at the time of delivery of the alcoholic beverage and handed the alcoholic beverage over to a minor test buyer²⁷.

The Proposal would provide that the age of the recipient should be verified in connection with the delivery of alcoholic beverages, and alcoholic beverages should not be supplied to a person who was not 18 years of age at the time of delivery. Strong alcoholic beverages must not be supplied to persons under 20 years of age. Even in distance sales, only the alcohol supplier may hand over the alcoholic beverages to the purchaser or other recipient. This would provide better control over delivery situations occurring in distance sales than is currently the case. However, if age-limit control is not effectively implemented, the delivery of alcohol may increase the availability of alcohol, especially for young people.

In Australia, fast deliveries were particularly common for people under the age of 25. In this way, fast deliveries can lead to prolonged drinking situations and an increase in the quantities of alcohol consumed at one time, especially for young people. However, the bill would not allow delivery after 9 p.m., which would prevent fast deliveries late in the evening and drinking episodes being prolonged late to the evening and or night-time. In about 60 % of the drinking episodes of young people (aged 20–34) in the home environment, alcohol was also consumed outside the time between 9 a.m. and 9 p.m. In all, 90 % of drinking sessions in the home among young people, and where binge drinking took place, ended outside the hours between 9 a.m. and 9 p.m.

Allowing the marketing of spirits on websites and social media could increase children's and young people's exposure to alcohol advertising. Operators are continuously developing new marketing methods as part of their sales promotion efforts, and the internet and social media provide new kinds of opportunities for this. Although the proposal would partly liberalise the marketing of spirits, it would also introduce new restrictions related to online marketing. The proposal would ban influencer marketing online, which can be considered particularly important from the perspective of protecting young people. Influencer marketing often targets young individuals, so banning it could significantly prevent and reduce young people's exposure to alcohol marketing — especially as online marketing of spirits would simultaneously be permitted more broadly than at present. Under the current law, marketing of spirits on social media is not allowed. Studies show that alcohol-related posts on social media can increase alcohol use among young people²⁸. The ban on influencer marketing would apply to both low-alcohol and strong alcoholic beverages, meaning that the marketing regulations for low-alcohol drinks would become stricter. In addition, the marketing of both mild and strong alcoholic beverages would be prohibited in on-demand audiovisual media services as defined in the Act on Electronic Communications Services — that is, for example, in various streaming services. This too would reduce children's and young people's exposure to alcohol marketing. Children and young people would also be protected by extending the ban on alcohol marketing in television and radio broadcasting by one hour in the evening. In future, mild alcoholic beverages could not be advertised on television or radio between 7 a.m. and 11 p.m., whereas under the current law, the ban ends at 10 p.m.

Impact on gender equality

According to Statistics Finland's 2021 survey on the use of information and communications technology by the population, online shopping is roughly as common among men and women.²⁹ Nevertheless, the main effects of the bill can be estimated to affect women and men in different ways. In the case of men, the effects may be particularly visible as an increase in alcohol consumption and, consequently, in alcohol-related harms. The key risks of the Proposal related to the increase in alcohol-related harms are especially related to prolonged drinking sessions and to an increase in the number of units consumed at one time, which can be seen to be linked to express orders in particular. These risks can be estimated to be particularly pronounced in the case of individuals who intensively consume alcohol. As it is significantly more common for men than women to suffer from serious alcohol problems, it can be estimated that the Proposal may have a greater impact on men's health than on women's health.

²⁷ Inspectieresultaten - Pilot leeftijdsgrenscontrole bij aflevering van alcoholhoudende dranken bij online networkop. Dutch Food and Consumer Product Safety Authority, 31 May 2024.

