

# De suikertaks

Wat ga ik met jullie bespreken:

1. Een historische beleidsanalyse
2. Welke landen hebben wat voor een taks?
3. Werkt een suikertaks?
4. Wat zijn de beleidsdeterminanten om een suikertaks in te voeren?



Luc Hagnaars

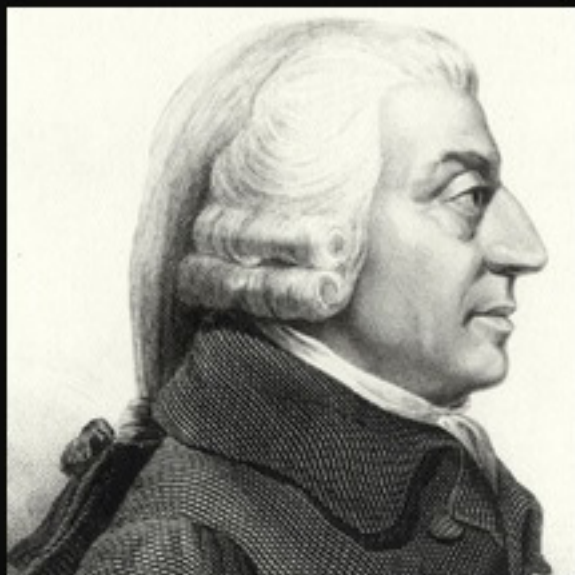
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Adam Smith



Sugar, rum and tobacco are commodities which are nowhere necessaries of life, which are become objects of almost universal consumption, and which are therefore extremely proper subjects of taxation.

AZ QUOTES

# ”Een suikertaks? Nederland is is nog niet zover”

- Bijna twee eeuwen is er in Nederland belasting op suiker geheven.
- Het ‘witte goud’ werd belast bij import (vnl. Nederlands Indië), en bij binnenlandse producenten (suikerbietenfabrieken).
- Deze suikertaks is in 1993 afgeschaft.
- Er kwam een ‘verbruiksbelasting van alcoholvrije dranken’ voor in de plaats. Die bestaat nog steeds!
- *Importeurs en producenten* van vruchten- en groentesap, mineraalwater en limonade moeten €8,83 per hl betalen.
- Dat is bijna 9 cent voor 1 liter cola of spa blauw.
- (Soja)melk uitgezonderd, poeders/siroop naar mengverhouding 1:3, verspersers tot 12.000 l/jaar uitgezonderd.
- Gezondheid is nooit het doel van deze taks geweest.



# Welke landen hebben nog meer een dergelijke taks, en wat doen zij precies?

Voor en na 2017



# Wat doen die landen (en Amerikaanse steden)?

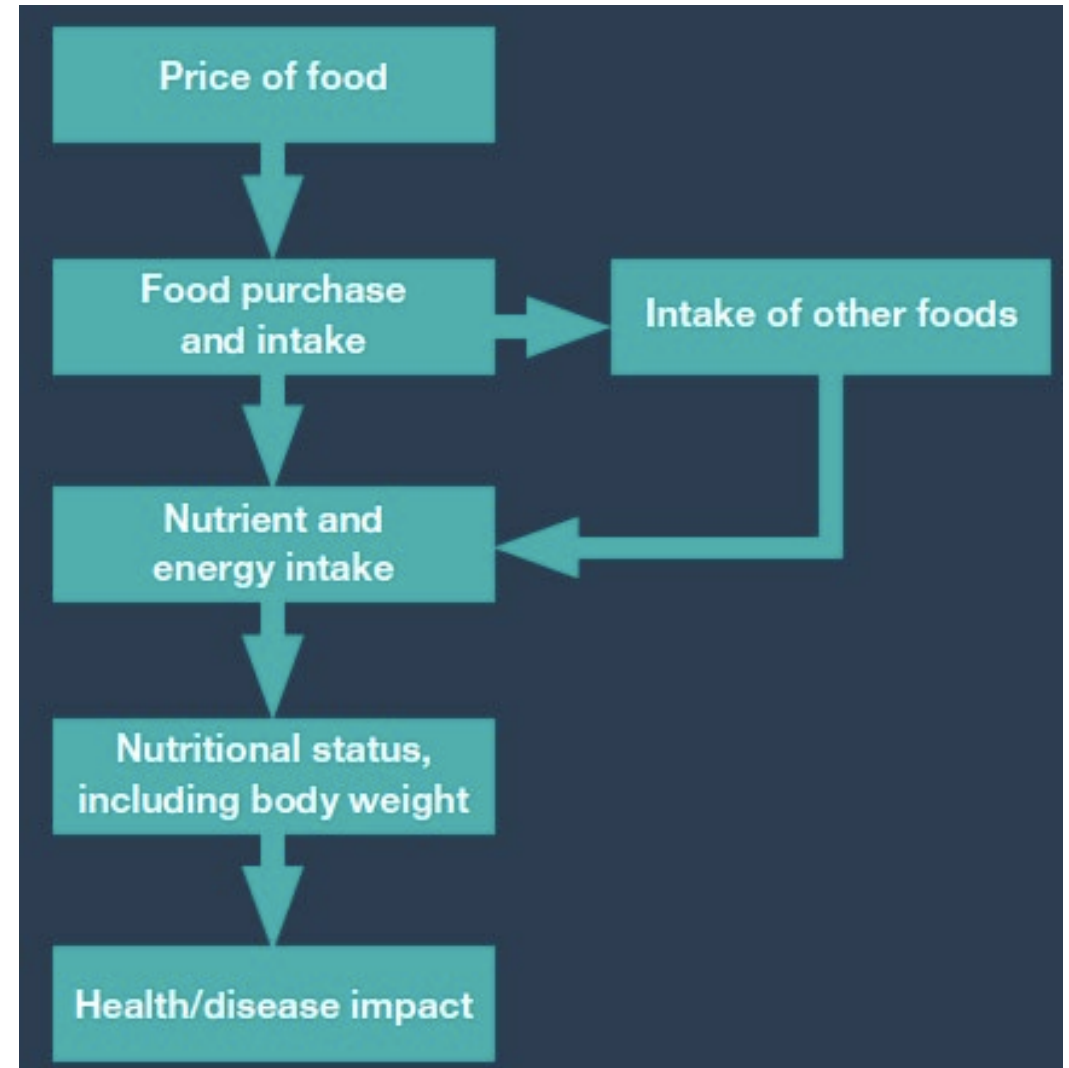
- ▶ Denmark: 2011-2012 verzadigd vet
- ▶ Finland: tot 2017 snoep, ijs en Sugar-Sweetened Beverages (SSBs), erna alleen SSBs
- ▶ Hungary: sinds 2011 SSBs >8 gr suiker/100 ml, en een aantal snacks, zoete jams
- ▶ France: van 2013 tot 2018 vergelijkbaar als NL taks, sinds 2018 per gram suiker/100ml hoger tarief tot €20/hl bij >11 gr suiker/100 ml
- ▶ UK: sinds 2018 SSBs met 5-8 gr suiker/100ml aan £0,18/l, >8 gr suiker/100ml aan £ 0,24/l.
- ▶ Portugal, Ierland, Catalonië: gelijkaardige taks als UK sinds 2017
- ▶ Noorwegen: tot 2018 een taks op suiker en een vergelijkbare taks als NL. Deze is sinds 2018 verhoogd naar 3,34 kronen/liter voor suikerhoudende als diet dranken. De 'suikertaks' geldt voor poeder-/kristal-/geraffineerd- en parelsuiker.
  
