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Submission from the Dental Health Foundation to the Public Consultation on Sugar-Sweetened Drinks (SSD) Tax, January 2017.

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The Dental Health Foundation, Ireland, (DHF) is appreciative of the opportunity to respond to the **Public Consultation on Sugar-Sweetened Drinks (SSD) Tax**

Since its establishment in 1977 the Dental Health Foundation (DHF) has played an important role in facilitating and supporting the promotion of oral health in Ireland. The Foundation works closely with the Department of Health and the Health Service Executive, providing a focus for oral health within the wider context of health promotion in Ireland. It also provides a complimentary role to public health bodies on a national basis.

Oral disease remains a serious public health issue. Its impact on individuals and communities in terms of pain and suffering, impairment of function and reduced quality of life is considerable (WHO, 2007).

Worldwide, oral disease is the fourth most expensive disease to treat (Dental Health Foundation 2015). Traditional curative dental care is a significant economic burden for many high-income countries, where 5. 10% of public health expenditure relates to oral health. In low- and middle-income countries, public oral health programmes are rare. The high cost of dental treatment can be avoided by effective prevention and health promotion measures (WHO 2012).

Impact of Sugar on Dental Caries

Dental caries has a significant impact on a child's quality of life. The consequences of caries include pain and discomfort, chronic infection, sleepless nights and hospitalisation



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for tooth extractions. The consumption of sugary foods and drinks is the key cause of dental caries (Watt & Rouxel 2012).

Milk and water are the best drinks for children (and adults). Some 21% of school-aged children in Ireland report drinking soft drinks on a daily basis. 33 Epidemiological studies in the United States, which has the highest per capita soft drink consumption in the world, have linked daily consumption of soft drinks containing cola (a phosphoric acid) with lower bone density in women. There is also concern that daily soft drink consumption is displacing milk intake, an important source of dietary calcium, thereby increasing the risk among young teenage girls of osteoporosis in later life. Research in the United States has also shown an association between soft drink consumption and the incidence of type 2 diabetes and obesity (Dental Health Foundation & UCC 2014).

In 2015 both the WHO and the Scientific Advisory Committee on Nutrition, UK (SACN) made recommendations to reduce the amount of sugar consumed per day to help address the growing obesity and diabetes crises and to reduce the risk of tooth decay.

Professor Ian Macdonald, chair of the SACN Carbohydrates and Health working group, stated that the evidence is stark . too much sugar is harmful to health and that we all need to cut back to have a better chance of living longer, healthier lives.

Sugar and dental caries was discussed extensively at the 2016 21st Congress European Association of Dental Public Health. The following points were highlighted by various speakers:

Dr Huda Yusuf - Clinical Research Fellow at the Dental Public Unit in Queen Mary University of London and a Consultant in Dental Public Health in Public Health England.

- Despite protection offered by fluoride the relationship between sugar and caries remains the same
- Evidence of moderate quality that caries levels fall if free sugar intake <10%
- Sugar can directly cause diabetes type 2 and indirectly from obesity



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- 26% increase of getting type 2 diabetes if you drink 1-2 Sugar Sweetened Beverages (SSBs) a day
- Sugar more challenging than tobacco because it is eaten by everyone
- Sugary snacks have become normalised
- Sugar production in all countries
- Many politicians are listening to economic argument not health argument re sugar/food industry

Professor Jan De Maeseneer - Chair of the EU Health Expert Panel and Head of the Department of Family Medicine and Primary Health Care of Ghent University

- Easier for people of high socio economic status (SES) than those of lower SES to take responsibility for their own health
- People of lower SES will be more sensitive to sugar tax
- Sugar tax is nudging, encouraging people to take responsibility

Support for Sugar Tax

The Dental Health Foundation supports the proposed introduction of a tax on sugar sweetened drinks. However, public awareness also needs to be raised in Ireland regarding the impact of lifestyle behaviours and poor dietary choices including excess sugar consumption and snacking. We should also have a healthy eating policy for all schools; tackle food poverty which includes the absence of the correct type of food and improve urban planning . cycle tracks, running tracks etc (Sunday Independent 2015).

