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## Public Health issues in relation to proposed sugar sweetened drinks tax.

### Submission from the Dept of Public Health HSE-East (Dublin, Wicklow, Kildare)

3<sup>rd</sup> January 2017

We are writing as a group of healthcare professionals working in the Department of Public Health HSE East in response to the Government's request for comment on the draft plan to implement a tax on sugar sweetened beverages as proposed in Budget 2017. As sugar sweetened drinks are an important issue for the health of the public, we recently held a meeting in our Department to discuss the role of taxation on these consumables. Based on that discussion, we wish to contribute to the national consultation process on taxation of sugar sweetened beverages and believe it is important that possible implications the tax may have on public health be raised with the consultation group.

The link between consumption of sugar sweetened beverages (SSBs) and the development of obesity is well established <sup>(1)</sup>. These beverages contain little to no nutritional value and have poor satiating effects. A substantial proportion of our population, especially younger people, consumes these products on a regular basis. The *Health Impact Assessment* for the Department of Health showed carbonates were the most consumed beverage in Ireland in 2010; 21% of 1 year olds, 54% of 14 year olds and 75% of 5-18 year olds consumed SSBs <sup>(2)</sup>. Therefore, overall we welcome the introduction of the proposed taxation as similar schemes introduced in other jurisdictions had the desired effect of reducing consumption of SSBs <sup>(2, 3)</sup>.

We note that a number of questions raised in your consultation document have a public health impact and to these, we have listed some responses below.

**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?**

While we agree with the recommendations that dairy products which are 90% milk and have less than 5% added sugar content should remain excluded from the taxation we have concern in regard to certain milk based drinks marketed to children which contain large amounts of added sugar and flavourings such as chocolate, vanilla and strawberry flavoured drinks. These drinks typically contain at least double the amount of sugar of ordinary milk. The concern is that with taxation on SSBs, people may erroneously think they are making a genuinely healthy choice in choosing flavoured milk as an alternative. If these drinks are to be exempt from the sugar sweetened drinks tax, we would recommend legislation be in place to ensure that their sugar content be clearly and prominently indicated on the packaging.

**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?**

The purpose of the Sugar Sweetened Drinks tax is to change behaviour away from drinks that contain calories while having no nutritional value. To achieve this end a 20% increase in tax is often cited as being necessary to affect substantial behavioural change and improve health <sup>(4)</sup>. We consider this to be an important point in advising those setting the rate for this tax.

When implementing this tax, it will be important to monitor the response of industry. While reformulation may bring helpful products to market, we are conscious that artificially sweetened products are not without their downsides. Notably, a meta-analysis published in the BMJ in 2015 showed that higher consumption of artificially sweetened beverages was associated with a greater incidence of Type 2 Diabetes <sup>(5)</sup>. While this finding was 'likely to involve bias', the authors concluded that 'artificially sweetened beverages and fruit juice were unlikely to be healthy alternatives to sugar sweetened beverages for the prevention of Type 2 Diabetes'. The marketing of untaxed drinks may increase, with resultant increase in consumption of juice-based drinks, for instance, which could thwart the goal of obesity prevention. Consequently we urge close monitoring of sales and substitutions in this sector as part of the taxation measure.



Lastly, the purpose of the SSB tax is to address the growing burden of obesity with attendant increase in diabetes. Consequently, we think it is essential to emphasise the need for detailed public health surveillance of the prevalence of obesity and diabetes coupled with the prevalence of dental caries as outcome measures of this very important legislation.

Overall, we welcome the proposed taxation as a step on the road to dealing with the epidemic of obesity in our population. We feel confident, based on evidence from other jurisdictions, that the tax will be effective but believe there is also scope to expand the tax further should an initial benefit be seen.

Signed by:

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