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As Minister of Healthy Living, Youth and Seniors I am please to reply to the email you sent on July 7<sup>th</sup> to Minister Oswald, regarding taxation of unhealthy food as a health promotion strategy.

You are absolutely correct in identifying chronic disease as a major challenge for public health, and the burden it creates for both ill individuals and for the health care system.

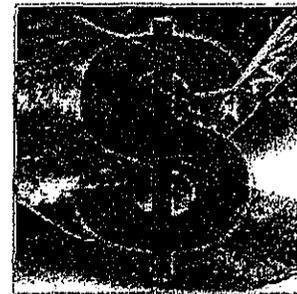
In recent years there have been numerous reports and studies which have made recommendations on obesity and chronic disease prevention strategies, and many of these have suggested a tax on 'unhealthy' foods, such as a 'junk food tax', a 'fat tax', or tax on sugar-sweetened beverages. The utility of such strategies is still the subject of research and debate. While it is clear that they could provide a way of raising considerable revenue, which might be directed to prevention and health promotion, it is much less clear that they would have any meaningful impact on consumer behaviour, food consumption, and thus public health. My department has examined this issue in the past and continues to monitor new research. I would refer you to a summary of the issues involved in an article written by one of my staff in 2006 [attached] as well as a more recent overview of the sugar-sweetened beverages issue. We continue to monitor this issue and should more convincing evidence emerge, we would certainly revisit the policy options.

Thank you for your interest in this topic

JR

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### Taxing Food

#### Summary Overview

Over the past few years there has been increasing interest in nutrition advocacy circles and in the popular press about the idea of a so-called "fat tax", "junk food tax" or "snack tax". In this review I will address several basic issues connected to small taxes on food including their intended purpose, how they work, pros and cons and implications for dietetic practice.

#### Background

The concept of a small tax on selected food products is rooted in two big ideas. Firstly, strong scientific evidence that links diet to chronic disease, together with, concerns over the increasing prevalence of obesity has fuelled calls for strategies to reduce intakes of dietary fat, sugar, salt and overall food energy (1). Secondly, as food costs are important factors in consumer food choice, it is thought to be possible to change eating behaviour through the application of economic levers. The two ideas intersect in the fact that energy dense foods are amongst the least costly of foods (2).

In 1994, Dr. Kelly Brownell of Yale University suggested taxing unhealthy foods, a proposal that was quickly labelled "the Twinkie Tax" and ridiculed by opponents (3). Since then several types of small taxes on food have been proposed, the most common of which are styled: "Junk food tax"; "Fat tax"; and "Snack Tax". An alternative economic strategy, the application of subsidies to healthy food choices, is beyond the scope of this discussion (4).

#### Definitions

The terms "junk food tax", "fat tax", or "snack tax", lack common clear definitions. "Junk food" is more of a conceptual category than it is a nutritional one, although the term is widely used as shorthand to refer to some or

all of high fat or sugar snack foods, fast foods, soft drinks and candy (5). "Fat tax" embraces a variety of schemes to tax foods based on their total fat content, or specifically the saturated fat or trans-fat component. For example Marshall suggests that products could be taxed if they raised cholesterol concentrations but be exempted if the "ratio of polyunsaturates to saturates (and trans fatty acids) were more favourable" (6). Targeting foods for taxation based on their fat (or indeed, other nutrient) content provides a clearer nutritional criterion than that of junk-food / non junk food. "Snack food", like "junk food", is a more ambiguous concept. For example, Health Canada refers to snack foods "like potato chips and pretzels" but also to the concept of healthy nutritious snacks from the food groups (7), while examples from Industry Canada of what are considered as snack food include cheese curis, popcorn, corn chips and potato chips (8).

#### Why a tax?

Advocates identify two potential positive outcomes of differentiated food taxes. The first is the potential for prompting changes in individual eating behaviour that are consistent with current nutritional advice on healthy eating and that will contribute to changes in population consumption patterns leading to reduced levels of obesity and chronic disease. This rationale is generally favoured by public health groups and consumer health lobbies and is often proposed as part of a broader comprehensive health promotion/public health strategy, citing the experience of cigarette taxation as a component of a comprehensive tobacco control strategy (9). The second outcome is revenue generation that could be directed to support nutritional health promotion programs. For this reason, some critics who doubt the likeliness of the first outcome nevertheless support such taxes.

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### Options for tax intervention

Taxes on food may be applied at the retail level in the form of general or targeted sales taxes. In Canada, food is already differentially taxed through the Goods and Services Tax (GST) and Provincial Sales Tax (PST). Foods and beverages subject to GST are listed by Canada Customs (10). There is, arguably, a high degree of congruency between what is in this list and what would be likely to be on a "junk food" or "snack food" tax list. A number of states from the United States of America have at different times experimented with levying special taxes on soft drinks and specific snack foods or have excluded these products from tax exemptions given to food products (11).

There are also options for levying taxes at different stages in the food system. Approaches tried in the U.S. include:

- Manufacturers tax - payable on production volume (e.g. soft drinks or syrups) or as a percentage of sales revenue, and
- Wholesalers and distributors tax - payable on amount of product sold.

In several jurisdictions these types of taxes were subsequently repealed due to industry lobbying and threats to commercial development (12).

### Would junk food taxes be effective?

While there have been few attempts to demonstrate the actual impact of such taxes with real world examples, several recent economic modelling studies have attempted to gauge the likely impact of such taxes, taking into account factors such as current levels of consumption, price elasticity and substitution strategies. A United States Department of Agriculture (USDA) model suggests that "small" taxes on snack foods would be ineffective in changing patterns of consumption and would have little impact on diet quality or health outcomes (13). Even a 20% tax on salty snack foods would result in only a 4-6 ounce reduction in annual per capita consumption. Moreover, as the authors point out, there is no guarantee that any consumption changes prompted by such taxes would be nutritionally beneficial.

An analysis carried out for the Danish Food and Resource Economics Institute indicated that differential taxes based

on total fat, saturated fat or sugar could have an impact on consumption of fats, sugars and overall calories for some groups, although with no "particularly advantageous effects" for the socio-demographic groups amongst which obesity and unhealthy diets are of the most concern (14). The authors suggest that combining economic instruments with public information campaigns may be a fruitful avenue for further exploration. A U.S. study that attempted to simulate the effects of a fat tax on dairy products concluded that a 10% tax on fat content had little impact on the quantity of dairy products consumed by any group, though there was an overall predicted 1.4% reduction of average total fat intake (15). Other researchers have proposed combining taxation of less healthy options with subsidies for healthier alternatives such as fruits and vegetables, as a potentially more effective strategy in improving diet quality and health outcomes (16).

Food taxes would almost certainly raise revenues. The USDA analysis cited above estimated that a 1% tax on potato chips translates into twenty seven million dollars of revenue that could be spent on education programs. Governments are often reluctant to allocate specific revenue streams to specific purposes. A notable exception is VicHealth – a very successful Australian health promotion foundation supported through tobacco taxes (17). More often, monies go into general revenues from where they are reallocated according to changing needs and government priorities.

It should be noted that food taxes are regressive in nature since they disproportionately affect lower income populations where a higher percentage of income is spent on food. Modelling the distributional effect of hypothetical taxes on saturated fat, monounsaturated fat, sodium and cholesterol using data from the National Food Survey, a recent United Kingdom analysis showed that the poorest 2% of people would pay 0.7% of total income on a fat tax, while the richest group would pay only 0.1% of total income (18).

### Implementation issues

If the idea of a "junk food", "snack food" or "fat tax" gained political and public support, there would be at least two kinds of implementation challenges to address. The first is in deciding what to tax. It is difficult to link specific foods to specific health impacts so the idea of tax on specific food and beverage products runs counter to the message that it is overall dietary intake that matters. There would have to be broad agreement on the part of policy makers,



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practitioners and industry on what constitutes "junk-food" or "snack food" and therefore is taxable.

The second challenge recognises the complexity of administering a differential retail tax. Given that new products are constantly appearing on the market, and that manufacturers may change product specifications, a continual monitoring, evaluation and classification system would be required. Retailers would need to adopt new technologies and/or accounting systems to charge the tax, and tax remittance and collection systems would have to be developed. Restaurants would be faced with an even more complex task. It may be that tax levies at the manufacturer or distributor level would be relatively easier to administer and would underline the idea that healthier choices are an industry as well as consumer responsibility. In either case, both producers and consumers would likely bear a share of the costs.

### Implications for dietetic practice

While economic incentives and disincentives are a potential addition to the array of public policy instruments available to encourage healthy eating, there is as yet no clear cut empirical evidence on which to judge the merits of junk food or similar taxes. The Institute of Medicine concludes that there is insufficient evidence to recommend either for or against taxing these foods, while a recent Canadian think-tank on addressing obesity concluded that the relationship between economic policies such as the role of tax incentives and disincentives and their influence on eating behaviours is poorly understood and requires further research (19).

It would be useful to develop more robust definitions of terms such as "Junk Food" and "Snack Food" as a means to defining exactly what foods would be targeted and why.

Continuing media discourse about food tax proposals does provide an opportunity for dietitians to engage the public in discussions about the importance of healthy eating and the role of public policy in supporting healthy choices.

Written by Paul Fieldhouse, PhD and reviewed by Kim Raine, PhD, RD and Carmen Connolly.

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- At present, 25 states impose small taxes on soda and other beverages with added sugar.
- A 2009 report from the Center for Science in the Public Interest, *Taxing Sugared Beverages Would Help Trim State Budget Deficits, Consumers' Bulging Waistlines, and Health Care Costs* outlines the health and fiscal benefits of a soda tax.
- President Barack Obama has lent his support for a soda tax which could benefit children's health and the nation's wealth. "I actually think it's an idea that we should be exploring. There's no doubt that our kids drink way too much soda."
- A January 2010 CBS News opinion poll found that 60% of those surveyed opposed a junk food tax.

#### International

- Romania will become the first country in the world to introduce a tax on junk food. The new tax will apply to individuals or organizations that produce, import or process food with a high content of salt, fats, sugar and additives. The new tax, to be introduced in March 2010, will be used for health programs in the country. The ministry justified its proposal stating that a significant number of people in Europe suffer from obesity, increasing the risk of diabetes, hypertension and premature death due to unhealthy food.
- Taiwan is considering similar action. The Bureau of Health Promotion is drafting a bill to levy the special tax on food deemed unhealthy, such as sugary drinks, candy, cakes, fast food and alcohol. Revenue from the tax would finance groups promoting health awareness or subsidize the national health insurance program. If approved it would come into effect next year.

#### Milk Subsidies

- In 2008 a milk subsidy proposal was introduced in the NWT legislature, with an estimated cost of \$1.0 - \$1.5million per year. This was not successful.
- Milk is an eligible product in the Federal Food Mail program, which serves some Manitoba communities. This program has recently been comprehensively reviewed and a final report is pending.

19(1)(b)(c)

23(1)(a)(f)

28(1)(e)(i)

- The Northern Healthy Food Initiative [NHFI] was established as an interdepartmental government response to the Northern Food Prices Report, and continues to operate under the leadership of ANA. HLYS, MH, MAFRI, HCMO and Conservation are the partner departments. Northern Healthy Food Initiative was given a mandate to pursue a limited number of priority items from the report, with a focus on remote communities. The items identified above were not part of the mandate.

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ADVISORY NOTE FOR MINISTER OF HEALTHY LIVING, YOUTH & SENIORS

Type:            Decision             Discussion             Information

Initiated by: Minister             DM             ADM             Branch

Division/Branch:    Healthy Living & Populations  
Title:                    Junk Food Levy  
Date:                    January 27, 2010  
AIMS Log Number:    HLYS 10-00090

19 (1)(b)(c)

23 (1)(a)(f)

28 (1)(c)(i)

**Current Status:**

Junk Food Tax

**Canada**

- No jurisdictions have introduced a specific 'junk food tax' to date.
- The concept of junk food taxes continues to surface in policy discussion forums and public health reports. See Appendix 2 for summary chart from Canadian AgriFood Policy Institute on economic instruments for addressing diet.
- Current provincial Retail Sales Tax which is applied to selected food items is to some extent a de facto junk food tax.
- In the absence of more up-to-date figures, a 2006 Ipsos Reid poll reported that forty-five percent of respondents supported introducing "a special tax on snack foods, such as potato chips, candy and chocolate, to discourage people from buying them".
- There is some evidence that support is higher when the revenues raised are to be directed to improving child nutrition.

**U.S.**

- There has been a particular impetus in the US focusing on 'soda taxes'.

**Cerqueira, Elizabeth (HLSCA)**

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**From:** Fieldhouse, Paul (MHHL)  
**Sent:** March-10-10 2:44 PM  
**To:** Robertson, Mark (MHHL)  
**Subject:** FW: Media request: Soda tax/junk food tax  
**Attachments:** pf taxing food dc current issues.pdf

Hi Mark - for your consideration and forwarding as appropriate.

23 (1) (b) ... comments were accurate: this is a complex issue that has been the subject of much and ongoing debate over everything from the concept itself to implementation to potential outcomes.

The department of Healthy Living, Seniors and Youth [previously Health and Healthy Living] has previously undertaken some internal analysis of the issue, and continues to monitor developments.

23 (1) (a) (b) (f)

There is a considerable amount of literature on the topic - both academic and popular commentary - that can be readily accessed. *{An example is attached. Please note this does not represent the views of the department - Mark - I don't know if you want to include this or not. It is the Current Issues paper I did for DC in 2006: no department affiliation is given}*

Promotion of healthy eating at school has been a major thrust in the last few years. The Manitoba Public Schools Act requires that all publicly funded schools in Manitoba have a written nutrition policy. Government has provided a range of supports to schools to help them achieve this, such as handbooks, guidelines, workshops and a toll-free line. Information on this initiative can be found at <http://www.gov.mb.ca/healthyschools/foodinschools/index.html>

Government of Manitoba contributes funding support for school nourishment programs, such as breakfast and snacks, through the Child Nutrition Council of Manitoba.

The Northern Healthy Food Initiative is an interdepartmental initiative led by Aboriginal and Northern Affairs that works with northern regional partners to increase access to affordable nutritious food in northern and remote communities. Projects include gardening, greenhouses, small livestock production, freezer loan projects and school curriculum.

Nutrition programs are also delivered by RHAs and other health agencies and non-government organisations

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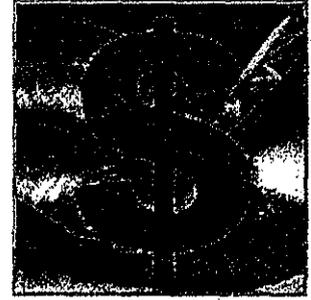
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# CURRENT ISSUES

## THE INSIDE STORY



### Taxing Food

#### Summary Overview

Over the past few years there has been increasing interest in nutrition advocacy circles and in the popular press about the idea of a so-called "fat tax", "junk food tax" or "snack tax". In this review I will address several basic issues connected to small taxes on food including their intended purpose, how they work, pros and cons and implications for dietetic practice.

#### Background

The concept of a small tax on selected food products is rooted in two big ideas. Firstly, strong scientific evidence that links diet to chronic disease, together with, concerns over the increasing prevalence of obesity has fuelled calls for strategies to reduce intakes of dietary fat, sugar, salt and overall food energy (1). Secondly, as food costs are important factors in consumer food choice, it is thought to be possible to change eating behaviour through the application of economic levers. The two ideas intersect in the fact that energy dense foods are amongst the least costly of foods (2).

In 1994, Dr. Kelly Brownell of Yale University suggested taxing unhealthy foods, a proposal that was quickly labelled "the Twinkie Tax" and ridiculed by opponents (3). Since then several types of small taxes on food have been proposed, the most common of which are styled: "Junk food tax"; "Fat tax"; and "Snack Tax". An alternative economic strategy, the application of subsidies to healthy food choices, is beyond the scope of this discussion (4).

#### Definitions

The terms "junk food tax", "fat tax", or "snack tax", lack common clear definitions. "Junk food" is more of a conceptual category than it is a nutritional one, although the term is widely used as shorthand to refer to some or

all of high fat or sugar snack foods, fast foods, soft drinks and candy (5). "Fat tax" embraces a variety of schemes to tax foods based on their total fat content, or specifically the saturated fat or trans-fat component. For example Marshall suggests that products could be taxed if they raised cholesterol concentrations but be exempted if the "ratio of polyunsaturates to saturates (and trans fatty acids) were more favourable" (6). Targeting foods for taxation based on their fat (or indeed, other nutrient) content provides a clearer nutritional criterion than that of junk-food / non junk food. "Snack food", like "junk food", is a more ambiguous concept. For example, Health Canada refers to snack foods "like potato chips and pretzels" but also to the concept of healthy nutritious snacks from the food groups (7), while examples from Industry Canada of what are considered as snack food include cheese curls, popcorn, corn chips and potato chips (8).

#### Why a tax?

Advocates identify two potential positive outcomes of differentiated food taxes. The first is the potential for prompting changes in individual eating behaviour that are consistent with current nutritional advice on healthy eating and that will contribute to changes in population consumption patterns leading to reduced levels of obesity and chronic disease. This rationale is generally favoured by public health groups and consumer health lobbies and is often proposed as part of a broader comprehensive health promotion/public health strategy, citing the experience of cigarette taxation as a component of a comprehensive tobacco control strategy (9). The second outcome is revenue generation that could be directed to support nutritional health promotion programs. For this reason, some critics who doubt the likelihood of the first outcome nevertheless support such taxes.

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### Options for tax intervention

Taxes on food may be applied at the retail level in the form of general or targeted sales taxes. In Canada, food is already differentially taxed through the Goods and Services Tax (GST) and Provincial Sales Tax (PST). Foods and beverages subject to GST are listed by Canada Customs (10). There is, arguably, a high degree of congruency between what is in this list and what would be likely to be on a "junk food" or "snack food" tax list. A number of states from the United States of America have at different times experimented with levying special taxes on soft drinks and specific snack foods or have excluded these products from tax exemptions given to food products (11).

There are also options for levying taxes at different stages in the food system. Approaches tried in the U.S. include:

- Manufacturers tax - payable on production volume (e.g. soft drinks or syrups) or as a percentage of sales revenue, and
- Wholesalers and distributors tax - payable on amount of product sold.

In several jurisdictions these types of taxes were subsequently repealed due to industry lobbying and threats to commercial development (12).

### Would junk food taxes be effective?

While there have been few attempts to demonstrate the actual impact of such taxes with real world examples, several recent economic modelling studies have attempted to gauge the likely impact of such taxes, taking into account factors such as current levels of consumption, price elasticity and substitution strategies. A United States Department of Agriculture (USDA) model suggests that "small" taxes on snack foods would be ineffective in changing patterns of consumption and would have little impact on diet quality or health outcomes (13). Even a 20% tax on salty snack foods would result in only a 4-6 ounce reduction in annual per capita consumption. Moreover, as the authors point out, there is no guarantee that any consumption changes prompted by such taxes would be nutritionally beneficial.

An analysis carried out for the Danish Food and Resource Economics Institute indicated that differential taxes based

on total fat, saturated fat or sugar could have an impact on consumption of fats, sugars and overall calories for some groups, although with no "particularly advantageous effects" for the socio-demographic groups amongst which obesity and unhealthy diets are of the most concern (14). The authors suggest that combining economic instruments with public information campaigns may be a fruitful avenue for further exploration. A U.S. study that attempted to simulate the effects of a fat tax on dairy products concluded that a 10% tax on fat content had little impact on the quantity of dairy products consumed by any group, though there was an overall predicted 1.4% reduction of average total fat intake (15). Other researchers have proposed combining taxation of less healthy options with subsidies for healthier alternatives such as fruits and vegetables, as a potentially more effective strategy in improving diet quality and health outcomes (16).

Food taxes would almost certainly raise revenues. The USDA analysis cited above estimated that a 1% tax on potato chips translates into twenty seven million dollars of revenue that could be spent on education programs. Governments are often reluctant to allocate specific revenue streams to specific purposes. A notable exception is VicHealth – a very successful Australian health promotion foundation supported through tobacco taxes (17). More often, monies go into general revenues from where they are reallocated according to changing needs and government priorities.

It should be noted that food taxes are regressive in nature since they disproportionately affect lower income populations where a higher percentage of income is spent on food. Modelling the distributional effect of hypothetical taxes on saturated fat, monounsaturated fat, sodium and cholesterol using data from the National Food Survey, a recent United Kingdom analysis showed that the poorest 2% of people would pay 0.7% of total income on a fat tax, while the richest group would pay only 0.1% of total income (18).

### Implementation issues

If the idea of a "junk food", "snack food" or "fat tax" gained political and public support, there would be at least two kinds of implementation challenges to address. The first is in deciding what to tax. It is difficult to link specific foods to specific health impacts so the idea of tax on specific food and beverage products runs counter to the message that it is overall dietary intake that matters. There would have to be broad agreement on the part of policy makers,



# CURRENT ISSUES

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practitioners and industry on what constitutes "junk-food" or "snack food" and therefore is taxable.

The second challenge recognises the complexity of administering a differential retail tax. Given that new products are constantly appearing on the market, and that manufacturers may change product specifications, a continual monitoring, evaluation and classification system would be required. Retailers would need to adopt new technologies and/or accounting systems to charge the tax, and tax remittance and collection systems would have to be developed. Restaurants would be faced with an even more complex task. It may be that tax levies at the manufacturer or distributor level would be relatively easier to administer and would underline the idea that healthier choices are an industry as well as consumer responsibility. In either case, both producers and consumers would likely bear a share of the costs.

### Implications for dietetic practice

While economic incentives and disincentives are a potential addition to the array of public policy instruments available to encourage healthy eating, there is as yet no clear cut empirical evidence on which to judge the merits of junk food or similar taxes. The Institute of Medicine concludes that there is insufficient evidence to recommend either for or against taxing these foods, while a recent Canadian think-tank on addressing obesity concluded that the relationship between economic policies such as the role of tax incentives and disincentives and their influence on eating behaviours is poorly understood and requires further research (19).

