



POLICY BRIEF

THE CASE FOR A HEALTH LEVY ON SUGARY DRINKS

SUMMARY

A health levy on sugary drinks¹ to increase their retail price and reduce consumption has been advanced as a potentially powerful policy intervention to improve diets and reduce the burden of chronic disease 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.

A health levy on sugary drinks is proposed here as a viable and recommended policy initiative, forming part of a comprehensive suite of measures to address diet-related disease. This is because there is evidence that a levy on sugary drinks has the potential to:

- 1 Effectively discourage consumption of a product that contributes substantially to the poor diets and chronic disease risk of Australians.¹
- 2 Decrease sales of unhealthy beverages and influence demand for healthier alternatives, such as water and low-fat milk.
- 3 Encourage beverage manufacturers to reformulate their beverages to reduce sugar content.
- 4 Convey the message that the government recognises that these products are a matter of concern for public health; and
- 5 Raise considerable revenue which may contribute to health promotion initiatives.

This brief considers some of the key evidence supporting a health levy on sugary drinks and the mechanisms that could be used to implement a levy in Australia. It is argued that consideration of a health levy on sugary drinks should be a priority for the Australian Government as an effective intervention to improve diets, reduce obesity and chronic disease.

Background

Australians consume large volumes of sugary drinks, and suffer high rates of overweight, obesity and associated 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 Non-communicable Diseases 2013-2020 (GAP). The GAP recommends that member states consider economic tools justified by evidence, including taxes and subsidies, to promote the consumption of healthier food products and discourage the consumption of less healthy options.²³ The WHO Commission on Ending Childhood Obesity supports an effective tax on sugary drinks.⁴ A recent analysis of the cost-effectiveness of obesity prevention policies in Australia found that a 20% levy on sugary drinks was 'dominantly' cost-effective and could avoid \$1.7bn in total healthcare costs.⁵

There is strong evidence of the potential efficacy of a sugary drink health levy, particularly for lower income groups, and growing international policy impetus to include this policy as part of a comprehensive

¹ These include all non-alcoholic water-based beverages with added sugar, such as sugar-sweetened soft drinks, energy drinks, fruit drinks, sports drinks and cordials, excluding 100% fruit juices.

approach to reduce consumption and improve weight and population health outcomes.

1. Why a health levy is recommended for Australia

a. The need to reduce sugary drinks consumption in Australia

The Australian National Health and Medical Research Council's Australian Dietary Guidelines recommend limiting the intake of foods and drinks containing added sugars, especially sugary drinks.⁶ The recommendations are underpinned by evidence of association between sugary drinks consumption and an increased risk of weight gain in adults and children, as well as association with increased risk of dental caries.⁷

The need to improve the diets of Australians was demonstrated by the 2019 release of data showing that poor diet and high body mass index combined are now the greatest risk factors contributing to the burden of disease in Australia.⁸ Australians experience high rates of overweight, obesity and chronic disease. The National Health Survey for 2014–15 reports that 67.0% of Australians are overweight or obese and 24.9% of children, ages 5–17 are overweight or obese.⁹ Obesity is a leading risk factor for chronic disease including cardiovascular disease, diabetes and some cancers.¹⁰ Diabetes is the fastest growing chronic disease in Australia, with an estimated 280 Australians developing diabetes every day.¹¹

Although many lifestyle factors and food choices influence rates of overweight and obesity, 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.^{12 13 14} The association between higher sugary drinks consumption and elevated BMI is not only shown in adults, but in children,¹⁵ including young children aged 2–5 years.¹⁶

More detailed information, including on the health impacts of sugary drinks consumption, is contained in the OPC's policy brief: [A comprehensive policy program to reduce consumption of sugary drinks in Australia](#), available at www.opc.org.au.

b. Australians consume sugary drinks in concerning volumes

Large numbers of Australian adults and children consume sugary drinks. Soft drinks, in particular, are popular and consumed by large proportions of the population.¹⁷

Just looking at supermarket retail sales, Australians brought around 1.1 billion litres of sugary soft drinks in 2015 at a cost of \$2.2 billion.¹⁸ This doesn't include what is bought from fast-food outlets, cinemas, vending machines, hotels and convenience stores.