It has been suggested that the addition of a sugar tax is a strong message against sugar-laced drinks and that it might cause consumers to change habits and move toward milk as a healthy option, which would have a huge impact on the Dairy Sector *the prospect of a new sugar tax on soft drink sales in Ireland might just be a hugely positive catalyst for our agri-food industries'* (Irish Examiner 2016).

Therefore, in this regard we agree that in relation to milk based products, they should contain a minimum milk content as these drinks contain calcium and other nutrients that



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are important for a healthy diet. We recommend that drinks with a high milk content and low added sugar content be exempt from sugar tax. However it should also be noted that low fat milk is recommended for children over two~~o~~ and adults.

The Obesity Alliance, a coalition of more than 30 health charities in the UK, recently stated that a sugar tax was necessary and that *'Sugary soft drinks are currently the largest source of sugar for children, and this high sugar intake is driving the deadly obesity epidemic which costs our health service billions of pounds every year'. 'Tackling obesity today will save money tomorrow. We support the soft drinks industry levy to help protect our children's future health, and make healthier choices easier for everyone.'* (Guardian 2016a).

The Public Health England Report ~~u~~Sugar Reduction: The Evidence for Action~~o~~ recommends, among other things, an introduction of a sugar tax of between 10% and 20% on high sugar products such as soft drinks.

In the recently published paper, *'Effects of Taxing Sugar-Sweetened Beverages (SSB's) on Caries and Treatment Costs'*, Schwendicke *et al* 2016 . it states that implementing a 20% sales tax on SSBs is likely to reduce caries increment, especially in young low-income males, thereby also reducing inequalities in the distribution of caries experience, and that taxation would also reduce treatment costs.

According to the WHO report *Fiscal policies for Diet and Prevention of Noncommunicable Diseases (NCDs)* *'Taxing sugary drinks can lower consumption and reduce obesity, type 2 diabetes and tooth decay'*. It further states that *'Fiscal policies that lead to at least a 20% increase in the retail price of sugary drinks would result in proportional reductions in consumption of such products'*, and that the policies should target foods and beverages for which healthier alternatives are available (WHO 2016)



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This is supported by Escobar et al 2013, who states that as 'SSBs rises, the consumption of fruit juices and whole milk tends to increase and the consumption of diet drinks decreases.

The few available studies suggest that higher prices of SSBs may lead to modest reductions in weight in the population. This evidence and the link between obesity and SSBs and its health outcomes should be sufficient for policy makers to consider SSB taxation as part of a package of intervention designed to reduce the health and economic burden due to obesity'.

A recent article in Medscape stated that sugar is the new tobacco and that the similarities between Big Tobacco and the sugar industry are disturbing. It gives 2 examples (1) the sugar industry paid three influential Harvard scientists to downplay sugar's role in heart disease and to shift the blame to fat. (2) In 2015 the *New York Times* exposed that the Coca-Cola Company paid millions of dollars to fund research that downplayed the role of sugary drinks in obesity and pushed lack of exercise as the main factor.

The article also suggests that banning of sugary drink advertising and dissociating sugary drinks with sporting events, will have a further impact on improving population health within a short time (Medscape 2016).

Evidence for Sugar Tax

A 2014 study shows that a variety of pricing strategies can be used to incentivise healthier choices by consumers. Previous research showed that a 20 percent (within the range of one to two cents per ounce) increase in the price of sugar-sweetened beverages is estimated to reduce consumption by 24 percent (Robert Wood Johnson Foundation 2014).

Hungary provides strong evidence that food taxes do work. Its public health products tax, which came into force in September 2011, was applied to sugary drinks, energy



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drinks, salted snacks, condiments, fruit preserves and pre-packaged sweetened products.

