

Public Consultation on a tax on Sugar-Sweetened Drinks,
Tax Policy Division,
Department of Finance,
Government Buildings,
Upper Merrion Street,
Dublin 2,
D02 R583

15 December 2016

RE: Submission for the public consultation on a tax on sugar-sweetened drinks

Dear Minister Noonan,

The Children's Rights Alliance unites over 100 members working together to make Ireland one of the best places in the world to be a child. We change the lives of all children in Ireland by making sure that their rights are respected and protected in our laws, policies and services. The Children's Rights Alliance welcomes the introduction of the sugar- sweetened drinks (SSD) tax as one measure to tackle the multi-faceted and complex issue of obesity and food poverty.

One in four children in Ireland is obese or overweightⁱ with children from disadvantaged areas approximately six per cent more likely to be obese.ⁱⁱ One of the driving forces behind higher rates of obesity and ill-health in disadvantaged communities is food poverty.ⁱⁱⁱ Since 2010, the percentage of people experiencing food poverty in Ireland has risen from 10 to 13.1 per cent.^{iv} Research has found that the rate of social welfare payments and level of earnings based on the minimum wage in Ireland make it difficult to follow a healthy diet.^v The risk of low income families experiencing food poverty is related to the age of their children, with expenditure greatest for infants (who have specific dietary requirements) or teenagers (who need to consume more food).^{vi} Food poverty is contributing to malnutrition, obesity, and poor concentration in school.^{vii}

Every child has the right to enjoyment of the highest attainable standard of physical and mental health under Article 24 of the UN Committee on the Rights of the Child (UNCRC) and the right to an adequate standard of living for their physical, mental, spiritual, moral and social development (Article 27 UNCRC).^{viii} *Better Outcomes, Brighter Futures: The National Policy Framework for Children and Young People 2014-2020* commits to tackling the issue of childhood obesity through a mix of legislative, policy and public awareness activities.^{ix}

The UN Special Rapporteur on the Right to Food has provided guidance on five priority actions to combat obesity: regulating the sale of 'junk food'; restricting the advertising of 'junk food'; overhauling agricultural subsidies to make healthier foods cheaper than less healthy alternatives; taxing unhealthy products; and supporting local food production so that consumers have access to healthy, fresh and nutritious food.^x

The introduction of the Sugar Sweetened Drinks Tax is to be welcomed as one measure to tackle the multi-faceted and complex issue of obesity. The SSD tax is one in a suite of measures which will be required to reduce obesity in Ireland. The Government should continue to introduce supportive measures, such as regulation of marketing to children of foods that are high in fat, sugar and salt and continue to invest in measures to tackle food poverty such as the School Meals Programme. Consideration should also be given to introducing further taxation measures on other unhealthy foods in line with the commitments in *A Healthy Weight for Ireland* which proposes the introduction of “evidence-based fiscal measures to support healthy eating and lifestyles”.^{xi} A portion of the tax revenue should be reinvested in programmes to address childhood obesity and food poverty, supporting all to have access to healthy, nutritious food.

Yours sincerely,



Tanya Ward
Chief Executive

References

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- ⁱ Department of Health *A Healthy Weight for Ireland: Obesity Policy and Action Plan 2016-2025*, (Stationery Office, 2016) 14.
- ⁱⁱ Layte, R. and McCrory, R. (2011) *Growing up in Ireland: Overweight and obesity among 9-year olds*. Dublin: The Stationary Office.
- ⁱⁱⁱ Irish Heart Foundation, Pre-Budget Submission Investing in children’s future health July 2015 <http://www.irishheart.ie/media/pub/advocacy/final_prebudget_submission_2016__childrens_future_health_fund__july_2015_3.pdf> accessed 13 December 2016.
- ^{iv} Department of Social Protection, *Social Inclusion Monitor 2014* (Department of Social Protection 2016).
- ^v B. MacMahon, and G. Weld, *The cost of a minimum essential food basket in the Republic of Ireland: Study for six household types* (SafeFood 2015) 63.
- ^{vi} B. MacMahon, G. Weld, R. Thornton and M. Collins, *The Cost of a Child: A Consensual Budget Standards Study Examining the Direct Cost of a Child Across Childhood* (Vincetian Partnership for Social Justice 2012) 32.
- ^{vii} Healthy Food for All, Pre-Budget Submission 2014, (Healthy Food for All 2013).
- ^{viii} The right of the child to health is set out in Convention on the Rights of the Child (20 November 1989) 1577 UNTS 3 (UNCRC) Art 27.
- ^{ix} Department of Children and Youth Affairs, *Better Outcomes, Brighter Futures: The National Policy Framework for Children and Young People 2014-2020* (Department of Children and Youth Affairs 2014) Commitment 1.1.
- ^x Human Rights Council, ‘Report submitted by the Special Rapporteur on the right to food, Olivier De Schutter’ (2012) UN Doc A/HRC/19/59, 17 -18.
- ^{xi} Department of Health *A Healthy Weight for Ireland: Obesity Policy and Action Plan 2016-2025*, (Stationery Office, 2016) Action 1.8