A recent analysis of added sugar consumption in the Australian population has found that most people exceeded the World Health Organization Guidelines. The study found that sugary drinks accounted for the greatest proportion of added sugar intake in the population. This study also confirmed the highest intake of added sugar was in adolescents, with 14–18 year-old boys the highest consumers.¹⁹

c. A health levy on sugary drinks can effectively influence purchasing and consumption behaviour

Price is one factor that can be highly effective in influencing consumption of sugary drinks.²⁰ Recent evidence, including a systematic review, identifies that taxes (on sugary drinks alone) could reduce consumption and improve population weight and health outcomes, if the tax is set at a sufficiently high level.^{21 22 23}

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. Over a 25-year period, there could be 16,000 fewer cases of type 2 diabetes, 4,400 fewer cases of heart disease and 1,100 fewer cases of stroke. 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.²⁴ This research is consistent with other international modelling studies in Ireland, the United Kingdom, South Africa, India and the United States, noting that a tax on sugary drinks could reduce calorie intake and obesity.^{25 26 27 28 29}

In addition to real-world evidence, data strongly shows the impact of food taxes on health in other countries. 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 through prices and that consumers reduced 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. There was also a 2.1% increase in the amount of untaxed beverages purchased.³⁰ The biggest fall in the purchase of sugary drinks was among lower socioeconomic groups.³¹

Food taxes to improve population health have also been implemented in France (2012), Hungary (2011) and a number of countries in the Western Pacific.^{32 33} Evaluation of the impact of the Hungarian tax, which applies to foods high in sugar, fat and caffeine, found evidence of reformulation of products, a decrease in sale of taxed products by 25%, and a decrease in consumption of between 25–35% compared to the previous year.³⁴ Further, 40% of manufacturers of unhealthy food products which would attract the tax reformulated their products to either reduce or eliminate unhealthy ingredients.³⁵

Other studies considering the elasticity of demand for sugary drinks have also shown consumption rates are sensitive to price change, and that a price increase would reduce consumption, particularly among certain categories of sugary drinks (soft drinks in particular).³⁶ Modelling the population impacts of sugary drink taxes in India,³⁷ New Zealand³⁸ and South Africa³⁹ has also shown positive impacts on health, even after substitution effects are taken into account.

In the UK, where 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, while simultaneously reducing sugar content.⁴⁰ The levy on manufacturers is designed to encourage reformulation of products to lower sugar levels, and is hypothecated towards obesity prevention initiatives including school sports and breakfast clubs. In announcing the initiative the Treasury Department acknowledged that obesity is a national problem for the UK with an estimated indirect cost to the economy of approximately £27 billion, in addition to the £5 billion a year on obesity-related treatments. The Treasury Department acknowledged this initiative was in response to over 60 public health organisations supporting a levy on sugary drinks.⁴¹

Some of the most convincing evidence of the likely effect of an sugary drinks levy comes from the proven influence of past price increases on tobacco products, which were effective in motivating consumers to quit, preventing potential smokers from taking up the habit, and reducing consumption among people who continue to smoke.⁴² Consumption can be further reduced when revenue is reinvested in prevention programs.⁴³

d. There is strong support for a levy from experts, the Australian public and global peak health bodies

The WHO has urged governments to consider economic policies, including taxes and subsidies, to improve the affordability of healthier food products and discourage the consumption of less healthy options, and achieve goals for improved health and contained obesity rates by 2020.⁴⁴ The introduction of taxes to decrease consumption of nutrients including saturated fat and sugar is now widely considered internationally.

The Australian Government has also been recommended to consider the issue through the 2009 final report of the National Preventative Health Taskforce (commissioned by the then Commonwealth Government) proposing the development of "methods for using taxation, grants, pricing, incentives and/or subsidies to promote production, access to and consumption of healthier foods".⁴⁵ Specifically, the taskforce even recommended that the government "provide disincentives for unhealthy foods by considering increasing taxes for energy-dense foods".

