

Thank you for the opportunity to make a submission on the proposed tax on sugar sweetened drinks. We were very pleased to see that impact on dental health was expressed by the Department of Health in the proposal, as it is now acknowledged that oral health is integral to general health and vice versa (Oral health refers to the health of the mouth, teeth, gums, tongue and lips and associated structures. Oral health is an integral part of general health and good oral health is important for overall quality of life. (Dental Health Foundation, 2016)). Intake of dietary sugars is the most important risk factor for dental caries (tooth decay) (WHO, 2015).

We have put the relevant Question with our contribution

Question 1 The tax will apply to water-based and juice based drinks with an added sugar content of above 5 grams per 100ml. It will not apply to milk-based drinks. Are there drinks on the market which do not fit neatly into these categories, which may be of concern for producers from a compliance point of view?

We would ask that the term sugars be used, as sugar reflects the disaccharide sucrose only. The WHO guideline for sugars intake in adults and children expresses the need to use the term free sugars, 'Free sugars include monosaccharides and disaccharides added to foods and beverages by the manufacturer, cook or consumer, and sugars naturally present in honey, syrups, fruit juices and fruit juice concentrates' (WHO, 2015). The WHO recommends a reduced intake of free sugars throughout the life course, in both adults and children, WHO recommends reducing the intake of free sugars to less than 10% of total energy intake. WHO suggests a further reduction of the intake of free sugars to below 5% of total energy intake (Moynihan and Kelly, 2014).

Drinks are now appearing on the market sweetened with 'natural sugars', e.g. agave syrup, these 'natural sugars' are implicated in both poor general and poor dental health. Agave syrup however would not be considered sugar, but would however come under the term free sugars. The adoption of the WHO terminology could minimise the risk of misleading marketing and substitutions in sugar sweetened drinks (SSD).

Question 2: Naturally occurring sugar will not be included within the scope of the tax. Do producers have the mechanism for identifying and declaring the added sugar content as opposed to the naturally occurring sugar content of their drinks?

The use of the words 'naturally occurring' must be used with caution. 'Naturally occurring' has been used in the successful marketing of products such as agave syrup and dried fruits to suggest that they do not pose a threat to either general or dental health. The use of the WHO guideline on sugars intake in adults and children (WHO, 2015) mentioned in question one (1) is again relevant to this question. Lay persons have considerable difficulty in understanding that syrups, fruit juices and fruit juice concentrate are all sugars that can be harmful to both oral and general health (Boulton et al, 2016).

Question 4: The tax will apply to pre-packaged drinks products only. This presents difficulties in relation to drinks which are intended to be consumed as a diluted level. Is there scope to declare the sugar

contents of these particular products at their intended consumption levels, at the early point of import or production?

Drinks that are intended to be consumed at a diluted level' are harmful to teeth. There is scope to demand that the number of drinks recommended to be made from the product is stipulated by the manufacturer. Perhaps manufacturers would include a measuring cup. very often individuals do not appreciate that these products can cause tooth decay and are deceived by the advertised health benefits such as 'rich in Vitamin C'.

Some of these dilutable drinks are now being advertised, to add to your water and thereby boost your water intake.

Question 5: What do respondents consider to be an 'added sugar'? What would they define as necessary to include in this definition in order to cover the types of sugars typically added to soft drinks?

The WHO, Guideline; Sugars intake for adults and children (2015), provides a definition of Free sugars - include monosaccharides and disaccharides added to foods and beverages by the manufacturer, cook or consumer, and sugars naturally present in honey, syrups, fruit juices and fruit juice concentrates) (WHO, 2015), which covers added sugar, but is more encompassing.

Question 7:

In relation to milk-based drinks, should there be a minimum milk content in order for a drink to be defined as milk-based?

We strongly agree that products should have a minimum milk content, and a maximum sugar content. Some milk based yoghurt drinks and probiotic drinks have high sugars levels, and are often offered to children of a young age for their perceived health benefits, without an appreciation of the high sugars content.

Question 11:

More broadly, do you have any concerns from a health perspective about which products are included and excluded by the scope of the tax?

Yes, as mentioned this submission is principally from the perspective of oral health, it is acknowledged that a tax on SSD is an essential first step, however constant monitoring is required. The long term ramifications, and the use of terms such as natural sugars and products high in sugars that are not called sugar must be to be addressed, as does the high sugars content in some milk/dairy based products.

Question 16:

What “black-market” or other tax evasion activity do you consider might be directly caused by introducing a SSD tax?

We would be most concerned at the choice of substitutes and the manipulation of product labelling.

The paper by Schwendicke et al (2016) identifies additional monetary savings that could be gained from a tax on sugar sweetened beverages, and tooth decay and as in all aspects of public health, health promotion and protection, maximizing ones’ efforts is crucial. Monitoring and evaluation will be crucial elements of the SSD tax initiative.

This submission is focused on SSD, however, I would also encourage consideration of the fact that many juices and carbonated drinks are acidic and will also contribute to tooth surface loss (tooth erosion, erosive tooth wear). In this case teeth may appear short and worn, thus comprising the teeth and therefore the ability to chew and enjoy food, in particular foods with a high nutritional value (e.g. meat and vegetables).

Bibliography

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