



THE TRUTH

WHY A HEALTH LEVY ON SUGARY DRINKS IN AUSTRALIA IS GOOD POLICY

A HEALTH LEVY ON SUGARY DRINKS FOR AUSTRALIAⁱ

Australians consume large volumes of sugary drinks,ⁱⁱ and suffer high rates of overweight, obesity and chronic disease. The Australian Government has acknowledged the need to improve the diets and health of Australians; however few economic policies have been implemented in pursuit of that objective.

The need to consider economic and pricing strategies to reduce consumption of unhealthy products was underscored in 2013 by Australia's endorsement of the World Health Organization (WHO) Global Action Plan for the Prevention and Control of Noncommunicable Diseases 2013–2020, which recommends that member states consider economic tools justified by evidence, including taxes and subsidies to promote consumption of healthier food products and discourage the consumption of less healthy options.^{1 2}

In addition, the WHO's Commission on Ending Childhood Obesity (ECHO) Report, which was released in 2016, recommends an effective tax on sugary drinks to increase the price by at least 20%. The Commission clearly states that there is sufficient rationale to implement a tax on sugary drinks.³

Imposing a health levy on sugary drinks to reduce high rates of consumption should be considered an integral part of a comprehensive set of measures to reduce overweight and obesity in Australia. Revenue raised by such a levy could be used to support healthy eating initiatives and subsidies on healthy foods, particularly for low socioeconomic position (SEP) households.

Despite the evidence, WHO recommendations and the introduction of taxes on sugary drinks in more than forty-five countries and US jurisdictions, the proposition of a health levy on sugary drinks has met

with predictably vigorous opposition from the Australian beverage industry.

This industry has vocally opposed such measures, employing a range of arguments relating to the evidence of harms, the efficacy of taxes and incursion on personal freedoms. Close examination, however, reveals the main arguments employed by industry to be flawed and often based on rhetoric, using evidence selectively.

This paper seeks to set the record straight.

1. Sugary drinks lead to entirely avoidable disease

Sugary drinks are not a necessary product for survival and contribute little or no valuable nutrition to the diet. As a result, avoiding sugary drinks will not have a detrimental impact on diets and health.

Findings from well-powered prospective cohorts have consistently shown a significant association and demonstrated a direct dose–response relationship between sugary drinks consumption and long-term weight gain and risk of type 2 diabetes.^{4 5 6} The association between higher sugary drink consumption and elevated BMI is not only shown in adults, but in children,⁷ including young children aged 2–5 years.⁸

The role of sugary drinks in weight gain cannot be simplified into an “all calories count”⁹ analysis. Research suggests that sugary soft drink consumers, in particular, do not compensate for the additional

ⁱ This paper should be read in conjunction with OPC Policy Brief ‘A comprehensive strategy to reduce consumption of Sugary Drinks in Australia’. It elaborates on recommendation 1 from that paper: that Australia implement a tax on sugary drinks to reduce overweight and obesity.

ⁱⁱ “Sugary drinks” refers to all non-alcoholic water-based beverages with added sugar, including sugar-sweetened soft drinks, energy drinks, fruit drinks, sports drinks and cordial, but not milk products, “soft drinks” refer to all non-alcoholic carbonated drinks, excluding non-sugar-sweetened varieties and energy drinks.

energy from consumption of sugary drinks by reducing consumption of other foods, resulting in increased total energy intake.^{10 11} This is consistent with evidence that the increase in energy intake is greater than that attributable to the consumption of these sugary drinks alone, indicating that drinking soft drinks may lead to greater consumption of energy from other sources, which may be because sugar-sweetened soft drinks stimulate appetite or suppress satiety.^{12 13}

The link between obesity and added sugar, including in sugary drinks, has been recognised by the Australian Government National Health and Medical Research Council, which has recommended limiting the intake of foods and drinks containing added sugars including soft drinks, cordials, fruit drinks, energy and sports drinks.¹⁴ Leading international health organisations, including the World Health Organization (WHO) and World Cancer Research Fund (WCRF), recommend that their consumption be restricted (WHO) or avoided (WCRF).^{15 16} The WHO's guidelines on sugar consumption now recommend that free sugar intake be restricted to less than 10% of a person's energy intake, and ideally no more than 5%.¹⁷

Most sugary drinks provide no nutritional benefit other than other than water. There are also other good reasons to reduce sugary drink consumption, with studies showing association with lower intakes of milk, calcium and other nutrients and significantly increased risk of developing type 2 diabetes.¹⁸ In fact, high consumption of sugary drinks may be associated with metabolic syndrome and type 2-diabetes, independent of their effects through increased body weight.¹⁹ Studies have also found a relationship between the amount and frequency of sugary drinks consumed and an increased risk of dental erosion.²⁰