However, the Australian Government has so far declined to entertain a levy on sugary drinks to address diet-related disease in Australia. The former federal Labor government expressed a disinclination to use targeted excise taxes generally.⁴⁶ The 2010 Henry tax review of Australia's fiscal policies declined to recommend a levy on food, despite recommending increased taxes on tobacco and alcohol to reduce harm.⁴⁷ A federal government discussion paper, calling for submissions on tax reform, merely referred to a levy on sugary drinks as an example of a corrective tax used in other parts of the world.⁴⁸ Despite the National Preventative Health Taskforce's recommendation that pricing policies be considered as a means of shaping diets, there have been no moves to revisit food taxes.

There is strong public support within Australia for increasing the price of sugary drinks. Recent research into the attitudes of young Australians aged 18-30 found that 74% of participants supported a tax

on sugary drinks if the revenue was used to subsidize healthy foods,⁴⁹ with the majority of Australians supporting a health levy on sugary drinks.⁵⁰

e. A health levy on sugary drinks would reduce consumption to the greatest extent among groups most at risk of associated harms

Interested parties within the beverage industry have opposed the imposition of a tax arguing that it would be regressive, disproportionately impacting Australians on low incomes.⁵¹ However, Australians of low socioeconomic position (SEP) are also disproportionately affected by high rates of diet-related illnesses and therefore stand to derive the greatest benefit from reduced consumption of unhealthy products such as sugary drinks.⁵² Children from low SEP families also consume greater volumes of sugary drinks than their higher SEP counterparts and therefore stand to benefit from interventions to reduce purchasing and consumption.⁵³

A recent review on the impact by SEP of a sugary drinks tax found that lower income households would pay a greater proportion of their income in additional tax. However, the monetary burden across all households would be small, with relatively minor differences between higher and lower income households (less than \$5 USD per year).⁵⁴ A sugary drinks levy would therefore be a pro-equity population policy to reduce consumption and improve weight and population health outcomes.

Further, research suggests that young people, lower-income groups, those most at risk for obesity and those who consume larger quantities of sugary drinks are likely to be more responsive to price increases^{55 56} adding support to the argument that a health levy on sugary drinks will act progressively by reducing sugary drink consumption to the greatest extent in those groups who are most at risk of associated harms. This has been confirmed in a recent evaluation of the sugary drink tax in Mexico which demonstrated that there was a decline across all socioeconomic groups, with reductions highest among low socioeconomic households.⁵⁷ Evaluation of the impact of past tobacco price increases on consumption has shown that the greatest impacts on behaviour have been experienced by the young and the poor.⁵⁸

Any other arguably regressive characteristics of a levy on sugary drinks could be ameliorated by using revenue gained through the levy to fund 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.

2. How should a health levy on sugary drinks be implemented?

The attributes of well-designed tax policies aimed at changing purchasing behaviours include that they are simple (easy to administer and comply with), efficient (cause the desired changes without undesired changes), equitable and practicable.⁵⁹

The development of any health levy on sugary drinks should involve further analysis of the level of levy needed to reduce consumption and generate population health benefits. Any levy structure should be kept simple and consideration should be given to using the revenue to improve diets and prevent obesity.

a. Conduct further analysis to impose the health levy at a level that will optimise impact

The design of the health levy should consider the policy objective of reducing population consumption of sugary drinks, to improve health. It is generally agreed that for a levy to change consumer behaviour it should be absorbed by the consumer at the retail stage. A levy can either be collected as an excise or sales tax. A sales tax would be paid by the consumer at the point of sale. An excise tax would be paid by the manufacturer, bottler or distributor and presumably passed on to the consumer in the price of the product.

The levy could be calculated at either a percentage of the retail price (*ad valorem*) or at a volumetric rate, based either on the quantity of sugar within the drink or the actual volume of the drink. A volumetric levy calculated with reference to concentration of sugar in the sugary drink would alert consumers to sugar content and encourage consumers to substitute the more expensive products containing higher proportions of sugar with cheaper, less sugar dense products. It may also encourage manufacturers to reformulate their products to reduce sugar content. It is instructive to note that a study prepared by the EU Commission's DG Enterprise and Industry found that, in general, food taxes achieve a reduction in consumption of the product, and in some cases encourage manufacturers to decrease ingredients, such as sugar, in the taxed product.⁶⁰

The alternative method of calculating the levy with reference to the volume of the actual beverage, may have the effect of discouraging bulk purchasing and

reduce portion size, but there is no incentive for manufacturers to reduce the concentration of sugar in the product. It may, however, be easier to administer as the volume is stated on the packaging.