- ▶ Berkeley: sinds 2015 SSBs. Flatrate van \$1 cent per ounce. Dat is ongeveer \$0,34/liter cola
- ▶ Philadelphia: sinds 2017 SSBs en artificially-sweetened beverages. Flatrate van \$1 cent per ounce. Dat is ongeveer \$0,51/liter cola (diet)
- ▶ San Francisco, Oakland, Albany, Boulder: gelijkaardige taks als Berkeley sinds 2017
  
- ▶ Nog een boel landen hebben of een flat rate of een gestaffelde SSB taks (o.a. Mexico, Chili, Zuid Afrika, Brunei, Sri Lanka, UAE, Filippijnen, Saudie Arabië, eilanden in de Pacific en Carribiën)

# Concluderend – wat doen landen?

- Eindproducten worden vaker belast dan nutriënten.
- Suikerhoudende dranken worden vooral veel belast, omdat deze productgroep goed af te bakenen is en ook sneller als ongezond wordt gezien.
- In Amerika voeren steden vooral flatrates in.
- In Europa voeren landen vooral gestaffelde versies in, vaak met 5 en 8 gram suiker/100ml.
- Het tarief is veelal (veel) hoger dan het huidige Nederlandse tarief.

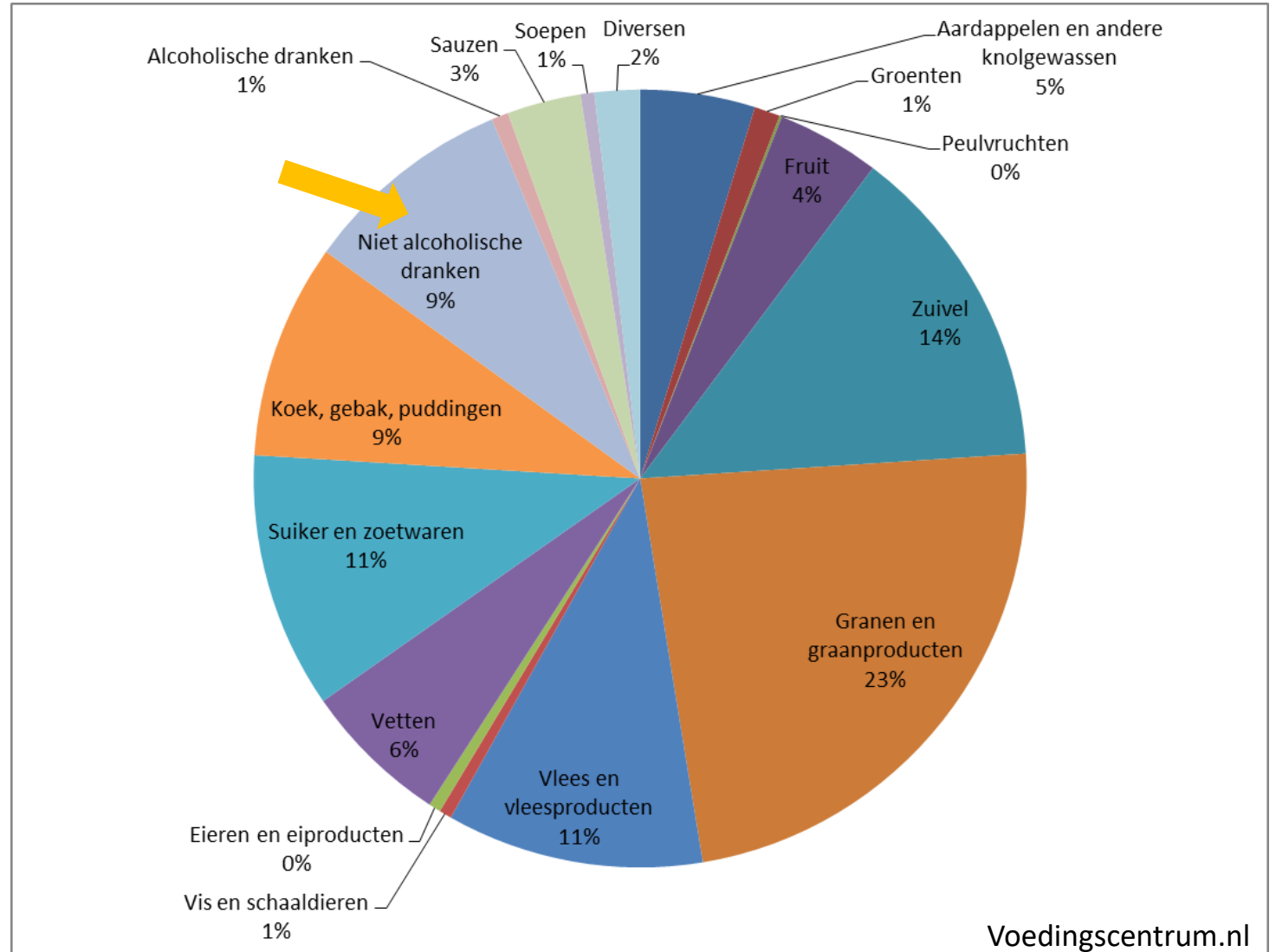
# Werkt het?