The evidence shows that large numbers of Hungarians have reduced their consumption of those foodstuffs. For example 30% have reduced their consumption of pre-packaged sweets, 22% of energy drinks and 19% of sugar-sweetened soft drinks (Guardian 2016b).

Mexico imposed a tax on sugar sweetened drinks in 2014 as part of a wide ranging strategy to combat obesity. The tax increases the price of sugary drinks by about 10% . 1 peso (\$0.07) per litre. Sugary drinks are defined under the law as all drinks with added sugar, excluding milks or yoghurts. Preliminary results of the Mexican soda tax show that in the first quarter of 2014, there was, approximately, a 10% decrease in sales of taxed beverages (World Cancer Research Fund International 2015). In the first evaluation of the early effects, Colchero et al report a higher than expected drop in consumption of sugary drinks after the tax was introduced, while consumption of untaxed drinks, mainly bottled water, rose. The changes were greatest in poorer households, and they accelerated over time.

Professor Franco Sassi, Professor of International Health Policy and Economics, says these taxes work, because they send a strong signal to consumers and manufacturers that a government is serious about tackling the harms of unhealthy diets (Godlee 2016)

Implementation of Sugar Tax

Finance Minister Michael Noonan announced this year that a sugar tax would be introduced in line with similar UK plans for April 2018. The UK Government has recently published its policy paper *Soft Drinks Industry Levy* which states that Legislation will be introduced in the Finance Bill 2017 that will set out:

- the scope of the levy by reference to the type of product, added sugar and sugar thresholds
- what drinks are not within scope of the levy



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- who will be liable to register in relation to the levy and who will need to pay the levy
- liability for registering and paying the levy by defining the taxable person when that person is an importer
- provisions for an export credit scheme
- who will benefit from exemptions
- how the levy will be paid, collected recovered and enforced
- the levy rates for the 5g and 8g thresholds
- The measure will apply to the producers and importers of these types of drinks. It will have a lower rate which will apply to added sugar drinks with a total sugar content of 5 grams or more per 100 millilitres and a higher rate for drinks with 8 grams or more per 100 millilitres (HM Revenue & Customs 2016).

Using figures from the Office of Budget Responsibility, experts believe the two tax bands will add 18p to the cost of a litre of soft drink containing 5g of sugar per 100ml, and 24p to one that has more than 8g of sugar per 100ml. That would increase the cost of a 330ml can of Coca-Cola from about 68p to 76p. A one-litre bottle would increase from about £1.25 to £1.49 (Guardian 2016a)

The UK policy states that the levy will encourage producers to reformulate their products, to reduce portion sizes and to encourage consumers of soft drinks to move to healthier choices. If they do this, producers and importers of added sugar soft drinks can pay less or even escape the charge altogether (HM Revenue & Customs 2016).

Product reformulation, where possible and feasible, is one of the options to reduce the impact of the tax on the cost of the product:

- Product reformulation is more likely where the design of the tax is based on the level of certain ingredients (sugar, salt etc.) in the final product. As such, a specific tax provides a stronger incentive (compared to an ad valorem tax) to reformulate products as manufacturers may be able to lower the impact a tax has on their cost by reducing or removing the taxed ingredient; (ECSIP 2014)



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Arguments against Sugar Tax

It is stated that sugar tax is regressive because poorer people drink more SSBs, and so they would pay more. The increase in the cost of tobacco over the last 15-20 years has also been regressive but has helped bring down smoking rates dramatically *'the substantial decline in tobacco consumption in the past three decades, which was the single most important factor driving a decrease in cardiovascular mortality during that period, only happened after legislative measures that targeted the affordability, availability and acceptability of smoking'* (Medscape 2016).

