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GCDF Resolution on Reinvestment of Sugar-Sweetened Beverages Taxation Revenues into Oral Health

April 2018

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Taxation on Sugar-Sweetened Beverages (SSBs) is increasingly being implemented by governments worldwide, recognising that they are of no nutritional value and are highly detrimental to overall health. Reducing sugar consumption will have a significant impact on helping to reduce the global epidemic of non-communicable diseases. As sugar is the primary factor responsible for the development of tooth decay, any reduction measures will also lower this risk, particularly for children.

The GLOBAL CHILD DENTAL FUND calls for 20% of the proceeds from SSB taxation to be reinvested into innovative oral health prevention strategies. Child oral health worldwide, even in developed countries, is still extremely poor and SSBs are a major causal factor for this problem. Oral health has traditionally been compartmentalised in health care, but it is an integral part of overall health. We now fight for resources to provide investment into universal oral health prevention.

Background

To date, 28 countries have introduced a sugar tax on food and drinks with other countries considering similar proposals.

In 2016, WHO supported the notion of taxing sugary drinks (sugar-sweetened beverage, or SSB tax) by 20% or more to help reduce sugar consumption.

Sugar tax implementation has largely been successful:

1. USA In the USA 34 U.S. states have implemented SSB taxes or similar measures.

2 Mexico In Mexico, a study found a 5% drop in the sales of sugary-drinks after the first year that the tax was introduced, followed by a 9% decline in the second year.

3 Middle East In the Middle East, the highest SSB taxes to date were implemented in Saudi Arabia and United Arab Emirates (i.e. in UAE : 50% on soda and 100% on energy drinks and tobacco products); the other gulf countries are following. Of note, in the gulf area this taxation applies to SBB and tobacco.

4 Worldwide

To date, SBB taxes or similar measures have been approved in nearly 30 countries (including: Mexico, Ecuador, Estonia, Chile, Brazil, Colombia, Egypt, India, Ireland, Thailand, Dominica, Barbados, Tonga, Mauritius, the Pacific Islands, Norway, Hungary, France, Finland, Romania, Ireland, Portugal, United Kingdom, Sri Lanka, Saudi Arabia, Thailand, UAE, Brunei, Estonia and Belgium).

In January 2018, the Philippines passed a landmark law with new tax provisions for sugar-sweetened beverages.

There is legislation pending approval in South Africa and Vietnam.



Fig. 1 Implemented sugar taxes in 2017. From <http://www.abc.net.au/news/2018-01-07/sugar-taxes-around-the-world/9309516>

Outcomes of implementing SSB taxation

As highlighted by WHO, taxing sugary drinks to at least a 20% increase in the retail price would result in proportional reductions in consumption of such products, according to the “Fiscal policies for Diet and Prevention of Noncommunicable Diseases (NCDs)” report and can lower consumption and reduce obesity, type 2 diabetes and tooth decay³.

Reduced consumption of sugary drinks means a lower intake of “free sugars” and calories overall, improved nutrition and fewer people suffering from overweight, obesity, diabetes and tooth decay.

SSB taxation introduction has mostly led to a significant reduction in SSB purchase with a potentially significant impact on human health and wellbeing. The health impact will also heavily depend on its implementation by industry. Uncertainty exists as to how industry will react and about estimation of health outcomes⁴.

Where does the money go?

Although the reduction in obesity, diabetes, hospitalization and caries incidence is the key leverage of these legislative measures, resulting revenues are also an important part of the equation. Most of these revenues are invested schools program and to support physical education and sports activities mainly addressed to children.

In Mexico, revenue is being reinvested in obesity prevention, for example, in providing drinking water fountains in low-income schools.

In UK, the £415m from sugar tax funding will be distributed to schools to increase physical education, sports clubs, and healthy eating programs according to the education secretary making pupils to have healthier, more active lifestyles.

In USA, Philadelphia officials claim that the soda tax will fund more than 2,000 preschool classrooms for low-income families and that it brought an additional \$12.3 million into the city’s coffers during the first two months it was in effect.

In Illinois, the revenues are meant to plug the budget deficit rather than put the money to health care or other family issues. A similar approach has been adopted in UAE where these revenues will be used to generate revenue for the government, as global oil prices remain low.

Reinvesting Sugar Taxes for Oral Health

Even though WHO has clearly highlighted the negative impact of SSB on obesity, diabetes and tooth decay, much revenue will be invested in preventing obesity and diabetes with no resource allocated to oral health promotion.

We therefore call for a proportion of the money raised from sugar taxes to be invested into innovative oral health prevention and communication strategies with the public. This is needed because child oral health in even in developed countries is still extremely poor. In England, for example, preventable oral infection is the single biggest cause for hospital admissions in under 5s.

We must unite with other health professionals such as doctors and nurses, in addition to health workers, school nurses and schoolteachers to educate parents about the effect of sugar on teeth and the importance of affordable fluoridated toothpaste. Oral health is an integral part of overall health and we must use our resources to fight to provide universal oral health prevention for everybody. Oral health prevention advice must be tightly integrated into general health messages to run more effective actions that tackle the body as a whole⁵.

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