It would be useful to develop more robust definitions of terms such as "Junk Food" and "Snack Food" as a means to defining exactly what foods would be targeted and why.

Continuing media discourse about food tax proposals does provide an opportunity for dietitians to engage the public in discussions about the importance of healthy eating and the role of public policy in supporting healthy choices.

Written by Paul Fieldhouse, PhD and reviewed by Kim Raine, PhD, RD and Carmen Connolly.

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- 17) <http://www.vichealth.vic.gov.au/Content.aspx?topicID=3>
- 18) Caraher, M. and Cowburn, G. (2005) Taxing Food: Implications for Public Health Nutrition. *Public Health Nutrition*, 8 (8): 1242-9.
- 19) Heart & Stroke Foundation of Canada (2005) Addressing Obesity in Canada: A Think Tank on Selected Research Priorities. Oct 6-7, Ottawa.  
<http://ww2.heartandstroke.ca/Page.asp?PageID=1613&ContentID=20169&ContentTypeID=1>



## Request for Backgrounder

## Correspondence Unit

1074 - 300 Carlton Street

**Phone:** 788-6356 – Gail Wiggins

**Date:** Nov 28 2008

**Fax:** 947-9314

**Ministerial Log #:** HLIVM08--03650

**Client Name:**

### **Context: (background)**

① e-mailed the premier – which was referred to Minister Oswald, suggesting a 'Lard-Ass Tax' to pay for recruitment of additional health care workers. {A response to this recruitment issue is being prepared separately by Workforce}

② proposes taxing 'unhealthy foods' and removing PST on items that encourage good health and fitness.

### **Current Status:**

The issue of food taxes has been, and continues to be, discussed by governments and academic researchers, in Canada and internationally, over the past decade.

Most recently in Canada, food taxes were one of the issues considered by the Standing Committee on Health of the House of Commons, during an examination of childhood obesity.

In the department, Dr. Paul Fieldhouse has made a particular study of the issue of junk food taxes. A recent article is attached for information.

Currently there is only, at best, weak evidence that junk food taxes would be effective in achieving public health goals of influencing food choices. Such taxes would certainly raise revenue – which could potentially be targeted to other healthy eating programs – and could have a symbolic value. Most studies have considered the impact of tax rates of up to 30%. It has been shown, even with small taxes, that the effect would be regressive – that is, there would be a greater economic impact on lower income consumers.

It is well known that the cost of fruits and vegetables is higher per 100kcalories than high fat and sugar products, and that high costs of healthy foods is one barrier to

healthier eating. There is evidence to suggest that lowering the relative cost of healthier food choices may be more effective than taxing 'junk foods'.

Providing tax relief or other forms of subsidy on health-promoting goods and activities has been considered. Current examples of relevant initiatives include the low-cost children's bike helmet campaign that the department has sponsored for the last 3 years – providing over 42,000 bike helmets at very low cost and many for no cost, and the \$500.00 annual child fitness credit provided by the provincial government, which matches the federal credit to support children involved in activity programs.

**Cautionary Notes:**

Junk food taxes continues to be a topic of discussion in nutrition policy circles in Canada.

TL

23(1)(b)

**Recommended Response:**

Provide information as above.  
Enclose copy of attachment if desired.

**Prepared by:** Dr. Paul Fieldhouse  
**Telephone:** 786 7350

**Please list staff who must review letter before it goes in for signature:**

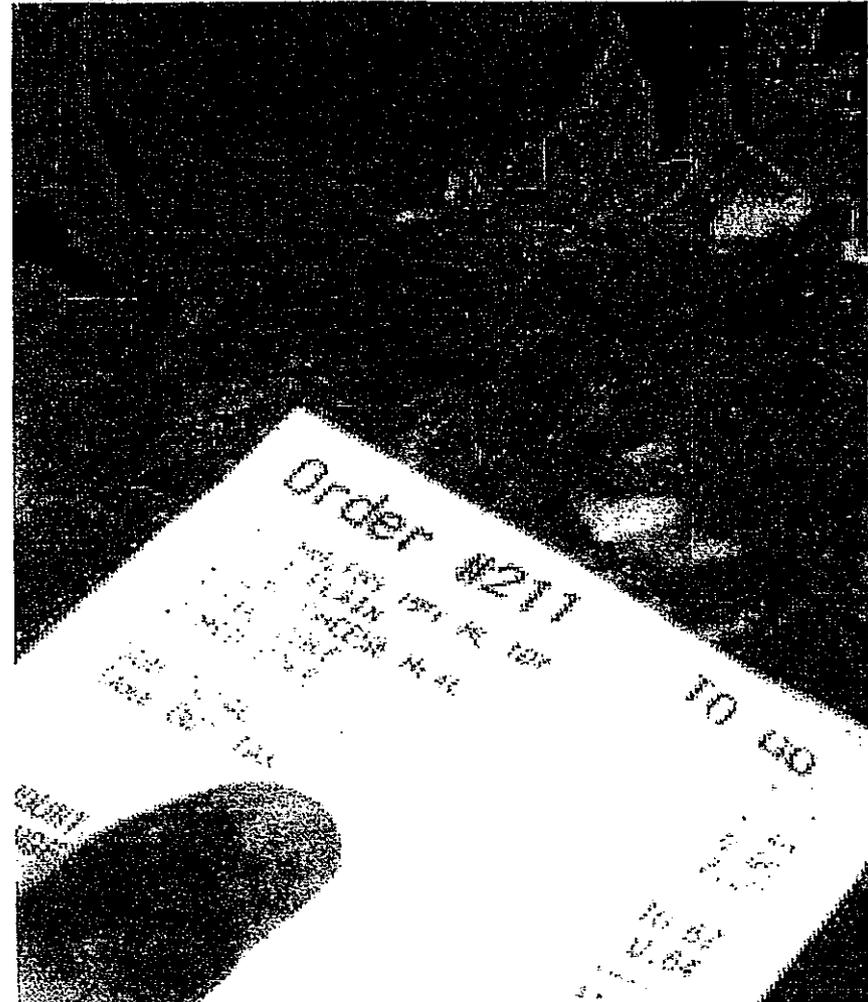
Dr. Paul Fieldhouse  
Mr. Mark Robertson  
Ms. Marie O'Neill

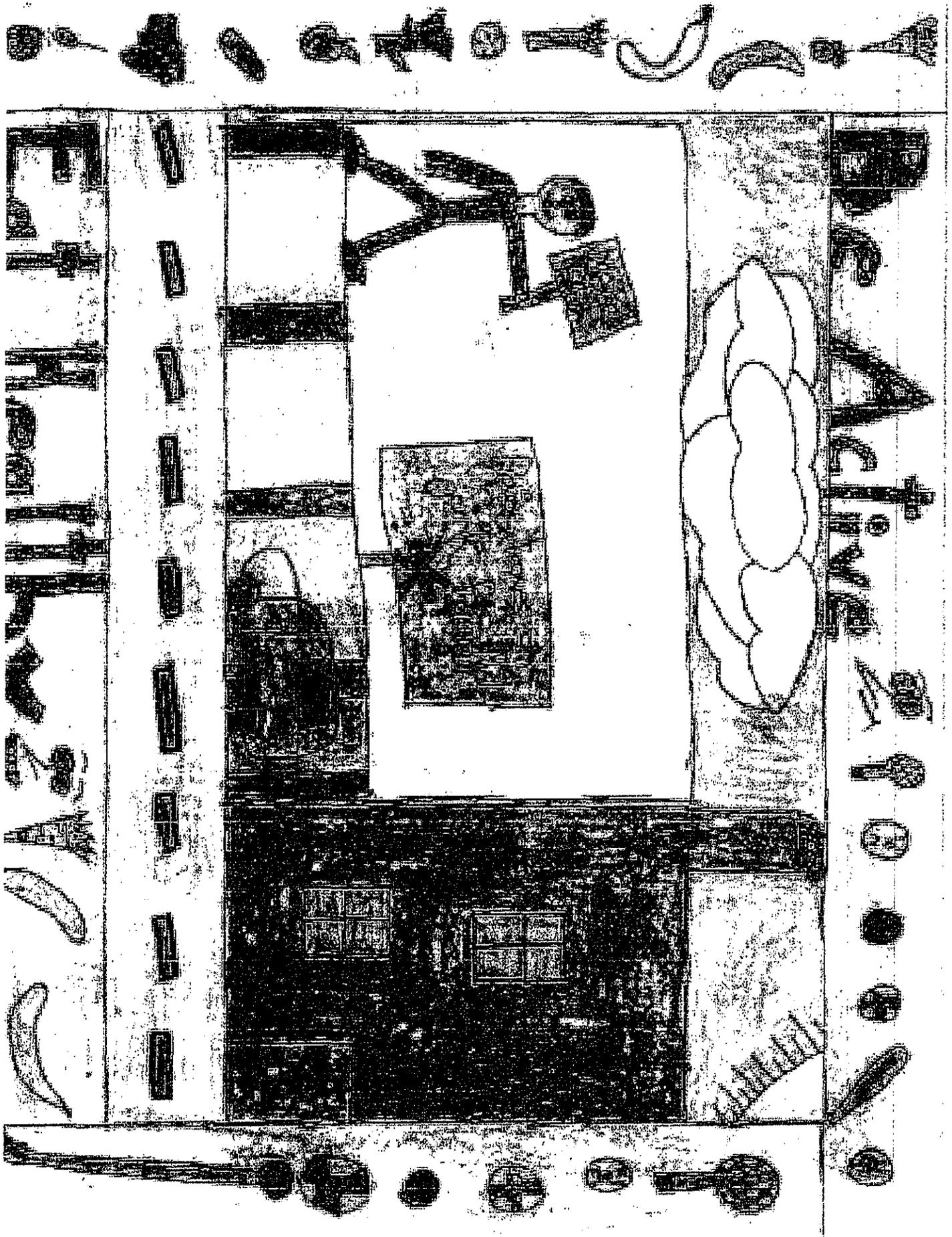
**Return to CU by (leave blank):**

# Does the taxman have a role in nutritional health?

Dietitians of Canada  
Annual Conference  
Vancouver  
June 2007

Dr. Paul Fieldhouse  
Manitoba Health & Healthy Living  
University of Manitoba





# Food taxes – a spirited discourse



## TAX POLICY PODCAST

**British Columbia Select  
Standing Committee on  
Health 2006**

**“Investigate the feasibility of  
new junk food taxes on non-  
nutritive foods and beverages”**

- **Tax junk food to fight obesity: CMA head**
- **Canadian Press**
- **Wednesday, March 22, 2006**

*The New Zealand Herald*

[nzherald.co.nz](http://nzherald.co.nz)

## **Push for tax on junk food sales**

12:00AM Thursday August 07, 2003

By Martin Johnston



HEALTH AND NUTRITION POLICY

Hayley H. Chouinard  
David E. Davis  
Jeffrey T. LaFrance  
Jeffrey M. Perloff

**Energy and Special Issues**  
**Food Taxation and Pricing Strategies to "Thin Out"**  
Daniel Kim, M.D., MPH, MS, Ichiro Kawachi, MD, PhD

Sinne Smed, Jorgen Dejgaard Jensen and Sigrid Denver  
Food and Resource Economics Institute, KVL  
Rolighedsvej 25  
DK-1958 Frederiksberg C  
E-mail: [sinne@foi.dk](mailto:sinne@foi.dk), [jorgen@foi.dk](mailto:jorgen@foi.dk)



**CONCEPTUALIZING THE "FAT TAX":  
THE ROLE OF FOOD TAXES IN  
DEVELOPED ECONOMIES**

**Taxing food: implications for public health**  
Martin Caraher<sup>1</sup> and Gill Cowburn<sup>2</sup>

<sup>1</sup>Department of Health Management and Food Policy, The Centre for Food Policy, Institute of Health Sciences, City University, Gower Street, London EC1A 3BB, UK  
<sup>2</sup>Health Policy Research Group, Department of Public Health, University of Oxford, Old Road Campus, Headington, Oxford OX3 7LJ, UK

Submitted 17 October 2014; accepted 10 Nov 2015

**C**urrent **I**ssues  
IN ECONOMICS OF FOOD MARKETS

Agriculture Information Bulletin No. 747-03

August 2004

**Taxing Snack Foods: What to Expect for  
Diet and Tax Revenues**

**CURRENT ISSUES**  
THE INSIDE STORY



Taxing Food

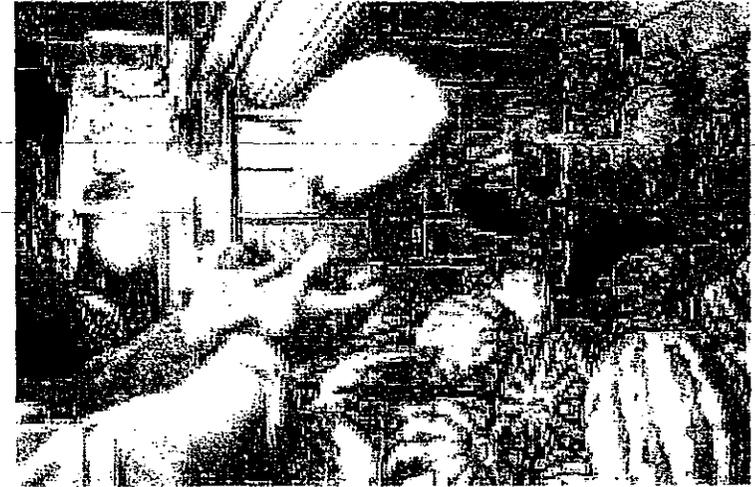
**Commentary**

**An Economic Analysis of Eating and Physical Activity  
Behaviors**

Exploring Effective Strategies to Combat Obesity

Harvey A. Fineberg, MD, PhD

# Economics as a factor in food choice

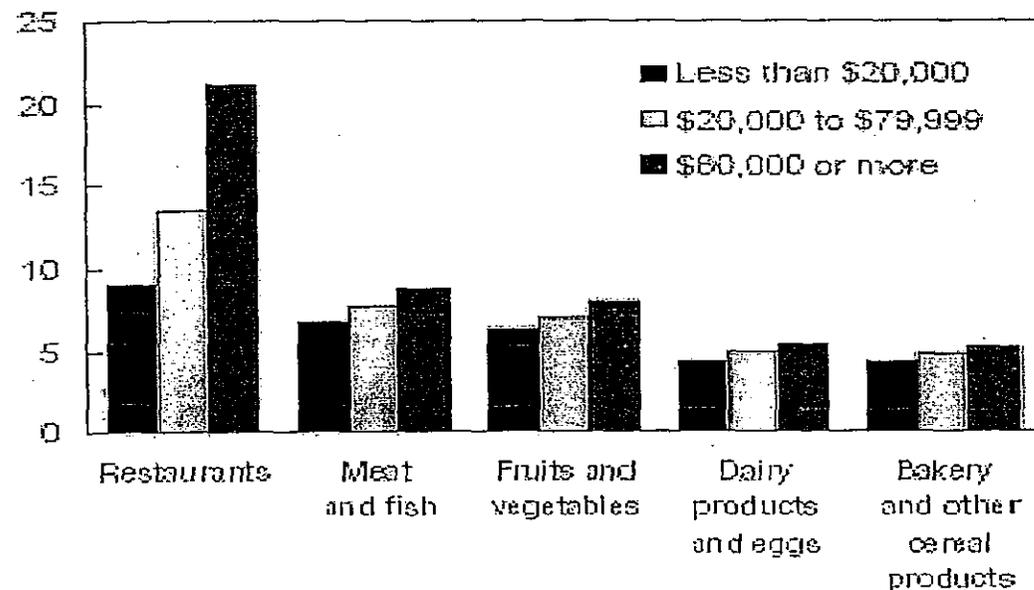


- Cost is second behind taste /quality / freshness

Average weekly expenditure per person on restaurants and four main food categories by household income group

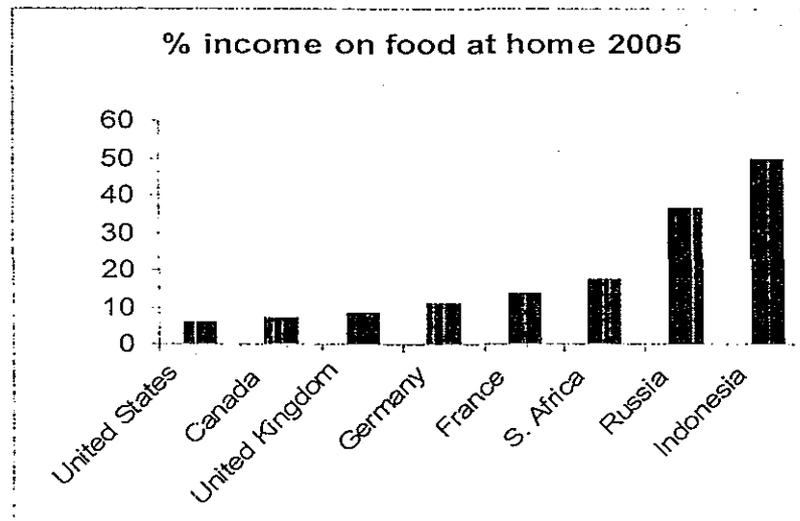
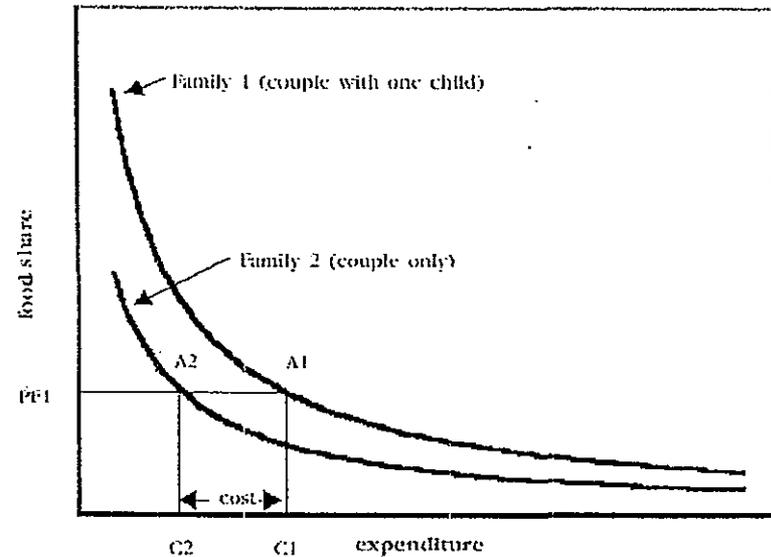
Average weekly \$

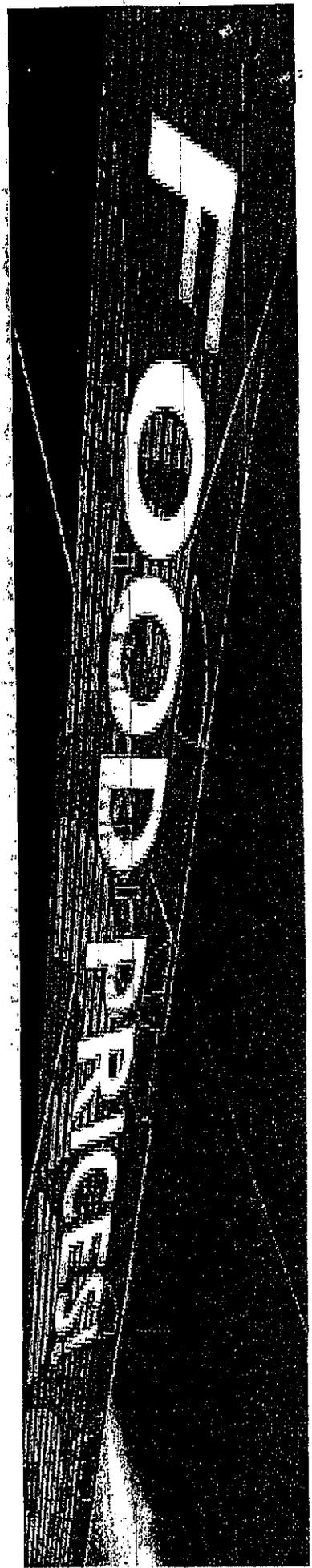
- Food expenditure increases with income



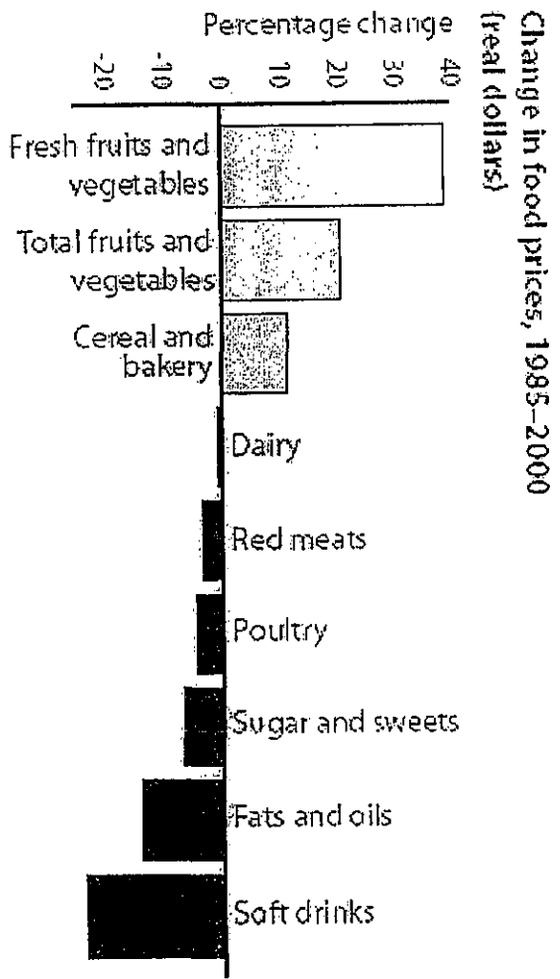
# Engel's law

- % income spent on food inversely related to total income





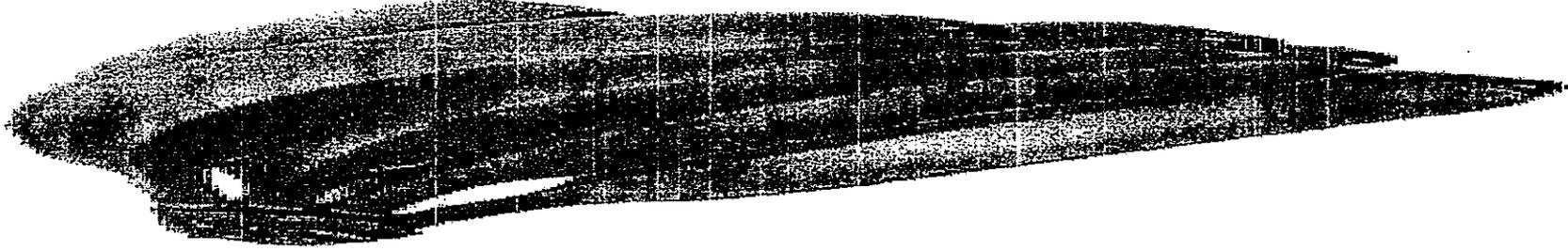
- Food prices change over time
- Energy dense foods are cheaper



Source: USDA ERS FoodReview, Vol. 25, Issue 3. Converted to real dollars.