<https://www.rijksoverheid.nl/documenten/publicaties/2024/05/31/inspectieresultaten-pilot-leeftijdsgrenscontrole-bij-aflevering-van-alcoholhoudende-dranken-bij-online-verkoop>

²⁸ Hendriks, H., Wilmsen, D., van Dalen, W., & Gebhardt, W. A. (2020). Picture Me Drinking: Alcohol-Related Posts by Instagram Influencers Popular Among Adolescents and Young Adults. *Frontiers in psychology*, 10, 2991. <https://pmc.ncbi.nlm.nih.gov/articles/PMC6987445/>

²⁹ Statistics Finland: Verkkokauppa murroksessa on 30 November 2021, https://stat.fi/til/sutivi/2021/sutivi_2021_2021-11-30_tie_001_fi.html

Alcohol mortality is higher among men than among women. A total of 1,727 people died of alcohol-related diseases and alcohol poisoning in Finland in 2023. Of these, 1,283 were men and 444 were women.³⁰ According to the 2023 drinking habits survey, men consume alcohol more often than women. Among men, the proportion of people consuming alcohol on a weekly basis was 48 % and for women the proportion was 22 %. Men's binge drinking is also much more common than women's. The percentage of people getting drunk on a monthly basis was 32 % for men and 10 % for women.³¹ The moderate risk limit for alcohol consumption (more than 14 units per week for men and more than 7 units per week for women) was exceeded by 15 % of men and 9 % of women.³²

If home delivery were to increase alcohol-related harms, more men than women would likely experience these additional problems. The regulation, licencing and regulatory control of the alcoholic beverage deliveries can contribute to the realisation of risks. In particular, the extent to which the delivery of alcoholic beverages complies with the prohibition on serving alcohol to intoxicated persons is of particular importance for ensuring that the availability of alcohol to intoxicated persons is not improved as a result of the Proposal.

Alcohol is also an important driver of domestic violence. If the proposal were to increase alcohol use, especially in the home, the risk of a rise in domestic violence can also be estimated to increase. domestic violence is a common and serious occurrence in Finland. Most of the victims of domestic violence are women or girls. According to a recent statistical report, domestic violence and domestic violence offences involving 10 900 victims were reported to the authorities in 2021. Of adult victims, 75 % were women and 77 % of those suspected of domestic violence were men. However, far from all cases of domestic and domestic violence are reported to the authorities.³³ According to statistics, around a third of women have experienced physical violence, threats of physical violence or sexual violence from a partner at some point in their lives. Less than one-fifth of men have experienced such violence from a partner.³⁴

Heavy alcohol consumption increases the risk of domestic violence and affects the recurrence, severity and consequences of violence. The perpetrator's inebriation increases the risk more than the victim's inebriation. Drinking large amounts is a more significant factor than the frequency of drinking. The consequences are more severe when the perpetrator or both parties to the violence are intoxicated.³⁵ The perpetrator of domestic violence is intoxicated in almost half of the situations involving violence and the consequences of alcohol-related domestic violence are often more serious than those of non-alcohol-related domestic violence³⁶.

domestic violence often takes place in homes or other private places. As the bill could have the effect of increasing drinking at home, it could also increase the risk of domestic violence. In particular, enabling express deliveries would increase this risk, as such orders can be placed on impulse and possibly while intoxicated. According to the Proposal, the delivery of alcoholic beverages would comply with the same prohibitions on the supply of alcoholic beverages as, for example, has been the case so far in retail sales. This means that alcoholic beverages should not be supplied to a clearly intoxicated person. The extent to which the prohibitions on supply are complied with is significant for the realisation of the risks.

In recent decades, Finnish homicides have been most likely to take place in private dwellings. Of the offences committed during the period under review, 68 % had been committed in private dwellings. Finnish homicides are closely related to alcohol consumption and situations involving alcohol use. The majority of homicides in Finland are related to situations involving alcohol use by middle-aged men who are not gainfully employed. Between 2010 and 2018, in 58 % of adult homicides, all parties were drunk at the time of the crime, while in 77 % of crimes at least one of the parties was drunk. The association with alcohol consumption was particularly strong in men: 72 % of adult males involved in homicides were drunk at the time of the crime. The men and women who committed the crimes and who were caught immediately after the act had on average a blood alcohol content of just under 2.0 per mille (2 %) and the victims well over 2.0 per mille (2 %). In the case of the culprits, the results cannot be generalised, as it is likely that the level of

³⁰ Statistics Finland, cause of death statistics,

https://pxdata.stat.fi/PxWeb/pxweb/fi/StatFin_ksyyt/statfin_ksyyt_pxt_11bx.px/, 11 March 2025.