- In de meeste gevallen is er sprake van bijna complete *price pass through*.
- Real world studies laten zien dat mensen daadwerkelijk minder SSBs consumeren. 10% prijsstijging leidt tot 10% minder consumptie (CI - 5% tot -14,7%) (Teng et al., 2019).
- Langere termijn effecten nog niet heel goed bekend.
- Geen significant effect op aankoop niet belaste drankjes. Amerikaans onderzoek suggereert dat er geen substitutie naar ander ongezond voedsel plaatsvindt (Finkelstein et al., 2013).
- Gemodelleerd onderzoek suggereert dat dit soort taksen enorm veel value-for-money bieden (Sacks et al., 2010).
- (Parallel tabaks- en alcoholaccijns)





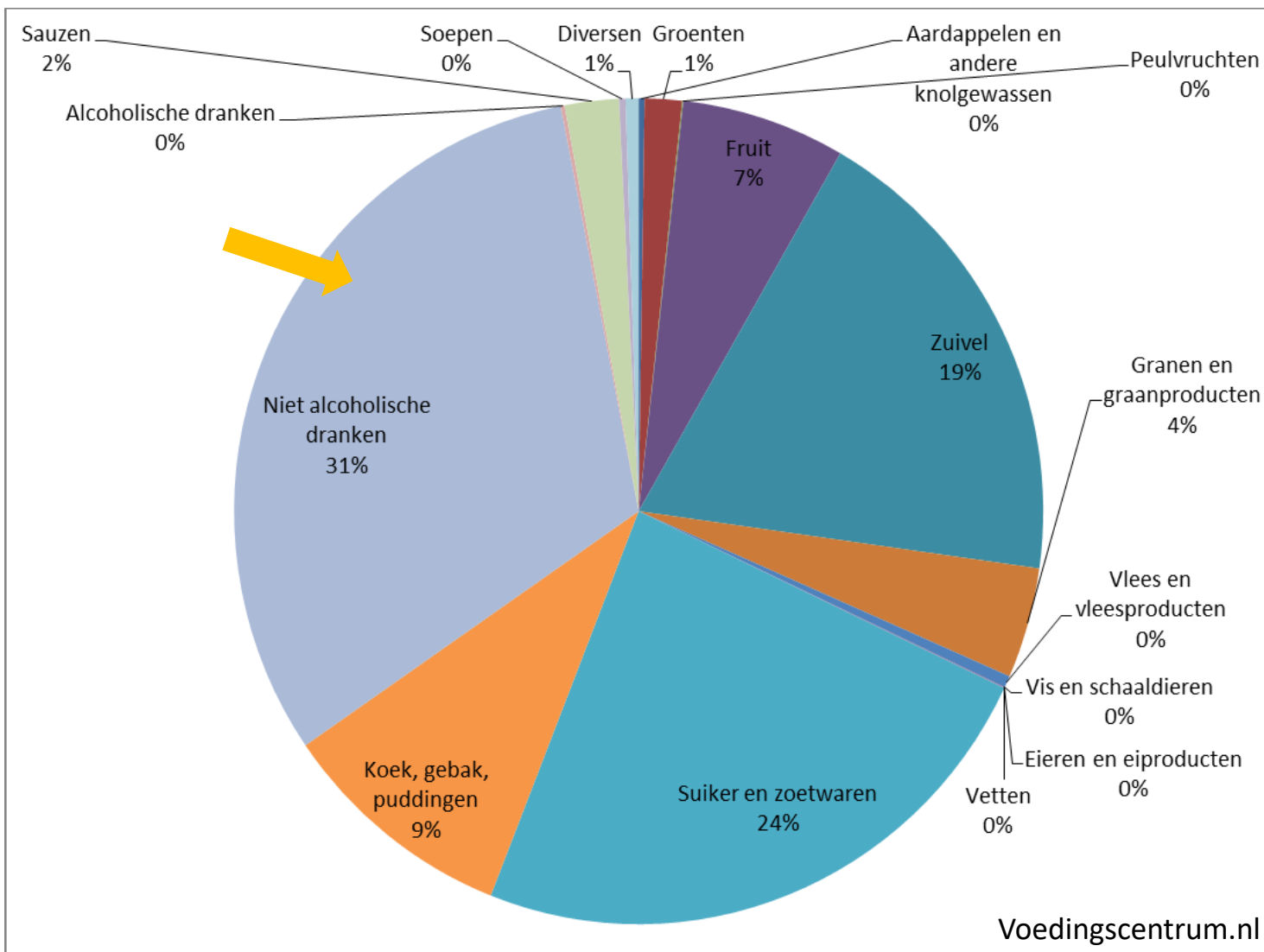
# % totale calorieïnnname



Slaat het een deuk in een pakje boter?