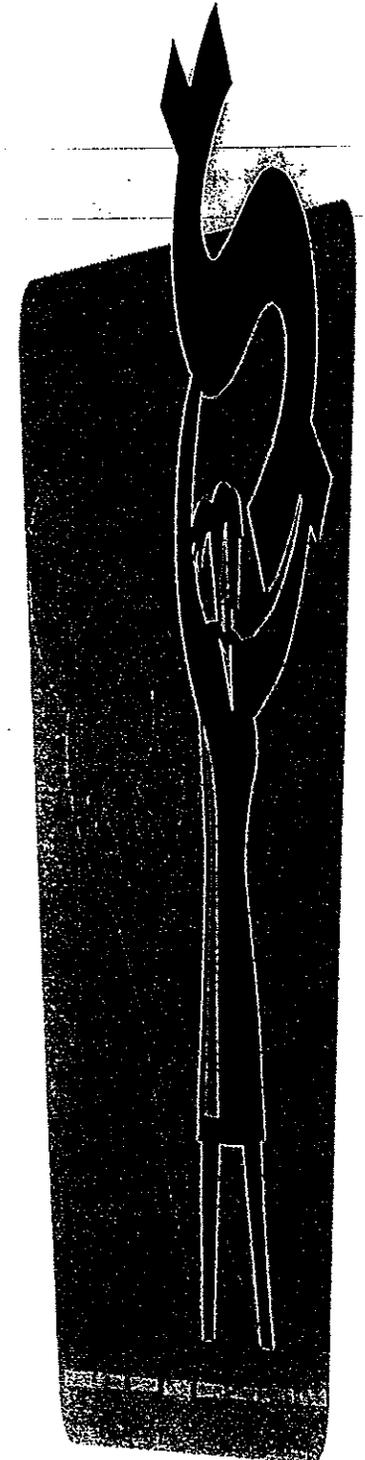
# Elasticity of demand

- Relationship between price and demand not linear
- Demand for food relative inelastic
- Elasticity varies by income-group



# Types of economic instrument

- Taxes
- Tax credits
- Subsidies
  - Consumer
  - Producer
- Pricing strategies – p.o.p.
- Coupons / discounts etc



**PRIECES**

**SUBJECT TO CHANGE  
ACCORDING TO  
CUSTOMERS  
ATTITUDE**

# Taxation & Public Policy

- Efficiency in meeting public policy goal
- Legal and financial impacts
- Economic efficiency
- Fairness
- Simplicity

# Rationale for taxes on food

- Change consumer behaviour
- Generate revenue
  - Use for targeted programs
- Symbolic / catalytic



# Perverse outcomes

- Regressive nature of impact
- No guarantee of 'healthier' alternate choices
- Reduction of revenue
- Competitiveness
- Black markets



# Deciding what to tax

- Categories of food commodities
  - Definitions
  - Drawing the line
- Nutrient content
  - Which nutrient/s?
  - Both good and bad
  - Single food focus

# Tax policy options

- Consumer
- Manufacturer
- Distributor

# Canada Revenue Agency / Manitoba Finance

## GST/HST Memoranda Series

### 4.3 Basic Groceries

January 2007

Overview	This memorandum provides detailed information on zero-rated basic grocery products as they relate to the goods and services tax harmonized sales tax (GST/HST) provisions of the <i>Excise Tax Act</i> (the Act).
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Note This memorandum replaces GST/HST Memorandum 4.3, *Basic Groceries*, dated November 1997. Due to the number of revisions, the changes have not been side-banded. This memorandum incorporates policy statements P-25R *The Supply of Fondue Chocolate*, P-31R *Tax Status of De-alcoholized Wine*, P-213 *GST/HST Status of Certain Ice Cream, Ice Milk Sherbet, Frozen Yogurt, Frozen Pudding Products*, P-224 *Meaning of Catering Services*, P-232 *Meaning of "Other Arrangements of Prepared Food"*, P-240 *Application of GST/HST to Products Commonly Described as "Dietary Supplement"* and P-241 *Meaning of "Other Similar Snack Food"*, under Paragraph 161 of Part III of Schedule VI to the *Excise Tax Act*.



BULLETIN NO. 029  
Issued May 2000  
Revised May 2003

THE RETAIL SALES TAX ACT

FOOD AND BEVERAGES

# Food and tax in Canada

- GST on about one-third of food expenditures
- \$56 per capita per annum
- \$2bn annually in revenue
- GST on soft drinks, snack foods, chocolate, candy etc
- GST on some 'healthy' choices
- No GST on some 'unhealthy' choices
- No evaluation of impact of GST on food consumption

# US State Manufacturer / Distributor Food Tax

- Arkansas – levy on soft drink syrups, powders and bottled soft drinks
- Maine – tax on soda proposed – revenue for Health Promotion Fund [inactive]
- Missouri – ‘inspection tax’ paid by manufacturers and distributors of soft drinks
- Rhode Is. – tax on volume of beverage containers sold
- Tennessee – tax on volume of import, manufacture and sales of soft drinks
- Virginia – tax on every wholesaler or distributor of carbonated soft drinks

# Evidence on food taxation - theory

- Direct
  - empirical
- Indirect
  - Causal Extrapolation
  - Associational
  - Modeling / simulation

# Evidence on food taxation - practice

- Direct

- empirical X

- Indirect

- Causal Extrapolation X

- Associational √

- Modeling / simulation √ X

# Conclusions

- Review and reform of GST/PST may be worth exploring further
- Combination of taxes and incentives may be better than each alone
- Rigorous prospective research is needed to draw firm conclusions
- Weight of current evidence and commentary suggests there are more promising avenues to explore. E.g. subsidies for 'healthy foods'

ADVISORY NOTE FOR THE MINISTER OF HEALTHY LIVING

Division/Branch: Healthy Living\Healthy Populations  
Subject: Fat taxes and junk food taxes

**Issue Summary:**

So-called 'fat taxes' and 'junk food taxes' have been much discussed in public and professional arenas. What are the pro's and con's and have such taxes been successfully implemented in other jurisdictions?

**Background:**

There is strong scientific evidence linking diet to chronic diseases such as diabetes, cardiovascular disease and cancer. The powerful morbidity and mortality effects of diet, together with growing sense of an epidemic of obesity have led some public health scholars and public interest advocates to call for taxes on food. It has been suggested that to compensate for an unhealthy food environment [some have called it a toxic food environment], foods high in calories, fat or sugar be subjected to special taxes, and that the cost of healthful foods such as fruits and vegetables be subsidised.

Such proposals fall into two general categories.

1. 'Junk food' taxes on less nutritious foods such as soft drinks, candy or snack foods.
2. More ambitious taxes that would apply to a much broader range of foods and food components. [For example, tax foods on the basis of their content of saturated or trans fat because of the contribution of these fats to coronary hearth disease, rather than tax snack foods in general]

'Junk food' is a conceptual category, usually used pejoratively, that has no precise scientific meaning. It is often used as shorthand to refer to some or all of, high fat or sugar snack foods, fast foods, soft drinks and candy. The Centre for Disease Control in the US defines junk food as: "Foods that provide calories primarily through fats or added sugars and have minimal amounts of vitamins and minerals"<sup>1</sup>

Advocates suggest that a tax based on the fat and sugar content of foods would discourage consumption, provide revenue for education programs, and reduce costs incurred by the health system in treating obesity and related chronic-diseases.

**Current Status:**

In countries around the world, there is a growing demand for government action on junk food. Common issues revolve around food taxation and food advertising and availability of food in schools. There are rapid developments in this arena and the summary below does not pretend to be exhaustive.

**Canada**

In Canada there is already a sales tax applied to foods that are not considered 'basic groceries'; it comprises the GST and PST.

The supply of basic groceries, which includes the majority of supplies of food and beverages marketed for human consumption is zero-rated. Certain categories of foodstuffs, for example, carbonated beverages, candies and confections, and snack foods, including products dispensed in vending machines are, however, taxable at 7% or 15%. Full details are contained in *Canada Customs and Revenue Agency Form 4-3: Basic Groceries*. (Attachment 1). In Manitoba, the Retail Sales Act (RSA) applied to Food and Beverages uses GST guidelines for determining whether a food or beverage product qualifies for an exemption under the RST. *Manitoba Finance Taxation Division, Bulletin No. 029 [Revised May 2003]* contains full details (Attachment 2).

It is worth noting that confectionery or snack food items that are sold from a school or community club canteen, cafeteria or vending machine, and food and beverages sold by schools and community clubs for fundraising are exempt from the provincial RST. The Centre for Science in the Public Interest [in both Canada and the US] has recommended taxing soft drinks or snack foods to help pay for expanded nutrition education campaigns.

---

<sup>1</sup> CDC School Health Policies and Programs Study (2000) Fact Sheet: Foods and Beverages Sold outside of School Meal Programs.

Dietitians of Canada is currently studying the issues of junk food taxes.

### United States

As of mid-2000, seventeen (17) US States and two (2) major cities imposed soft drink or snack food taxes. [Attachment 3]. Some states put the money into general revenues, but others target it to support specific programs [but in no case to subsidise prices of healthful foods].

Taxes apply to soft drinks, candy, chewing gum or snack foods and may be levied at the wholesale or retail level and in terms of a fixed tax per volume of product or as a percentage of sales price.

The soft drink and snack food industries oppose special taxes on their products. Partly for that reason, several US jurisdictions have reduced or repealed their snack taxes. [Attachment 4]. In some instances jurisdictions capitulated to threats from food manufacturers to withdraw from economic development ventures, or even to relocate.

Examples of soft drink and snack food taxes applied at a manufacturers level are shown in attachment 5.

### United Kingdom (UK)

The UK Commons Health Select Committee is examining a ban on children's advertising by food and drink companies, a big extension of school sport hours, tax breaks for gyms, a ban on fatty products in school dispensers, and fat taxes. The big fast food chains and Coca-Cola are to be asked by the committee to answer charges that they have targeted children to make profits from products that damage health. The committee is due to summon Coca-Cola, McDonald's and possibly Cadbury to give evidence to prove they have not been targeting children to sell fattening products that damage children's health. The big supermarkets will also be asked to explain their marketing strategies.

The Lancet called on the UK government to ban sports and pop stars celebrities from promoting unhealthy food in a bid to stem the rising tide of obesity in Britain. It also called for legislation to force the junk food industry to "clean up its act".

In November 2003, the UK Food Standards Agency launched a consultation on defusing the "obesity time bomb", raising the possibility of bans on TV advertising aimed at children, and health warnings on foods high in salt, sugar and fat.

19 (1) (b) (c) 23 (1) (a) (f)

28 (1) (c) (i)

19(1)(b)(c)

23(1)(a)(f) 28(1)(e)(i)

19 (1) (b) (c)

23 (1) (a) (f)

28 (1) (c) (i)

---

Prepared by: Dr. Paul Fieldhouse  
Phone: 786 7350

Contact: Dale Brownlee  
Phone: 786 7398

Date: May 27<sup>th</sup>, 2005

ADM: Marcia Thomson  
DIVISION: Healthy Living  
PHONE: 788-6659

Draft  
Document.

non-responsive

(35)

\* Duplicate of  
document previously  
provided  
No. 21.

(2/9)

## CONCEPT PAPER

Division/Branch: Health Accountability, Policy and Planning  
Policy & Planning Branch (Healthy Populations)

Issue: Junk Food Tax.

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### BACKGROUND:

There is strong scientific evidence linking diet to chronic diseases such as diabetes, cardiovascular disease and cancer. The powerful morbidity and mortality effects of diet, together with growing sense of an epidemic of obesity have led some public health scholars and public interest advocates to call for taxes on food. It has been suggested that to compensate for an unhealthy food environment [some have called it a toxic food environment], foods high in calories, fat or sugar be subjected to special taxes, and that the cost of healthful foods such as fruits and vegetables be subsidised.

Such proposals fall into two general categories.

1. 'Junk food' taxes on less nutritious foods such as soft drinks, candy or snack foods.
2. More ambitious taxes that would apply to a much broader range of foods and food components. [For example, tax foods on the basis of their content of saturated or trans fat because of the contribution of these fats to coronary heart disease, rather than tax snack foods in general]

'Junk food' is a conceptual category, usually used pejoratively, that has no precise scientific meaning. It is often used as shorthand to refer to some or all of, high fat or sugar snack foods, fast foods, soft drinks and candy. The Centre for Disease Control in the US defines junk food as: "Foods that provide calories primarily through fats or added sugars and have minimal amounts of vitamins and minerals"<sup>1</sup>

Advocates suggest that a tax based on the fat and sugar content of foods would discourage consumption, provide revenue for education programs, and reduce costs incurred by the health system in treating obesity and related chronic-diseases.

Advocates and critics alike often draw analogies between fat tax proposals and cigarette taxation.

### CURRENT SITUATION:

In countries around the world, there is a growing demand for government action on junk food. Common issues revolve around food taxation and food advertising and availability of food in schools. There are rapid developments in this arena and the summary below is not meant to be exhaustive.

#### Canada

In Canada there is already a sales tax applied to foods that are not considered 'basic groceries'; it comprises the GST and PST.

The supply of basic groceries, which includes the majority of supplies of food and beverages marketed for human consumption is zero-rated. Certain categories of foodstuffs, for example, carbonated beverages, candies and confections, and snack foods, including products dispensed in vending machines are, however, taxable at 7% or 15%. Full details are contained in *Canada Customs and Revenue Agency Form 4-3: Basic Groceries*. [See attachment 1].

---

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It is worth noting that confectionery or snack food items that are sold from a school or community club canteen, cafeteria or vending machine, and food and beverages sold by schools and community clubs for fundraising are exempt from the provincial RST.

The leader of British Columbia's Green Party is calling for a junk food tax in British Columbia Schools. The BC Education Minister said she would like to ban junk food from schools, but it was up to school boards to make that decision.

The Centre for Science in the Public Interest [in both Canada and the US] has recommended taxing soft drinks or snack foods to help pay for expanded nutrition education campaigns.

### **United States (US)**

As of mid-2000, seventeen (17) US States and two (2) major cities imposed soft drink or snack food taxes. [See attachment 3]. Some states put the money into general revenues, but others target it to support specific programs [but in no case to subsidise prices of healthful foods].

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The soft drink and snack food industries oppose special taxes on their products. Partly for that reason, several US jurisdictions have reduced or repealed their snack taxes. [See attachment 4]. In some instances jurisdictions capitulated to threats from food manufacturers to withdraw from economic development ventures; or even to relocate.

### **United Kingdom (UK)**

The UK Commons Health Select Committee is examining a ban on children's advertising by food and drink companies, a big extension of school sport hours, tax breaks for gyms, a ban on fatty products in school dispensers, and fat taxes.

The big fast food chains and Coca-Cola are to be asked by the committee to answer charges that they have targeted children to make profits from products that damage health. The committee is due to summon Coca-Cola, McDonald's and possibly Cadbury to give evidence to prove they have not been targeting children to sell fattening products that damage children's health. The big supermarkets will also be asked to explain their marketing strategies.

A November 14 editorial in the *Lancet* called on the UK government to ban sports and pop stars celebrities from promoting unhealthy food in a bid to stem the rising tide of obesity in Britain. It also called for legislation to force the junk food industry to "clean up its act".

In November 2003, the UK Food Standards Agency launched a consultation on defusing the "obesity time bomb", raising the possibility of bans on TV advertising aimed at children, and health warnings on foods high in salt, sugar and fat.

Also in November, Debra Shiply, MP, introduced a Children's Television (Advertising) Bill, which will outlaw advertising during pre-school children's TV programmes that feature food and drink high in fat, salt and sugar. [It is not expected to succeed].

Other

In New Zealand, the Minister of health has recently totally dismissed claims that the government is considering a health tax on fat.

Sweden already has negotiated voluntary restrictions on TV advertising for soft drinks, snacks and junk food aimed at children.

Italy's health minister, Girolamo Sirchia, asked restaurants to reduce the size of their portions. (Italians responded by demanding a reduction in prices too). Mr. Sirchia also has proposed making Friday a day of fasting, building on traditional religious values to support healthful practices.

19 (1) (b) (c)

23 (1) (a) (f)

28 (1) (c) (i)

19 (1) (b) (c)

23 (1) (a) (f)

28 (1) (c) (i)

19 (1) (b) (c)

23 (1) (a) (f) 28 (1) (c) (i)

PREPARED BY: Paul Fieldhouse  
786-7350

CONTACT: Dale Brownlee  
786-7398

Marj Watts  
786-7357

DATE: December 23, 2003-12-23

ADM: Dwight Barna  
786-7263

**Cerqueira, Elizabeth (HLSCA)**

**From:** Sanderson, Jan (HCMO)  
**Sent:** March-14-10 12:57 PM  
**To:** Robertson, Mark (MHHL); Fieldhouse, Paul (MHHL)  
**Cc:** Thomson, Marcia (FSH)  
**Subject:** RE: Media request: Soda tax/junk food tax

Thanks for the speedy and thorough response!

*Jan Sanderson, Acting Deputy Minister, Healthy Living, Youth & Seniors  
Chief Executive Officer,*

*Healthy Child Manitoba Office (HCMO)  
and Secretary to Healthy Child Committee of Cabinet*

*3rd Floor - 332 Bannatyne Avenue, Wpg MB R3A OE2*

*Phone: 204-945-6707 Fax: 204-948-2585*

*E-mail: Jan.Sanderson@gov.mb.ca*

*Website: www.gov.mb.ca/healthychild*

---

**From:** Robertson, Mark (MHHL)  
**Sent:** Wednesday, March 10, 2010 3:17 PM  
**To:** Sanderson, Jan (HCMO); Williamson, Matthew (LEG); Keith, Kelly; Fieldhouse, Paul (MHHL)  
**Cc:** Samain, Chad (LEG); Thomson, Marcia (FSH); Thomson, Marcia (MHHL); Kowalchuk, Lenore; MacKenzie, Debbie (CHTS); Findlater, Katie (LEG)  
**Subject:** RE: Media request: Soda tax/junk food tax

Hi Jan:  
Please find following a brief response to this request from Paul. Additionally, please find attached a paper that Paul completed on this topic a couple of years ago.

All the Best!  
Mark

23(1)(b) comments were accurate: this is a complex issue that has been the subject of much and ongoing debate over everything from the concept itself to implementation to potential outcomes.

The department of Healthy Living, Seniors and Youth [formerly Health and Healthy Living] has previously undertaken some internal analysis of the issue, and continues to monitor developments.

23 (1) (a) (b) (f)

There is a considerable amount of literature on the topic – both academic and popular commentary – that can be readily accessed. {An example is attached. Please note this does not represent the views of the department.}

Promotion of healthy eating at school has been a major thrust in the last few years. The Manitoba Public Schools Act requires that all publicly funded schools in Manitoba have a written nutrition policy. Government has provided a range of supports to schools to help them achieve this, such as handbooks, guidelines, workshops and a toll-free line. Information on this initiative can be found at <http://www.gov.mb.ca/healthyschools/foodinschools/index.html>

If your jurisdiction has ever considered an added/increased tax on soft drinks or, even more generally on junk food in general

Any background you can provide me with would be appreciated

Also if you could please provide a position statement on the issue of reforming the tax system to encourage healthier eating habits. I've spoken to one health advocate who is calling on the federal government to review how the GST is applied to foods and would like to know at the provincial level if that idea is supported.

Kelly Keith  
Health Communications Coordinator  
Manitoba Communications Services  
(204) 945-8525

The Government of Manitoba contributes funding support for school nourishment programs, such as breakfast and snacks, through the Child Nutrition Council of Manitoba.

The Northern Healthy Food Initiative is an interdepartmental initiative led by Aboriginal and Northern Affairs that works with northern regional partners to increase access to affordable nutritious food in northern and remote communities. Projects include gardening, greenhouses, small livestock production, freezer loan projects and school curriculum.

Nutrition programs are also delivered by RHAs and other health agencies and non-government organisations

---

**From:** Sanderson, Jan (HCMO)  
**Sent:** Wednesday, March 10, 2010 1:51 PM  
**To:** Williamson, Matthew (LEG); Keith, Kelly; Fieldhouse, Paul (MHHL); Robertson, Mark (MHHL)  
**Cc:** Samain, Chad (LEG); Thomson, Marcia (FSH); Thomson, Marcia (MHHL); Kowalchuk, Lenore; MacKenzie, Debbie (CHTS); Findlater, Katie (LEG); Robertson, Mark (MHHL)  
**Subject:** Re: Media request: Soda tax/junk food tax

Hi, I would suggest that we ask paul fieldhouse to prepare a brief list of the considerations (bullets) inherent in this issue, stopping short of taking a provincial position. Mark, is that doable this afternoon so it can be circulated to the group before sharing with the journalist?