³¹ National Institute for Health and Welfare, Statistical Report 59/2023, Finnish alcohol consumption habits 2023. pp. 3-4.

³² THL Statistical Report 59/2023, Finnish alcohol consumption habits 2023, p. 6.

³³ THL statistical report 43/2023, domestic violence 2021. 23 August 2024, p. 3.

³⁴ Statistics Finland: Gender-based violence and domestic violence in Finland 2021, p. 17.

³⁵ Finnish Institute for Health and Welfare: Alcohol as a risk factor for domestic violence

https://www.julkari.fi/bitstream/handle/10024/116695/Alkoholi_1%c3%a4hisuhdev%c3%a4kivallan_riskitekij%c3%a4n%c3%a4_2014.pdf?sequence=1&isAllowed=y, 2014.

³⁶ Ministry of Social Affairs and Health 2007. A vicious circle for the whole family. Interpersonal violence and alcohol. Reports of the Ministry of Social Affairs and Health 2007:27, p. 31. Online:

<https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/72104/Selv200727.pdf?sequence=1&isAllowed=y>.

intoxication affected the risk of being caught. On the other hand, in the case of the victims, the level of intoxication had no effect on the survey results whereas it was likely to impact victim selection. In alcohol-related homicides, the victims' level of intoxication was usually higher than that of the perpetrators. Severe intoxication may have made it more difficult for victims to function in conflict situations – both mentally and physically. Of the male suspects who were drunk at the time of the crime, 67 % were intoxicated by alcohol alone and 33 % were under the influence of alcohol and some other (or several other) substance(s). The corresponding proportions for female suspects were 69 % and 31 %.³⁷

Vaikutukset alkoholijuomien toimittajien työturvallisuuteen

According to the proposal, the supplier of an alcoholic beverage would deliver the beverage to the customer. The supplier would refer to the holder of the delivery licence and the party carrying out the delivery organised by them. At the time of delivery, the deliverer would most likely be alone and handovers could take place in private premises. Alcoholic beverages could be ordered, for example, to the buyer's home, with delivery taking place at the doorstep. In these situations, there may be challenges and even threats endangering occupational safety of the deliverer of alcoholic beverages.

The handover situation at the time of delivery is quite different from the situation in a shop where other colleagues and possibly security guards are present. Stores often have surveillance cameras, and there may also be a button that the seller can press to call for help. Since the supplier would be alone in an unfamiliar place in these situations, the risks to occupational safety could be greater than, for example, in retail sales. During the delivery of alcoholic beverages, the customer might attempt to persuade or pressure the supplier to hand over the alcohol, even if the customer is intoxicated, for instance. In the most serious cases, the supplier could even face the threat of violence.

Compliance with European Union law

According to the proposal, the Alcohol Act would be amended to allow the supply of alcoholic beverages from domestic retail sales points, Alko and cross-border distance sales. A licence would be required for the supply of alcoholic beverages. This would mean that the retail licence holder and Alko would be obliged to deliver an alcoholic beverage to the supply licence holder, who would in turn be responsible for supplying the alcoholic beverage to the purchaser. There would be no direct obligation on the distance seller to supply the alcoholic beverage to the holder of the supply licence: it would be sufficient for the distance seller to have labelled the alcoholic beverage in the consignment. In international supply chains, sellers typically enter into a contract with a first-stage carrier, which in turn agrees on forwarding the package with the next party in the transport chain. Therefore, the distance seller's responsibility would be limited to marking the consignment stating that it contains alcohol. In addition, the distance seller should also mark the consignment if it contains spirits. When a consignment indicates that it contains alcoholic beverages, the information would be transmitted in the supply chain and the operator in Finland would be obliged to comply with the provisions of the Alcohol Act in a supply situation. The retail trade licence holder, Alko and the distance seller would also be able to apply for a supply licence for alcoholic beverages, in which case they could arrange to supply alcoholic beverages to the purchaser themselves.

