

# A Tax on Sweetened Beverages A Very Brief Public Health Ethics Case

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This short document presents a case study comprising a scenario and material to stimulate further reflection. We originally produced this case for use during a workshop held in May 2016.<sup>1</sup> We have adapted this and other cases and republished them together so that they might be used in combination with the summary versions of ethics frameworks for public health that we have produced to date. They are intended to give public health practitioners some material for practice in ethical deliberation.

## Case

You represent your public health unit on the Regional Food Policy Council, whose mission is to track the food system's functioning in your area, and to "provide ideas, actions, and policy recommendations on how to improve it" (Mendes, 2011, p. 1). A council member from a local non-profit wants it to recommend that the provincial (or territorial) government implement a tax on sugary drinks to help slow the increase in overweight and obesity. Part of the tax revenues would go towards the *Healthy Corner Store Initiative*, which would put affordable healthy foods in selected corner stores, particularly in food deserts and in remote locations. The rest of the tax revenues would go to balancing provincial or territorial and municipal budgets.

## Instructions

Through deliberation, please:

- Identify the ethical issues that arise in this case.
- Make a decision about whether your health unit should
  - Support this proposal
  - Support a modified version of the proposal
  - Reject this proposal / propose an alternative.
- Give reasons for your decisions.



Figure 1 'Lid'

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## Some considerations

### THE CANADIAN CONTEXT

- Between 1985 and 2011, the prevalence of overweight and obesity among Canadian adults rose from 34% (1985) to 52% (2011) (Twells et al., 2014).
- It is estimated that 55% of Canadian adults will be overweight or obese by 2019 (Twells et al., 2014).
- A first decrease has recently been observed in overweight and obesity prevalence among Canadian children, going from 30% (2004) to 27% (2013) (Rodd & Sharma, 2016).
- In 2015, Canadians purchased on average 88.1 litres of sweetened beverages per person, placing Canada in 10<sup>th</sup> place among the countries with the highest per-capita sweetened beverage sales (Arsenault, 2016).
- Between 2010 and 2015, sweetened beverage sales in Canada diminished by 10.3 litres per person (Arsenault, 2016).
- Less socioeconomically advantaged persons tend to consume more sweetened beverages than do more advantaged persons (Le Bodo, 2015).

<sup>1</sup> The PowerPoint is available online at:  
[http://www.ncchpp.ca/128/Presentations.ccnpps?id\\_article=1556](http://www.ncchpp.ca/128/Presentations.ccnpps?id_article=1556)



## HEALTH EFFECTS

- The regular consumption of sweetened beverages is associated with, notably, overweight and obesity, type 2 diabetes and dental caries (Imamura et al., 2015; Scharf & De Boer, 2016).

## EXAMPLE OF A TAX ON SWEETENED BEVERAGES

- In Mexico, a tax of about 10% on sweetened beverages has been in place since January 2014. One year after the tax was implemented, sales of sweetened beverages were down by 12% overall, and down by 17% among more socioeconomically disadvantaged persons (Colchero et al., 2016).

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## Questions or comments?

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