

## POLICY BRIEF

# THE CASE FOR A HEALTH LEVY ON SUGAR-SWEETENED BEVERAGES

## SUMMARY

A health levy on sugar-sweetened beverages<sup>1</sup> (SSBs) 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 SSBs 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 SSBs has the potential to:

1. Effectively discourage consumption of a product that contributes substantially to the poor diets and chronic disease risk of Australians;<sup>1</sup>
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 SSBs and the mechanisms that could be used to implement a levy in Australia. It

is argued that consideration of a health levy on SSBs should be a priority for the Australian Government as an effective intervention to reduce obesity and chronic disease.

## BACKGROUND

Australians consume large volumes of SSBs, 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 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.<sup>23</sup>

The introduction of a healthy levy on SSBs is vigorously opposed by the beverage industry, which argues that a levy on SSBs will not improve health, will unfairly single-out the SSBs sector, will cost jobs, will disadvantage Australians on lower incomes and will curtail personal freedoms.<sup>4</sup> However there is strong evidence of the potential efficacy of an SSB health levy, particularly for lower income groups, and growing international policy impetus to include this policy as part of a comprehensive approach to reduce consumption and improve weight and population health outcomes.<sup>2</sup>

<sup>1</sup> SSB includes 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.

<sup>2</sup> For more information, refer to OPC Counterpoint 'Analysis of industry arguments against a tax on sugar sweetened beverages in Australia'.

## 1. WHY A HEALTH LEVY IS RECOMMENDED FOR AUSTRALIA

### a. The need to reduce SSB 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 SSBs.<sup>5</sup> The recommendations are underpinned by evidence of association between SSB consumption and an increased risk of weight gain in adults and children, as well as association with increased risk of dental caries.<sup>6</sup>

The need to improve the diets of Australians was demonstrated by the 2014 release of data showing that poor diet and high body mass index are now the two greatest risk factors contributing to the burden of disease in Australia, ranking ahead of smoking and alcohol-related illness.<sup>7</sup> Australians experience high rates of overweight, obesity and chronic disease. The National Health Survey for 2014–15 reports that 63.4% of Australians are overweight or obese and 27.4% of children, ages 5–17 are overweight or obese.<sup>8</sup> Obesity is itself a leading risk factor for chronic disease including cardiovascular disease, diabetes and some cancers.<sup>9</sup> Diabetes is the fastest growing chronic disease in Australia, with an estimated 280 Australians developing diabetes every day.<sup>10</sup>

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 SSB consumption and long-term weight gain and risk of type 2 diabetes.<sup>11 12 13</sup> The association between higher SSB consumption and elevated BMI is not only shown in adults, but in children,<sup>14</sup> including young children aged 2–5 years.<sup>15</sup>

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

### b. Australians consume SSBs in concerning volumes

Large numbers of Australian adults and children consume SSBs. Soft drinks, in particular, are popular and consumed by large proportions of the population.<sup>16</sup>

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.<sup>17</sup> 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 sugar sweetened beverages 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 olds the highest consumers.<sup>18</sup>

### c. A health levy on SSBs can effectively influence purchasing and consumption behaviour

Price is one factor that can be highly effective in influencing consumption of SSBs.<sup>19</sup> There is evidence that taxes on SSBs (or sugar-sweetened soft drinks alone) could reduce consumption and improve population weight and health outcomes, if the tax is set at a sufficiently high level.<sup>20</sup>

A recent Australian study based on the latest local dietary intake data, estimated the consequences of an additional 20% tax on SSBs in Australia on health and health care expenditure. The results show that a 20% tax on SSBs could result in a 12.6% decline in consumption of SSBs 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 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.<sup>21</sup>

Data is still building around the impact of food taxes on health in other countries. Mexico's tax of approximately 10% on SSBs took effect on 1 January 2014.