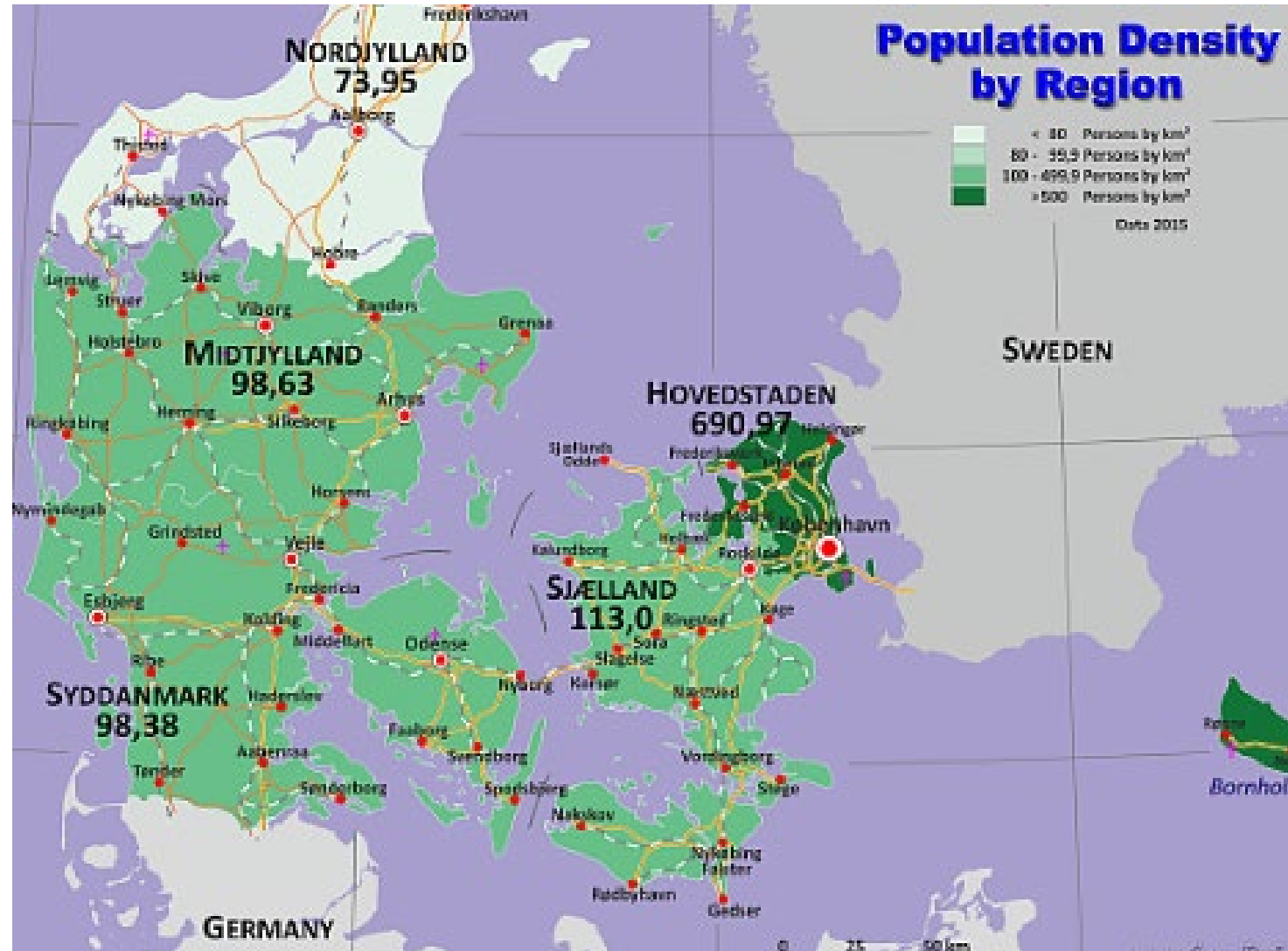


# % total sugar consumption



Slaat het een deuk in een pak suiker?