2. Sugar consumption is extremely high in Australia, particularly among children

The idea that added sugar consumption in Australia has decreased while obesity has increased²¹ is entirely flawed.²² Scientific efforts to accurately quantify sugar consumption have been hampered by inadequate collection of food supply data and underreporting in the latest dietary data for Australia. Although there is some evidence that overall sugar consumption by Australians has decreased in recent decades,²³ sugary drink consumption rates in Australia, both among adults and children, are high.²⁴ Just looking at supermarket retail sales, Australians bought around 1.1 billion litres of sugary drinks in 2015, at a cost of \$2.2 billion. This doesn't include

what is bought from fast-food outlets, cinemas, vending machines, hotels and convenience stores.²⁵

A recent analysis of added sugar consumption in the diet of the Australian population has found that most of the population exceeded the WHO guidelines on added sugar consumption. The study found that sugary drinks accounted for the greatest proportion of added sugar intake in the population. This study also confirmed the high intake of added sugar in adolescents, with 14–18 year-olds consuming the greatest amount.²⁶

The effects of sugary drinks impact certain groups more than others, with higher levels of soft drink consumption seen in adults of lower socioeconomic position and young Australians.²⁷

3. Sugary drinks taxes work

Sugary drink taxes have been introduced in more than 45 countries and US jurisdictions.

There is strong evidence showing that increasing the price of unhealthy food and drinks decreases their consumption,²⁸ with no evidence of significant substitution with other unhealthy food and drinks.²⁹ Further, effective taxes will create improvements in population weight and health outcomes over time.³⁰

This is because sugary drinks taxes lead to a reduction in the amount of sugar a person consumes, either through companies reducing sugar content in their product formulation to avoid paying a tax, or by making them less affordable than healthier options, or both.

Impact in Australia

A recent Australian study based on the latest local dietary intake data, estimated the consequences of an additional 20% tax on sugary drinks in Australia on health and health care expenditure. The results show that a 20% tax on sugary drinks could result in a 12.6% decline in consumption of sugary drinks and a decline in obesity of 2.7% in men and 1.2% in women. The study concluded there would be sustained reductions in the incidence of type 2 diabetes, cardiovascular disease, and some cancers. It is estimated that 1,606 more Australians would be alive in 25 years, with millions of dollars saved in healthcare costs, and that the tax could generate in excess of \$400 million (AUD) annually.³¹ These cost savings have been confirmed in other modelling analyses in Australia, recognising that a levy would result in millions of healthcare costs, lead to gaining health-adjusted life years, and raise revenue for taxation.^{32 33}

International evidence

Mexico

Mexico's tax of approximately 10% on Sugary drinks took effect on 1 January 2014. Evaluation data demonstrates that the tax was generally passed on, with consumers' reducing their purchases of taxed beverages. Purchases of taxed beverages decreased 5.5% in 2014 and 9.7% in 2015, yielding an average reduction of 7.6% over 2 years, with larger decreases among lower socioeconomic households. There was also a 2.1% increase in the amount of untaxed beverages purchased.³⁴

The UK

In the UK, a levy has been applied on the soft drinks industry of 16p per litre for drinks with 5-7.9g of sugar per 100ml and 24p per litre for drinks with 8.0g+ per 100ml since April 2018.

The vast majority of producers have reformulated products to minimise or avoid the tax they pay by reducing their sugar content, while the companies who are paying the tax have raised more than £100m hypothecated towards obesity prevention initiatives including school sports and breakfast clubs.³⁵

United States of America

Two recent reports evaluating the impact of a sugary drink tax introduced in Berkeley California in March 2015, have found that the tax has had a significant impact. The consumption of sugary drinks had dropped by 21% in Berkeley over a one-year period and had increased by 4% in comparable neighbourhoods.³⁶

The second study was conducted over the same period and found that sales of taxed sugary drinks fell by 9.6% in relation to predicted sales in the absence of the tax, while sales of untaxed beverages rose 3.5% and sugary drinks sales rose 6.9% in comparison cities.³⁷

Other examples

Modelling research around the world, including in Ireland,³⁸ South Africa,³⁹ 40 India,⁴¹ Germany,⁴² and the United States,⁴³ has found that taxing sugary drinks will reduce calorie intake, reduce obesity-related diseases, and save money by reducing healthcare costs and/or raising funds for obesity prevention.

