



Sugar Sweetened Drinks Taxation: Targeted Measure or Policy Scapegoat?

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Noëlle Cotter

Institute of Public Health in Ireland

Adam Smith: Proper subjects of taxation



Why sugar-sweetened drinks?

- No nutritional value
- 'Liquid calories'
- Links with overweight and obesity?
- No suggestion this is a silver bullet



Sugar Sweetened Drinks: Trends



Evidence

SSDs provide energy that, if not compensated for by reducing/expending energy in other ways, cause weight gain.

Questions:

- Do SSDs do this above and beyond other consumed foods/drinks?
- What about consumer switching?
- Would a tax be regressive?

British Heart Foundation Health Promotion Research Group

Modelled the effects of a 10% tax on SSDs in Ireland on obesity and overweight.

Predicted reduction of obese adults by around 10,000, and the number of adults who are overweight (including obese) by 14,000.

Reduction of 1.25% in obesity.

Reduction of 0.67% in obesity including overweight.

Public Opinion & Unintended Consequences

- Employment/Industry impacts
- Implementation of the tax
- Evidence
- Regressive/Progressive
- Consumer response
- Alternatives

Policy Context

- SSD taxation in the pipeline
- Programme for Government
- NI and UK
- International experiences

QUESTIONS?

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Noëlle Cotter

Public Health Development Officer (Policy)

noelle.cotter@publichealth.ie



www.publichealth.ie