



**COUNTERING ILLICIT ALCOHOL
TRADE IN INDIA**
Challenges and Solutions

A Briefing by the Transnational Alliance to Combat Illicit Trade

TRACIT.ORG

September 2023

ABOUT TRACIT

The Transnational Alliance to Combat Illicit Trade (TRACIT) is an independent, private sector initiative to drive change to mitigate the economic and social damages of illicit trade by strengthening government enforcement mechanisms and mobilizing businesses across industry sectors most impacted by illicit trade.

FOR MORE INFORMATION

This report is available online in PDF format.

Visit www.tracit.org/publications.html

MEDIA

All media enquiries should be directed to
Cindy Braddon, Head of Communications and Public Policy
cindy.braddon@TRACIT.org

SOCIAL MEDIA

Twitter: [@TRACIT_org](https://twitter.com/TRACIT_org)

LinkedIn: www.linkedin.com/company/tracitorg

Table of contents

Executive Summary	4
Scale of illicit alcohol trade.....	7
Prohibition on alcohol sales during COVID-19	7
Impact of illicit alcohol consumption	9
Health risks.....	9
Fiscal risks	9
Legitimate producers	9
Organized crime	10
Enablers of illicit alcohol in India	11
Recommendations on the way forward	13
References.....	16

Executive Summary

In response to a wave of deaths associated with consumption of illicit alcohol, in 2019, TRACIT published a report on *Illicit Trade in Alcohol in India: Challenges and Solutions*.¹ The report was accompanied by efforts to raise public awareness and encourage the Indian government to implement more effective measures to control and combat illicit alcohol.

This update aims to capture the recent landscape and significant developments since 2019 and supplements actions that Indian policymakers can take to mitigate the trade in illicit alcohol.

In 2020, India was among several governments who implemented social distancing policies to stem the spread of the virus, including measures that effectively banned the sale of alcohol as a non-essential commodity.

Quickly after the initial ban on alcohol sales in India, signs of growth in illicit markets were observed. Customs and police reported that consumers were turning to illegal liquor and there was a marked increase in seizures of country liquor.² This compelled law enforcement agencies who grappled with the overwhelming challenge of suppressing the spread of COVID-19, to simultaneously intensify their efforts to combat the sale of illicit alcohol. In just the first 38 days, the Government Excise Department seized quantities of illicit alcohol almost equal to the amount seized *during the whole of 2019*.³ Notable incidents reported by Indian states include:

- Kerala State arrested more than 500 people for producing illicit, fermented alcohol.
- Haryana police registered 20 first information reports, arrested 27 people, and recovered large quantities of Indian-made foreign liquor (IMFL) and country-made liquor.
- Maharashtra police registered as many as 102 new cases against illicit alcohol sale and arrested 46 people. During a series of raids, police seized vehicles and quantities of illicit liquor worth INR 1.6 million (USD 22,000).⁴

With legal companies sidelined by the bans and law enforcement preoccupied with containing the spread of the virus, criminal groups entrenched their market positions. Moreover, in the aftermath of the pandemic, these parallel markets capitalized on the surplus supply of industrial ethanol—originally designated for hand sanitizer production—to manufacture illicit alcoholic beverages.

The Ministry of Home Affairs disclosed that in 2020, around 947 deaths were reported due to consumption of illicit alcohol, while 2021 registered another 782 deaths.⁵ While the number of deaths has declined, a significant portion of illicit consumption remains untraceable and undocumented. These figures also do not account for the impact on the thousands of people who have consumed adulterated alcohol and did not die, but nonetheless suffered significant health consequences, from liver problems to total or partial blindness, neurological damage, or paralysis.

There are a number of factors that combine to enable the continued supply of illicit alcohol in India – especially in the states of Bihar, Gujarat, Nagaland and Mizoram, and the union territory of Lakshadweep. These include the lack of consumer awareness, weak enforcement of regulations that enable widespread availability of illicit products, disparate tax policies on legitimate products that make illicit alcoholic beverages relatively more affordable and restrictions that prohibit access to legitimate products. In Bihar, for example, the policy of ban on alcohol has existed since 2016 and has been a failure that penalizes the poor. The rich can buy legal alcohol from other states and find places to enjoy it without being caught. The poor turn to moonshine (illicit country liquor) and every few weeks a group of men in Bihar die from drinking it. When the death toll is lower, few pay the situation much attention for the locals have become accustomed to it.