Therefore financial regression can be beneficial to health. As Professor Simon Capewell, Vice-President of the UK Faculty of Public Health points out: *'If you apply a sugary drinks tax across the board and everybody consumes 10% less, that produces a 1% reduction in disease overall. But in poorer areas that would be a three-times-bigger reduction compared with more affluent areas, because poorer people are two to three times more likely to get heart disease, diabetes, obesity, cancer or to have a stroke.'*
'Poorer people would benefit more from a sugary-drinks tax, so it would be progressive in health terms and not regressive in financial terms to any significant degree' (Guardian 2016b)

It has also been suggested that sugar tax is very condescending (Berkeley 2016), that it is another nanny state measure and that individuals should be able to make their own choices to make the best decisions with regard to their health. Nasrul Ismail, University of Bristol Law School states that *'this assumption will only work in an ideal world. Some people need support to lead a healthy lifestyle, particularly those who are the most disadvantaged within the society. In this instance, a sugar tax would nudge (or in fact, shove) people into making healthier choices and thus preventing people from having complex health needs at a later stage, in line with the preventative agenda of the government in the health sector'*.

The WHO estimates that approximately 42 million children under the age of five are overweight or obese, and some, such as Professor Susan Jebb, argue that taking on a more nannying approach is necessary (Euromonitor 2016).



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Other Strategies

There is no simple quick fix solution to addressing obesity, there is a need for a combination of upstream and downstream initiatives to change public health outcomes. Reformulation, consumer education and portion size reductions have been reported as key interventions.

WHO has suggested the following:

- Subsidies for fresh fruits and vegetables that reduce prices by 10. 30% can increase fruit and vegetable consumption.
- Taxation of certain foods and drinks, particularly those high in saturated fats, trans fat, free sugars and/or salt appears promising, with existing evidence clearly showing that increases in the prices of such products reduces their consumption.
- Excise taxes, such as those used on tobacco products, that apply a set (specific) amount of tax on a given quantity or volume of the product, or particular ingredient, are likely to be more effective than sales or other taxes based on a percentage of the retail price.
- Public support for such tax increases could be increased if the revenue they generate is earmarked for efforts to improve health systems, encourage healthier diets and increase physical activity (WHO 2016)

World Cancer Research Fund International's NOURISHING framework shows that a comprehensive set of policies is necessary to reduce sugar consumption. Action is needed across all three policy domains outlined in NOURISHING: food environment, food system and behaviour change communication, as each plays an important role in influencing what we eat.

It states that policies to address sugar consumption should be implemented in consideration of the many dietary factors that influence health. Failure to embed sugar policy in the context of improving the total diet introduces the risk that the policies will be



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inefficient or ineffective, or have unintended adverse effects from a broader health perspective: for example, if reducing the sugar content of processed foods is compensated for by an increase of fat

Policies from World Cancer Research Fund International's NOURISHING framework that can affect the 4 A's that influence sugar consumption (availability, affordability, acceptability and awareness)

Health-related food taxes targeting sugar which can influence the **affordability** of sugary products e.g. Mexico's sugar tax.

Reducing the *availability* of sugary products in schools

AUSTRALIA: Queensland's "Smart Choices – Healthy Food and Drink Supply Strategy"

Launched in 2005 and mandatory in all state schools since 2007, *Smart Choices* are school nutrition standards that separate foods and drinks into three categories – green, amber and red, based on their energy, saturated fat, sugar, sodium and fibre content.

FRANCE: Vending machine ban

France's 2004 Public Health Law includes a vending machine ban in schools, which has been enforced since September 2005.

Reducing the *availability* of sugary products in retail environments

USA: Shop Healthy NYC

Shop Healthy NYC is a New York City Health Department initiative that aims to increase access to healthy food and engage residents and organisations in supporting sustainable food retail changes in their community.

Reducing the *availability* of sugar in the food supply: product reformulation

Netherlands Choices logo

This voluntary logo appears on healthier options in a product group, defined according to their levels of sodium, sugar, fat, calories and dietary fibre. Research shows that most products carrying the logo have been reformulated to meet the logo's criteria.



