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The Sugar-Sweetened Beverage Tax (Sugar Tax): Innovation and Stasis

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Dear Editor,

The 2024 review of the implementation of Ireland's Sugar-Sweetened Beverage Tax (SSBT), or Sugar Tax as it is more popularly termed, noted a substantial reduction in sugar consumption from carbonated soft drinks[1]. Much of this success was attributed to industry reformulation, which reduced the sugar content of many popular brands to below the tax threshold (5g of sugar per 100ml)[1]. Ireland currently operates a three-tier model of SSBT, with taxes charged at either the 0% rate (0.0g-4.99g of sugar per 100 ml), the lower rate (5g – 7.99g of sugar per 100ml), or the higher rate (>=8g of sugar per 100ml)[1]. It must be acknowledged that the amounts charged under Ireland's SSBT are modest at either 5 cents or 8 cents per 330ml can. As noted by Lombard & Koekemoer, Ireland's stepped form of SSBT encourages such reformulation to levels below the tax threshold[2].

As can be seen from Table 1, population-adjusted SSBT receipts per capita over the last three years are relatively static. However, the threat posed by overweight and obesity remains, notably in relation to cancer, cardiovascular disease, and diabetes[1]. These potential physiological consequences may be accompanied by serious mental health impacts of obesity related to societal stigma and discrimination[1].

Table 1: Sugar-Sweetened Beverage Tax Returns 2018-2025

Year	SSBT Lower Rate (€ millions)	SSBT Higher Rate	SSBT Total	Population	SSBT per capita (€)
2018*	€1.784m	€14.547m	€16.331m	4,857,015	€3.36
2019	€3.476m	€29.568m	€33.044m	4,934,340	€6.70
2020	€3.533m	€27.763m	€31.296m	4,985,282	€6.28

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2021	€1.934m	€28.507m	€30.441m	5,033,164	€6.05
2022	€0.58m	€31.414m	€31.994m	5,184,000	€6.17
2023	€0.583m	€28.352m	€28.935m	5,281,600	€5.48
2024	€0.571m	€29.947m	€30.518m	5,380,300	€5.67
2025**	€0.922m	€29.605m	€30.527m	5,458,600	€5.59

*Part of 2018; **Provisional

Given the apparent levelling off in per capita SSBT returns in Ireland, it may be opportune to examine developments in the UK[3]. The UK has adopted a twin-track approach in relation to its SSBT. Firstly, it has extended the reach of its SSBT to include previously exempt milk and milk substitute drinks, albeit with a lactose allowance for naturally occurring sugars. However, and perhaps more importantly, the UK has introduced a stepped reduction program whereby the lower SSBT threshold will reduce from 5g to 2.5g over ten years, with 0.5g reductions per 100ml every two years[3].

Given Ireland's previous success in industry reformulation through its SSBT, the Irish Government should consider adopting a similar stepped reduction program for its SSBT. To be impactful, the SSBT should also be increased in absolute terms and subject to annual inflationary adjustments. This is important, as evidence suggests that the current SSBT's pass-through rate to customers is limited[4]. The negative physical and mental health impacts of obesity and overweight necessitate further targeted interventions. In the longer term the introduction of a sugar tax on sweets and confectionary is an obvious goal. However, in the short term, a similar extension of the SSBT to encompass a wider range of high-sugar milk and milk-substitute drinks is also advocated.

Declarations of Conflicts of Interest:
None declared.

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