Prior to the COVID-19 restrictions, only the US experiment with *Prohibition* provided policy makers with lessons on the socio-economic repercussions associated with alcohol restrictions: Alcohol became more dangerous to consume with around a 1000 deaths on an average each year; thousands of jobs were eliminated with the closing of breweries, distilleries and saloons, with even more job losses in other related secondary trades; organized criminal groups quickly seized profits that *Prohibition* left on the table; the court and prison systems were stretched; and corruption of public officials was rampant.^{6/7}

The US government's correction of the situation also provided tangible lessons on how effective regulation of alcohol markets can be far superior to draconian restrictions on sale and consumption of alcohol. Now, ninety years after US prohibition laws were lifted, less than 2 percent of the American market is illicit. TRACIT recommends that state governments in India consider a portfolio of policy and regulatory controls that can help control illicit alcohol:

- **Raise awareness of illicit alcohol** among consumers and the related threats to health and safety and the economic and social impact, especially the weakest sections of society.
- **Improve accessibility of legal products** at affordable prices and increase the density of legal outlets to stem demand for illicit products.
- **Avoid prohibition laws** as the benefits outweigh the negative consequences and is counterproductive to health, employment, and economic objectives.
- **Incentivize local producers to legalize their production** of artisanal products or homebrews to bring them into the regulated sector.
- **Enforce laws and impose sanctions** and penalties at levels sufficient to deter criminal activity. Moreover, imposing administrative, criminal and civil penalties for illicit trade in alcohol including counterfeits should be made a priority.
- **Crack down on smuggling of foreign spirits and beer.** Imports of foreign spirits and beer in India is heavily taxed. Customs duties can be as high as 150 per cent and combined with other federal/ state taxes can push the rate even higher depending on the state. This

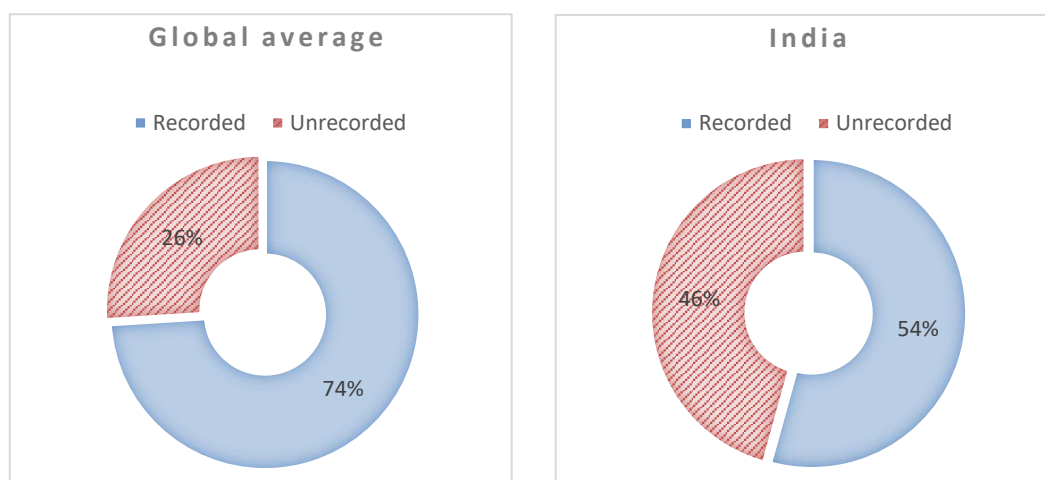
creates strong incentives for illicit operators to smuggle alcohol from neighboring countries or to produce counterfeit versions.

- **Rationalize tax policies and subsidies** to ensure that they do not incentivize illicit trade, smuggling, adulteration and theft. Tax policies need to account for various demand-related factors, particularly the price and income factors that determine overall affordability of products.
- **Improve ethanol regulation and enforcement** to ensure that ethanol intended for industrial, pharmaceutical or other commercial purposes is not used in the production of alcoholic beverages.
- **Ensure fiscal marking techniques are scrutinized.** Careful scrutiny should be given to multiple direct (e.g., costs to taxpayers, equipment) and indirect costs (e.g., burdens on industry, logistics-cost increases) to ensure proportionality between the effectiveness of curbing illicit trade in alcohol, the cost of the remedy and the potential disruption to legitimate business.
- **Improve inter-agency cooperation** as responsibility for alcohol policy, regulations and their enforcement are shared by a number of ministries. This encompasses various entities including customs, tax agencies, health and regulatory organizations, as well as bodies addressing counterfeiting and illicit trade.
- **Promote the creation of local private-public partnerships** to develop policy solutions, deploy technology solutions, use international open standards to secure supply chains, share intelligence for better risk assessment and border control, enhance awareness, and broaden knowledge bases.

