

Health impact assessment of the UK soft drinks industry levy: a comparative assessment modelling study

While many countries have started to implement sugar-sweetened beverage taxes, the United Kingdom would be the first to introduce a three-tiered levy. The aim of this modelling study is to appraise the health effect of various industry responses so that legislation for soft drinks levy can be designed to maximise health gain. The study simulated six scenarios:

1. High-sugar drinks reduce sugar content by 30% and mid-sugar drinks by 15%.
2. Mid-sugar and high-sugar drinks both reduce sugar content by 5%.
3. Increase in price of high-sugar and mid-sugar drinks such that 50% of levy is passed on to consumers with a maximum 20% price rise.
4. Increase in price of all packaged drinks by the same percentage such that 50% of the tax is borne by customers.
5. Breakdown in sales of soft drinks shifts from 58% to 64% for low-sugar drinks, 6% to 12% for mid-sugar drinks, and 36% to 24% for high-sugar drinks.
6. Breakdown in sales of soft drinks shifts to 55% for low-sugar drinks, 12% for mid-sugar drinks, and 33% for high-sugar drinks.

Based on these six scenarios, the study highlights that the UK's soft drinks industry levy has the potential to lead to important improvements in population health, particularly among children. However, population health benefits will largely depend on how the industry responds

Reference: Briggs ADM, Mytton OT, Kehlbacher A, et al. Health impact assessment of the UK soft drinks industry levy: a comparative risk assessment modelling study. *Lancet Public Heal.* 2017;2(1):e15-e22. [doi:10.1016/S2468-2667\(16\)30037-8](https://doi.org/10.1016/S2468-2667(16)30037-8)