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Professor Ivan Perry, Public Health, Department of Epidemiology & Public Health at UCC, stated that *'obesity is a complex phenomenon with many contributing factors. A sugar tax should be legislated as one part of a multi-pronged intervention which should include clear labelling on food products including drinks, e.g. traffic light system; a ban on advertising of sugar- sweetened drinks; and a ban on sugar-sweetened drinks in schools. These measures would provide a powerful symbol of Government leadership on this vital public health issue.*

It will also support the general public and especially parents in their efforts to make healthier food choices' (Evening Echo 2016)

A study by Roberto et al 2015 shows policymakers and the public health community that warning labels could be an effective approach to reducing children's consumption of sugary beverages (Robert Wood Johnson Foundation 2016) and that they could play an important role in educating parents, motivating them to buy fewer sugary drinks for their children.

Recent developments in Ireland

The issue of obesity is now being urgently tackled in Ireland through a multi-stakeholder approach involving Government, consumers, health professionals, industry and all other stakeholders. This has resulted in the commitment from Government to introduce a sugar tax.

Other recent developments have included Ireland's Million Pound Challenge in association with Healthy Ireland, a campaign to challenge people across the country to collectively lose one million pounds in one year (RTE 2015)

The new Government Obesity Policy was also recently launched, the overall aim of which is to increase the number of people with a healthy weight and set Ireland on a path where a healthy weight becomes the norm.



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Tesco Ireland has reduced the amount of sugar in its own brand soft drinks and is also keen to give sugary drinks less prominence on the shelves in their 148 stores in Ireland, in response to the Government's new Obesity Policy (Irish Independent 2016).

This was followed by the recently updated Food Pyramid which places a clear emphasis on practical advice for consumers with helpful guidance on what is a serving size to help people eat smaller portions and have a healthier, balanced diet and distances the "Top Shelf" of foods and drinks which are all high in fat, salt and sugar (Department of Health 2016).

A schools programme called Food Dudes was launched in 2007. It has made a positive impact on children's eating habits and is playing a significant role in addressing the major challenge of obesity. It should be rolled out in all primary schools in Ireland and a follow-up programme for secondary schools should be developed.

Investing Revenue from Sugar Tax

In the UK, the new sugar levy is expected to raise £520 million (Euromonitor 2016).

In recent years, levels of overweight and obesity have increased dramatically with 60% of adults and one in four children in Ireland either overweight or obese. It is estimated that the cost to society in Ireland of adult obesity exceeds "1 billion per annum. Overweight and obesity are significant risk factors for many chronic diseases (Department of Health 2016). There must be commitment from the Irish government that the revenue raised here from sugar tax will go to support obesity measures.

A Health in All Policies approach needs to be taken in order to incorporate health across all sectors. Dr. Kristine Madsen, University of California, Berkeley's School of Public Health, noted that when Berkeley established a general tax on sugary beverages, it also established an expert panel to make recommendations on funding efforts to reduce



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obesity and sugar-sweetened beverage consumption. The Berkeley City Council also allocated funds to support the Gardening and Cooking Program in the Berkeley United School District. (Berkeley 2015)

A Department of Health Press Release recently stated that ~~the~~ establishment of the Healthy Ireland Fund will allow Government to support innovative, cross-sectoral, evidence based projects, programmes and initiatives that support the implementation of the key national policies in areas such as Obesity, Smoking, Alcohol, Physical Activity and Sexual Health."

An initial allocation of "5 million will kick-start the establishment of a ~~the~~ Healthy Ireland Fund to support the implementation of Healthy Ireland programmes and projects in a variety of settings, including education, local authorities, workplaces and communities. (Department of Health 2016). The Dental Health Foundation suggests that sugar tax revenue should be allocated to the Healthy Ireland Fund. It should also be noted that a tax on sugar sweetened drinks would also have a cost benefit to the Oral Health Budget as hopefully it would result in less sugary drinks being consumed and therefore less caries. The Dental Health Foundation suggests that some of the revenue generated from this new tax should be ring-fenced for the provision of dental services and oral health promotion in order to benefit the health of the nation.



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