—

Scale of illicit alcohol trade

The illicit trade of alcohol is a global issue that constitutes a substantial portion of overall alcohol consumption. The landscape of illicit alcohol is varied and complex and the types of illicit beverages can range from homemade artisanal beverages⁸ sold without manufacturing/trading licenses or proper sanitary permits to counterfeits, fakes and legitimately branded bottles of alcohol smuggled illegally into a country.⁹ Illicit alcohol is largely categorized as unrecorded alcohol, meaning that it is not accounted for in official statistics on alcohol taxation or sales in the country where it is consumed. This is because it is usually produced, distributed and sold outside the formal, regulated channels under government control.



As per Euromonitor’s 2018 Global Study on Illicit Alcohol, approximately 25.8% of the total worldwide alcohol consumption corresponds to illicit alcohol, equating to one out of every four alcohol bottles.¹⁰ These findings correspond to World Health Organization (WHO) estimates that unrecorded alcohol¹¹ accounts for around 26% of total worldwide adult alcohol consumption.¹² Although market characteristics differ across countries, the problem of illicit alcohol exists in every region, in developed and developing countries, urban and rural areas, and higher-income and lower-income neighborhoods alike. Similarly, there are a wide variety of factors that drive markets for illicit alcohol, related to consumers, business practices and government policies.

In India, according to WHO estimate, unrecorded alcohol can account for up to 46% of total consumption.¹³ The International Alliance for Responsible Drinking (IARD) noted wide variation in the levels of consumption across diverse survey areas in India, ranging from large cities to rural communities. Estimates suggest unrecorded alcohol to comprise between 40% and 77% of total consumption.¹⁴ These staggering numbers present an imperative to the Indian government to simplify and harmonize regulatory controls to account for the diverse drinking patterns and regional nuances and traditions that characterize the alcohol market.

Prohibition on alcohol sales during COVID-19

During the early stages of the COVID-19 outbreak, governments worldwide grappled with social distancing policies to stem the spread of the virus. Among these, several countries

enacted various restrictions on the production and/or consumption of alcohol. While most countries opted for limits on the sale of alcohol and restrictions on venues where alcohol is consumed, (so-called “on-sales”) particularly in relation to night life and bars, a few governments announced a complete ban during the lockdown period.

In India, the central government directed all states to ban the sale of alcohol as a non-essential commodity. The ban was in place from 24 March to 4 May 2020 until the MHA issued new guidelines permitting certain types of liquor shops to open and allowing individual States to decide for themselves whether to resume alcohol sales. In many Indian states, the bans persisted for many months. With legal companies sidelined by the bans, and law enforcement preoccupied with containing the spread of the virus, criminal groups entrenched their market positions. Moreover, in the aftermath of the pandemic, these parallel markets capitalized on the surplus supply of industrial ethanol, originally designated for hand sanitizer production, to manufacture illicit alcohol.

According to online search data, the phrase “how to make alcohol at home” peaked in India during the first week the nationwide lockdown was imposed.¹⁵ In just the first 38 days, the Government Excise Department seized quantities of illicit alcohol almost equal to the amount seized during the whole of 2019.¹⁶ Notably, Indian states including:

- Kerala police arrested more than 500 people for producing illicit, fermented alcohol.
- Haryana police registered 20 reports, arrested 27 people, and recovered large quantities of Indian-made foreign liquor (IMFL) and country-made liquor.
- Maharashtra police registered over 100 new cases against illicit alcohol sale and arrested 46 people. During a series of raids, police seized vehicles and quantities of illicit liquor worth INR 1.6 million (USD 22,000).¹⁷

Lessons learned from lockdown

- **Lesson 1: Supply restrictions incentivize illicit markets and criminal activity.** Customs and police officers in India reported a significant increase in consumers’ demand for illegal liquor and an uptick in seizures of illicit product.
- **Lesson 2: Beware of associated consumer health risks.** Consumers were exposed to health risks associated with toxic illicit alternatives. In August 2020, 113 people died in the state of Punjab, and 15 more Andhra Pradesh from consuming toxic illicit alcohol.¹⁸
- **Lesson 3: Prohibition reduces tax collections and constrains budgets.** Tax and revenue authorities reported significant drops in taxes collected on alcoholic beverages. Overall, the loss of alcohol tax revenues was estimated at INR 7 billion (USD 92 million) a day for a total of INR 24,000 crore (USD 3.6 billion) during the 36-day lock down period.¹⁹
- **Lesson 4: Prohibition sidelines legitimate businesses.** Restrictions on alcohol production and sales had an outsized impact on legitimate industry, jeopardizing long-term employment and growth.²⁰