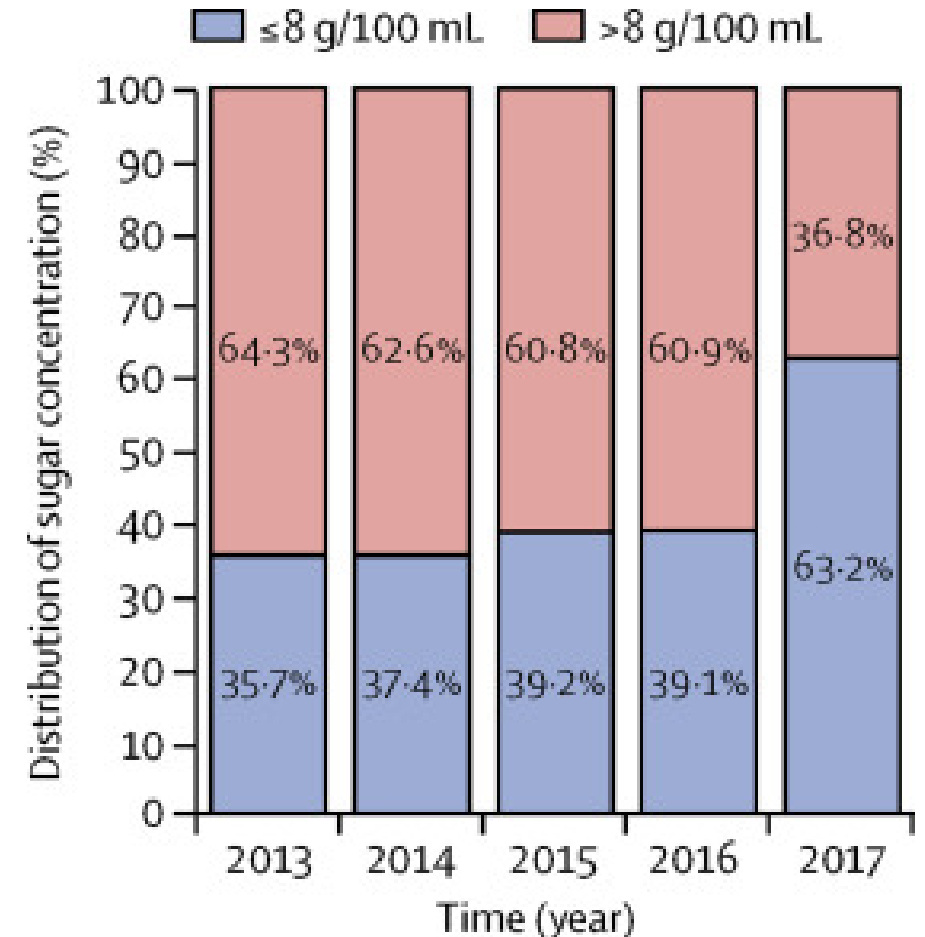
“Noren betalen hoofdprijs voor snoep, dus gaan ze naar Zweeds luilekkerland” NOS journaal 25 dec



# Andere effecten

- Producenten doen er minder suiker in (UK, Frankrijk, Portugal)
- De health literacy van mensen verbetert (Hongarije)
- De publieke en politieke aandacht voor deze maatregel zorgt voor een gratis campagne over het 'gevaar van lege calorieën'
- Dit soort belastingen is regressief, maar de gezondheidseffecten zijn progressief

Distribution of the sugar concentration (g/100 mL) in sweetened beverages consumed in Portugal (Goiana-Da Silva, 2018)



# Policy determinants – policy context

- In almost all cases there was *fiscal need*, to shift from labour to consumption taxation in a large tax reform or to close budget shortfalls.



Figure 1 - Health Policy Analysis Triangle,

- In the EU governments of conservative/liberal governments quite often implemented the tax, but in the USA it only seems possible with the Democrats.
- In the EU governments seemed to have used mixed policy framing approaches, in the USA governments needed one single way of policy framing.
- Cases often had high obesity rates, high GINI-coefficients, and a high share of excise taxes as % total taxes.
- Trade agreements: watch out for trade agreements that counteract state aid/EU single market policy. Does not seem to be an issue if inclusion is based on product composition; but e.g. import tariff Norway may not be feasible within the EU.