Evaluation data demonstrates that the tax was generally passed on through prices and that consumers have 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 percent over 2 years. There was also a 2.1% increase in the amount of untaxed beverages purchased.<sup>22</sup>

Food taxes to improve population health have also been implemented in France (2012), Hungary (2011) and a number of countries in the Western Pacific.<sup>23 24</sup> 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 sale of taxed products by 25%, and a decrease in consumption of between 25-35% compared to the previous year.<sup>25</sup>

Recent UK-based research has confirmed the potential for an SSB tax to impact obesity rates, finding that a 20% tax on sugar sweetened drinks would lead to a reduction in the prevalence of obesity in the UK of 1.3% (around 180,000 people), with the greatest effects likely to be seen in young people, who are the greatest consumers of SSBs.<sup>26</sup> Other studies considering the elasticity of demand for SSBs have also shown consumption rates are sensitive to price change, and that a price increase would reduce consumption, particularly among certain categories of SSBs (soft drinks in particular).<sup>27</sup> Modelling in respect of population impacts of SSB taxes in India,<sup>28</sup> New Zealand<sup>29</sup> and South Africa<sup>30</sup> has also shown positive impacts on health, even after substitution effects are taken into account.

On 17 March 2016, the United Kingdom announced a soft drinks industry levy on manufacturers of a range of drinks with added sugar from April 2018. The levy on manufacturers is designed to encourage reformulation of products to lower sugar levels. 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 tax on SSBs.<sup>31</sup> Some of the most convincing evidence of the likely effect of an SSB levy comes from the proven influence of past price

increases on tobacco products, which was effective in motivating consumers to quit, preventing potential users from starting to use, and reducing consumption among people who continue to use.<sup>32</sup> Consumption can be further reduced when revenues are used for prevention programs.<sup>33</sup>

#### **d. There is strong support for a tax 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.<sup>34</sup> 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".<sup>35</sup> 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 tax on SSBs to address diet-related disease in Australia. The former federal Labor government expressed a disinclination to use targeted excise taxes generally.<sup>36</sup> The 2010 Henry tax review of Australia's fiscal policies declined to recommend a tax on food, despite recommending increased taxes on tobacco and alcohol to reduce harm.<sup>37</sup> The current federal government's discussion paper, calling for submissions on tax reform, merely referred to a tax on sugar sweetened beverages as an example of a corrective tax used in other parts of the world.<sup>38</sup> 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 SSBs. Recent research into the attitudes of Australian grocery buyers found that 69%

of participants supported a tax on SSBs if the revenue was used to subsidize healthy foods.<sup>39</sup>

**e. A health levy on SSBs 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.<sup>40</sup> 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 SSBs.<sup>41</sup> Children from low SEP families also consume greater volumes of SSBs than their higher SEP counterparts and therefore stand to benefit from interventions to reduce purchasing and consumption.<sup>42</sup>

A recent review on the impact by SEP of an SSB 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).<sup>43</sup> An SSB tax 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 SSBs are likely to be more responsive to price increases,<sup>1, 2</sup> adding support to the argument that an SSB health levy will act *progressively* by reducing SSB 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 SSB tax in Mexico which demonstrated that there was a decline across all socioeconomic groups, with reductions highest among low socioeconomic households.<sup>44</sup> 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.<sup>45</sup>

Any other arguably regressive characteristics of an SSB levy 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 an SSB levy by enabling consumers to increase intake of healthy products without incurring additional costs.

## 2. HOW SHOULD A HEALTH LEVY ON SSBs 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.<sup>46</sup>

The development of any health levy on SSBs 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 generated to address diet-related issues.

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

The design of the health levy should consider the policy objective of reducing population consumption of sugar through SSBs, 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 SSB or the actual volume of the SSB. A volumetric levy calculated with reference to concentration of sugar in the SSB would alert consumers to the sugar content of an SSB and encourage consumers to substitute the more expensive SSBs 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.<sup>47</sup>

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<sup>48</sup>, 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 SSBs to meet the objective of meaningfully reducing consumption in Australia.

#### **b. Keep it simple: use existing tax structures**

In Australia, a health levy on SSBs could be relatively simply imposed through existing tax structures, keeping the costs of implementation and administration reasonably low.<sup>49</sup> 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.<sup>50</sup>

The fact that SSBs 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), SSBs usually contain effectively no valuable nutrients.<sup>51</sup>

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 s.90 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.<sup>3</sup>

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 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.<sup>52</sup>

## **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 SSBs 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 SSBs 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.<sup>53</sup> Accordingly, an SSB health levy should form part of a comprehensive approach to reducing SSB 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:



## [OPC Policy Brief 'A comprehensive policy program to reduce consumption of sugar sweetened beverages in Australia'](#)

Available at [www.opc.org.au](http://www.opc.org.au).