Impact of illicit alcohol consumption

Health risks

Illicit alcoholic beverages present health risks to consumers primarily because they are unregulated and not subject to the stringent requirements and quality standards of legally produced beverages. In many instances, these products are produced using toxic compounds including cheaper or toxic types of alcohol which can have serious adverse health effects. Illicit operators, for example, add ethanol to increase the potency and this may cause alcohol poisoning resulting in liver damage, kidney failure and cancer. Substitutes for ethanol are also used in the production process which can include chemicals used in cleaning fluids, nail polish remover and automobile screen wash. These products are often laced with methanol and isopropanol (i.e., components of antifreeze) – which if consumed can lead to serious injuries including blindness and death. The Ministry of Home Affairs disclosed that in 2020, around 947 deaths were reported due to consumption of illicit alcohol, while 2021 registered another 782 deaths.²¹ While the number of deaths has declined, a significant portion of illicit consumption remains untraceable and undocumented. These figures also do not account the impact on the thousands of people who have consumed adulterated alcohol and did not die, but nonetheless suffered significant health consequences, from liver problems to total or partial blindness, neurological damage, or paralysis. These illicit products are often consumed by more vulnerable populations, such as people of low socioeconomic status, rural populations, and people with alcohol dependence.²²

Fiscal risks

Lost corporate and personal income taxes, along with avoided excise duties, strip governments of income intended for public investment, with relatively more severe impacts on developing countries. The Indian alcoholic beverages market size is estimated at USD 35 billion, and this number is expected to grow at almost 7% annually. Economically, the poorest state in India, Bihar, with its ban on alcohol consumption since 2016, is estimated to have lost roughly around INR 50,000 crores (USD 600 million).²³ For developing countries, widespread smuggling and local production of illicit and counterfeit alcoholic drinks can have a particularly debilitating effect on efforts to improve domestic resource mobilization by denying the government a significant source of potential tax income.

Legitimate producers

Counterfeit, smuggling and other forms of illicit alcohol trade can diminish the sales of legitimate products, with severe consequences for the alcohol sector including those that are employed in the primary and secondary industry. Further, there is also a reputational cost to legitimate producers from consumer dissatisfaction with counterfeit products or the perception that a brand is likely to be counterfeit, eroding trust and reducing sales.²⁴

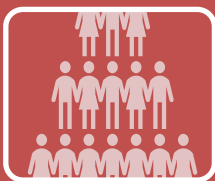
Organized crime

The Organization for Economic Cooperation and Development (OECD) notes that the profitability of trade in illicit alcohol has attracted the attention of organized crime groups (OCGs).²⁵ Globally, OCGs dominate the illicit trade in tobacco, alcohol and pharmaceuticals. The illegal trade in alcohol empowers organized criminal syndicates, providing them with the financial resources and capacities to engage in large-scale, cross-border operations. For these criminal networks, illicit alcohol is merely one of numerous endeavors, running in parallel with activities like drug trafficking, firearms smuggling, fraud, and money laundering, which can serve as means to support other unlawful pursuits.²⁶

Case study: Lost revenues, deaths and increase in crime – Bihar

Estimates suggest that in the first year of an alcohol ban in the state of Bihar, approximately INR 4,000 crores worth of alcohol was smuggled across borders. The ban also promoted alcohol sales (licit and illicit) in neighboring states.²⁷ Clandestine activities to circumvent alcohol prohibition and bans also results in huge excise loss for state governments, strains institutional capacities and creates greater expenditure to enforce and monitor the ban. For example, in one year, the state of Bihar lost approximately INR 5,000 crores in tax revenue; and instead of being a deterrent to crime, the liquor ban increased crime rates. Cognizable offences (where an arrest can be made without a warrant) in the state rose by 13% in six months to 16,153 cases in October 2016 from 14,279 in April 2016.²⁸ Estimates suggest that 199 persons have died in related tragedies since April 2016. Over 375,000 cases have been registered — 90 per cent of them related to consumption of liquor, with over 425,000 arrests. At least 25,000 people have been imprisoned for violating the ban — most of them are poor.²⁹

Enablers of illicit alcohol in India



Consumer awareness and perception

- Socially acceptability especially from consumers in low-income groups.
- Limited knowledge about risks of illicit alcohol and how to identify illicit.