---

**From:** Williamson, Matthew <Matthew.Williamson@leg.gov.mb.ca>  
**To:** Keith, Kelly; Fieldhouse, Paul (MHHL); Robertson, Mark (MHHL)  
**Cc:** Samain, Chad (LEG); Thomson, Marcia (FSH); Thomson, Marcia (MHHL); Sanderson, Jan (HCMO); Kowalchuk, Lenore; MacKenzie, Debbie (CHTS); Findlater, Katie (LEG)  
**Sent:** Wed Mar 10 12:58:31 2010  
**Subject:** RE: Media request: Soda tax/junk food tax

FYI – R. 2301(b) was asked about this by Richard Cloutier last week. She was non-committal on introducing junk food taxes, mentioned it's very complicated and basically posed the question back to Cloutier how would you fairly decide which foods are taxed and which are not, and where do you stop.

**From:** Keith, Kelly [mailto:Kelly.Keith@gov.mb.ca]  
**Sent:** Wednesday, March 10, 2010 12:48 PM  
**To:** Fieldhouse, Paul (MHHL); Robertson, Mark (MHHL)  
**Cc:** Williamson, Matthew; Samain, Chad; Thomson, Marcia (FSH); Thomson, Marcia (MHHL); Sanderson, Jan (HCMO); Kowalchuk, Lenore; MacKenzie, Debbie (CHTS)  
**Subject:** FW: Media request: Soda tax/junk food tax  
**Importance:** High

Good afternoon.

Canwest News is working on a story regarding taxing soda (and junk food) – see full request copied below. Can someone please provide any info on whether Manitoba has every considered an additional/increased tax on soft drinks or junk food? Also, if we could provide info on what we have done in regards to healthy eating that would be helpful as well (such as the Spring 2010 Healthy Eating Campaign I noticed on-line). This is requested for today, please provide as soon as possible. Thx.

Request -

I'm working on a story today on "soda taxes" that have recently been proposed in several US states and cities in order to encourage healthy eating habits and to fight obesity. I'm looking for a Canadian angle and am wondering a)

**Cc:** Cathcart, Sinda  
**Subject:** RE: Status of the Junk Food Tax Paper

I have no idea what request you are talking about. Do you have an AIMS number, or a date when it was assigned?

**From:** Portz, Marina  
**Sent:** Tuesday, February 21, 2012 1:46 PM  
**To:** Stevens, Cindy  
**Cc:** Bemis, Jill; Cathcart, Sinda  
**Subject:** Status of the Junk Food Tax Paper

230)(b)

of the Junk Food Tax Paper.

Thanks

*Marina Portz*  
*Scheduling Assistant to the*  
*Minister of Healthy Living, Youth and Consumer Affairs*  
*310 - 450 Broadway*  
*Winnipeg MB R3C 0V8*  
*Phone: (204) 945-2221*  
*Fax: (204) 948-2703*

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**Cerqueira, Elizabeth (HLSCA)**

**From:** Bemis, Jill [Jill.Bemis@leg.gov.mb.ca]  
**Sent:** February-21-12 7:27 PM  
**To:** Robertson, Mark (HLYS)  
**Subject:** Re: Status of the Junk Food Tax Paper

Yes I found out that was the case. Thanks  
Jill Bemis  
Assistant to the Deputy Minister  
Culture, Heritage & Tourism  
112, Legislative Building  
204-945-4192

---

**From:** Robertson, Mark (HLYS) [mailto:Mark.Robertson@gov.mb.ca]  
**Sent:** Tuesday, February 21, 2012 05:16 PM  
**To:** Bemis, Jill  
**Subject:** RE: Status of the Junk Food Tax Paper

Hi Jill:

23 (1)(a)(b)(f)

Marcia and I met with Cindy and last week to discuss this paper. I believe that I was going to review the paper and then provide feedback to us.

So, the paper is done, we are just waiting feedback before it proceeds 23(1)(b)

All the Best!  
Mark

**From:** Bemis, Jill [mailto:Jill.Bemis@leg.gov.mb.ca]  
**Sent:** February-21-12 2:25 PM  
**To:** Robertson, Mark (HLYS)  
**Subject:** FW: Status of the Junk Food Tax Paper

Hi Mark. Can you advise of the status of this? Or what it is?

**From:** Portz, Marina  
**Sent:** Tuesday, February 21, 2012 2:19 PM  
**To:** Bemis, Jill; Stevens, Cindy  
**Cc:** C  
**Subject:** RE: Status of the Junk Food Tax Paper

23(1)(b) Mark Robertson would be familiar with it.

**From:** Bemis, Jill  
**Sent:** Tuesday, February 21, 2012 1:47 PM  
**To:** Portz, Marina; Stevens, Cindy

19 (1) (b) (c)

23 (1) (a) (b) (f)

(2 pages)



## Healthy Living, Seniors and Consumer Affairs

Assistant Deputy Minister  
Cross-Department Coordination Initiatives  
Healthy Living, Seniors and Consumer Affairs  
1010-200 Graham Avenue, Winnipeg, MB Canada R3C 4L5  
T 204-958-4895 F 204-948-4748  
[Marcia.thomson@gov.mb.ca](mailto:Marcia.thomson@gov.mb.ca) [www.manitoba.ca](http://www.manitoba.ca)

June 25, 2013

Mr. Nick Bergamini  
1915-130 Albert Street  
Ottawa, ON K1P 5G4

Dear Mr. Bergamini:

**Re: Your request for access to information under Part 2 of The Freedom of Information and Protection of Privacy - Our File No. HLSCA 059.13**

On April 16, 2013, we received your request for access under *The Freedom of Information and Protection of Privacy Act (FIPPA)* to the following records:

*'Any and all documents including reports, correspondence, policy papers or studies implementing a junk food tax (sometimes called a sugar tax or fat tax) in Manitoba.'*

On April 26, 2013, we informed you that we would require an extension of an additional 30 days to respond to your request as we were required to consult third parties or other public bodies.

I am pleased to advise you that your request to access to these records has been granted in part. We are attaching copies of the documents for your convenience. Some documents have been granted in full and other have been severed in accordance with the appropriate sections of *The Freedom of Information and Protection of Privacy Act (FIPPA)*. Where there were several drafts in the files, we only provided the final versions of the documents.

Names of individuals have been severed from correspondence as we felt this would fall within the following exception:

**Disclosure harmful to a third party's privacy**

17 (1) The head of a public body shall refuse to disclose personal information to an applicant if the disclosure would be an unreasonable invasion of a third party's privacy.

We are obliged to withhold all records that fall within the following exception:

**Cabinet confidences**

19(1) The head of a public body shall refuse to disclose to an applicant information that would reveal the substance of deliberations of Cabinet, including

- (b) discussion papers, policy analyses, proposals, advice or similar briefing material submitted or prepared for submission to Cabinet;
- (c) a proposal or recommendation prepared for, or reviewed and approved by, a minister for submission to Cabinet;

It is our view is that it is important to have full and frank discussions take place and, in order to encourage such candour and ensure that these discussions are and remain confidential; we relied on the following discretionary exemptions under section 23 of the Act in refusing access to those records. Section 23(1) states:

**Advice to a public body**

23(1) The head of a public body may refuse to disclose information to an applicant if disclosure could reasonably be expected to reveal

- (a) advice, opinions, proposals, recommendations, analyses or policy options developed by or for the public body or a minister;
- (b) consultations or deliberations involving officers or employees of the public body or a minister;
- (e) the content of draft legislation, regulations, and orders of ministers or the Lieutenant Governor in Council; or
- (f) information, including the proposed plans, policies or projects of a public body, the disclosure of which could reasonably be expected to result in disclosure of a pending policy or budgetary decision.

Some records included information provided by other provinces in confidence and therefore fell within the following Section:

**Information provided by another government to department or government agency**

20(1) The head of a department or government agency shall refuse to disclose information to an applicant if disclosure could reasonably be expected to reveal information provided, explicitly or implicitly, in confidence by any of the following or their agencies:

- (b) the government of another province or territory of Canada;

In our consultation with Manitoba Finance, it was felt that some records fell within the following Section:

**Disclosure harmful to economic and other interests of a public body**

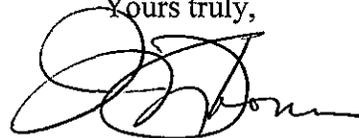
28(1) The head of a public body may refuse to disclose information to an applicant if disclosure could reasonably be expected to harm the economic or financial interests or negotiating position of a public body or the Government of Manitoba, including the following

- (e) information the disclosure of which could reasonably be expected to result in an undue loss or benefit to a person, or premature disclosure of a pending policy decision, including but not limited to,
  - (i) a contemplated change in taxes or other source of revenue,

Subsection 59(1) of *The Freedom of Information and Protection of Privacy Act* provides that you may make a complaint to the Manitoba Ombudsman about this decision. You have 60 days from the receipt of this letter to make a complaint on the prescribed form to Manitoba Ombudsman, 750 – 500 Portage Avenue, Winnipeg MB R3C 3X1, (204) 982-9130.

Should you have any questions concerning your application, please feel free to Ms Debbie Nelson at  
204-788-6654.

Yours truly,

A handwritten signature in black ink, appearing to read 'Marcia Thomson', written over a circular stamp or mark.

Marcia Thomson  
Access and Privacy Officer

Cc: Debbie Nelson, Executive Director, Healthy Living Seniors & Consumer Affairs  
Att.

**Duff, May (HLSCA)**

---

**From:** Fieldhouse, Paul (HLSCA)  
**Sent:** February-27-13 3:00 PM  
**To:** 'MHIKNET'  
**Subject:** RE: Current Awareness Alert: What's new for 'Fieldhouse, Paul: Junk food taxation' in PubMed

Hello there – I would like nos 1 and 2 please.  
Thank you

*Tame your Email* <http://emailcharter.org>

Paul Fieldhouse, PhD.  
Nutrition Policy & Research Analyst  
Healthy Living, Seniors and Consumer Affairs

ph 204 786 7350  
fax 204 948 2366  
[Paul.Fieldhouse@gov.mb.ca](mailto:Paul.Fieldhouse@gov.mb.ca)

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**From:** MHIKNET [mailto:[mhiknet@ad.umanitoba.ca](mailto:mhiknet@ad.umanitoba.ca)]  
**Sent:** February-27-13 2:22 PM  
**To:** Fieldhouse, Paul (HLSCA)  
**Subject:** Current Awareness Alert: What's new for 'Fieldhouse, Paul: Junk food taxation' in PubMed

Greetings,

This is your current awareness alert for the week - please let me know if you would like to receive the full text of any of these articles.

Kind regards,

Connie Flook

MHIKNET Library Services  
Jeil John Maclean Health Sciences Library  
University of Manitoba  
770 Bannatyne Ave.  
Winnipeg, MB R3E 0W3

tel.: 1-877-789-3804  
fax: 1-204-789-3923  
email: [mhiknet@umanitoba.ca](mailto:mhiknet@umanitoba.ca)  
<http://mhiknet.lib.umanitoba.ca/>

PubMed Results

Items 1 - 3 of 3

1. *Obes Rev.* 2013 Feb;14(2):110-28. doi: 10.1111/obr.12002. Epub 2012 Nov 23.

## **Assessing the potential effectiveness of food and beverage taxes and subsidies for improving public health: a systematic review of prices, demand and body weight outcomes.**

Powell LM, Chriqui JF, Khan T, Wada R, Chaloupka FJ.

Health Policy and Administration, School of Public Health, University of Illinois at Chicago, Chicago, IL, USA. [powell@uic.edu](mailto:powell@uic.edu)

### **Abstract**

Taxes and subsidies are increasingly being considered as potential policy instruments to incentivize consumers to improve their food and beverage consumption patterns and related health outcomes. This study provided a systematic review of recent U.S. studies on the price elasticity of demand for sugar-sweetened beverages (SSBs), fast food, and fruits and vegetables, as well as the direct associations of prices/taxes with body weight outcomes. Based on the recent literature, the price elasticity of demand for SSBs, fast food, fruits and vegetables was estimated to be -1.21, -0.52, -0.49 and -0.48, respectively. The studies that linked soda taxes to weight outcomes showed minimal impacts on weight; however, they were based on existing state-level sales taxes that were relatively low. Higher fast-food prices were associated with lower weight outcomes particularly among adolescents, suggesting that raising prices would potentially impact weight outcomes. Lower fruit and vegetable prices were generally found to be associated with lower body weight outcomes among both low-income children and adults, suggesting that subsidies that would reduce the cost of fruits and vegetables for lower-socioeconomic populations may be effective in reducing obesity. Pricing instruments should continue to be considered and evaluated as potential policy instruments to address public health risks.

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PMCID: PMC3556391 [Available on 2014/2/1]

PMID: 23174017 [PubMed - indexed for MEDLINE]

Related citations



2. Surg Obes Relat Dis. 2012 Sep-Oct;8(5):507-13. doi: 10.1016/j.soard.2012.05.001. Epub 2012 May 9.

## **Legal and policy approaches to the obesity epidemic.**

Mello M.

Department of Health Policy and Management, Harvard School of Public Health, Boston, Massachusetts, USA.

### **Abstract**

Although 85% of the American public believes that obesity is an "epidemic," great controversy exists what role the government, public policy, and law should play in addressing the problem. This keynote address discusses the philosophical and economic justifications for treating obesity as a public health problem meriting government intervention and explores the possible legal and policy solutions.

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PMID: 22695172 [PubMed - indexed for MEDLINE]

Related citations



3. Health Econ. 2012 Nov;21(11):1367-74. doi: 10.1002/hec.1789. Epub 2011 Sep 2.

## **When do fat taxes increase consumer welfare?**

Lusk JL, Schroeter C.

Department of Agricultural Economics, Oklahoma State University, Stillwater, OK 74078, USA.  
[jayson.lusk@okstate.edu](mailto:jayson.lusk@okstate.edu)

### **Abstract**

Previous analyses of fat taxes have generally worked within an empirical framework in which it is difficult to determine whether consumers benefit from the policy. This note outlines on simple means to determine whether consumers benefit from a fat tax by comparing the ratio of expenditures on the taxed good to the weight effect of the tax against the individual's willingness to pay for a one-pound weight reduction. Our empirical calculations suggest that an individual would have to be willing to pay about \$1500 to reduce weight by one pound for a tax on sugary beverages to be welfare enhancing. The results suggest either that a soda tax is very unlikely to increase individual consumer welfare or that the policy must be justified on some

other grounds that abandon standard rationality assumptions.

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PMID: 21887810 [PubMed - indexed for MEDLINE]

Related citations



2

Duff, May (HLSCA)

---

From: Fieldhouse, Paul (HLSCA)  
Sent: January-30-13 3:53 PM  
To: Heikkinen, Jeffrey (MAFRI); Gauer, Elaine (MAFRI); Majeran, Jennell (ANA); Dunnigan, Don (MAFRI); Durnin-Richards, Debora (MAFRI); Ozunko, Randy (MAFRI); Carlson, Grant (MAFRI)  
Subject: RE: help required: notes from yesterday Milk equalization re: outline

23(1)(b)

I think I may have mentioned previously that HLSCA has done some work on the 'pop' levy idea

Tame your Email <http://emailcharter.org>

Paul Fieldhouse, PhD.  
Nutrition Policy & Research Analyst  
Healthy Living, Seniors and Consumer Affairs

ph 204 786 7350  
fax 204 948 2366  
[Paul.Fieldhouse@gov.mb.ca](mailto:Paul.Fieldhouse@gov.mb.ca)

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**From:** Heikkinen, Jeffrey (MAFRI)  
**Sent:** January-29-13 10:12 AM  
**To:** Gauer, Elaine (MAFRI); Majeran, Jennell (ANA); Dunnigan, Don (MAFRI); Durnin-Richards, Debora (MAFRI); Ozunko, Randy (MAFRI); Carlson, Grant (MAFRI)  
**Cc:** Fieldhouse, Paul (HLSCA)  
**Subject:** RE: help required: notes from yesterday Milk equalization re: outline

Comments:

1. There is an updated version of the outline that reflects most if not all of the points made here if anyone wants to see it. (NB – I wrote it mainly written as a guide for myself, especially the new bits, so I can't guarantee they'll be easy to follow; prettying it up does not strike me as a good use of time compared to working on the report itself).

2. I'm going to push back slightly regarding point 5. For reasons we went over at various other times during the conference call, I don't see the harm in at least *mentioning* the pop idea. I'm talking a sentence or two, not a major section. (Frankly I think it's a good idea, and I say this with an open can of Coke next to me!) Of course, one "con" point that would need to be worked into this quick mention is the fact that this would require administrative apparatus that doesn't currently exist. I see that as a drawback of the suggestion, and a serious one, but not as sufficient reason to not mention it at all.
3. On point 6, tentatively I plan to include this but this is negotiable, or rather, even *more* negotiable than everything else. My recollection is that we left that not-quite-resolved on the conference call because I *slammed on the accelerator to make sure the admin aspects were discussed before Randy had to go* (so if there's uncertainty on this point, that's largely my fault).
4. One thing blatantly missing from the previous version of the outline, besides any mention of budgetary considerations, was the point that a programme like this might be seen as a tax on Southern families. That has been added to the cautionary notes section.

As Elaine said, I've agreed to try to have a draft of the whole thing by Friday. Any and all suggestions for what should be in it are welcome, and I will try to ensure that all reasonable and some unreasonable points of view that come to my attention are represented. The earlier in the week they come, the less chance I'll be against a wall in terms of having time to include them.

**From:** Gauer, Elaine (MAFRI)

**Sent:** January-29-13 9:14 AM

**To:** Heikkinen, Jeffrey (MAFRI); Majeran, Jennell (ANA); Dunnigan, Don (MAFRI); Durnin-Richards, Debora (MAFRI); Ozunko, Randy (MAFRI); Carlson, Grant (MAFRI)

**Cc:** Fieldhouse, Paul (HLSCA)

**Subject:** help required: notes from yesterday Milk equalization re: outline

- Please read these notes over, and add as required, as I was not able to take excellent notes yesterday, but noted a few things: Paul, if you would like to add comments please do. (have attached the outline as circulated for reference)
- There will be a follow up conference call, but will be asking when people can participate, as it would be good to have everyone involved. Monday afternoons do not work for everyone. Will still be early next week, not later, as Jeff is to have outline turned into the first draft of the project report by Friday.

NOTES ABOUT OUTLINE:

1. Executive summary needs to include recommendations (as this may be the only page some read)
2. The main part of the report needs an introduction. (mandate, purpose, committee members...)
3. The collection, destination, administrative figure. (however, need to detail options listed in the advisory note, and *Paul* might also have a budget section; one which is a ball game up with the figures). Jeff, check the five re. Pros and cons needed here too.
4. Cautionary notes should be a stand appropriate sections. (was not sure in a separate section) *Paul* s and cons of the options stay with the ed to be included as well, and then repeated
5. Point 7a about alcohol and pop is *Paul* ide alcohol, not pop, due to the government having control over one but not the other.

6. Under question #2, consumers, the discussion came up about vouchers. Is it to be included? Was the outcome of this discussion that it could mean double benefits for people who are employed by agencies such as hydro? Vouchers could benefit low income families, but these are primarily federal reserves, which do not receive provincial/ RM assistance (was that correct?)
7. Questions 4 and 5 are linked. Two main points emerged: regulatory approach and the private partnership approach, both with good and weak points.
8. Cautionary notes: Government may wish to discuss this option with potential partners, to improve the plan and to fill out more details before proceeding.
9. Appendices may also include the list of communities and their population, budget calculation details(?)

***Elaine Gauer***  
***Land Use Specialist***  
***MAFDI***  
***Cell: (204) 761-0701***  
[Elaine.Gauer@gov.mb.ca](mailto:Elaine.Gauer@gov.mb.ca)

24

**Cerqueira, Elizabeth (HLSCA)**

---

**From:** Stevens, Cindy [Cindy.Stevens@leg.gov.mb.ca]  
**Sent:** February-28-12 9:51 AM  
**To:** Thomson, Marcia (HLYS); Robertson, Mark (HLYS)  
**Cc:** Cathcart, Sinda  
**Subject:** Fw: Fw: Junk Food Levy

Hi Marcia and Mark - please see t 230) (b) comments on the paper. Can you please incorporate these and my comments from last night and send another version? Thanks.

Cindy Stevens  
Deputy Minister  
Manitoba Culture, Heritage and Tourism  
Manitoba Healthy Living, Seniors and Consumer Affairs

**From:** Cathcart, Sinda  
**Sent:** Tuesday, February 28, 2012 09:47 AM  
**To:** Stevens, Cindy  
**Cc:** Rondeau, Jim  
**Subject:** Fw: Fw:

Please see 231) (b) comments...and then can you send some feedback? Thanks Cindy...

Sinda

**From:** Jim [mailto:b4jim@hotmail.com]  
**Sent:** Monday, February 27, 2012 10:09 PM  
**To:** Cathcart, Sinda  
**Subject:** Re: Fw:

My comments

19 (1) (b) (c)

Sent from my iPad

On Feb 27, 2012, at 9:28 PM, "Cathcart, Sinda" <Sinda.Cathcart@leg.gov.mb.ca> wrote:

19 (1) (b) (c)

Cheers,

Sinda

**From:** Thomson, Marcia (HLYS) [mailto:Marcia.Thomson@gov.mb.ca]  
**Sent:** Monday, February 27, 2012 05:08 PM  
**To:** Cathcart, Sinda  
**Cc:** Stevens, Cindy; Sorin, Darlene; Bemis, Jill; Robertson, Mark (HLYS); Duff, May (HLYS); Overbeeke, Susan (HLYS)

**Subject:**

Good afternoon Sinda,

Please find attached "Draft 1" of the Healthy Living Levy.

Thank you.

---

**From:** Robertson, Mark (HLYS)  
**Sent:** February-27-12 5:01 PM  
**To:** Thomson, Marcia (HLYS)  
**Cc:** Harmer, Corinne (HCD); Duff, May (HLYS); Overbeeke, Susan (HLYS)  
**Subject:** Levy

Hi Marcia:

Please find attached

All the Best!