Broader use of tax to improve health

Food taxes to improve population health have also been implemented in France (2012), Hungary (2011)

and a number of countries in the Western Pacific.⁴⁴ 45 Evaluation of the impact of the Hungarian tax, which applies to food high in sugar, fat and caffeine, found evidence of reformulation of products, a decrease in sales of taxed products by 27%, and a decrease in consumption of 25–35% compared to the previous year.⁴⁶

Some of the most convincing evidence of the likely effect of a health levy on sugary drinks comes from the proven influence of past price increases on tobacco products, which were effective in motivating consumers to quit, preventing potential users from starting to smoke, and reducing consumption among people who continue to smoke.⁴⁷ Consumption can be further reduced when revenues are used for prevention programs.⁴⁸

4. Sugary drinks corporations have no place in designing health policy

The legal obligation of Australian companies, including those in the food and beverage industry, is to act in the interests of its shareholders and maximise sales and profits to the full extent permitted by law.⁴⁹ This creates an unavoidable conflict of interest for the beverage industry. They cannot be relied on to act in the interests of population health rather than profit.

As in the case of tobacco research in past decades, this conflict of interest is played out in research. A systematic review and meta-analysis has found that studies funded by the food and beverage industry tend to significantly underplay the associations between sugary drink consumption and weight gain.⁵⁰

In the UK, arguments that the introduction of the Soft Drinks Industry Levy will cost 4,000 job losses, and not work⁵¹ have been debunked as false and/or failing to provide the full picture.⁵² In the case of job losses, this estimate ignores:

- the benefits that could be created by making more jobs in other growth sectors, such as bottled water
- the extra money spent by consumers on other goods and services, stimulating job creation elsewhere
- tax revenues for governments to invest in job creation.⁵³

Instead, creating ineffective voluntary pledges is a tried-and-tested tobacco industry technique the sugary drinks industry uses around the world. In Australia, the Australian Beverages Council has

created such a voluntary sugar pledge. It is likely to be ineffective and has a number of flaws. It:

- Will not apply to Australian Beverage Council members until they sign up
- Has no obligation for any brand to be reformulated, meaning the sugar content in best-selling drinks does not need to change
- Manipulates the data to give them a two-year head-start, by benchmarking against data from January 2016 rather than present day
- Is self-enforced, and as such has no meaningful penalties for non-compliance
- May mean the overall number of calories on the shelves increases, where companies add lower-sugar items to their product range rather than reduce sugar elsewhere.

Not only are these commitments unlikely to reduce the amount of sugar an Australian adult consumes, they also speak to wider hypocrisy. At the same time as claiming they are aware of obesity and worried about it, these companies are also simultaneously responsible for mass-media advertising and the promotion of their products to increase sales and consumption.

This backdrop means the sugary drinks industry are desperate to persuade government that regulation is unnecessary, and to distract from the harms their products cause to the Australian public. Any measures capable of meaningfully changing consumption behaviour will have to come from government through a health levy on sugary drinks.

5. A health levy on sugary drinks is widely supported in Australia and around the world

Industry uses emotive terms such as “nanny state”⁵⁴ to paint public health advocates as “anti-business” or “extreme” in their calls for public-interest regulation. This rhetoric is an attempt to change the debate from evidence and research, to political ideology.

In reality, there is strong public support within Australia to increase the price of sugary drinks. Research into the attitudes of Australian grocery buyers found that 69% of participants supported a tax on sugary drinks if the revenue was used to subsidise healthy foods.⁵⁵

Globally, countries are turning to taxes as a means to change behaviours and curb the rise of non-communicable diseases.⁵⁶ There is no reason for corporations producing and marketing unhealthy

products like sugary drinks to be given special protections from governments from policies to improve population health.

The WHO ECHO Report authoritatively sets the framework for Australia’s approach to addressing obesity in children and provides that member states should implement relevant strategies. The ECHO Report specifies that such a policy program would include the implementation of an effective tax on sugary drinks.