Prohibition or restriction on sales

- Prohibition catalyzes the growth of illegal, underground markets and smuggling across state borders.
- Restrictions on availability of legal products (limited licensing hours, import quotas, quantitative restrictions, e-commerce bans).



Affordability

- Low income groups have reduced purchase power - illicit alcohol is often cheaper.
- Excessively high taxes and high excise/ import tariffs can be counterproductive.



Weak regulations and enforcement

- Regulations vary from state to state making enforcement fragmented.
- Frameworks to combat illicit alcohol are ineffectively designed, and penalties and prosecution are poor.

Case study: Excessive taxes are counterproductive.

In the aftermath of national bans on alcohol sales during the COVID-19 pandemic, several Indian states implemented an additional tax on alcohol of up to 75% of the retail price. However, this quickly proved to be counterproductive as it led to sharp declines in sales and pushed consumers towards illicit and untaxed alternatives.³⁰ A report by the Confederation of Indian Alcoholic Beverage Companies showed that states which imposed a post-lockdown “COVID-tax” on liquor of more than 50% witnessed an average 59% decline in sales in May and June. However, states where up to 15% additional COVID-tax was imposed, witnessed only 16% decline. This indicates that over taxation becomes counterproductive to the collection of tax revenues.³¹ To correct the fiscal incongruity, several states repealed or adjusted the tax increase laws.³²

Case study: Chandrapur, a tale of a failed experiment

Chandrapur in the Indian state of Maharashtra prohibited the sale of alcohol in April 2015, which resulted in the closure of 360 bars, 108 country liquor retail shops, 23 foreign liquor shops, and 50 beer shops.³³ Five years later, noting the failure of the ban on many accounts, it was called for review by the District Council. The government lifted the ban in 2021 citing that it was “complete failure”³⁴ for the following reasons:

- Significant increase in the transport and sale of illicit alcohol in Chandrapur after prohibition came into effect.
- Notable increase in criminal cases related to prohibition, from 2,094 in 2014 to 7,258 in 2019.³⁵
- Despite repeated seizures, the city was unable to prevent the trade of illicit alcohol.
- Large networks were engaged in facilitating this trade, including children.
- Massive loss of revenue and substantial investments from government budgets to implement the ban

Recommendations on the way forward

TRACIT recommends that state governments in India consider a portfolio of policy and regulatory controls that can help control illicit alcohol:

- **Raise awareness of illicit alcohol.** Illicit alcohol products are relatively easy to produce, and consumers can be easily deceived, especially in the case of counterfeits. The large premium carried by branded products translates into potentially high profits for illicit traders of illicit, counterfeit items, which make them an area of great interest. Awareness needs to be raised among consumers on the prevalence of illicit alcohol including counterfeits, related threats to health and safety and the economic and social impact. Further, consumption of illicit alcohol in India is confined largely to consumers at the lower end of the socioeconomic scale. These groups of people are more likely to be poor, less educated, and with more limited access to resources. As a result, efforts to raise awareness must be targeted at the grassroots levels with emphasis on the severe health risks associated with consumption of illicit alcohol. Moreover, awareness campaigns must also consider the harmful drinking patterns that are associated with consumption of unrecorded alcohol.
- **Improve accessibility of legal products** at affordable prices and increase the density of legal outlets to stem demand for illicit products. Increasing the number of legal retail outlets that sell legitimate alcohol is an effective way to curb the sale of illicit alcohol. Effective monitoring of retail outlets is also crucial to ensure that these units do not trade in illicit alcohol. Strategies that seek to effectively regulate the commercial availability of alcohol are also important ways to reduce the general level of harmful use of alcohol. This is especially true in rural areas where the density of shops is particularly low and the ease of access to unregulated homemade alcohol is high.
- **Incentivize local producers to legalize their production** of artisanal products, homebrews and country liquors. There is an urgent need to formalize this growing market. The absence of proper and strong regulations incentivizes the production of dangerous, illicit alternatives. Controls could include requiring manufacturing and sanitary permits, retail sales licenses and the introduction of rational tax policies.
- **Enforce laws and impose sanctions** and penalties at levels sufficient to deter criminal activity. Effective enforcement of laws requires coordination among countries, national government agencies (revenue, border, police, health, etc.) and different levels of government. Moreover, imposing administrative, criminal and civil penalties for illicit trade in alcohol including counterfeits should be a priority to prohibit illicit traders from exploiting markets with the weakest penal regimes. This is particularly important in the context of country liquor or homebrews that are manufactured and traded commercially without the requisite licenses. Consideration must also be given to rescinding business licenses from retailers, manufacturers and distributors involved in illegal trade.
- **Improve ethanol regulation and enforcement** to ensure that ethanol intended for industrial, pharmaceutical or other commercial purposes is not used in the production of