# Policy determinants – policy process

## *Sampling justification*

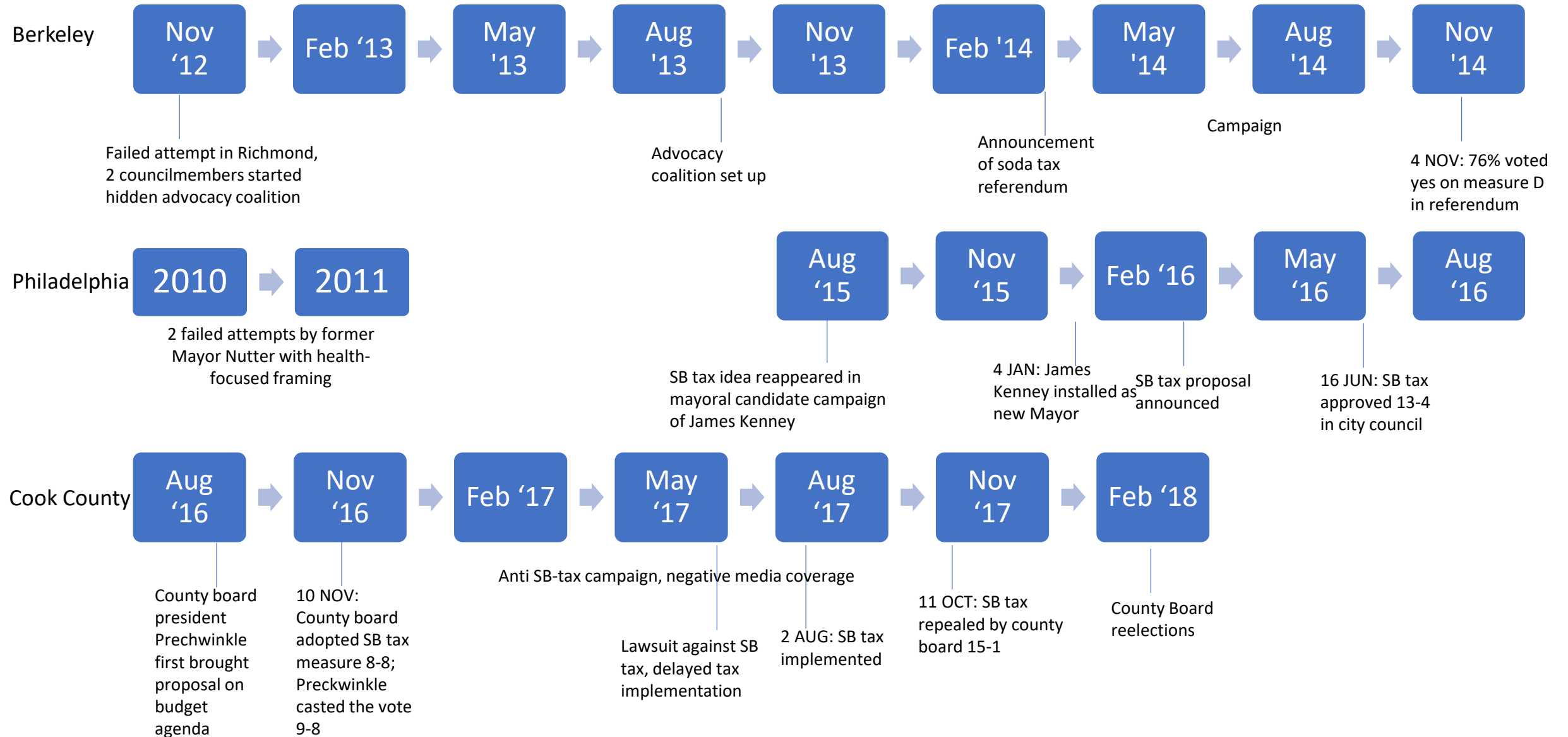
- Three SB tax policy cases were purposefully sampled. Drawing generalizable lessons is possible with case studies, when the differences between cases are pronounced:
  - Berkeley first and successful adopter, very progressive
  - Philadelphia first major city to adopt successfully, very working-class
  - Cook County first adopted, but the tax was repealed after 2 months



## Materials and analysis

- Survey & semi-structured interviews with stakeholders who were involved in the policy process (commissioners, councilmembers, NGO/advocacy group members, local academics).
- Survey listed questions about critical junctures in the agenda-setting and decision-making phases, and stakeholders.
- Interview transcripts scrutinized with Atlas and coding scheme based on health policy analysis triangle.
- Analysis of 296 media articles between 'on agenda' until 3 days after adoption/repeal

# Timeline of tax policy processes



## Six lessons learned:

1. Important to couple the policy to issues that already had public support.
2. Policy framing must align prevailing political sentiment, as expressed in media.
3. The tax structure required technical and political considerations.
4. Existing tax policies and political decision-making rules were important to consider.
5. Building an advocacy coalition should occur upfront.
6. The advocacy coalition should be locally grounded and able to influence local media.



Coupling policy content to policy framing

## Philly

“We very quickly adopted the framework that we would not be talking, leading at all with the concept of do this because you get healthier...[With a health frame] we would have gotten nowhere. Nobody in Philly cares about public health. This is a very unhealthy city. People smoke at higher rates than average in America. People are heavier; it is just not the place to talk about health.”

## Berkeley

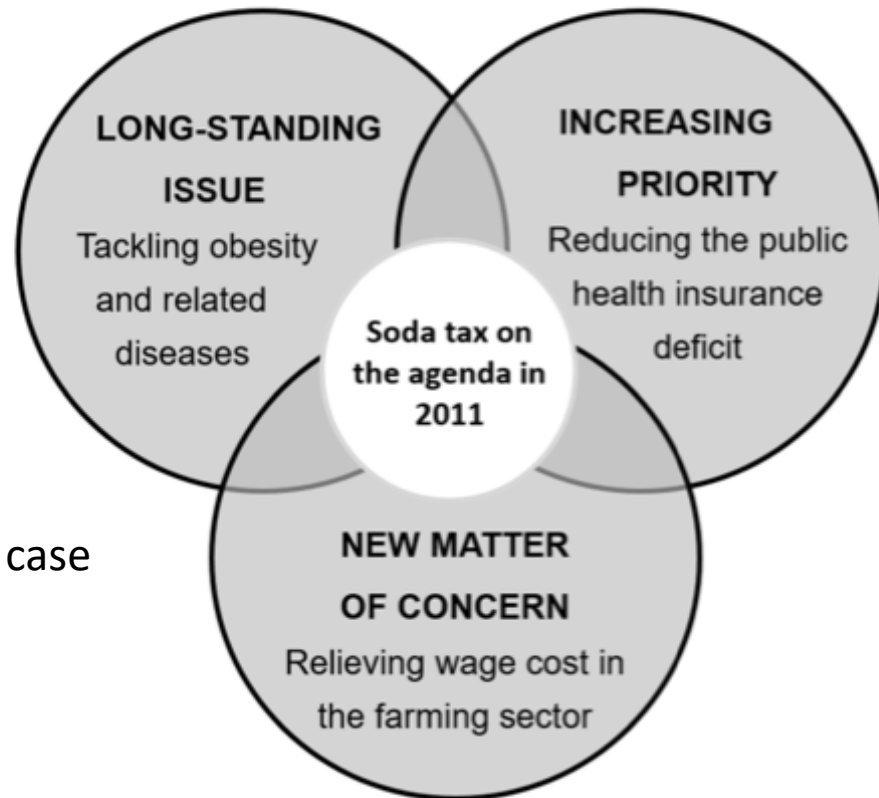
“The soda industry just came in [Richmond] and slaughtered them, it was not a very pleasant sight. So, it quickly became clear that there needed to be a broader constituency base, and we met with parent leaders from the public schools who indicated that if a portion of the money went to the public schools’ program around nutrition, then they would be supportive.”