Mark

Mark Robertson

Director

Healthy Living & Populations

Healthy Living, Seniors and Consumer Affairs

2089 - 300 Carlton Street

Winnipeg MB R3B 3M9

Phone: 204-788-6654

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Email: [Mark.Robertson@gov.mb.ca](mailto:Mark.Robertson@gov.mb.ca)

Web: <http://www.gov.mb.ca/healthyliving>

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<Draft 1 Cabinet submission Healthy Living Levy.docx>

Cerqueira, Elizabeth (HLSCA)

---

From: Thomson, Marcia (HLYS)  
Sent: March-01-12 3:27 PM  
To: Robertson, Mark (HLYS)  
Subject: Fw: Junk Food Levy

Mark, please add this information.

---

From: Stevens, Cindy <[Cindy.Stevens@leg.gov.mb.ca](mailto:Cindy.Stevens@leg.gov.mb.ca)>  
To: Thomson, Marcia (HLYS)  
Cc: Robertson, Mark (HLYS); Bemis, Jill (LEG)  
Sent: Thu Mar 01 15:25:44 2012  
Subject: RE: Junk Food Levy

This is a good paper – thanks to all of you for the hard work on this. I have given Jill some minor edits but would also like one or two bits of information before I send it forward.

23 (1) (a) (b) (4) would like to include it in the narrative. If you could get it to Jill and me by tomorrow morning, we will add it and send the paper on. Thanks.

Cindy Stevens  
Deputy Minister  
Manitoba Culture, Heritage and Tourism  
Manitoba Healthy Living, Seniors and Consumer Affairs  
204-945-4136  
[cindy.stevens@leg.gov.mb.ca](mailto:cindy.stevens@leg.gov.mb.ca)

---

From: Thomson, Marcia (HLYS) [<mailto:Marcia.Thomson@gov.mb.ca>]  
Sent: Wednesday, February 29, 2012 5:59 PM  
To: Stevens, Cindy  
Subject:

In the interests of moving this along, I am sending you this second draft.

23 (1) (a) (b) (4)

I don't know if you had further discussions with Minister or anyone else on this today. Sinda has had the benefit of draft 1. For your feedback,

Marcia

19(1)(b)(c)

23(1)(a)(f)

28(1)(e)(i)

(3 pages.)

Duff, May (HLSCA)

Release email  
Server attached

**From:** Duff, May (HLYS)  
**Sent:** May-08-12 3:34 PM  
**To:** Lamboo-Miln, Andrea (HLYS)  
**Subject:** FW: an-pf-hlys-junk food levy  
**Attachments:** pf-ADM#2872-Junk Food Options Paper.doc; an-pf-hlys-junk food levy.doc

Healthy Living & Population  
2094-300 Carlton St.  
Winnipeg, Manitoba  
R3B-3M9  
E-Mail: [hlj@mb.gov.mb.ca](mailto:hlj@mb.gov.mb.ca)

**From:** Robertson, Mark (MHHL)  
**Sent:** January-28-10 4:15 PM  
**To:** Duff, May (MHHL)  
**Subject:** FW: an-pf-hlys-junk food levy

Hi May:  
This advisory note is approved.

All the Best!  
Mark

---

**From:** Duff, May (MHHL)  
**Sent:** Wednesday, January 27, 2010 3:08 PM  
**To:** Robertson, Mark (MHHL)  
**Subject:** an-pf-hlys-junk food levy

for your review and approval, looks good. Due for tomorrow.

ADVISORY NOTE FOR THE MINISTER OF HEALTHY LIVING

Division/Branch: Health Accountability, Policy and Planning  
Policy & Planning Branch (Healthy Populations)

Issue:

---

BACKGROUND:

19 (1) (b) (c)  
23 (1) (a) (f)

- From a nutritional science point of view problematic issues arise in attempting to link consumption of specific food products to health outcomes. However, a draft report from the World Health Organisation (WHO) entitled *Diet, nutrition and the prevention of chronic diseases* was released for public discussion in April 2003 and has substantiated much of the criticism made against fast food and junk food manufacturers in relation to their high salt, fat and sugar products and the deleterious effects of their over-consumption.
- The U.S. Administration is challenging the WHO report, arguing that conclusions are based on faulty science. However, nutrition experts from the U.S. and around the world see this as a thinly veiled attempt to placate the fast food and sugar industries.
- The WHO report also noted that several countries use fiscal measures to promote availability of and access to certain foods: others use taxes to increase or decrease consumption of food.

19 (1) (b) (c)  
23 (1) (a) (f)  
28 (1) (e) (i)

Note: While each of these issues is addressed separately, the options are numbered sequentially through the entire paper.

19(1)(b)(c) 23(1)(a)(f) 28(1)(e)(i)

**Current situation:**

In Manitoba, *The Retail Sales Act* applied to Food and Beverages parallels GST guidelines for determining whether a food or beverage product qualifies for an exemption under the Retail Sales Tax (RST). *Manitoba Finance Taxation Division, Bulletin No. 029 [Revised May 2003]* contains full details.

Food or beverages sold through vending machines are subject to tax. This includes sales of food and beverages normally exempt as basic groceries, such as milk and raw fruit.

Confectionery or snack food items that are sold from a school or community club canteen, cafeteria or vending machine, and food and beverages sold by schools and community clubs for fundraising are exempt from the provincial RST.

**Discussion:**

The 2001 study, Food and Nutrition in Manitoba Schools, reported that just over half of the 500 responding schools had vending machines installed. The most common vending items were soft drinks, followed by fruit juices as a distant second. Bottled water was mentioned by 10% of respondents. A relatively low proportion of machines dispensed candy, chips or chocolate bars. Only three schools reported vending hot items such as soup and pasta, while other minor cold items included ice cream, muffins, desserts and sandwiches.

The volume of sales generated through vending machines in schools in Manitoba is unknown. Schools do not report this income to Manitoba Education in an identifiable way; it is included in an 'other' category. An estimate of the potential revenue from RST applied to such sales would require gathering information from a cross section of schools, or obtaining global sales figures from suppliers, such as Coca Cola.

23 (1)(a) (f)

19 (1) (b) (c) 23 (1) (a) (f) 28 (1) (e) (i)

19(1)(b)(c)

23(1)(a)(f)

28(1)(e)(i)

19(1)(b)(c) 23(1)(a)(f)

28(1)(e)(i)

**Current situation:**

Canada: A sales tax is applied to foods that are not considered 'basic groceries'; it comprises the GST and PST. The supply of basic groceries, which includes the majority of supplies of food and beverages marketed for human consumption is zero-rated. Certain categories of foodstuffs, for example, carbonated beverages, candies and confections, and snack foods, including products dispensed in vending machines are, however, taxable at 7% or 15%.

U.S.: Seven states or cities currently levy a manufacturer level tax on soft drinks [Appendix 1], e.g.

---

<sup>1</sup> A separate advisory note on the concept of a healthy living foundation is in preparation

Arkansas: State law requires that *The Soft Drink Tax* shall be collected by every distributor, manufacturer, or wholesale dealer on the first sale in the State of Arkansas.

- Soft Drink Syrup - \$2.00 per gallon of soft drink or simple syrup.
- Can Drinks - \$.21 cents per gallon of bottled or canned soft drink product.
- Powders - \$.21 cents for each gallon produced by powders or base products.

West Virginia: Revenue collected from a soft drink tax is used to support university medical, dental and nursing schools.

Others have been unsuccessful in introducing such a tax.

California: In 2002, a Bill was introduced to impose a surtax on distributors, manufacturers and wholesaler dealers of \$2 per gallon of soft drink syrup or simple syrup and \$0.21 per gallon of bottled soft drinks sold in the state. Revenues were to be deposited in a newly created California Child Health and Achievement Fund directed to diminishing the human and economic costs of obesity.

Due to a lack of legislative support, the Bill was eventually drastically changed to address sales of carbonated beverages in schools, while the tax proposal was dropped.

**Discussion:**

In 2002, soft drink sales in Canada grew at 4.2% in volume over the previous year to reach an estimated 6.5 billion litres. Overall per capita consumption of soft drinks grew to 211 litres in 2002.

19(1)(b)(c)                      28(1)(c)(i)  
 23(1)(a)(f)

In December 2002, Manitoba Health subscribed to 'Food for Thought', a COMPAS market research opinion poll. The sample was 1,200 Canadians. The opinion survey indicated that two thirds of the public attributed obesity to the increased availability of unhealthy and high calorie food, while only one third blamed individual lack of willpower. Respondents wanted mandatory labelling and health risk advertising by fast food restaurants, **but were opposed to taxing unhealthy food.** The question asked, and the results are shown below.

Would you support or oppose a special tax on consumers when they purchase fatty or high caloric foods? <sup>2</sup>									
	Overall	Women	University Grads	ATL	QC	ON	MB-SK	AB	BC
Support	24	24	29	24	31	20	23	27	24
Neutral	3	3	3	4	3	4	2	2	2
Oppose	70	69	67	68	64	73	71	69	73
Don't Know/Refused	3	4	2	4	3	3	5	3	2

<sup>2</sup> Food-for-Thought: A COMPAS Report Vol 1, No. 2 (Winter 2003)

19 (1) (b) (c)

23 (1) (a) (f)

28 (1) (e) (i)

19 (1) (b) (c) 23 (1) (a) (f) 28 (1) (c) (i)

**Current situation:**

No jurisdiction in the world is currently levying a tax on trans fats.

In June 2003, Denmark became the first country in the world to introduce restrictions on the use of industrially produced trans fatty acids. Oils and fats are now forbidden on the Danish market if they contain trans fatty acids exceeding 2 per cent. The Danish Minister for Food, Agriculture and Fisheries has called for common European Union limit values for trans fatty acids in foods.

In Canada, new regulations published on January 1, 2003 make nutrition labelling mandatory on most food labels; update requirements for nutrient content claims; and permit for the first time in Canada, diet-related health claims for foods. New labelling requirements include listing of trans fat content. Food manufacturers have until January 2006 to comply with the new regulations.

19 (1) (b) (c) 23 (1) (a) (f)

28 (1) (c) (i)

(3 pages)

19

out of scope.

setting up meetings.

19(b)(c) (20)

23 (1)(a)(b)(f)

28 (1)(c)(i)

(5 pages)

(S)

out of scope

setting up meetings

(17)

Cerqueira, Elizabeth (HLSCA)

---

From: (b)(1)  
Sent: June-08-12 3:56 PM  
To: (b)(1) Fieldhouse, Paul (HLYS); Robertson, Mark (HLYS)  
Cc: Thomson, Marcia (HLYS)  
Subject: Junk food tax information  
Attachments: SUMMARY OF JUNK FOOD.DOCX

I received this information from (b)(1) and meant to pass it on to you last week but it looks as though I never sent the email.

Anyway, here it is - better late than never. I suspect you may already have all this information anyway.

(b)(1)

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## SUMMARY OF JUNK FOOD/FAT/SOFT DRINK TAXES

### EUROPEAN JURISDICTIONS:

#### DENMARK

**Applied to:** butter, oil – foods that are high in saturated fats. Only applied to foods with a saturated fat content of higher than 2.3%.

**How much:** \$3.00/kg of saturated fat in a given product (would increase the price of a burger by about \$0.15 and a small package of butter by \$0.40). It works by imposing tax rates on the percentage of fat used in making a product rather than the percentage that is in the end-product. (Note: Denmark already has higher fees on sugar, chocolate bars and soft drinks.)

**Who pays:** both consumer and producer. It is estimated that it will cost Danish businesses \$28 million in the first year.

#### HUNGARY

**Applied to:** foods with high fat, sugar and salt content (although apparently only pre-packaged food). Additional taxes were introduced at the same time for soft drinks and alcohol.

**How much:** \$.047 (article didn't say what unit that would be applied to, but perhaps a litre?). The Wall Street Journal reports that it would translate as: (\$1.63) for a litre of energy drinks, 400 forints (\$2.16) for a kilogram of chips, 100 forints (\$0.54) for a kilogram of ice cream, and 500 forints (\$2.71) for a kilogram of instant soups and sauces. Sodas will be taxed 10 forints (\$0.05) a litre. Revenue reportedly goes toward state health care costs.

**Who pays:** the producer, although cost is likely to be transferred to the consumer.

#### FRANCE

**Applied to:** soft drinks. France has also recently imposed limits on the frequency that ketchup and mayonnaise are served in schools.

**How much:** a hike from 3 to 6 eurocents per litre.

**Who pays:** the consumer

### THE US (some examples...complete tables available in Chriqui et al)

#### ARKANSAS

**Applied to:** soft drink syrup or simple syrup

**How much:** \$2.00/gallon on syrup, \$0.21/gallon bottled drinks

**Who pays:** distributors, manufacturers, wholesale dealers

#### ALABAMA

**Applied to:** ice cream, soft drinks

**How much:** complicated – see Chriqui et al (in the fat tax folder)

**Who pays:** manufacturers, wholesalers, retailers

#### RHODE ISLAND

**Applied to:** soft drinks

**How much:** \$0.04/case of soft drinks

**Who pays:** the manufacturer

## TENNESSEE

Applied to: soft drinks

How much: 1.90% of gross receipts of soft drinks

Who pays: manufacturer and retailer

## VIRGINIA

Applied to: soft drinks

How much: \$50-\$33,000, depending on gross receipts

Who pays: wholesaler and distributor

## WASHINGTON

Applied to: ice cream, yogurt, cheese, soda syrup

How much: 0.138% of gross receipts on dairy products, \$1/gallon on syrup

Who pays: manufacturers, wholesalers and retailers

## THE ARGUMENT:

- Researchers at Oxford University and Nottingham University claim that a 17.5 percent Value Added Tax (VAT) on unhealthy food could save up to 3,200 lives a year, and reduce occurrences of serious complications from obesity, such as heart attacks and diabetes. (<http://money.howstuffworks.com/fat-tax.htm>)
- The revenue potential from a modest new (or extra) tax of five cents per 12-ounce serving is considerable. Using the US as an example, states would see increased revenues of more than \$7 billion annually, ranging from about \$13 million in Wyoming to about \$878 million in California.
- Sugared beverages are the only food or beverages that have been proven to increase the risk of weight gain and obesity, leading to countless other health problems.
- Obesity is a national health problem.
- For each additional sugared drink consumed per day, the likelihood of a child's becoming obese increases by 60%.
- Soft-drink taxes can impact lower-income consumers more than higher-income ones, though the impacts can be studied ahead of time and adjusted if necessary. The revenues raised can also be allocated in a targeted manner to lower income households through expanded health care services and prevention programs.

## SOME CONSIDERATIONS:

- One academic paper found that the effects of a fat tax on nutrients purchased is difficult to predict given that food purchases are highly interdependent; taxing food to reduce total calories purchased could lead to the opposite effect as a result of cross-price elasticities. (Allais, Bertail and Nichele, 2009?)
- It also found that a tax on sugar-fat products has quite different impacts on total nutrients purchased depending on income class. In particular, they assessed that a 10% increase in

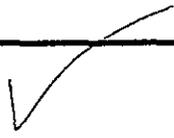
the price of sugar-fat products decreases household total energy purchased by 0.79% for well-off versus 1.20% for modest households. (Ibid)

- The researchers found that taxing prepared meals has the highest effect on total energy purchased. This tax leads to additional nutritionally beneficial effects for sodium, retinol or vitamin A (mainly found in fruits and vegetables), betacarotene (which is consistent with the result that prepared meals and fresh vegetables are substitutes), and vitamin D (mainly found in fish). However, these positive effects are at the expense of vegetal protein, polyunsaturated and monounsaturated fat, and vitamins B1, B6, and E. Taxing the cheese/butter/cream category was found to have the second highest impact on calories purchased for well-off households, while for modest households it is taxing sugar-fat products (Ibid).
- **An example of how such a tax could unfairly impact the poor:** Researchers calculated the percentage increase in tax revenue when France goes from an economy without a fat tax to an economy with a 10% fat tax, finding that government revenue increases by 16.3%, 9.26%, and 16.59%, respectively. These substantial effects were due to highly *inelastic* price elasticities. If the tax is implemented over the three targeted food categories, the government would get additional tax revenues equal to **€4.31 and €4.96 per household per four-week period from well-off and modest households, respectively.**
- Some doctors have warned that such taxes will not only be ineffective in reducing obesity and promoting healthy eating but will disproportionately affect the poor. Dr Adamescu (Romania): "Poor people in Romania eat very fatty foods at home. If those products are taxed they will turn to even cheaper products and will have an even more nutritionally unbalanced diet." (<http://ipsnews.net/news.asp?idnews=56769>)
- Studies in other countries have suggested the same. A report commissioned by French authorities when a possible levy on unhealthy foods was being considered in 2008 was prefaced by the statement that it could "most heavily" affect the poor. (<http://ipsnews.net/news.asp?idnews=56769>)
- Dr Timothy Armstrong, coordinator at the WHO's department for Health Promotion, told IPS: "The majority of studies on taxes have found them to be regressive from an equity perspective. We recommend fiscal policies promoting health are considered by countries but that an assessment is carried out of the risk of any unintentional effects of such policies on vulnerable populations." (<http://ipsnews.net/news.asp?idnews=56769>)

(16)

Cerqueira, Elizabeth (HLSCA)

From: Overbeeke, Susan (HLYS)  
Sent: June-18-12 10:03 AM  
To: Duff, May (HLYS)  
Cc: Robertson, Mark (HLYS)  
Subject: Task Status Report: REOPENED by ADM HLSCAM12-00357 RUSH:  
for ~~Junk Food Tax Paper~~



23(1)(b)

Importance: High

Hi May,

Sending a reminder that this pending is due today.

Thanks,

Sue

-----Original Task-----

Subject: REOPENED by ADM HLSCAM12-00357 RUSH: Request from Minister for Junk Food Tax Paper  
Priority: High

Start date: Thu 2012-02-23

Due date: Mon 2012-06-18

Status: In Progress

% Complete: 0%

Actual work: 0 hours

Requested by: Overbeeke, Susan (HLYS)

New Request from Marcia following a meeting on Wednesday June 6<sup>th</sup> at 11:30am on Junk Food Tax. Request is for Healthy Living Levy Paper based on this Background info:

Good morning May,

As requested by Marcia can you please have staff prepare a Healthy Living Levy Paper. Background to this paper can be found in AIMS.

ADM Due Date: June 18<sup>th</sup>, 2012

Jill, cc'ing you as we are unsure how to proceed when the request comes from the ADM. Do we need to give the DM's office a heads up? Or should the request just be sent up through the channels once complete?

Thank you,

Jessica West

**From:** Overbeeke, Susan (HLYS)  
**Sent:** June-08-12 10:10 AM  
**To:** West, Jessica (HLYS)  
**Subject:** FW: healthy Living levy

Hi Jess,

AIMS log # is M12-00357.

Sue

**From:** Thomson, Marcia (HLYS)  
**Sent:** June-07-12 5:42 PM  
**To:** Robertson, Mark (HLYS); Duff, May (HLYS); Overbeeke, Susan (HLYS)  
**Subject:** healthy Living levy

23(1)(a)(f)

Due: June 18

Sue, please identify an Aims number.

Thanks,  
Marcia

-----  
**From:** Overbeeke, Susan (HLYS)  
**Sent:** February-23-12 4:30 PM  
**To:** Duff, May (HLYS)  
**Subject:** FW: HLSCAM12-00357 RUSH: 23(1)(b) for Junk Food Tax Paper

**Importance:** High

Hi May,

This has already been referred to your Branch in AIMS.

**Due Date:** Tuesday, February 28<sup>th</sup> (I clarified the due date with Jill. She requires it for Cindy's review by end of Wednesday, but Marcia will approve it first.)

There are no attachments in AIMS for background.

Thank you,

Sue

Phone: 204.945.7860

Fax: 204.948.4748

From: Bemi, Jill [<mailto:Jill.Bemi@leg.gov.mb.ca>]  
Sent: February-23-12 3:33 PM  
To: Overbeeke, Susan (HLYS)  
Subject: HLSCAM12-00357 RUSH: 23(1)(b) for Junk Food Tax Paper  
Importance: High

23(1)(b) . Please have staff work on this and provide DMO  
with a draft by end of day Thursday, February 29<sup>th</sup>.

Jill Bemi

Assistant to the Deputy Minister

Manitoba Culture, Heritage & Tourism

Manitoba Healthy Living, Seniors and Consumer Affairs

Room 112, 450 Broadway

Winnipeg MB R3C 0V8

Phone: 204-945-4192

Fax: 204-948-3102

19(1)(b)(c)

(1b)

23(1)(e)(f)

(14) Documents are out  
of scope - 8 pages  
relate to other  
issues

13

19(1)(b)(c) 23(1)(a)(c)(f)

(10 pages)

Thank you.

17(1)

**From:** Stevens, Cindy  
**Sent:** Monday, October 01, 2012 5:02 PM  
**To:** C 17(1) Fieldhouse, Paul (HLYS)  
**Cc:** Robertson, Mark (HLYS); Thomson, Marcia (HLYS); Bemj, Jill; Duff, May (HLYS)  
**Subject:** RE: Food tax in northern European countries

We will prepare a briefing not on this – Jill will put in a formal request.

*Cindy Stevens  
Deputy Minister  
Manitoba Culture, Heritage and Tourism  
Manitoba Healthy Living, Seniors and Consumer Affairs  
204-945-4136  
[cindy.stevens@leg.gov.mb.ca](mailto:cindy.stevens@leg.gov.mb.ca)*

**From:** C 17(1)  
**Sent:** Monday, October 01, 2012 4:50 PM  
**To:** Fieldhouse, Paul (HLYS)  
**Cc:** Robertson, Mark (HLYS); Stevens, Cindy  
**Subject:** Food tax in northern European countries

Hello Paul,

23(1) (b) hat I touch base with you in regard to providing him with a bit of feedback on how some of the northern European countries incorporate the tax on some foods (i.e. 'built in' tax to food cost). He mentioned Norway, Sweden, Finland as examples. If 23(1) (b) if you could please provide feedback over the course of the next week, it will be greatly appreciated.