alcoholic beverages. This can be achieved through the process of denaturing. Denatured alcohol is ethanol with additives to make it taste bad, foul smelling or nauseating or in some cases dyed to discourage consumption. Denatured ethanol should not be subject to excise tax, while ethanol produced for the beverage would remain subject to excise tax.

Case study: Punjab's ethanol tracking

Punjab's Excise Department has mandated the use of GPS-enabled tracking devices in vehicles transporting ethanol, spirits, and other substances. This measure is aimed at preventing the theft and diversion of industrial ethanol for making illicit alcoholic beverages. The tracking also comes with a set of rules for transport vehicles to follow including informing the excise officer of delays in transport schedules, and should such deviations not be reported, the distillery as well as the transport operator will be held liable.

- **Crack down on smuggling of foreign spirits and beer.** Imports of foreign spirits and beer in India is heavily taxed. Customs duties can be as high as 150 percent and combined with other federal/ state taxes can push the rate even higher depending on the state. This creates strong incentives for illicit operators to smuggle alcohol from neighboring countries or to produce counterfeit versions. In addition to strengthening border control, consideration should be given to reducing the extremely high import duties.
- **Rationalize tax policies and subsidies** to ensure that they do not incentivize illicit trade, smuggling, adulteration and theft. Tax policies need to account for various demand-related factors, particularly the price and income factors that determine overall affordability of products.
- **Ensure fiscal marking techniques are scrutinized.** Careful scrutiny should be made of multiple direct costs (e.g., costs to taxpayers, equipment) and indirect costs (e.g., burdens on industry, logistics-cost increases for imported products with indirect fiscal marking, system differences across jurisdictions and sectors) to ensure proportionality between the effectiveness of curbing illicit trade in alcohol, the cost of the remedy and the potential disruption to legitimate business. Moreover, effective and continuous monitoring across states is crucial to prevent infiltration in the legitimate alcohol supply chain. Proper sanctions must also be imposed for using fake fiscal markings or stamps. In some countries, the falsification, alteration or counterfeiting of the fiscal marking can result in deterrent fines (i.e., a fine of not more than 300% of the duties and taxes evaded) or terms of incarceration (i.e., a term of imprisonment of not more than five years).
- **Improve inter-agency cooperation** as responsibility for alcohol policy, regulations and their enforcement are shared by a number of ministries. This encompasses various entities including customs, tax agencies, health and regulatory organizations, as well as bodies addressing counterfeiting and illicit trade. It is crucial for these agencies to possess

sufficient resources to effectively oversee, intercept, and discourage unlawful activities across the complete supply chain. Collaboration between these agencies should extend to multiple areas, including the regulation of raw material supplies, especially ethanol; supervision of production facilities with the enforcement of health and sanitation permits for manufacturers; and bolstering border security and law enforcement divisions to detect and prevent illicit activities.

- **Promote the creation of local private-public partnerships** to bring key industry and government stakeholders together to define strategies including: developing and deploying technology solutions based on internationally recognized open standards to protect the integrity of supply chains; ensure easy sharing of intelligence and data to improve risk assessment and border control; improving awareness; and expanding the knowledge base.