## Cook County

“It was to fight obesity and to make people healthy and to fight diabetes. Except here is the problem. We had a budget shortfall of 280 million dollars for our pensions. This money wasn't earmarked, this money wasn't going to be canned to go and start programs that went into schools and taught children how to eat properly...It was strictly a source of revenue that was going to go pay down legacy debt. So, the hypocrisy was smacking right from the get go.”

# Coupling a health policy to other public problems

Y. Le Bodo, et al.



French case

Fig. 2. Three issues concurrently contributing to putting a soda tax on the agenda in 2011 (*problem stream*).



Working within existing institutional structures, and allowing political compromises

## Cook County

“It was these layers and layers of, sort of arcane tax law and regulations, and what can be taxed, and taxes on taxes and things like that, that Really caused a lot of confusion...and I think the ability of the beverage Industry quite honestly to exploit the confusion.”

## Philly

“I think James Kenney learned the lessons of Mayor Nutter’s proposals in developing and keeping his on track. He was a councilmember during all that time. He understood all the previous proposals, what holes were in them, and navigated the water successfully from learning from past mistakes.”



Building a grassroots advocacy coalition

## Berkeley

“I remember one member of the steering committee...who said ‘I just want you to know that we're sick and tired of you white folks...taking the images of our children to get money for your own kids’...I think what that did was put it on the table so that we could deal with it.”

## Cook County

“We had about eight weeks to work on the campaign prior to the vote actually coming up in the county board. We did not have the time to properly educate the public nor really a lot of the commissioners.”

## Philly

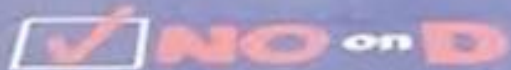
“They loaded up [council] meetings. Now, when I went around and checked the license plates of people, they were mostly out of state...But their guys were all white. And the women we were bringing were all Latino and black. And it really was very stark in the eyes of councilmembers. I mean the council is mostly black, very mixed...They [opponents] ended up being like a giant.”





*"Certain drinks containing sugar  
are exempted..."  
Official Text of Measure D*

**Watch out for  
loopholes.**



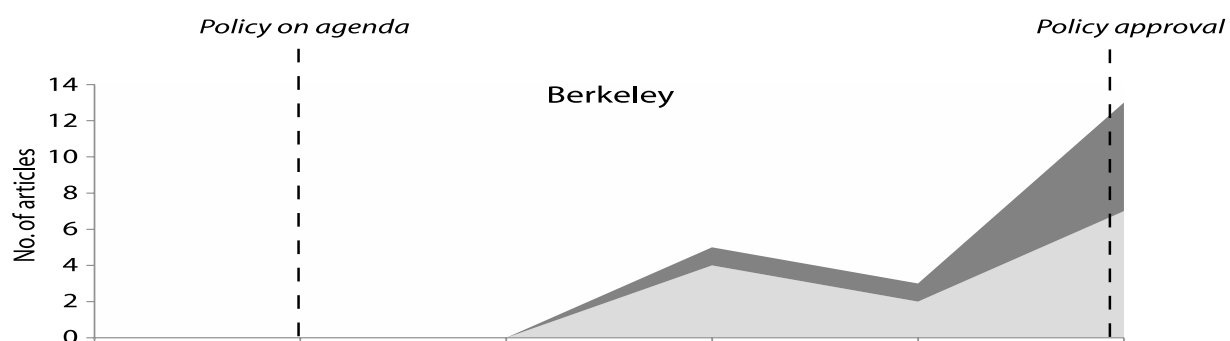
[NoBerkeleyBeverageTax.com](http://NoBerkeleyBeverageTax.com)

*Paid for by No on D, No Berkeley Beverage Tax, major funding provided by  
the American Beverage Association California PAC.*