The fundamental principle in Union law is the free movement of goods. Therefore, under the different licensing procedure, it must be assessed whether the measure constitutes a quantitative restriction on imports prohibited by Article 34 of the TFEU or a measure having equivalent effect, and if so, whether the restriction or measure is nevertheless permitted under Article 36 of the TFEU. Since cross-border distance selling is linked to the delivery licence, it is necessary to assess the compliance of the delivery licence with Union law.

The purpose of the Alcohol Act is to prevent harm caused by alcohol to its users, to other people and to society as a whole by restricting alcohol consumption and monitoring related business activities. Oversight of the provisions of the Alcohol Act is based on a comprehensive licensing system. In practice, the licensing system ensures that traders operating in the alcohol sector are able to meet their obligations and can be reached and monitored, and that any illegal activities can be effectively addressed. The starting point of the current Alcohol Act is that all retail sales of alcoholic beverages in Finland must take place from a premises approved by the licensing authority. The requirement for a retail sales premises has been justified by the fact that effective supervision can be targeted at retail outlets. The Court of Justice of the European Union (CJEU) and the Supreme Court have considered that a licensing system requiring a retail sales premises is compatible with EU law.

The proposal would amend the fundamental principle under the current Alcohol Act that alcoholic beverages must be sold at an approved retail sales premises. In future, alcoholic beverages could be delivered directly

³⁷ Lehti, Martti (2020) Homicide Review 2020. University of Helsinki, Institute of Criminology and Legal Policy, Reviews; 41/2020.

to the location designated by the purchaser. However, the delivery of alcoholic beverages would be subject to similar time restrictions and prohibitions on supply as currently apply to retail sales. Thus, the supply of alcoholic beverages would only be permitted during the times defined by law, and alcoholic beverages must not be supplied to persons under 18 years of age, or spirits to persons under 20 years of age. In addition, alcoholic beverages must not be supplied if the person is clearly intoxicated or if there is reasonable cause to suspect illegal supply or distribution of alcoholic beverages.

To achieve the purpose of the Alcohol Act, it would be necessary for the supply of alcoholic beverages to be subject to control and to similar provisions on, for example, permitted time limits for the supply of alcohol and prohibitions regarding delivery and retail sales. If the supply of alcohol were not subject to control, a new retail sales channel would be established alongside the retail licence system, one which would not be subject to any regulatory control. It would therefore be crucial for the entire licensing system under the Alcohol Act that the supply of alcoholic beverages is monitored and that action can be taken if necessary.

Monitoring the delivery of alcoholic beverages would, however, be more challenging than supervision at a retail sales premises. Therefore, there would be certain requirements for the delivery of alcoholic beverages that would not apply to sales at retail premises. Alcoholic beverages could only be delivered by persons holding a certificate (delivery passport) approved by the National Supervisory Authority for Welfare and Health, demonstrating knowledge of the relevant delivery regulations and operational guidelines. The situations in which alcoholic beverages are delivered differ from those in retail premises. The suppliers of alcoholic beverages would be in a supply situation on their own. Threatening situations could be more likely to occur if alcoholic beverages were not supplied, for example, due to intoxication, or if the supplier could be persuaded to deliver alcoholic beverages even if the recipient were underage. It is therefore very important that suppliers have sufficient knowledge of the legislation and of how to act during delivery situations. Suppliers would also bear criminal liability if they supplied alcoholic beverages contrary to the Alcohol Act. For these reasons, every supplier of alcoholic beverages should have successfully passed the delivery passport test. The test questions would relate to the provisions of the Alcohol Act, especially prohibitions on supply, and the procedures to be followed during delivery. The test would be organised by an educational institution providing training under a government authorisation or a licence to arrange training issued by the Ministry of Education and Culture. The educational institution should offer delivery passport tests in Finnish, Swedish and English.