6. A health levy benefits Australians of low socio-economic position the most

A systematic review of the evidence has identified that a tax on sugary drinks will be beneficial for the whole population, irrespective of socio-economic group, and that there is potential for greater benefits for those in lower socio-economic groups.⁵⁷

Australians of low SEP are disproportionately affected by high rates of obesity and diet-related illnesses including heart disease.⁵⁸ They stand to derive the greatest benefit from reduced consumption of unhealthy products such as sugary drinks,⁵⁹ as these drinks are disproportionately consumed by poorer Australians.⁶⁰ The recent evaluation of the impact of the sugary drink tax in Mexico confirms that reductions in consumption of sugary drinks were highest in households of lower SEP.⁶¹

As well as being relatively high consumers of sugary drinks, low SEP consumers are likely to be sensitive to price, accordingly these consumers experience the largest change in consumption. Research into the effects of tobacco price increases on consumption has shown that the greatest positive impacts on behaviour and health have been experienced by the young and low SEP groups.⁶² A recent review on impact by SEP of a sugary drink tax found that lower income households would face a negligible difference in monetary burden of less than \$5 USD per year.⁶³

Therefore, a health levy on sugary drinks would be an overall pro-equity population policy to reduce consumption and improve weight and population health outcomes. For as long as a health levy is not introduced, Australians are paying for the damage that sugary drinks cause in other ways, such as avoidable health costs from obesity-related diseases, and lost productivity to companies.

Finally, the revenue gained through the levy could also be used to fund initiatives and programs with a focus on low SEP groups. Options include subsidies on fresh fruit and vegetables for low-income families

or improve availability of fresh produce in remote and rural areas. This would reinforce the positive dietary impacts of a health levy on sugary drinks by enabling consumers to increase intake of healthy products without incurring additional costs.

7. A health levy is extremely easy to implement

There are a range of options for implementing a health levy on sugary drinks in Australia at the Commonwealth Government level. Levies on sugary drinks may apply either by volume of beverage or by weight of sugar by volume.⁶⁴ Existing frameworks supporting the GST and excise taxes could be modified to support healthy eating habits,⁶⁵ keeping administrative costs relatively low.

As sugary drinks are easily definable, imposition and administration of a health levy would be relatively straightforward to administer and could be achieved by amendment to Australia's existing tax framework.⁶⁶ Applying a health levy to sugary drinks is far simpler than applying a tax to foods, because unlike many foods which contain a mix of nutrients (creating a risk that a tax may decrease the consumption of healthy nutrients along with the unhealthy), most sugary drinks contain no healthy nutrients.⁶⁷

8. A health levy creates new, more profitable options for companies

Research into the beverages industry in the US has shown that the most frequent opposing argument in news coverage of public debates over sugary drinks taxes focused on how such taxes would hurt the economy.⁶⁸ However, modelling research has shown that sugary drinks taxes would not significantly impact employment, and that industry claims of likely job losses are overstated and may mislead lawmakers and constituents.⁶⁹

In fact, sugary drinks taxes are likely to create jobs as a result of the drinks people buy instead of taxed sugary drinks, such as bottled water. Research from the United States has found that any declines in employment within the beverage industry were not only small, but also offset by new employment in non-beverage industry and government sectors.

Research from Mexico found “no significant changes” in employment associated with a sugary drinks tax in

the manufacturing industry, while other changes for employment in commercial stores and the national unemployment rate were “negligible and unlikely to be caused” by the taxes.⁷⁰ Similarly in South Africa, the drinks industry claimed three times as many job losses would occur than official Treasury estimates .

The job losses argument was used by international tobacco firms to deter politicians from introducing public health policy, including overplaying potential job losses and economic costs related to policy changes.^{71 72 73}

A health levy on sugary drinks would also result in significant healthcare savings and the increase in the number of healthy and productive life years that would be gained through resulting modelled improvements in population diet and have positive implications for productivity and workforce participation.⁷⁴

9. Sugary drinks companies play the ‘blame game’ because they don’t want responsibility for the damage they cause

The Australian Government is involved in influencing what the population eats in many ways. For example, the government is involved in the implementation of the voluntary, interpretive front of pack labelling scheme – Health Star Ratings. This was developed for the front of packaged food to help support people to make healthier choices while also encouraging reformulation of processed food. Such action strives to create a food environment that supports and empowers people to make healthier choices.

Using an analogy, behaviour change is like a person rolling a ball up a hill. In this setting, you can make personal changes, such as improving a person's strength or reduce the weight of the ball. However, changing the environment (i.e. the steepness of the hill) will also be necessary to improve behaviour over time.

As such, a health levy on sugary drinks is recognised as a key element of any government strategy to improve diets and reduce obesity. It is in the interests of society as a whole to reduce the huge financial burden that diet, obesity and associated diseases places on the health system and many individuals.

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About the Obesity Policy Coalition

The Obesity Policy Coalition (OPC) is a coalition between the Cancer Council Victoria, Diabetes Victoria, VicHealth and the WHO Collaborating Centre on Obesity Prevention at Deakin University. The OPC is concerned about rates of overweight and obesity in Australia, particularly in children.

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