ASH Scotland's pre-budget scrutiny briefing for the Health, Care and Sport Committee

Monday 2 November 2026

About Action on Smoking and Health Scotland

ASH Scotland (Action on Smoking and Health Scotland) is a registered Scottish charity. We work in and for Scotland at national, UK and international levels, taking action to reduce the harms caused by tobacco and related products to achieve a tobacco-free generation by 2034.

We do not engage with nor take funding from the tobacco. nicotine and related products industries or vested interests; and implement Article 5.3 of the World Health Organisation's Framework Convention on Tobacco Control (FCTC).

Pre-budget scrutiny

ASH Scotland is issuing this briefing to inform the Scottish Parliament's Health, Care and Sport Committee's pre-budget scrutiny for 2027/28 about considerations that we advocate must be prioritised to reduce illness, deaths and inequalities driven by tobacco and nicotine addiction. Tobacco is estimated to cause over 7,000 deaths a year in Scotland.

ASH Scotland's case for equitable, proportionate investment in tobacco and nicotine policy space

ASH Scotland is calling on the Scottish Government to prioritise investing in primary prevention, with the third sector given equal consideration as the public sector in budget discussions. Third sector organisations, including ASH Scotland, shape and deliver preventive work to protect the health of people – including children and young people – in our most hard-pressed communities from damage caused by addictive health harming tobacco and recreational nicotine products. Timely fair and sustainable funding decisions, multi-year agreements and inflationary uplifts are essential to maintain and sustain this valuable work which leverages high impacts from comparatively modest budgets.

Scotland's 10-year Tobacco and Vaping Framework and the Tobacco and Vapes Act 2026 offer generational opportunities to reduce the harms and inequalities caused by tobacco and nicotine products in Scottish society, only if implemented well.

Successful implementation depends not only on the Act's provisions but also a commitment to invest in the country's leading expert advocacy organisation, ASH Scotland, which continues to bring to bear invaluable community engagement work as well as analysis of research and policy insights from networks of tobacco control partners across the world.

The following figures present current tobacco-related costs to Scotland in terms of illness, deaths and economic impacts.

- Scottish smoking rates have fallen to 14%, around 700,000 people, in 2024, but the burden of tobacco-related harm falls most heavily on deprived communities facing the greatest health, social and economic challenges. Nearly one in four adults in Scotland's most deprived communities smoke, compared with around one in 14 in the most affluent.

- Tobacco continues to be Scotland's highest cause of preventable ill-health and early mortality with more than 7,000 deaths every year, killing more people than alcohol, drugs, fires, homicide and suicide combined.

- According to the Scottish Government's estimations, the smoking-related cost to Scotland's NHS, social care, and the fire service is £1.5 billion annually and, without robust action, this figure is anticipated to grow to £2.5 billion by 2035/36.

- Calculations by the National Institute for Health and Care Excellence (NICE) suggest that every £1 invested in smoking cessation could save £10 in future healthcare costs and health benefits. ASH Scotland advocates support for the World Health Organization's clinical treatment guideline for tobacco cessation in adults that only products which are medically licensed and have the strongest evidence base for efficacy, are tested, monitored and quality-controlled should be recommended to people needing support to quit smoking. This excludes vapes and nicotine pouches.

- In the 2026/27 Scottish Budget, spending on tobacco related issues was £1.3 million, in comparison to £83.1 million on alcohol and drugs policy.

- Tobacco companies make an estimated annual profit of £900 million in the UK, with an average net operating profit margin of around 50%. A levy on tobacco companies could raise up to £700 million and be shared proportionately with devolved governments. In 2025, Canada has introduced a polluter pays charge which requires tobacco companies to reimburse the government tobacco-related expenses for its national tobacco control strategy which costs CA$66 million per year.

ASH Scotland's recommendations

- The Scottish Government and Scottish Parliament should call on the UK Government to introduce a levy or tax on tobacco industry profits to fund prevention, cessation, enforcement and waste disposal costs, by holding the industry liable for the harms their products cause.

- The Scottish Government uplifts investment in the tobacco and nicotine policy space to be more equitable and proportionate with budgets allocated for other substances policy work.

- The Scottish Government commits budget to ensure trading standards/environmental health is sufficiently funded to enforce the implementation of the Tobacco and Vapes Act legislation and subsequent related regulations. The Scottish Government makes Scotland's Register of Tobacco and Nicotine Vapour Product Retailers 'conditional' which could introduce registration or renewal fees to help offset administration and enforcement costs.

- The Scottish Government allocates funding for targeted prevention and tobacco and nicotine cessation support for high-risk population groups and communities where smoking prevalence and nicotine addiction is highest. Government also allocates funding to run targeted mass media, social media and outdoor advertising campaigns highlighting health and financial benefits to motivate people who smoke or vape to quit.

Contact ASH Scotland

ASH Scotland would welcome the opportunity to provide further evidence to the Scottish Parliament's Health, Care and Sport Committee regarding preventing nicotine addiction before it starts and ending harms caused by tobacco and nicotine products.

Email: publicaffairs@ashscotland.org.uk