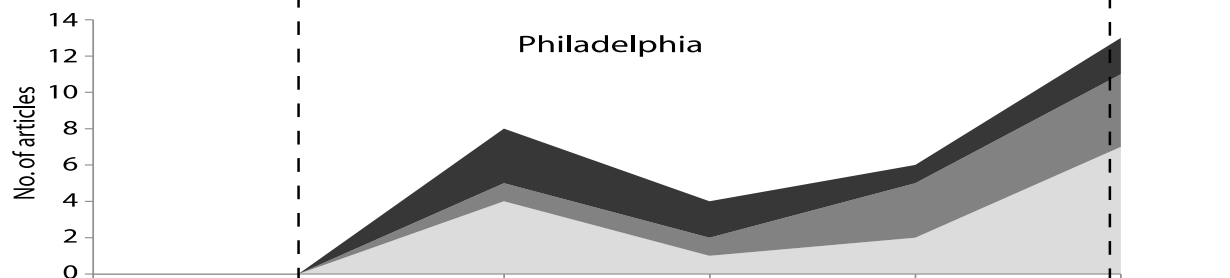
# Media coverage analysis



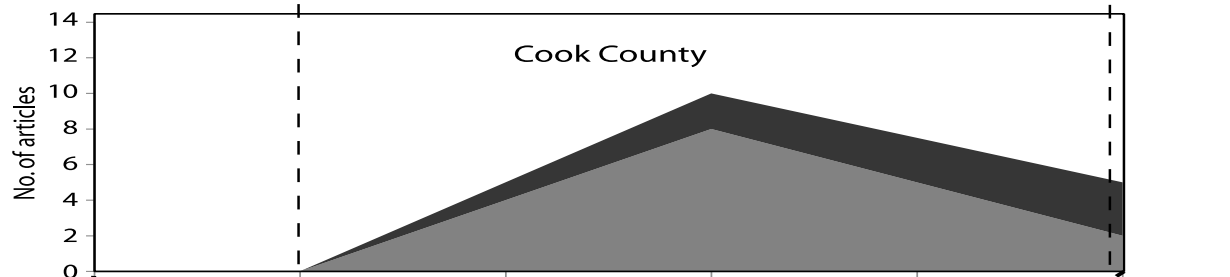
**A**



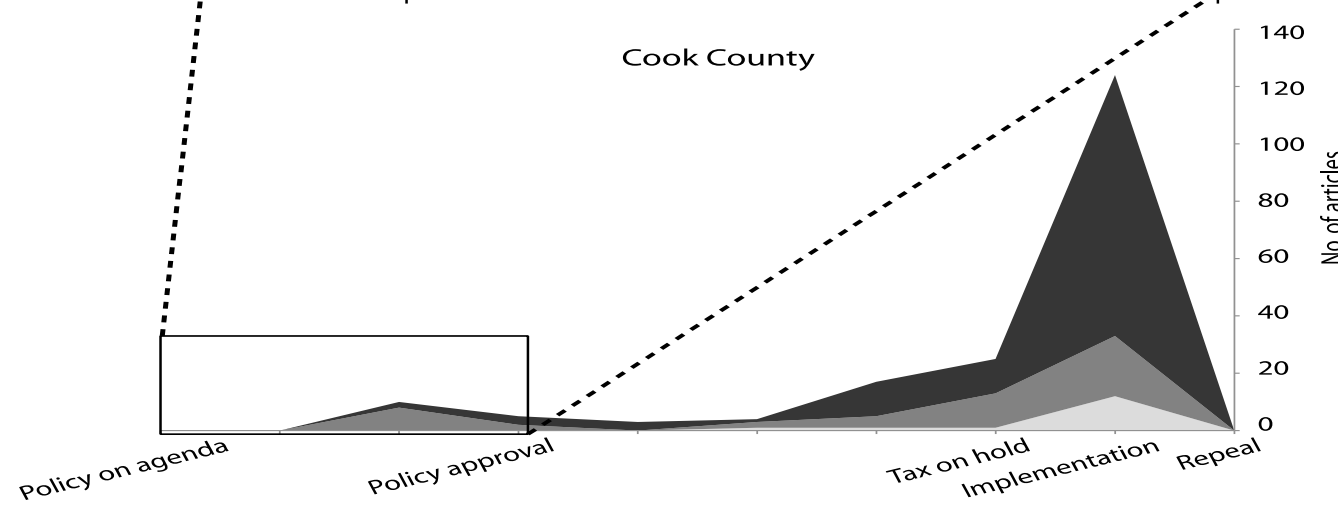
**B**



**C**



**D**



# Reflection with multiple streams framework (MSF), and punctuated equilibrium theory (PET)

MSF. Agenda window opened primarily in:

## Policy stream

- Philadelphia: many years of campaigning for pre-kindergarten

## Politics stream

- Philadelphia: mayoral elections
- Cook County: repeal vote held shortly before county elections

## Problem stream

- Berkeley: focusing event (loss of revenue for school nutrition program) + change indicators (health inequities)
- Cook County: change of indicators (budget deficit)

PET. How was the policy uplifted to macropolitical agenda in order to enable a punctuation?

## New policy image with context-sensitive framing

- Philadelphia: non-health framing attracted many 'atypical' stakeholders (pre-K, parks)
- Berkeley: industry, diabetes, school nutrition program

## Positive feedback loop

- Philadelphia: non-representativeness of 'grassroots' opposition
- Berkeley: campaign, behavior industry

## Cook County

- No punctuation at first. Measure was dealt with in policy subsystem.
- As a result, new 'new stakeholders' did not get involved
- Opposition lifted repeal effort to macropolitical stage instead,
- Using disingenuousness and unclearities in implementation to its advantage

# Conclusies naar NL context vertaald

- Ga in elk geval voor een (betere versie van de) frisdranktaks
- Denk tot in detail na over de policy content
  - Naar UK voorbeeld inrichten?
  - Kies een duidelijke framing approach (~~overgewicht~~ diabetes? Kinderen? Focus op gedrag industrie?).
  - Framing moet aansluiten op de 'technical' policy content.
  - Wees pragmatisch & flexibel mbt politieke compromissen (zoetstoffen, water, doel van opbrengst).
  - Houd rekening met de prijs van alcohol.
  - Houd rekening met het strakke onderscheid tussen inkomsten en uitgaven in begrotingsbeleid.
  - Nutriscore als verre stip op de horizon voor een grotere taks?
- Anticipeer met het voorstel op pregnante publieke problemen (e.g. vergroening belastingstelsel, ~~geldgebrek bij de overheid~~).
- Bouw een brede coalition of the willing, dus niet alleen public health/zorg mensen.
- Beïnvloed publieke opinie via de media.

# Nuttige literatuur

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- Hagedaars (2020) Six lessons from introducing sweetened beverage taxes in Berkeley, Cook County, and Philadelphia: a case study comparison in agenda setting and decision making. *Under review*.
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- Le Bodo et al. (2019) Conditions influencing the adoption of a soda tax for public health: Analysis of the French case (2005-2012). *Food Policy*.
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