Thank you Paul.

17(1)

Release

12

Duff, May (HLSCA)

---

From: Fieldhouse, Paul (HLSCA)  
Sent: October-03-12 10:39 AM  
To: Shirliff, Justine (HLYS)  
Subject: FW: Food tax in northern European countries  
Attachments: image001.jpg

Hi Justine

Could you look into this please? I think what is wanted is a table showing what food taxes are levied in various countries – amount and to what foods they apply, and how they are applied.

Eg. Country x 15% Value Added Tax Foods taxed (or exempt=) Included in sticker price/Added at till

I vaguely remember seeing something like this in one of the food taxation papers we looked at recently.

Thanks  
paul

Tame your Email <http://emailcharter.org>

Paul Fieldhouse, PhD.  
Nutrition Policy & Research Analyst  
Healthy Living, Youth & Seniors

ph 204 786 7350  
fax 204 948 2366  
[Paul.Fieldhouse@gov.mb.ca](mailto:Paul.Fieldhouse@gov.mb.ca)

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From: 17(1)  
Sent: October-01-12 5:06 PM  
To: Stevens, Cindy (LEG); Fieldhouse, Paul (HLYS)  
Cc: Robertson, Mark (HLYS); Thomson, Marcia (HLYS); Bemis, Jill (LEG); Duff, May (HLYS)  
Subject: RE: Food tax in northern European countries

Duff, May (HLSCA)

From: Fieldhouse, Paul (HLSCA)  
Sent: October-24-12 3:13 PM  
To:

17(1)

Subject: RE: taxation of SSBs etc

Just so folks know - Manitoba has been looking at this, but nothing I can share right now outside one-to-one private discussions.

paul

Tame your Email <http://emailcharter.org>

Paul Fieldhouse, PhD.  
Nutrition Policy & Research Analyst  
Healthy Living, Seniors and Consumer Affairs

ph 204 786 7350  
fax 204 948 2366  
[Paul.Fieldhouse@gov.mb.ca](mailto:Paul.Fieldhouse@gov.mb.ca)

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From:  
Sent: October-24-12 1:48 PM  
To:

17(1)

Fieldhouse, Paul (HLYS);  
Subject: taxation of SSBs etc  
Importance: High

Hi all, I've been asked to do a quick scan of what P/ts are doing in the area of SSB taxation. Can't recall if we did an issue summary on this but if there is one can you send. Quick turnaround on this one, would appreciate any assistance. tx

10

**Cerqueira, Elizabeth (HLSCA)**

---

**From:** Cerqueira, Elizabeth (HLYS)  
**Sent:** October-25-12 9:36 AM  
**To:** Lamboo-Miln, Andrea (HLYS)  
**Subject:** FW: MGI Inquiry

Here is the email.

**Elizabeth Cerqueira**  
**Clerk, Healthy Schools and Manitoba *in motion***

PH: 204-786-7345  
Fax: 204-948-2366

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---

**From:** Robertson, Mark (HLYS)  
**Sent:** October-24-12 3:41 PM  
**To:** Cerqueira, Elizabeth (HLYS)  
**Subject:** FW: MGI Inquiry

Hi Elizabeth:

Please find following the email I mentioned. Healthy Child would like us to respond to this email.

All the Best!  
Mar

---

**From:** +WPG1038 - HEALTHY CHILD (CYO-HCMO)  
**Sent:** October-24-12 3:02 PM  
**To:** Robertson, Mark (HLYS)  
**Subject:** FW: MGI Inquiry

This comment came in to our general mailbox -- would this be for your department?

Thank you

*Christine Jeannin*  
**Administrative Assistant, Triple P**  
Healthy Child Manitoba Office  
332 Bannatyne Avenue  
Winnipeg MB R3A 0E2

p: (204) 945-2481  
f: (204) 948-3790

"The greatest mistake we make is living in constant fear that we will make one" – John Maxwell

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**From:** +WPG725 - Manitoba Government Inquiry (CHT)  
**Sent:** October-24-12 2:50 PM  
**To:** +WPG1244 - Healthy Schools (HLTH); +WPG1038 - HEALTHY CHILD (CYO-HCMO)  
**Subject:** FW: MGI Inquiry

Healthy Schools,  
Healthy Child Manitoba:

The following e-mail is for your attention.

Thank you,

Manitoba Government Inquiry  
[mgi@gov.mb.ca](mailto:mgi@gov.mb.ca)

-----Original Message-----

17(1)

Sent: October 24, 2012 12:22 PM  
To: +WPG725 - Manitoba Government Inquiry (CHT)  
Subject: MGI Inquiry

17(1)

Below is the result of your feedback form. It was submitted by  
on Wednesday, October 24, 2012 at 12:22:28

---

17(1)

17(1)

comments: I would like to make a comment about taxing junk food. Why not use the extra taxes for education, prevention, and services for people trying to lose wt and/or both. Putting ugly faces on packaging ESP for young people not good for self esteem ESP troubles with wt. Seems shaming is not the answer. Also eating fruit and veg more is great but why not substantially drop prices so junk high costs become less appealing. Also reframing the social aspect of acceptance with eating junk needs overhaul. By the way High caffiene drinks should not be sold to anyone under 18.

Submit: Submit

---

Tracking:

**Recipient**  
Lambo-Miln, Andrea (HLYS)

**Read**  
Read: 2012-10-25 10:15 AM

Duff, May (HLSCA)

From: Fieldhouse, Paul (HLSCA)  
 Sent: November-14-12 1:40 PM  
 To: Robertson, Mark (HLYS)  
 Subject: Emailing: BBC News - Denmark to abolish tax on high-fat foods  
 Attachments: image001.gif; image002.gif; image003.png; image004.png; image005.gif; image006.jpg; image007.jpg; image008.jpg; image021.png; image026.jpg; image027.jpg; image028.jpg; image029.jpg; image030.jpg; image031.jpg; image032.png; image033.png

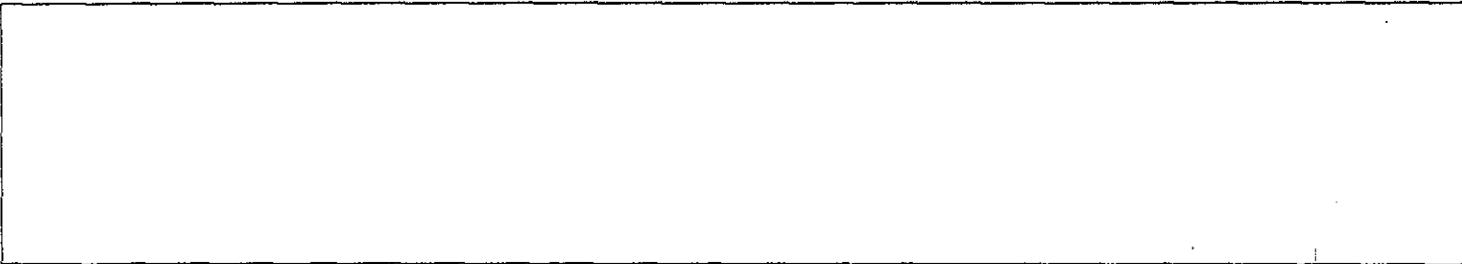
--> -->  
 Just FYI!



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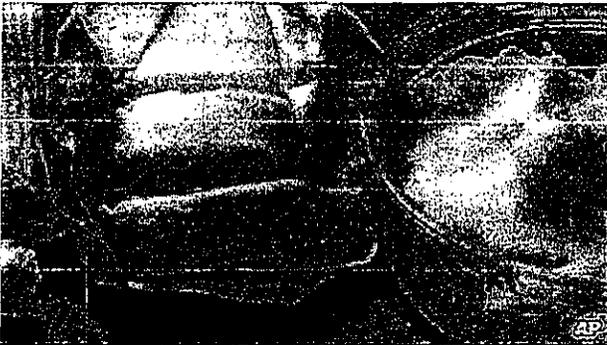
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10 November 2012 Last updated at 12:48 ET

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# Denmark to abolish tax on high-fat foods



The tax increased the cost of butter and other foods with more than

2.3% saturated fat

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### Related Stories

- [Denmark introduces food fat tax](#)
- [Doctors urge UK 'trans-fat ban'](#)

The Danish government has said it intends to abolish a tax on foods which are high in saturated fats.

The measure, introduced a little over a year ago, was believed to be the world's first so-called "fat tax".

Foods containing more than 2.3% saturated fat - including dairy produce, meat and processed foods - were subject to the surcharge.

But authorities said the tax had inflated food prices and put Danish jobs at risk.

The Danish tax ministry said it was also cancelling its plans to introduce a tax on sugar, the AFP news agency reports.

The ministry said one of the effects of the fat tax was that some Danes had begun crossing the border into Germany to stock up on food there.

According to the Danish National Health and Medicines Authority, 47% of Danes are overweight and 13% are obese.

The tax was introduced in October 2011, in an attempt to limit the population's intake of fatty foods.

The measure added 16 kroner (\$2.70; £1.50) per kg (2.2lb) of saturated fats in a product, increasing the price of a 250g pack of butter by 2.20 kroner.

The decision to get rid of the tax was agreed as part of the centre-left minority government's budget negotiations.

Several supermarkets have reportedly said they will reduce their prices once the tax is abolished.

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**Duff, May (HLSCA)**

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**From:** Fieldhouse, Paul (HLSCA)  
**Sent:** November-29-12 3:49 PM  
**To:** 'MHIKNET'  
**Subject:** RE: Current Awareness Alert: What's new for 'Fieldhouse, Paul: Junk food taxation' in PubMed

Yes please – may I have both of these?  
Thank you

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Paul Fieldhouse, PhD.  
Nutrition Policy & Research Analyst  
Healthy Living, Seniors and Consumer Affairs

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**From:** MHIKNET [mailto:mhiknet@cc.umanitoba.ca]  
**Sent:** November-29-12 3:26 PM  
**To:** Fieldhouse, Paul (HLYS)  
**Subject:** Current Awareness Alert: What's new for 'Fieldhouse, Paul: Junk food taxation' in PubMed

Greetings,

This is your current awareness alert for the week - please let me know if you would like to receive the full text of any of these articles.

Kind regards,

Connie Flook

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Items 1 - 2 of 2

1. *Obes Rev.* 2012 Nov 23. doi: 10.1111/obr.12002. [Epub ahead of print]

# **Assessing the potential effectiveness of food and beverage taxes and subsidies for improving public health: a systematic review of prices, demand and body weight outcomes.**

Powell LM, Chriqui JF, Khan T, Wada R, Chaloupka FJ.

Health Policy and Administration, School of Public Health, University of Illinois at Chicago, Chicago, IL, USA; Institute for Health Research and Policy, University of Illinois at Chicago, Chicago, IL, USA.

## **Abstract**

Taxes and subsidies are increasingly being considered as potential policy instruments to incentivize consumers to improve their food and beverage consumption patterns and related health outcomes. This study provided a systematic review of recent U.S. studies on the price elasticity of demand for sugar-sweetened beverages (SSBs), fast food, and fruits and vegetables, as well as the direct associations of prices/taxes with body weight outcomes. Based on the recent literature, the price elasticity of demand for SSBs, fast food, fruits and vegetables was estimated to be -1.21, -0.52, -0.49 and -0.48, respectively. The studies that linked soda taxes to weight outcomes showed minimal impacts on weight; however, they were based on existing state-level sales taxes that were relatively low. Higher fast-food prices were associated with lower weight outcomes particularly among adolescents, suggesting that raising prices would potentially impact weight outcomes. Lower fruit and vegetable prices were generally found to be associated with lower body weight outcomes among both low-income children and adults, suggesting that subsidies that would reduce the cost of fruits and vegetables for lower-socioeconomic populations may be effective in reducing obesity. Pricing instruments should continue to be considered and evaluated as potential policy instruments to address public health risks.

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PMID: 23174017 [PubMed - as supplied by publisher]

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2. BMJ. 2012 Nov 21;345:e7889. doi: 10.1136/bmj.e7889.

## Denmark cancels "fat tax" and shelves "sugar tax" because of threat of job losses.

Stafford N.

Hamburg.

PMID: 23172946 [PubMed - in process]

Related citations



Duff, May (HLSCA)

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From: Duff, May (HLYS)  
Sent: December-04-12 11:54 AM  
To: McInnes, Janean (HLYS)  
Subject: Healthy living Food Levy discussion paper  
Attachments: attach\_view.docx

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**From:** Duff, May (HLYS)  
**Sent:** December-04-12 11:54 AM  
**To:** McInnes, Janean (HLYS)  
**Subject:** Healthy living Food Levy discussion paper  
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19(1)(b)(c)  
23(1)(a)(f)  
28(1)(e)(i)

**SUBJECT:**

Introduction of a health-related consumer levy to generate revenue for healthy living initiatives

**ISSUE SUMMARY:**

Health-related food taxes continue to be discussed as a policy option for obesity prevention and for addressing other health goals. In the past two years, Denmark has introduced a 'fat tax', Hungary a "junk food tax" and France a tax on sweetened drinks. Peru has announced plans to tax junk food and other countries are considering such taxes. Increasingly, attention has been focused on sugar-sweetened beverages as a discrete taxable category.

19(1)(b)(c)  
23(1)(a)(f)

**BACKGROUND:**

Healthy Living and the prevention of chronic disease has been declared to be a key priority area provincially and at the national and international levels. The United Nations (UN) has described it as a global emergency. In September 2011, the Government of Canada endorsed a UN Declaration as part of a global commitment to galvanize action against the growing threat of chronic diseases to world health and to national economies.

Manitoba has signalled a commitment to prevention through its participation in, and agreement to, two recent FPT initiatives - *Curbing Childhood Obesity: A Federal, Provincial and Territorial Framework for Action to Promote Healthy Weights*, and, *Reducing the Sodium Intake of Canadians: A Provincial and Territorial Report on Progress and Recommendations for Future Action*.

The powerful morbidity and mortality effects of diet, together with growing concern over obesity have led some public health scholars and public interest advocates to call for taxes on food as a policy measure to discourage consumption of foods high in calories, fat and sugar.

A major problem confronting any food tax proposal is scientific uncertainty about the complex nature of relationships between diet and health. There is a danger in focusing on one individual nutrient without considering the whole diet and the particular characteristics of the individual consumer. The appropriate tax strategy with respect to individual foods may depend heavily on overall eating patterns. A good strategy contingent on one pattern may be a poor strategy under another pattern. Currently, there is a lack of data on the dietary patterns of Canadians.

**PURPOSE:**

19(1)(b)(c)  
23(1)(a)(f)

19 (1) (b) (c)

23 (1) (a) (f)

28(1)(c)(i)

19(1)(b)(c)

23(1)(a)(A)

## CURRENT STATUS:

### Canada

No jurisdictions have introduced a specific 'junk food tax' to date.

20(1)(b)

### U.S.

Currently, 23 U.S. States have levies on sugar-sweetened beverages – usually in the form of excise taxes. Proposals to introduce such levies have been defeated in a number of states and cities.

A new policy adopted in June 2012 by the American Medical Association supports the idea of using revenue from taxes on sugar-sweetened sodas as one way to help pay for obesity-fighting programs, but stops short of fully endorsing such taxes. Two recommendations to support such taxes put before the group's policy-making body in prior meetings failed to pass.

The American Beverage Association, an industry group, opposes such taxes, stating that funding anti-obesity programs through discriminatory taxes on sugar-sweetened beverages is misguided.

### International

Examples of health related food taxes

Country	Date introduced	Foods taxed	Tax rate
US	Various	Sugar sweetened drinks (in 23 states)	1- 8%
Norway	1981	Sugar, chocolate, and sugary drinks	Variable
Samoa	1984	Soft drinks	0.40 tala/L (£0.11; €0.14 \$0.18)
Australia	2000	Soft drinks, confectionary, biscuits, and bakery products	10%
French Polynesia	2002	Sweetened drinks, confectionary, and ice cream	60 franc/L (£0.41; €0.55; \$0.66) for imported drinks
Fiji	2006	Soft drinks	5% on imported drinks
Nauru	2007	Sugar, confectionary, carbonated drinks, cordial, and flavoured milks	30% import levy
Finland	2011	Soft drinks and confectionary	Soft drinks €0.075/L (£0.06; \$0.10); confectionary €0.75/kg
Hungary	2011	Foods high in sugar, fat, or salt and sugary drinks	10 forint (£0.03; €0.04; \$0.05) per item
Denmark	2011	Products with more than 2.3% of saturated fat: meat, dairy products, animal fats, and oils	Kr16/kg (£1.76; €2.15; \$2.84) of saturated fat
France	2012	Drinks containing added sugar or	€072/L

Country	Date introduced	Foods taxed sweetener	Tax rate
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19 (1) (b) (c)

23 (1) (a) (f)

**Authors and Contacts:**

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788 6654 [Mark.Robertson@gov.mb.ca](mailto:Mark.Robertson@gov.mb.ca)

**Author(s):** Dr. Paul Fieldhouse  
Healthy Living & Populations

**Supervisor(s):** Mark Robertson

(6)

Duff, May (HLSCA)

---

From: Fieldhouse, Paul (HLSCA)  
Sent: December-05-12 11:46 AM  
To: Thomson, Marcia (HLSCA)  
Cc: Nelson, Debbie (HEALTH)  
Subject: danish tax repealed

Denmark's tax on foods high in saturated fats has been repealed by the Danish parliament only one year after being introduced. The fat tax was levied on all foods containing more than 2.3% fat, including milk, butter, cheese, oil, and meats, as well as frozen pizzas and other processed foods.

*Companies complained that the tax was a bureaucratic nightmare, increasing administrative costs and putting jobs at risk, and consumers in Denmark were making shopping trips to Germany and Sweden to avoid the tax.*

In announcing the repeal of the fat tax, the Danish tax ministry said it had also cancelled plans to introduce in January a sugar Tax.

Look forward to our discussion when I return.

*Tame your Email <http://emailcharter.org>*

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Shattuck, Ciara (HEALTH)

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From: Fieldhouse, Paul (HLSCA)  
Sent: January-21-13 4:07 PM  
To: Shattuck, Ciara (HEALTH)  
Subject: food taxes  
Attachments: Fieldhouse 2006 Taxing Food.pdf; HLSCA-PF-Northern European Food taxes - Oct 3.docx;  
Healthy Living Levy 19(1)(b) HLSCAM12-00357 healthy living levy in  
PDF format AUG 07.docx

23(1)(a)

Here's a few things. I have dozens and dozens of articles on the issue if you are interested..

Regards  
paul

Tame your Email <http://emailcharter.org>

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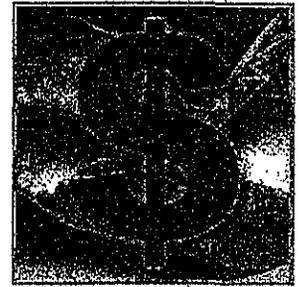
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# CURRENT ISSUES

## THE INSIDE STORY



AUGUST 2006

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DIETITIANS OF CANADA

### Taxing Food

#### Summary Overview

Over the past few years there has been increasing interest in nutrition advocacy circles and in the popular press about the idea of a so-called "fat tax", "junk food tax" or "snack tax". In this review I will address several basic issues connected to small taxes on food including their intended purpose, how they work, pros and cons and implications for dietetic practice.

#### Background

The concept of a small tax on selected food products is rooted in two big ideas. Firstly, strong scientific evidence that links diet to chronic disease, together with, concerns over the increasing prevalence of obesity has fuelled calls for strategies to reduce intakes of dietary fat, sugar, salt and overall food energy (1). Secondly, as food costs are important factors in consumer food choice, it is thought to be possible to change eating behaviour through the application of economic levers. The two ideas intersect in the fact that energy dense foods are amongst the least costly of foods (2).

In 1994, Dr. Kelly Brownell of Yale University suggested taxing unhealthy foods, a proposal that was quickly labelled "the Twinkie Tax" and ridiculed by opponents (3). Since then several types of small taxes on food have been proposed, the most common of which are styled: "Junk food tax"; "Fat tax"; and "Snack Tax". An alternative economic strategy, the application of subsidies to healthy food choices, is beyond the scope of this discussion (4).

#### Definitions

The terms "junk food tax", "fat tax", or "snack tax", lack common clear definitions. "Junk food" is more of a conceptual category than it is a nutritional one, although the term is widely used as shorthand to refer to some or

all of high fat or sugar snack foods, fast foods, soft drinks and candy (5). "Fat tax" embraces a variety of schemes to tax foods based on their total fat content, or specifically the saturated fat or trans-fat component. For example Marshall suggests that products could be taxed if they raised cholesterol concentrations but be exempted if the "ratio of polyunsaturates to saturates (and trans fatty acids) were more favourable" (6). Targeting foods for taxation based on their fat (or indeed, other nutrient) content provides a clearer nutritional criterion than that of junk-food / non junk food. "Snack food", like "junk food", is a more ambiguous concept. For example, Health Canada refers to snack foods "like potato chips and pretzels" but also to the concept of healthy nutritious snacks from the food groups (7), while examples from Industry Canada of what are considered as snack food include cheese curls, popcorn, corn chips and potato chips (8).

#### Why a tax?

Advocates identify two potential positive outcomes of differentiated food taxes. The first is the potential for prompting changes in individual eating behaviour that are consistent with current nutritional advice on healthy eating and that will contribute to changes in population consumption patterns leading to reduced levels of obesity and chronic disease. This rationale is generally favoured by public health groups and consumer health lobbies and is often proposed as part of a broader comprehensive health promotion/public health strategy, citing the experience of cigarette taxation as a component of a comprehensive tobacco control strategy (9). The second outcome is revenue generation that could be directed to support nutritional health promotion programs. For this reason, some critics who doubt the likelihood of the first outcome nevertheless support such taxes.