## About the Obesity Policy Coalition

The Obesity Policy Coalition (OPC) is a coalition between the Cancer Council Victoria, Diabetes Victoria and the Global Obesity Centre at Deakin University, a World Health Organization Collaborating Centre for Obesity Prevention. The OPC advocates for evidence-based policy and regulatory change to address overweight, obesity and unhealthy diets in Australia, particularly among children.

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## REFERENCES

<sup>1</sup> These summary points have been adapted from Kelly Brownell and Roberta Friedman, Yale Rudd Centre for Food Policy and Obesity Report: 'Sugar-Sweetened Beverage Taxes – An Updated Policy Brief' (October 2012)

<sup>2</sup> World Health Organisation Global Action Plan for the Control and Prevention of Non-communicable disease, objective 3, recommendation 39, p.22, available at

[http://www.who.int/nmh/events/ncd\\_action\\_plan/en/](http://www.who.int/nmh/events/ncd_action_plan/en/)

<sup>3</sup> 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*

<sup>4</sup> See, for example, discussion by Dr David Gratzler, of The Montreal Economic Institute, 'Are Soda Taxes a Cure for Obesity' Economic Note 2012; see also Kate Carnell, then CEO of the AFGC, responding on behalf of AFGC to a proposed SSB tax, 2011, <http://www.youtube.com/watch?v=AXAVm8977IE>

<sup>5</sup> National Health and Medical Research Council, *Australian Dietary Guidelines 2013*.

<sup>6</sup> Ibid; see also Vartanian et al., 'Effects of soft drink consumption on nutrition and health: A systematic review and meta-analysis' (2007) 97(4) *American Journal of Public Health* 667

<sup>7</sup> Institute for Health Metrics and Evaluation (2014) Global Burden of Disease Country Profile data for Australia, available at [www.healthmetricsandevaluation.org](http://www.healthmetricsandevaluation.org)

<sup>8</sup> Australian Bureau of Statistics First Results, 2014-2015.

<sup>9</sup> World Health Organization Obesity: preventing and managing the global epidemic, Report of a WHO consultation. Technical Report Series 894. Geneva, 2000.

<sup>10</sup> Diabetes Australia Fast Facts <http://www.diabetesaustralia.com.au/Understanding-Diabetes/Diabetes-in-Australia/>

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<sup>20</sup> Brownell et al. 'The Public Health and Economic Benefits of Taxing Sugar-Sweetened Beverages' 361(16) *New England Journal of Medicine* 1599; Andreyeva et al. 'Estimating the potential impact of sugar-sweetened beverages to reduce consumption and generate revenue' (2011) 52(6) *Preventive Medicine* 413; Wang YC et al. 'A penny-per-ounce tax on sugar-sweetened beverages would cut health and cost burdens of diabetes' (2012) 31 *Health Affairs* 199–207; Eyles et al. 'Food Pricing Strategies, Population Diets, and Non-Communicable Disease: A Systematic Review of Simulation Studies' (2012) 9(12) *Plos Medicine* 1.

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<sup>24</sup> Thow, A. M. et al. "Taxing soft drinks in the Pacific: implementation lessons for improving health" (2011) *Health Promotion International*, 26 (1), 55–64.

<sup>25</sup> World Health Organization *Global status report on noncommunicable diseases 2014* Geneva, Switzerland.

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<sup>32</sup> Chaloupka et al., 'Tobacco taxes as a tobacco control strategy' (2012) 21 *Tobacco Control* 172

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<sup>34</sup> WHO *Global Action Plan for the Prevention and Control of Non-communicable Diseases 2013-2020*; World Health Assembly, Sixty-Sixth Session, *Follow-up to the Political Declaration of the High-level Meeting of the General Assembly on the Prevention and Control of Noncommunicable Diseases*, 25 May 2013 (A66/A/CONF/1) 2013.

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