References

- ¹ TRACIT, 'Illicit Trade in Alcohol in India: Challenges and solutions' (2019), at https://www.tracit.org/uploads/1/0/2/2/102238034/tracit_-_india_alcohol_report_-_master_copy_-_september_2019.pdf
- ² Reuters, 'Coronavirus: India lockdown sends grey-market booze prices soaring' (2020), at <https://www.indiatoday.in/business/story/coronavirus-india-lockdown-sends-grey-market-booze-prices-soaring-1667077-2020-04-15>
- ³ Money control, 'Why it was a bad idea to regulate sale of alcohol during lockdown' (2020), at <https://www.moneycontrol.com/news/india/COVID19-why-liquor-beer-suicide-bad-idea-to-regulate-sale-of-alcohol-revenue-lockdown-5246851.html>
- ⁴ The Times of India, 'Lockdown sees a spike in illicit liquor trade in Gurugram' (2020), at <https://timesofindia.indiatimes.com/city/gurgaon/lockdown-sees-a-spike-in-illicit-liquor-trade/articleshow/75149687.cms>
- ⁵ Ministry of Home Affairs, Government of India, 'Deaths due to illicit liquor' (2022), at <https://www.mha.gov.in/MHA1/Par2017/pdfs/par2022-pdfs/RS23032022/2294.pdf>
- ⁶ Cato Institute, 'Alcohol Prohibition Was a Failure' (1991), at <https://www.cato.org/publications/policy-analysis/alcohol-prohibition-was-failure>
- ⁷ A&E Television Networks, History.com, 'Prohibition' (2009), at <https://www.history.com/topics/roaring-twenties/prohibition>
- ⁸ It is important to note that informal alcohol produced outside of a regulatory framework and whose production and consumption tend to follow cultural and artisanal practices. Includes home production may be licit or illicit, depending on the laws governing a particular jurisdiction.
- ⁹ Euromonitor International, 'Size and Shape of the Global Illicit Alcohol Market' (2018).
- ¹⁰ Euromonitor International, 'Size and Shape of the Global Illicit Alcohol Market' (2018).
- ¹¹ Unrecorded alcohol is alcohol not reflected in official statistics of the country of production, the country of consumption or both.
- ¹² World Health Organization, 'Global Information System on Alcohol and Health', at <https://www.who.int/data/gho/data/themes/global-information-system-on-alcohol-and-health#:~:text=In%202018%2C%20the%20worldwide%20total,of%20the%20worldwide%20total%20consumption.>
- ¹³ World Health Organization, 'Alcohol, unrecorded per capita (15+) consumption (in litres of pure alcohol) with 95%CI' (2019), at [https://www.who.int/data/gho/data/indicators/indicator-details/GHO/alcohol-unrecorded-per-capita-\(15\)-consumption-\(in-litres-of-pure-alcohol\)-with-95-ci](https://www.who.int/data/gho/data/indicators/indicator-details/GHO/alcohol-unrecorded-per-capita-(15)-consumption-(in-litres-of-pure-alcohol)-with-95-ci)
- ¹⁴ IARD: India (2018)
- ¹⁵ Reuters, 'India lockdown sends grey-market booze prices soaring' (2020), at <https://www.reuters.com/article/us-health-coronavirusindia-liquor/india-lockdown-sends-grey-market-boozeprices-soaring-idUSKCN21W1RF>.
- ¹⁶ Money control, 'Why it was a bad idea to regulate sale of alcohol during lockdown' (2020), at <https://www.moneycontrol.com/news/india/ COVID19-why-liquor-beer-suicide-bad-idea-to-regulate-saleof-alcohol-revenue-lockdown-5246851.html>
- ¹⁷ The Times of India, 'Lockdown sees a spike in illicit liquor trade in Gurugram' (2020), at <https://timesofindia.indiatimes.com/city/gurgaon/lockdown-sees-a-spike-in-illicit-liquor-trade/articleshow/75149687.cms>
- ¹⁸ 1 Express News Service, 'Crackdown on Illicit Liquor; Punjab DGP gives the stats: 197 FIRs, 135 arrests in last 24 hrs' (2020), at <https://indianexpress.com/article/india/crackdown-on-illicit-liquor-punjab-dgp-gives-the-stats-197-firs-135-arrestsin-last-24-hrs-6543093/>; Brewer World. (2020, 18 August). Illegal Liquor Ruins India's Buzz (And Health): Beer Industry Experts Seek Progressive Reforms. Brewer World. Available at: <https://www.brewer-world.com/illegal-liquor-ruinsindias-buzz/>
- ¹⁹ The Indian Express, 'Alcohol fight shows states battling Centre for virus billions' (2020), at <https://indianexpress.com/article/india/alcohol-fight-shows-indiasstates-battling-modi-for-virus-billions-6384708/>; Sharma, S. (2020, 10 May). Why It Was A Bad Idea to Regulate Sale Of Alcohol During Lockdown. Money Control. Available at: <https://www.moneycontrol.com/news/india/COVID19-whyliquor-beer-suicide-bad-idea-to-regulate-sale-of-alcoholrevenue-lockdown-5246851.html>
- ²⁰ Reuters, 'Coronavirus: India lockdown sends grey-market booze prices soaring' (2020), at <https://www.indiatoday.in/business/story/coronavirus-india-lockdown-sends-grey-market-boozeprices-soaring-1667077-2020-04-15>
- ²¹ Ministry of Home Affairs, Government of India, 'Deaths due to illicit liquor' (2022), at <https://www.mha.gov.in/MHA1/Par2017/pdfs/par2022-pdfs/RS23032022/2294.pdf>
- ²² OECD, 'Illicit Trade in High-Risk Sectors: Implications of Illicit Alcohol for Public Health and Criminal Networks', at https://www.oecd-ilibrary.org/sites/1334c634-en/1/3/4/index.html?itemId=/content/publication/1334c634-en&_csp_=6d5c3366dfc9e699b352b6b0fe61d9fe&itemIGO=oecd&itemContentType=book
- ²³ The Times of India, 'Why Bihar's prohibition experiment is both a 'farce' and a 'tragedy'' (2022), at <https://timesofindia.indiatimes.com/blogs/voices/pushpam-priya-choudhary-writes-why-bihars-prohibition-experiment-is-both-a-farce-and-a-tragedy/>

