Item #9

Simplified heuristic for thinking about the logic of a sugar tax

Sugar tax intervention logic diagram used to inform discussions with ELT, 13 April 2016

Tax is imposed

Requires able to appropriately identify and measure targeted product



Increases price to consumer

Requires, for example, that retailers do not load the tax onto the price of other goods



Reduces consumption of the taxed good

Requires, for example, that the increase in price is sufficient to reduce demand in the target group



Requires, for example, that consumers do not substitute other high calorie goods for the taxed good



Reduces obesity

How big will the change be?



Reduces adverse consequences of obesity