



soda tax

Research project on the development,
implementation and effects of the soda tax
applied in France since July 2018



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Research on health-related food taxes

The food environment of consumers is subjected to interventions aimed at better informing them, regulating the marketing of products or encouraging their reformulation. In recent years, the taxation of food and beverages with a nutrient profile that is not favourable to health has been one of the measures that have raised growing interest throughout the world. The taxation of sugary drinks and its evaluation are recommended by the World Health Organization*.

* World Health Organization (WHO). Fiscal policies for diet and the prevention of noncommunicable diseases. Geneva, Switzerland, 2016.

Focus on the French case

In France, a “soda tax” was introduced in January 2012. Modified in July 2018, it is now indexed to the added sugar content of the drink*. This “new tax” offers an opportunity to learn new lessons from its development, implementation and early effects at a time when interest in this public policy is growing internationally.

*République Française. « Taxation des boissons », 3 janvier 2020. www.service-public.fr/professionnels-entreprises/vosdroits/F32101.

A multidisciplinary perspective

In this context, the EHESP School of Public Health coordinates the multidisciplinary research project “Soda-Tax” (2019-2023) in collaboration with the Paris School of Economics (PSE), the National Research Institute for Agriculture, Food and Environment (INRAE), the University Sorbonne Paris Nord, and the University of Nantes. This project is co-funded by the French League against cancer (grant of €348,000) through the 2018 General Grant Cycle of the prevention and health promotion section of the Institute for Public Health Research (IReSP).

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The health and economic burden caused by chronic diseases requires more investment in prevention. In terms of nutrition, reducing sugar consumption is an important objective. In this context, the taxation

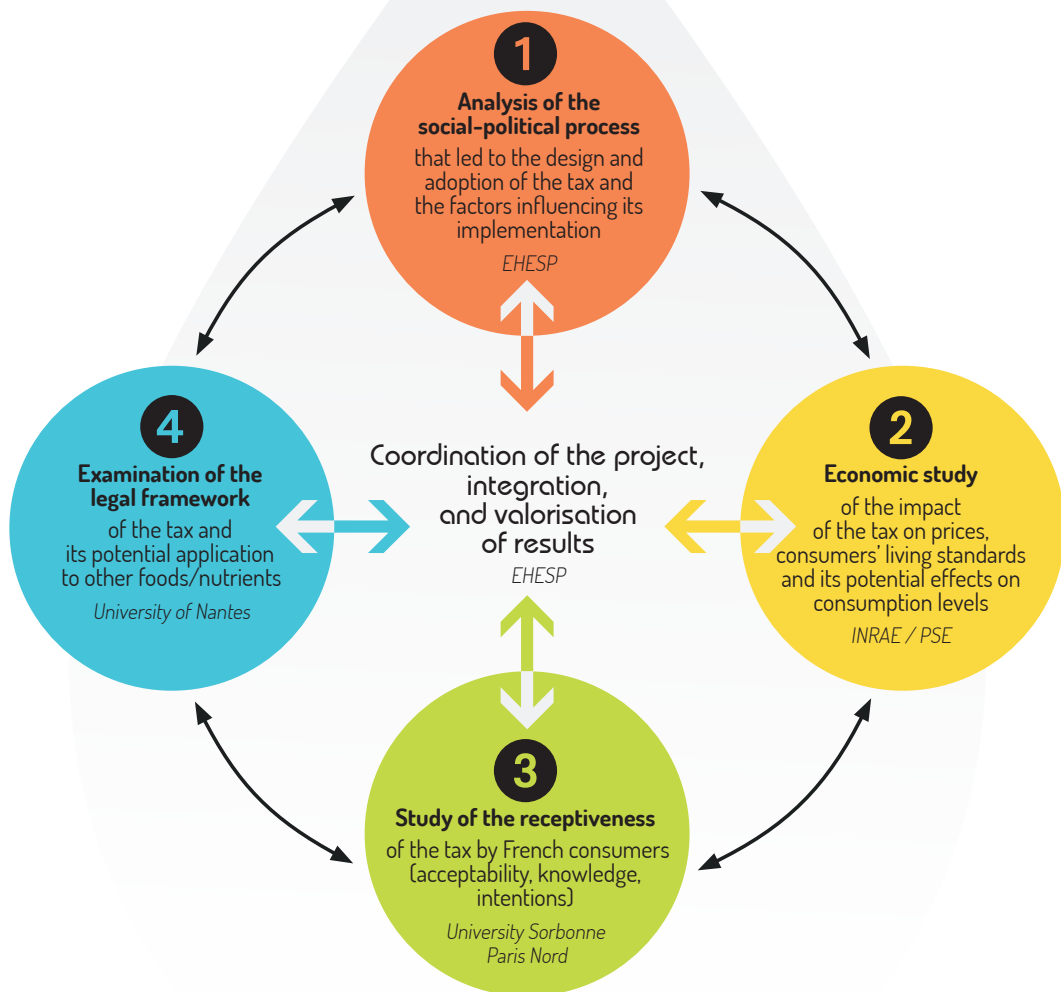
of sugary drinks is a promising measure adopted in some 50 jurisdictions around the world. Rational underpinning it includes dissuading consumers from buying them, encouraging manufacturers to reduce

the sugar content of beverages, or generating revenue for public health. However, being a recent instrument, its relevance calls for further investigation. France is at a turning point: a new tax indexed to the added

sugar content in drinks is being applied since July 1st, 2018. The SODA-TAX research project is undertaking analyses of this innovative measure in order to inform decisions and improve knowledge on soda taxes.

Work packages

The objective of SODA-TAX is to analyse the development, implementation and effects of the “soda tax” applied in France since July 2018. For this purpose, a multidisciplinary research consortium has been conveyed (health promotion, economics and econometrics, nutritional epidemiology, law). Mixed methods (case studies, content analysis, modelling, cross-sectional population surveys, etc.) will be applied tapping in a large set of qualitative and quantitative data. The project includes 4 work packages:



Coordination, integration, valorisation

SODA-TAX is based on an integrated vision of the different facets of the taxation of sugary drinks from its emergence to its effects. Works from the consortium, their scientific relevance and social utility will be assessed by an Advisory Committee including decision-makers, professionals, representatives of NGOs and

experts. The results, which will be disseminated through various channels (publications, presentations, briefs, etc.), will help inform the implementation of the measure and, if necessary, suggest adjustments. They will also be valuable in advancing knowledge at the international level.

The research consortium

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