- ²⁴ OECD, 'Illicit Trade in High-Risk Sectors: Implications of Illicit Alcohol for Public Health and Criminal Networks', at https://www.oecd-ilibrary.org/sites/1334c634-en/1/3/4/index.html?itemId=/content/publication/1334c634-en&_csp_=6d5c3366dfc9e699b352b6b0fe61d9fe&itemIGO=oecd&itemContentType=book
- ²⁵ OECD, 'Illicit Trade in High-Risk Sectors: Implications of Illicit Alcohol for Public Health and Criminal Networks', at https://www.oecd-ilibrary.org/sites/1334c634-en/1/3/4/index.html?itemId=/content/publication/1334c634-en&_csp_=6d5c3366dfc9e699b352b6b0fe61d9fe&itemIGO=oecd&itemContentType=book
- ²⁶ World Spirits Alliance, 'Countering Illicit Alcohol Trade Worldwide: Problems, Root Causes and Solutions', at <https://www.worldspiritsalliance.com/wp-content/uploads/2022/06/WSA-Illicite-trade-Web.pdf>
- ²⁷ India Today, 'Sobering Statistics' (2017), at <https://www.indiatoday.in/magazine/states/story/20170417-bihar-liquor-ban-nitish-kumar-prohibition-law-tax-revenue-986162-2017-04-11>
- ²⁸ India Today, 'Sobering Statistics' (2017), at <https://www.indiatoday.in/magazine/states/story/20170417-bihar-liquor-ban-nitish-kumar-prohibition-law-tax-revenue-986162-2017-04-11>
- ²⁹ Indian Express, 'Express View on Bihar's prohibition policy: A costly ban' (2023), at <https://indianexpress.com/article/opinion/editorials/express-view-on-bihars-prohibition-policy-a-costly-ban-8641341/>
- ³⁰ Mint, 'Liquor makers urge Odisha govt to cut 'special Covid-19 fee' (2020), at <https://www.livemint.com/news/india/liquor-makers-urge-odisha-govtto-cut-special-COVID-19-fee-11592645090915.html>
- ³¹ The Economic Times, 'Liquor sales decline up to 60% in May-June in states with high Corona cess' (2020), at https://economictimes.indiatimes.com/industry/cons-products/liquor/liquor-sales-decline-up-to-60-in-may-june-instates-with-high-corona-cess-report/articleshow/77317799.cms?utm_source=contentofinterest&utm_medium=text&utm_campaign=cppst
- ³² The Times of India, 'After flagging sales, Bengal to do away with 'Covid tax' on liquor' (2020), at http://timesofindia.indiatimes.com/articleshow/77644505.cms?utm_source=contentofinterest&utm_medium=text&utm_campaign=cppst
- ³³ Observer Research Foundation, 'Experiments in Alcohol Prohibition: A Review of Maharashtra's Chandrapur Experience' (2022), at https://www.orfonline.org/research/experiments-in-alcohol-prohibition/#_edn28
- ³⁴ Observer Research Foundation, 'Experiments in Alcohol Prohibition: A Review of Maharashtra's Chandrapur Experience' (2022), at https://www.orfonline.org/research/experiments-in-alcohol-prohibition/#_ednref37
- ³⁵ District Collector, Chandrapur, 'Report on Prohibition', No. VPA.112020/G.A.G./Adhi-1 (2020), at https://www.orfonline.org/research/experiments-in-alcohol-prohibition/#_ednref32