# CURRENT ISSUES

## THE INSIDE STORY

### Options for tax intervention

Taxes on food may be applied at the retail level in the form of general or targeted sales taxes. In Canada, food is already differentially taxed through the Goods and Services Tax (GST) and Provincial Sales Tax (PST). Foods and beverages subject to GST are listed by Canada Customs (10). There is, arguably, a high degree of congruency between what is in this list and what would be likely to be on a "junk food" or "snack food" tax list. A number of states from the United States of America have at different times experimented with levying special taxes on soft drinks and specific snack foods or have excluded these products from tax exemptions given to food products (11).

There are also options for levying taxes at different stages in the food system. Approaches tried in the U.S. include:

- Manufacturers tax - payable on production volume (e.g. soft drinks or syrups) or as a percentage of sales revenue, and
- Wholesalers and distributors tax - payable on amount of product sold.

In several jurisdictions these types of taxes were subsequently repealed due to industry lobbying and threats to commercial development (12).

### Would junk food taxes be effective?

While there have been few attempts to demonstrate the actual impact of such taxes with real world examples, several recent economic modelling studies have attempted to gauge the likely impact of such taxes, taking into account factors such as current levels of consumption, price elasticity and substitution strategies. A United States Department of Agriculture (USDA) model suggests that "small" taxes on snack foods would be ineffective in changing patterns of consumption and would have little impact on diet quality or health outcomes (13). Even a 20% tax on salty snack foods would result in only a 4-6 ounce reduction in annual per capita consumption. Moreover, as the authors point out, there is no guarantee that any consumption changes prompted by such taxes would be nutritionally beneficial.

An analysis carried out for the Danish Food and Resource Economics Institute indicated that differential taxes based

on total fat, saturated fat or sugar could have an impact on consumption of fats, sugars and overall calories for some groups, although with no "particularly advantageous effects" for the socio-demographic groups amongst which obesity and unhealthy diets are of the most concern (14). The authors suggest that combining economic instruments with public information campaigns may be a fruitful avenue for further exploration. A U.S. study that attempted to simulate the effects of a fat tax on dairy products concluded that a 10% tax on fat content had little impact on the quantity of dairy products consumed by any group, though there was an overall predicted 1.4% reduction of average total fat intake (15). Other researchers have proposed combining taxation of less healthy options with subsidies for healthier alternatives such as fruits and vegetables, as a potentially more effective strategy in improving diet quality and health outcomes (16).

Food taxes would almost certainly raise revenues. The USDA analysis cited above estimated that a 1% tax on potato chips translates into twenty seven million dollars of revenue that could be spent on education programs. Governments are often reluctant to allocate specific revenue streams to specific purposes. A notable exception is VicHealth – a very successful Australian health promotion foundation supported through tobacco taxes (17). More often, monies go into general revenues from where they are reallocated according to changing needs and government priorities.

It should be noted that food taxes are regressive in nature since they disproportionately affect lower income populations where a higher percentage of income is spent on food. Modelling the distributional effect of hypothetical taxes on saturated fat, monounsaturated fat, sodium and cholesterol using data from the National Food Survey, a recent United Kingdom analysis showed that the poorest 2% of people would pay 0.7% of total income on a fat tax, while the richest group would pay only 0.1% of total income (18).

### Implementation issues

If the idea of a "junk food", "snack food" or "fat tax" gained political and public support, there would be at least two kinds of implementation challenges to address. The first is in deciding what to tax. It is difficult to link specific foods to specific health impacts so the idea of tax on specific food and beverage products runs counter to the message that it is overall dietary intake that matters. There would have to be broad agreement on the part of policy makers,

# CURRENT ISSUES

## THE INSIDE STORY

practitioners and industry on what constitutes "junk-food" or "snack food" and therefore is taxable.

The second challenge recognises the complexity of administering a differential retail tax. Given that new products are constantly appearing on the market, and that manufacturers may change product specifications, a continual monitoring, evaluation and classification system would be required. Retailers would need to adopt new technologies and/or accounting systems to charge the tax, and tax remittance and collection systems would have to be developed. Restaurants would be faced with an even more complex task. It may be that tax levies at the manufacturer or distributor level would be relatively easier to administer and would underline the idea that healthier choices are an industry as well as consumer responsibility. In either case, both producers and consumers would likely bear a share of the costs.

### Implications for dietetic practice

While economic incentives and disincentives are a potential addition to the array of public policy instruments available to encourage healthy eating, there is as yet no clear cut empirical evidence on which to judge the merits of junk food or similar taxes. The Institute of Medicine concludes that there is insufficient evidence to recommend either for or against taxing these foods, while a recent Canadian think-tank on addressing obesity concluded that the relationship between economic policies such as the role of tax incentives and disincentives and their influence on eating behaviours is poorly understood and requires further research (19).

It would be useful to develop more robust definitions of terms such as "Junk Food" and "Snack Food" as a means to defining exactly what foods would be targeted and why.

Continuing media discourse about food tax proposals does provide an opportunity for dietitians to engage the public in discussions about the importance of healthy eating and the role of public policy in supporting healthy choices.

Written by Paul Fieldhouse, PhD and reviewed by Kim Raine, PhD, RD and Carmen Connolly.

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<http://ww2.heartandstroke.ca/Page.asp?PageID=1613&ContentID=20169&ContentTypeID=1>



DISCUSSION  
PAPER

19 (1)(b)(c)

23 (1)(a)(f)

5 pages.

19 (1)(b)(c)

23 (1)(a)(e)(f)

28 (1)(c)(i)

6 pages

19 (1) (b) (i)

23 (1) (a) (e) (i)

4 (pages)

**ADVISORY NOTE FOR THE MINISTER OF HEALTHY LIVING,  
SENIORS AND CONSUMER AFFAIRS**

**Division/Branch:** Healthy Living and Populations

**Subject:** Food tax modalities in Northern Europe

**Date:** October 5<sup>th</sup> 2012

**Log:** HLSCAM12-01870

**Initiated by:** Minister X    DM     ADM     Branch

**Issue Summary:**

In countries where goods and services (or equivalent) taxes are levied they may apply to all or selected food products, and may be incorporated into the 'sticker price' or be added separately at the till. The table below shows how northern European countries address this issue.

**Background:**

As above

**Current Status:**

Sales taxes in Northern Europe take the form of VAT or Value Added Tax. These taxes are included in the 'sticker price' of goods and services to which they apply.

All countries have a Standard Rate of VAT; some have a reduced rate which applies to specified goods, often including food' some have exemptions or zero-rated categories.

Country	Standard VAT tax rate	Foods taxed	Reduced Tax rate	Zero tax rate
Norway	25%	All	15%	na
Sweden	25%	All	12%	na
Finland	23%	All	13%	na
Denmark	25%	All	No	na
United Kingdom	20%	Confectionery, snack foods, soft drinks etc	No	Basic Foodstuffs

In addition some countries levy other types of food taxes

Finland 2011 Soft drinks and confectionary

Soft drinks €0.075/L (£0.06; \$0.10); confectionary €0.75/kg

Denmark 2011 Products with more than 2.3% of saturated fat: meat, dairy products, animal fats, and oils

Kr16/kg (£1.76; €2.15; \$2.84) of saturated fat

**Nelson, Debbie (HEALTH)**

---

**From:** Duff, May (HLSCA)  
**Sent:** January-21-13 4:23 PM  
**To:** Overbeeke, Susan (HLSCA); McInnes, Janean (HLYS)  
**Cc:** Nelson, Debbie (HEALTH); Fieldhouse, Paul (HLSCA)  
**Subject:** FW: Food Levy update Jan 2013 - Obesity Tax - HLSCAM12-002288  
**Attachments:** Food Levy update Jan 2013.docx

**Importance:** High

For Marcia's review and approval

*Mayfield Duff,  
Healthy Living & Population  
2074-200 Carlton St.  
Winnipeg, Manitoba  
R3B-3M9  
E-Mail: [Mduff@gov.mb.ca](mailto:Mduff@gov.mb.ca)*

Hi,

Given the very limited information in this request, and that we do not know who *170)* is, the DMO has suggested that a short *23(1)(b)* Update based on the Junk Food Levy would be sufficient, i.e. progress regarding the levy since last reported, and/or any potential correlations to what the U.S. is doing. The DMO has attempted to get information, and this is all that was provided.

**ADMO Due Date: January 23, 2013**

Thanks,  
Sue

**From:** Bemi, Jill [<mailto:Jill.Bemi@leg.gov.mb.ca>]  
**Sent:** January-11-13 12:39 PM  
**To:** Overbeeke, Susan (HLYS)  
**Cc:** McInnes, Janean (HLYS)  
**Subject:** HLSCAM12-02288 Request for *23(1)(b)* Update - Obesity Tax

Please see attached background (and unfortunately, that is all the background we have).

Sinda would like feedback regarding this idea. *23(1)(b)* update would be great.

**DUE TO DMO: JANUARY 25/13**

INFORMATION UPDATE FOR THE MINISTER OF HEALTHY LIVING,  
SENIORS AND CONSUMER AFFAIRS

**Subject:** Food Levy

**Log (if applicable):** HLSCAM12-02288

**Branch/Division:** Healthy Living and Populations

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**Current Status:**

- The powerful morbidity and mortality effects of diet, together with growing concern over obesity have led public health advocates to call for taxes on food as a policy measure to discourage consumption of foods high in calories, fat and sugar. Consumption of Sugar Sweetened Beverages has been linked to obesity and diabetes in children. Increasingly, attention has been focused on sugar-sweetened beverages as a discrete taxable category.

- 
- 

19(1)(b)(c)

23(1)(a)(f)

- No Canadian jurisdictions have implemented such levies.

20(1)(b)

- Similar legislation from several U.S. States and internationally is available for analysis. Denmark recently revoked its 'fat tax' based on ineffectiveness and unpopularity.
- Public support is likely to be mixed. Many health agencies and advocates will welcome this; Manitoba would be the first Canadian jurisdiction to take action in this area. Public opinion polls in several jurisdictions indicate much higher levels of support if revenues generated are target to children's health programs.

23(1)(a)(f)

- Previous correspondence from Minister Rondeau to members of the public has stated that:

*In recent years there have been numerous reports and studies which have made recommendations on obesity and chronic disease prevention strategies, and many of these have suggested a tax on 'unhealthy' foods, such as a 'junk food tax', a 'fat tax', or tax on sugar-sweetened beverages. The utility of such strategies is still the subject of research and debate. While it is clear that they could provide a way of raising considerable revenue, which might be directed to prevention and health promotion, it is much less clear that they would have any meaningful impact on consumer behaviour, food consumption, and thus public health. My department has examined this issue in the past and continues to monitor new research.*

---

**Prepared by:** Dr. Paul Fieldhouse  
786-7350

**Contact:** Debbie Nelson  
**Phone:** 788-6654

**Date:** January 21<sup>th</sup> 2013

**ADM:** Marcia Thomson  
**DIVISION:** Healthy Living, Seniors and Consumer Affairs  
**PHONE:** 945-4895

**Shattuck, Ciara (HEALTH)**

---

**From:** Fieldhouse, Paul (HLSCA)  
**Sent:** January-24-13 1:15 PM  
**To:** Shattuck, Ciara (HEALTH)  
**Subject:** more stuff  
**Attachments:** convergence nutrition PROMISING STRATEGIES-07.18.11.pdf; phoannual2005 BC.pdf

Here's a couple of more reports .. sorry if you already have them

Tame your Email <http://emailcharter.org>

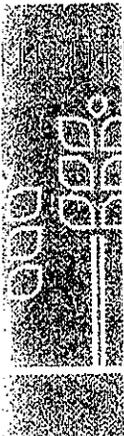
Dr. Paul Fieldhouse  
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Government of Manitoba  
300 Carlton St.  
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# Promising Strategies for Creating Healthy Eating and Active Living Environments



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Putting prevention and equitable health  
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# Promising Strategies For Creating Healthy Eating and Active Living Environments

*Prepared by*  
Prevention Institute

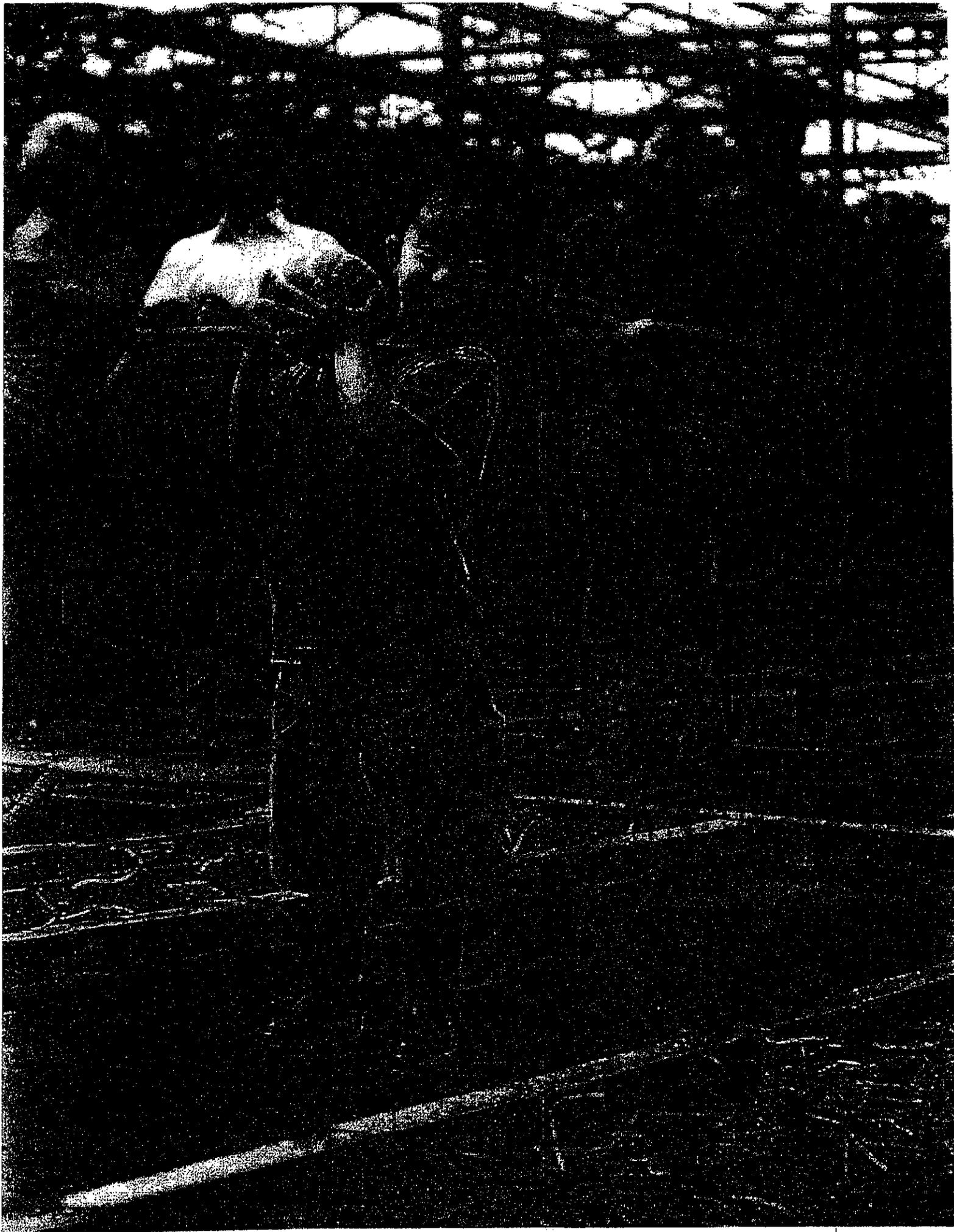
*Principal Authors*  
Virginia Lee, MPH, CHES  
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*Technical Advisor*  
Centers for Disease Control and Prevention

*Program Director*  
PolicyLink

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## Preface

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Where people live, work, and play significantly impacts their health. People thrive when they live in communities with parks and playgrounds, grocery stores selling nutritious food, and neighbors who know one another. Without a healthy environment, people are more likely to suffer from obesity or one of the many chronic diseases confronting the United States right now, including diabetes, asthma, and heart disease.

Place affects health, and not all places have equal access to environments where healthy choices are available. Some neighborhoods, schools, and workplaces foster health more effectively than others. As a result, low-income communities and communities of color suffer disproportionately from poor environments and the resulting poor health.

Healthy communities require healthy environments—neighborhoods, schools, childcare centers, and workplaces. People need environments structured in ways that help them access healthy foods and easily incorporate physical activity into their daily routines. Creating healthy environments cannot be done in isolation by any one organization or field; it requires coordinated and comprehensive efforts.

As individual funders we have been engaged in different comprehensive efforts to create access to healthy foods and physical activity. Through the Convergence Partnership, a collaboration among funders, we can maximize our impact by coordinating our efforts. The partnership steering committee includes The California Endowment, Kaiser Permanente, The Kresge Foundation, Nemours, the Robert Wood Johnson Foundation, and the W.K. Kellogg Foundation. The Centers for Disease Control and Prevention serves as technical advisors on the steering committee. In 2007, PolicyLink was

selected as the program director to develop and implement a strategic plan, identify potential new members, engage with those already in the field, and seek creative ways to advance the overall vision of the partnership—healthy people in healthy places.

Promising Strategies for Creating Healthy Eating and Active Living Environments offers a comprehensive and cross-cutting review of policy, strategy, and program recommendations to realize this vision. Prevention Institute developed this document for the partnership based on over 200 interviews and conversations with diverse stakeholders and constituencies. Promising Strategies serves as a launch pad for further discussion, a catalyst to understand how specific efforts fit into a broader picture, and identifies areas for collaboration across sectors and fields.

We appreciate the participation and input of a diverse group of stakeholders—representing various perspectives from public health, sustainable food systems, economic development, transportation, private industry, planning, education, climate change, among others—that contributed to creating the comprehensive mix of policies, strategies, and programs found in the following pages. In particular, we would like to thank Virginia Lee, Leslie Mikkelsen, Janani Srikantharajah, and Larry Cohen of Prevention Institute for ensuring broad input in creating this report.

This document is part of a larger strategy to identify high-impact approaches that will move us closer to our vision of healthy people in healthy places. In addition to this document, the partnership will release other policy briefs on topics such as the built environment, access to healthy foods, and access to physical activity. These reports will include information on promising strategies, and policies that can help create healthy eating and active living environments.

We will not act alone. We will foster partnerships among funders, advocates, and practitioners, and support specific efforts to advance our goals. We are dedicated to encouraging environmental, policy, practice, and organizational change, with core values grounded in equity and social justice. Motivated by the work currently taking place across the nation, we look forward to supporting the growing movement to create environments that facilitate healthy eating and active living.

Sincerely,

*Convergence Partnership*

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## *Introduction*

---

There is growing recognition that creating healthy places—neighborhoods, schools, and workplaces—is essential to supporting healthy eating and physical activity behaviors. The following document presents a comprehensive and cross-cutting review of policy, strategy, and program recommendations to create healthy eating and active living environments. This review draws from the most prominent and promising strategies for change at national, state, and local levels.

The strategies are based on conversations with multiple and diverse stakeholders and constituencies—representing various perspectives from public health, sustainable food systems, economic development, transportation, private industry, planning, education, climate change, among others—engaged in accelerating and supporting the movement for healthy communities.\* The whole is greater than the sum of its parts—each strategy builds upon and reinforces the next to create an overall synergy that contributes to the vision of a healthy community. This document has been created to encourage further discussions and serve as a catalyst for practitioners, advocates, and community leaders to understand how their specific efforts fit into a broader landscape of efforts. It also identifies specific areas for collaboration across sectors and fields in order to transform communities in a high leverage and high impact way. By working together, groups can more quickly and effectively build a multifaceted approach to achieving healthy communities where people live, work, play, and learn. (For more information about the Convergence Partnership, visit [www.convergencepartnership.org](http://www.convergencepartnership.org)).

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\*Note: This document integrates perspectives from a variety of fields, and commonplace terms from one field may be unfamiliar in others.

## *Methodology*

---

The value of a broad scan of cross-cutting strategies emerged from a June 2006 Convergence Partnership meeting of national organizations focused on healthy eating and active living and interested in developing a coordinated and comprehensive approach to improving food and activity environments. To capture the existing wealth of knowledge and experience in the field, a national scan was conducted to identify 1) priority areas of organizations engaged in various efforts affecting the health of communities; 2) key policies (including public policy and organizational practice change) and strategies where there was potential to have convergence (i.e., engagement of multiple and diverse constituencies); and 3) opportunities to build momentum for changing food and activity norms and environments. Formal interviews were conducted with 112 practitioners, advocates, and community leaders engaged in efforts related to food and physical activity (including public health, sustainable food systems, transportation, planning, and others). In addition, approximately 100 informal interviews and conversations took place during meeting and conference sessions.

The scan identified many promising strategies that could be translated into policies and organizational practice.

A subset of strategies was selected for the final list using criteria developed by the Convergence Partnership including: 1) their ability to promote convergence—that is, address multiple issues and facilitate collaboration among stakeholders in various fields; 2) potential impact on eating and activity behaviors and their ability to achieve meaningful environmental change; 3) their ability to serve as milestones toward continued significant change; and 4) relevance to low-income communities and communities of color. The process to identify the proposed strategies was two-fold. As previously mentioned, experts and practitioners in the field were interviewed and asked to identify the strategies they considered most relevant, practical, and promising for creating healthy food and physical activity environments. Subsequently, although not a comprehensive review of evidence, recent literature for the proposed environmental and policy strategies was identified and noted. The final list is a mix of strategies, some with a strong evidence base and others that are more innovative but nevertheless promising. The list reflects the idea expressed by the Institute of Medicine (2005) that practitioners and policymakers “need to proceed on the best available evidence, not the best possible evidence.” The following strategies are delineated by the Convergence Partnership’s ten-point vision and offers a menu of options to promote healthy eating and active living.