While a recent study analysed the impact of a 20% ad valorem tax and a 20 cent per litre volumetric tax and demonstrated that volumetric tax resulted in a greater drop in consumption and weight loss,⁶¹ it is suggested that the design of the health levy should involve further research and modelling to achieve the optimum level of health levy imposed on sugary drinks to meet the objective of meaningfully reducing consumption in Australia.

b. Keep it simple: use existing tax structures

In Australia, a health levy on sugary drinks could be relatively simply imposed through existing tax structures, keeping the costs of implementation and administration reasonably low.⁶² Use of existing tax frameworks capable of accommodating a tax would mean implementation would not require the development of complex independent legislation and administrative structures.⁶³

The fact that sugary drinks are readily identifiable would also facilitate the application of a health levy through existing structures. That is, applying a health levy to SSBs is not as difficult as applying a tax to foods, because unlike many foods which contain a mix of nutrients (so that a tax may decrease consumption of healthy nutrients as well as unhealthy), sugary drinks usually contain effectively no valuable nutrients.⁶⁴

For the sake of consistency across Australia, it would be desirable for a health levy to be imposed at federal government level. A federal health levy would also avoid the potential problem of a state-based scheme being found in contravention of s90 of the Constitution, which reserves the power to impose an excise exclusively to the Commonwealth.

c. Use health levy revenue for initiatives to address diet-related disease

Generated revenue from a health levy could be hypothecated (ear-marked) for health promotion campaigns or to subsidise the cost of healthy foods for low-income earners, with strong public support for such a measure.⁶⁵

A number of state and local governments have shown strong commitment to preventative health programs to reduce rates of chronic disease, for example through LiveLighter education campaigns. These efforts could be supported and greatly advanced by further funding

for interventions such as policies to increase access to fresh healthy foods in communities of low socio-economic status, physical activity initiatives and childhood obesity prevention programs.

It is interesting to note that the government in the UK has committed to use the revenue from a recently introduced levy on manufacturers of sugary drinks to increase physical activity in primary schools, expand the school breakfast clubs and support secondary schools to offer longer school days which include more sport.⁶⁶

Policy action required

Consistent with recommendations of the WHO, the policy agenda endorsed by Australia under the GAP and the National Preventative Health Taskforce recommendations, the Australian Government should investigate, design and implement a health levy on sugary drinks to effect a price increase of at least 20%, with the objective of reducing consumption and improving public health. The matter deserves close attention given the evidence supporting a levy as a cost-effective and potentially powerful intervention, particularly given Australia's increasing prevalence of overweight, obesity and preventable diseases.

The factors influencing consumption of sugary drinks are complex, and improvements in health will not be achieved by a health levy alone. Reducing consumption will require a coordinated set of policy measures, targeting individual and environmental drivers of consumption.⁶⁷ Accordingly, a health levy on sugary drinks should form part of a comprehensive approach to reducing sugary drink consumption, which should also include restricting sale of these drinks in schools, children's settings and public institutions, as well as effective public education campaigns.

For more information see the OPC's policy brief: [A comprehensive policy program to reduce consumption of sugary drinks in Australia](#), available at www.opc.org.au.

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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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- ⁶⁴ Ibid
- ⁶⁵ Sixty-Sixth World Health Assembly (WHA 66.10) *Follow-up to the Political Declaration of the High-level Meeting of the General Assembly on the Prevention and Control of Non-communicable Diseases*
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- ⁶⁷ Hattersley L and Hector D (2008) "Building solutions for preventing childhood obesity. Module 1: Interventions to promote consumption of water and reduce consumption of sugary drinks", available at http://www.coo.health.usyd.edu.au/pdf/2008_module1.pdf.