In the delivery of alcoholic beverages, the recipient's age should be verifiably checked at the point of handover. The requirement for verifiable age verification would ensure compliance with age limits and enable monitoring of adherence to these limits. This requirement would also protect the position of the alcohol beverage suppliers, as it would be possible to verify afterwards that the recipient's age was properly checked. Furthermore, since delivery situations are more difficult to control than those in retail premises, supervisory authorities would be empowered to conduct test purchases. Allowing test purchases would be necessary to enable effective age control in the delivery of alcoholic beverages.

The requirement for a delivery licence for alcoholic beverages could restrict trade between Member States, as it would prevent operators established in other Member States from freely bringing alcoholic beverages into Finland for retail sale. In that case, this would constitute a quantitative restriction on imports or a measure having equivalent effect prohibited under Article 34 of the TFEU. However, in the case law of the Court of Justice of the European Union (CJEU), it has been held that national legal provisions restricting or prohibiting certain sales arrangements, which on the one hand apply to all operators operating within a Member State's territory and on the other hand have the same legal and factual effect on the marketing of both domestic products and products imported from other Member States, do not restrict trade between Member States. In case C-918/14 *Visnapuu*, the CJEU considered that the retail licence system for alcoholic beverages containing up to 4.7 per cent alcohol by volume did not apply to all operators within the Member State's territory because *Alko* was not required to obtain a retail licence. Therefore, it was not necessary in that case to examine whether such a requirement had the same legal and factual effect on the marketing of both domestic products and products imported from other Member States, but it was deemed a quantitative restriction on imports or a measure having equivalent effect prohibited under Article 34 of the TFEU.

The delivery licence requirement would apply to all operators operating in Finland who wish to deliver alcoholic beverages directly to the purchaser. The requirement would apply equally to alcoholic beverages supplied from domestic retail sales, *Alko* and cross-border distance sales. Any operator who meets the general licence requirements set out in Section 13 of the Alcohol Act and the specific requirements for a delivery licence for alcoholic beverages set out in Section 17a could obtain a delivery licence. A distance seller could also apply for a supply licence, in which case he could arrange for the alcoholic beverages to be delivered directly to the recipient. According to Section 17a of the Act, a delivery licence would be granted if the applicant has prepared a self-monitoring plan and a report on how it ensures that the suppliers of alcoholic beverages operating on its behalf hold the delivery pass referred to in Section 57, subsection 3. The

requirements of Section 13 of the Act, in turn, concern financial prerequisites. For example, the applicant must not be bankrupt, and the members of its administrative bodies, managing director, as well as partners in a general partnership and liable partners in a limited partnership, must meet the financial requirements and have legal capacity.

Since the delivery licence requirement would apply equally to both domestic products and products purchased from other Member States, it is possible that the delivery licence system would not be regarded as contrary to Article 34. A key consideration in the assessment would be whether the requirement effectively places domestic and foreign operators in a different position. In principle, domestic and foreign operators would be in an equal position if they themselves choose to obtain a delivery licence. In obtaining the delivery licence, it would not matter whether the operator is domestic or foreign, nor would the licence require, for example, a fixed place of business in Finland. Although there are certain requirements for the delivery licence, they would be equally achievable for both domestic and foreign operators. For example, the delivery passport test for suppliers of alcoholic beverages would be offered in Finnish, Swedish, and English. Additionally, the self-monitoring plan could be prepared in English.

