

Soft drink tax: an ideal solution?

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The taxation of sugared beverages has become a topical issue in recent years. It has been proposed that this good should be taxed in a similar manner to alcohol and tobacco products with the purpose of improving healthcare and generating revenue for the government. This commentary will look at some of the issues that soft drink taxation and other 'sin taxes' may have on those of low socioeconomic status.

The predicted outcomes of such a 'sin tax' were discussed in a recent piece in the *New England Journal of Medicine*.¹ The rationale behind the proposed tax is that overconsumption of soft drinks is a contributor to obesity and related conditions, such as type 2 diabetes mellitus and vascular diseases. By implementing a tax, it is hoped that consumption will decrease. Additionally, revenue generated from the taxes can be channelled into improving other health services.

One interesting aspect mentioned by Brownell et al. was that those of low socioeconomic status would derive the greatest benefit from the proposed taxation framework. It is reasoned that this group carries most of the health burden of high calorie diets at present and would be most affected by the higher cost of such products.¹

However, such a tax may have a disproportionate effect on the quality of life of low socioeconomic individuals. It has already been established that fat and sugar make up a higher proportion of the dietary intake for lower income households compared to higher income households, largely because consumers consider them to be the cheapest source of dietary energy.² Taxation of soft drinks may play a part in increasing the difficulty for lower income households to maximise their food budget in terms of energy density. There has been research conducted which shows that buying healthier products does not incur a significant added cost³; an important message currently being highlighted by public education campaigns. As of yet, it is unclear how much impact these campaigns are having, therefore developing other methods of improving nutrition and decreasing the number of overweight and obese individuals are still important.

Apart from economic considerations, the suggestion of soft drink taxation also raises social issues. Food is much more than merely a source of energy. It is a central component of a person's culture and perceived quality of life. In this respect, food preference may be more significant for those who can afford few luxuries. This issue was explored by Orwell in 'The Road to Wigan Pier'.⁴ He commented, "the less money you have, the less inclined you feel to spend it on wholesome food ... when you are underfed, harassed, bored and miserable, you don't want dull wholesome food."⁴ He reasons that individuals of lower social economic status are the major consumers of highly processed, high calorie foods, as it is one of the cheapest sources of enjoyment available to them. If prices of such goods were raised, these pleasures could be taken away from the people who appreciate it the most.

Orwell goes on to argue that while the negative outcomes of a life in poverty are bad, using inhumane and degrading tactics to change these situations may also be of questionable value: "Bugs are bad, but a state of affairs in which men will allow themselves to be dipped like sheep is worse."⁴ The aim of reducing disease by decreasing soft drink consumption is commendable but in terms of achieving wider health equality, restricting a decision as personal as food choice may be a misguided effort. If an individual does not feel that they are being treated with respect and equity, it is easy to imagine that their quality of life will suffer.

In addition, this issue may also be cause for us to reflect on our own perspectives on 'sin taxes' and the reasons and possible biases behind them. Orwell comments that if we as a society limit a person to poverty, it is even more disrespectful for us to tell them how to spend their money.⁴ Although there may be disagreement with regards to the degree to which society impacts on those in poverty, it is clear how our efforts to 'improve the lives' of these individuals may seem impertinent, especially to the people in question. This brings to the surface questions regarding biases based on socioeconomic status with which we must deal with in order to truly have our patients' best interests in mind.

Some may argue that these social issues are not a concern of health professionals, and that the benefits of taxation far outweigh any disagreeable social implications. However, achieving equity is beneficial to the health of an individual and should be taken into account within reason. As future health professionals and advocates, we have a responsibility to do our part in making a patient's healthcare as empowering and fair as we can. Furthermore, as those fortunate enough to have the opportunity to attain a higher level of education and standard of living than many of those around us, we should not assume we have the authority to regulate all areas of other people's lives. A soft drink tax may well be the best strategy for improving the current outlook for obesity and related illnesses; however, if and when such policies come into place, we must be aware that they may have an impact on patients beyond counting calories and the immediate health burden. Ideally, as future advocates for health, we should look further than mortality and morbidity to changing the structure of the society in which we live. Ultimately it is the only way to correct health problems caused by societal inequality.

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