

Resolution on health taxes with earmarking to safeguard prevention and civil society capacity

Adopted by the General Assembly of NordAN in Riga, Latvia, on 13 November 2025.

The General Assembly of the Nordic Alcohol and Drug Policy Network (NordAN) notes that national governments are cutting funding for civil society and that EU level funding is also changing. Stable prevention, treatment and support services depend on predictable national and local financing, and independent NGOs play a central role in delivering this work. We recall the World Health Organization's Global Alcohol Action Plan 2022 to 2030, which encourages countries to consider earmarking alcohol tax revenues for prevention and treatment where appropriate, and we acknowledge the WHO "3 by 35" initiative that urges countries to raise real prices on alcohol, tobacco and sugary drinks by at least 50 percent by 2035 through health taxes to reduce harm and strengthen domestic health financing.

NordAN recognises that fiscal and legal systems differ between countries and that earmarking may not be feasible or appropriate in the same form everywhere. The recommendations in this resolution should therefore be understood as one possible option that governments can consider when designing health taxes and financing arrangements.

NordAN therefore urges national governments to consider earmarking a defined share of alcohol tax revenues for prevention, treatment, research and civil society action that reduces alcohol harm, where this is feasible and appropriate. We recommend clear and transparent earmarking rules that set a fixed share or formula, protect the funds from diversion, publish an annual report on allocations and results, and involve civil society and independent experts in planning, oversight and evaluation.

We call for investment in local prevention capacity so that earmarked funds support proven work in municipalities, schools, primary care and community services, with simple access for smaller NGOs. We invite EU institutions and other donors to design funding tools that strengthen independent civil society, including support for monitoring, advocacy and public communication on alcohol harm.

When civil society organisations lose stable funding, democracies lose the practical mechanisms that make participation real. Fewer independent groups means less scrutiny of public decisions, weaker community voice in policy design, and fewer routes for people to seek help or be heard. The public sector then relies more on commercial actors and consultancies, which risks policy capture by vested interests and narrows debate.

Cuts also undermine local prevention capacity. Small NGOs close or cut back, networks thin out, and evidence and experience stop flowing from the front line to decision makers. Trust drops when services disappear and data, outreach and advocacy shrink. In alcohol and drug policy this creates space for aggressive marketing, misinformation and the normalisation of higher risk use, with long term costs to health systems and productivity. Stable, transparent earmarking could protect democratic checks and balances by ensuring that citizens' groups can continue to inform, evaluate and deliver.

This resolution aims to secure stable and independent financing for prevention and related services at a time of constrained public budgets. Earmarking a portion of alcohol tax revenue helps protect essential programmes, supports the role of NGOs and keeps focus on measurable public health outcomes.