- Establish grant and loan programs, technical assistance, and other incentives to attract retail grocery stores, improve offerings at small stores, start and sustain farmers' markets, and other innovative means to improve access to high-quality fresh affordable fruits, vegetables, and other healthy foods in underserved communities.
- Consider healthy food access (e.g., grocery stores, farmers' markets, corner stores, restaurants, community gardens) in general plans and land use decisions and adopt zoning policies that support healthy food retail in underserved communities.
- Leverage the purchasing power of federal Women, Infants, and Children Program (WIC) and SNAP program participants to encourage small stores and farmers' markets to offer fruits and vegetables in low-income neighborhoods through Electronic Benefit Transfer (EBT) access at farmers' markets, WIC store certification to meet new food package guidelines, and SNAP incentives.
- Increase SNAP benefits to help more people purchase healthy foods and improve outreach and efficiency in SNAP delivery and nutrition education.
- Develop strategies for investing in new and existing farmers, land acquisition, and access to capital to ensure support for family farms in communities across the country.

### **3. Healthy foods and beverages are promoted in grocery and other food stores, restaurants, and entertainment venues.<sup>3</sup>**

- Encourage restaurants to provide healthy foods and beverages by reformulating existing menu items, adding healthier menu items (e.g., fruits, vegetables, and whole grains), offering affordable and reasonably sized portions, providing healthier combinations for meals, and making healthier items the standard for children's meals.
- Promote in-season sources for locally and regionally grown products in retail, restaurant, and entertainment venues.
- Promote strategies to require fast-food and chain restaurants to list nutrient information (such as calories, saturated fat, and sodium) on menu boards and table-service chain restaurants to list nutrient content on menus.
- Reduce point-of-sale marketing of energy-dense, nutrient-poor foods and beverages to children in grocery stores, corner stores, and restaurants.
- Place healthier food and beverage items at eye level, the ends of aisles, and prominent places; and increase overall shelf space devoted to healthy items in grocery stores, convenience, and small stores.

<sup>3</sup> Anderson 2007; Brownson, Haire-Joshu, and Luke 2006; Calderon, Yucha, and Schaffer 2005; DHHS 2004; Farley and Cohen 2005; Institute of Medicine 2005; Hughes and Lawrence 2005; James 2005; Lobstein and Millstone 2007; Matson-Koffman et al. 2005; See, Mensah, and Olopade 2006; Stirling, Lobstein, and Millstone 2007; Summerbell et al. 2005; The Keystone Center 2006; Verduin, Agarwal, and Waltman 2005; Volpe 2006.

#### 4. Schools offer and promote only healthy foods and beverages to students.<sup>4</sup>

- Improve the nutritional quality of competitive foods and beverages and school meals by providing appropriate portion sizes of healthy foods and beverages (e.g., more whole grains, legumes, fruits, vegetables, free sources of clean water, and less saturated fat, trans fat, sodium, and sugars).
- Allow for geographic preferences of local and regional sources for healthy foods and encourage Farm to School programs.
- Provide free fresh fruit and vegetable snacks in all schools.
- Implement and enforce strong local wellness policies to ensure healthy school food environments, including prohibiting the use of foods as a reward or punishment, limiting energy-dense, nutrient-poor foods at school celebrations, and offering only healthy snacks (e.g., fresh fruits and vegetables).

#### 5. Schools promote healthy physical activities and incorporate them throughout the day, including before and after school.<sup>5</sup>

- Establish joint use agreements that allow use of public schools and facilities for recreation by the public during non-school hours.
- Ensure all children receive 30-60 minutes of quality physical activity daily (including both competitive and non-competitive activities) through physical education classes, recess, and before, and/or after, school programming.
- Ensure that children can walk and bicycle safely to school, and promote Safe Routes to School programs that include both infrastructure projects (engineering) and non-infrastructure activities (education, encouragement, enforcement, and evaluation. (See number 1.)
- Limit the use of television, video, video games, and computers for non-educational purposes.

<sup>4</sup> Ashe et al. 2007; Centers for Disease Control and Prevention 1996; Centers for Disease Control and Prevention 1997; Institute of Medicine 2005, 2007; Keener et al. 2009; Parker et al. 2009; Popkin 2005; Summerbell et al. 2005; Tercyak and Tyc 2006; Wechsler et al. 2004.

<sup>5</sup> Brownson, Haire-Joshu, and Luke 2006; Choi et al. 2005; Desjardins and Schwartz 2007; Ells et al. 2005; Ferreira et al. 2007; Flynn et al. 2006; Gotay 2005; Hill, Peters, and Wyatt 2007; Institute of Medicine 2005; James 2005; Matson-Koffman et al. 2005; Kahn et al. 2002; Katz et al. 2005; Matson-Koffman et al. 2005; Levine et al. 2006; McCann 2006; See, Mensah, and Olopade 2006; Owen et al. 2006; Popkin 2005; Popkin, Duffey, and Gordon-Larsen 2005; Ritchie et al. 2005; Sharma 2007; Schwartz and Brownell 2007; Stirling, Lobstein, and Millstone 2007; Summerbell et al. 2005; Tercyak and Tyc 2006; Volpe 2006.

## 6. Workplaces and employers offer and promote access to healthy foods and beverages and opportunities for physical activity.<sup>6</sup>

- Work sites allow flexible work/break time for employees to easily engage in physical activity and encourage activity breaks for meetings longer than one hour.
- Provide healthy food and beverage options for employees during the workday and at all meetings through catering policies and healthy food and beverage offerings in workplace cafeterias and vending machines.
- Allow breastfeeding women sufficient break time to pump, private space for expression of breastmilk, and refrigerated space to store breastmilk.
- Locate work sites in regions that enable transit use and walking and bicycling to the office, and encourage employers to promote walking, bicycling, and taking transit to work through employee commuter programs.
- Encourage workplaces to provide facilities that support physical activity such as walking paths, facilities to safely store bicycles during the workday, showers, and gyms, or provide incentives or partial reimbursement to employees for fitness club memberships.

## 7. Healthcare organizations and providers promote healthy eating and active living in their own institutional policies and in their clinical practices.<sup>7</sup>

- Adopt work site practices that promote healthy eating and activity. (See number 6.)
- Model healthy organizational practices by ensuring that healthy foods and beverages are available and promoted in cafeterias, vending machines, coffee carts, and other concessions.
- Adopt standards of practice that include routine screening of BMI (Body Mass Index) and counseling and behavioral interventions to improve dietary choices and physical activity behaviors.
- Implement policies and practices in hospitals and outpatient medical facilities (including physician practices, prenatal services, and community clinics) to support successful initiation and continuation of breastfeeding.
- Establish policies and practices to support geographic preferences to procure foods grown locally or regionally for healthcare food service.

<sup>6</sup> Ashe et al. 2007; Brownson, Haire-Joshu, and Luke 2006; Centers for Disease Control and Prevention 2007; Chol et al. 2005; Gotay 2005; Hill, Peters, and Wyatt 2007; Institute of Medicine 2005, 2007; James 2005; Kahn et al. 2002; Katz et al. 2005; Labadarios et al. 2005; Matson-Koffman et al. 2005; MUSAIGER 2004; Neumark-Sztainer 2005; Patrick and Nicklas 2005; Plourde 2006; Schwartz and Brownell 2007; Stirling, Lobstein, and Millstone 2007; Volpe 2006.

<sup>7</sup> Centers for Disease Control and Prevention 2007; Hill, Peters, and Wyatt 2007; Homer and Simpson 2007; Institute of Medicine 2005; Katz et al. 2005; Maryon-Davis 2005; Schwartz and Brownell 2007; The University of California at Davis Human Lactation Center 2007; U.S. Preventive Services Task Force 2003.

## **8. Government and the private sector support and promote healthy eating and active living environments.<sup>8</sup>**

- Adopt policies, develop regulatory incentives, and provide funding to support strategies in numbers 1-10.
- Promote a link between funding and regulations for active living environments that promote walking, bicycling, and public transit and greenhouse gas reduction strategies that are emerging at state and local levels.
- Form or build upon existing partnerships, coalitions, or advisory boards to address access to physical activity and healthy eating and promote policies and action plans across multiple agencies and organizations in support of healthy communities.
- Ensure government has dedicated staff responsible for oversight of improvements to support healthy living environments.
- Encourage the involvement of public health and school officials to integrate health impact and food security considerations into planning and land use decision-making processes.
- Use government and private sector influence on their contractors to encourage healthy practices.

- Encourage private-public partnerships to create new parks and establish programs, such as Adopt-a-Park, to help maintain the beauty and safety of parks.

## **9. Organizations, institutions, and individuals that influence the information and entertainment environments share responsibility for and act responsibly to promote healthy eating and active living.<sup>9</sup>**

- Limit and monitor marketing of energy-dense, nutrient-poor foods and beverages to children through television, other electronic media, food and beverage packages, toys, licensed characters, contests, or other marketing approaches.
- Limit and monitor marketing to children in digital media.
- Limit and monitor the marketing of sedentary behaviors in television and other electronic media.

<sup>8</sup> Brownson, Haire-Joshu, and Luke 2006; Choi et al. 2005; Desjardins and Schwartz 2007; Ellis et al. 2005; Flynn et al. 2006; Hill, Peters, and Wyatt 2007; Institute of Medicine 2005; James 2005; Levine et al. 2006; Stirling, Lobstein, and Millstone 2007; Matson-Koffman et al. 2005; See, Mensah, and Olopade 2006; McCann 2006; Popkin 2005; Ritchie et al. 2005; Schwartz and Brownell 2007; Schwartz and Brownell 2007; Stirling, Lobstein, and Millstone 2007; Summerbell et al. 2005; Volpe 2006.

<sup>9</sup> Alderman et al. 2007; Ashe et al. 2007; Dehghan, Akhtar-Danesh, and Merchant 2005; Ellis et al. 2005; Hill, Peters, and Wyatt 2007; Holdsworth, Kameli, and Delpeuch 2007; Institute of Medicine 2005; James 2005; Kumanyika 2006; Lobstein and Millstone 2007; Ritchie et al. 2005; Savva, Chadjiannou, and Tornaritis 2007; Schwartz and Brownell 2007; See, Mensah, and Olopade 2006; Stanton 2006; Szponar et al. 2007.

**10. Childcare organizations, including preschool, after-school, and early childhood settings, offer and promote only healthy foods and beverages to children and provide sufficient opportunities for, and promote, physical activity.<sup>10</sup>**

- Adopt nutrition and physical activity standards for childcare licensing.
- Offer moderate, fun, physical activity and play daily (30 minutes for half day; 60 minutes for full day, holiday, or vacation programs), including outdoor activities whenever possible.
- Limit the use of television, video, video games, and computers for non-educational purposes.
- Provide meals and snacks that offer appropriate portion sizes of healthy foods and beverages (e.g., whole grains, legumes, fruits, vegetables, and free sources of clean water, and less saturated fat, trans fat, sodium, and sugars).
- Promote flexibility for geographic preferences for locally and regionally grown produce in childcare, after-school, and school vacation feeding programs.

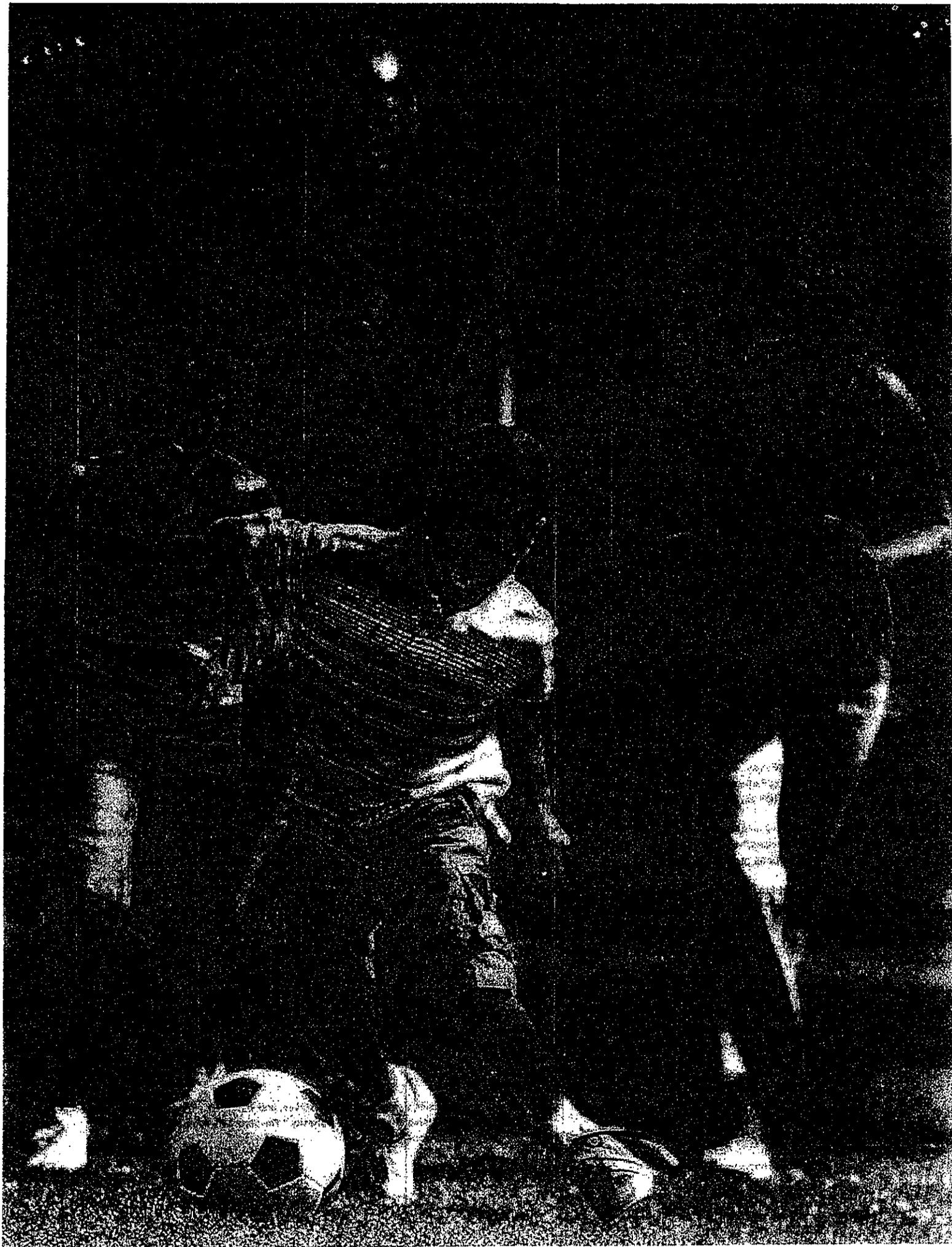
<sup>10</sup> Ashe et al. 2007; Baker 2007; Brownson, Haire-Joshu, and Luke 2006; Flynn et al. 2006; Gotay 2005; Hill, Peters, and Wyatt 2007; Institute of Medicine 2005, 2007; James 2005; Kahn et al. 2002; Katz et al. 2005; Keener et al. 2009; Matson-Koffman et al. 2005; See, Mensah, and Olopade 2006; Musalger 2004; Neumark-Sztalner 2005; Patrick and Nicklas 2005; Parker et al. 2009; Plourde 2006; Popkin 2005; Ritchie et al. 2005; Rozin 2005; Savage, Fisher, and Birch 2007; Sharma 2007; Summerbell et al. 2005; Tercyak and Tyc 2006; The Keystone Center 2006; Wardle 2005.

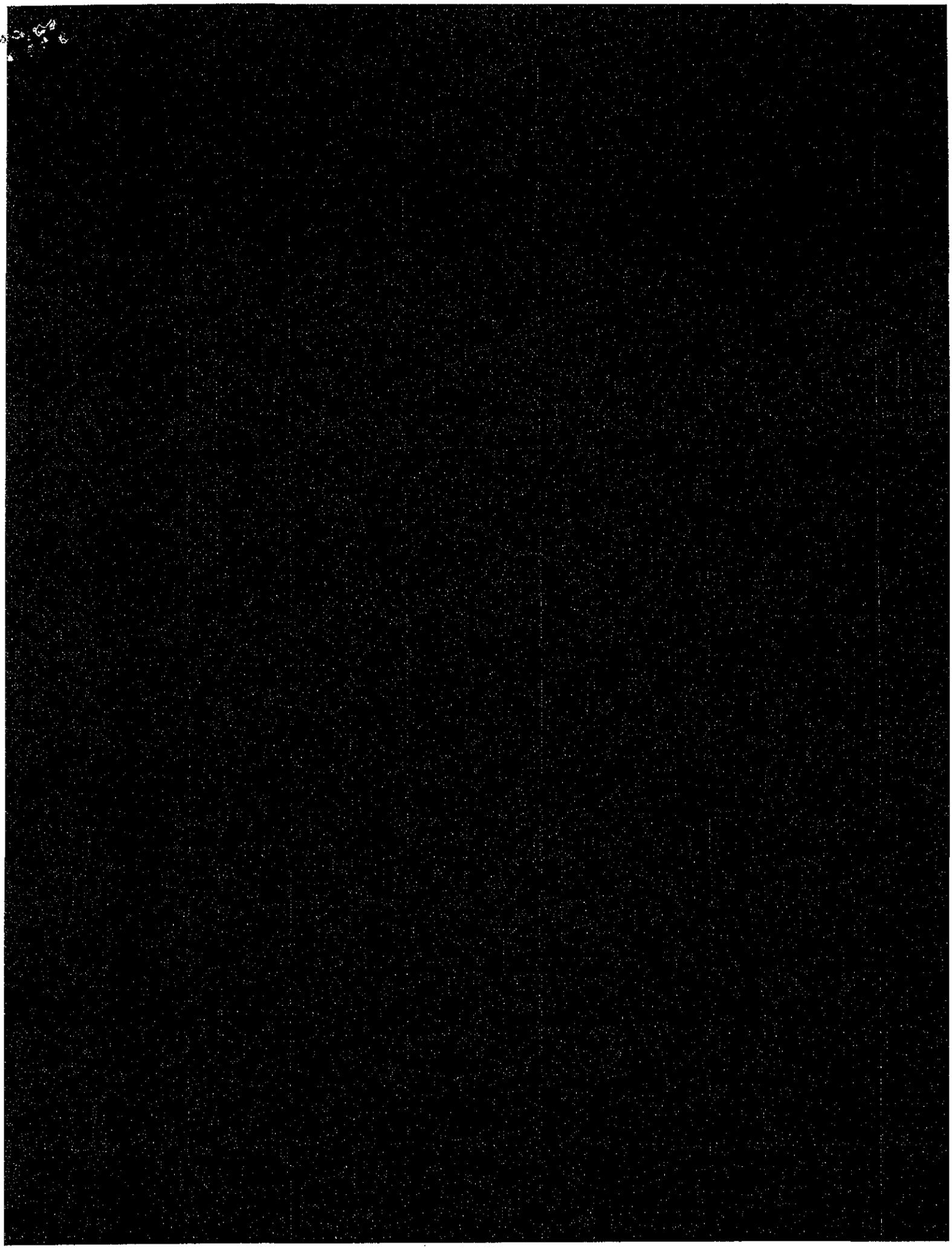
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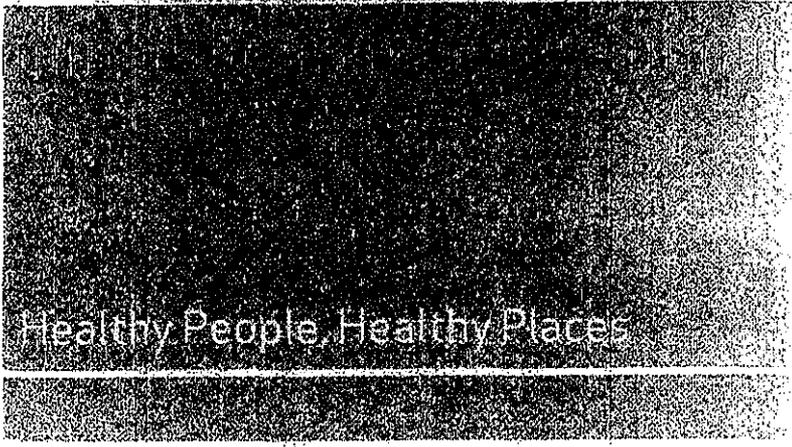
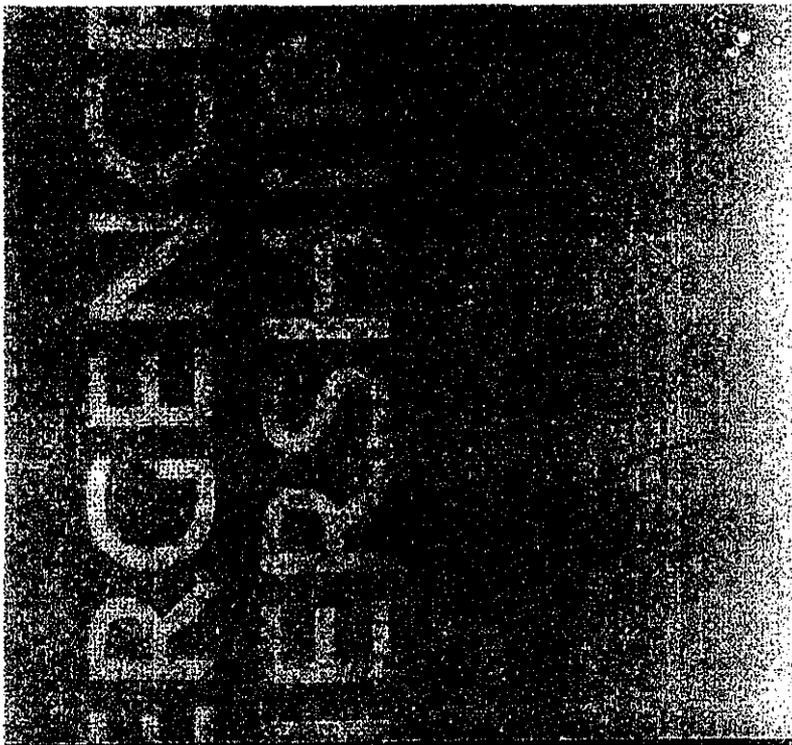
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