On the other hand, it might be practically more difficult for a distance seller to obtain a delivery licence than for a domestic operator. For instance, taking the delivery pass test might be considered more challenging for foreign operators than for domestic ones. The delivery pass tests would be organised by educational institutions located in Finland. These institutions would determine, for example, how frequently the tests are held. As a result, it could be somewhat more difficult for foreign operators to obtain the delivery pass. Furthermore, in cases where the distance seller arranges the transportation but does not deliver the alcoholic beverages themselves, the regulation would differ somewhat from the obligations of domestic retailers and Alko. Distance sellers would have fewer obligations than domestic operators, as their only responsibility would be to mark the shipment as containing alcoholic beverages, and possibly spirits. Unlike domestic retailers or Alko, a distance seller would have no obligation to make a separate agreement with the delivery licence holder or to ensure that the alcoholic beverage is handed over to the authorised supplier. Once the shipment is properly marked as containing alcoholic beverages, it would be the responsibility of an entity operating in Finland to ensure that alcoholic beverages are not supplied without the appropriate licence. Labeling alcohol deliveries would be easily implemented, for example, in the electronic information systems already used by logistics companies. Many international logistics companies already require the separate marking of alcohol shipments in their terms and conditions.

Regarding alcoholic beverages supplied from domestic retail or Alko, there would be no separate legal regulation on marking shipments, since domestic operators must deliver the alcoholic beverage directly to the authorised supplier and thus make a direct agreement with the delivery licence holder. The domestic retailer or Alko and the delivery licence holder would agree between themselves how to ensure the flow of information regarding the shipment between the supplier and the retailer. It would not be possible to deliver spirits as alcoholic beverages supplied from domestic retail sales, since only Alko is permitted to sell spirits. When alcoholic beverages are delivered from Alko, the supplier and Alko must agree between themselves how information about the strength of the alcoholic beverage is communicated to the supplier. More obligations apply to retail licence holders and Alko when alcoholic beverages are delivered from domestic sources, as domestic operators are responsible for ensuring that the alcoholic beverage is delivered to a delivery licence holder from retail sales or Alko. For distance sellers, the responsibility is limited to marking the shipment as containing alcoholic beverages, and possibly spirits. Therefore, the obligation for distance sellers to mark shipments cannot be considered a means of arbitrary discrimination or a disguised restriction on trade between Member States. Especially considering that obligations are lighter for distance sellers than for domestic operators, the regulation would be proportionate to the intended objective. In the Court of Justice of the European Union's judgment C-244/06 *Dynamic Medien*, the case concerned German national legislation which required, among other things, age-related packaging labels on video recordings to allow their sale by mail order in Germany. To obtain this packaging label, video recordings sold by mail order had to undergo a national inspection and classification procedure in Germany. The labeling obligation applied not only to sellers established in Germany but also to sellers established in other Member States. The Court of Justice of the European Union (CJEU) held that, in this respect, the German legislation constituted a quantitative restriction on imports or a measure having equivalent effect within the meaning of Article 34 of the TFEU, as the requirement, according to the CJEU, treated imported products less favourably, making the importation of video recordings from other Member States more difficult and costly. However, the CJEU found that the legislation was justified under Article 36 of the TFEU on the grounds of protecting minors. The purpose of the proposed marking obligation for distance sellers in the Alcohol Act would be to ensure that suppliers can identify shipments containing alcohol during delivery situations and thereby carry out age verification to prevent supplying alcoholic beverages to minors.

Even if, for the reasons mentioned above, the delivery licence requirement were regarded as placing foreign operators in a different position in practice, the delivery licence requirement would be justified under Article

36 of the TFEU. Above, the purpose of the Alcohol Act to reduce the harms caused by alcohol and the supporting licensing system have been outlined. The purpose of the delivery license is the protection of human health and the protection of minors. Protecting human health and life is the most important legal interest protected under the Treaty on the Functioning of the European Union (TFEU), and it is a matter for Member States to decide the level at which they wish to protect public health and the means by which that level is to be achieved. It has already been noted that if alcoholic beverages could be delivered without a licence, such activity would be outside the scope of supervision, and it would not be possible to ensure compliance with the provisions of the Alcohol Act. Allowing the free delivery of alcoholic beverages would undermine the entire licensing system under the Alcohol Act. Therefore, the delivery licence requirement would be in line with Union law.