

# Online survey on health taxation from an EU perspective

Fields marked with \* are mandatory.

## Introduction

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In November 2022, the Directorate-General for Taxation and Customs Union (DG TAXUD) commissioned Ecorys to carry out a study on **Health taxes from an EU perspective**. The objective is to find best practice cases in Member States, in particular those pertinent to revenue generation, consumer behavioural change, health impacts, redistributive effects and internal market aspects. As announced in Europe's Beating Cancer Plan, the study aims to fill in the data gap and provide the European Commission with evidence to analyse the performance of **existing taxes across the EU on HFSS food products (high in fat, sugar or salt), including sugar-sweetened beverages (SSBs)**, with a focus on excise duty. Alcoholic beverages and tobacco products are out of scope.

The purpose of this survey is to gather stakeholders' views on a range of issues related to health taxes, including the economic, social and health impacts of health taxes (costs and benefits), their effectiveness in reaching public health policy goals and prospects of future health initiatives.

The estimated time of completion of the survey is between 20 - 30 minutes. Respondents are not required to answer all questions in one go. It allows you to save your survey responses and continue replying at a later stage. Please make sure to submit your replies by the **3rd April 2023 at 18:00 CET**. Please also note that you are not required to respond to all questions.

We thank you in advance for your cooperation.

Please note that the information provided and the opinions expressed in this survey will be treated as strictly confidential and in full compliance with the General Data Protection Regulation (GDPR). The data will be fully anonymised and presented in an aggregate manner in the report.

## Glossary

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**Health taxes:** Excise taxes imposed on products that negatively impact public health, for example high in saturated fat, salt, and sugar (HFSS) products. Health tax policy contributes to reducing the consumption of products deemed risk factors for noncommunicable diseases (NCDs) by making them less affordable through higher prices. For the purpose of this survey, the **focus is on HFSS products, including sugar-sweetened beverages (SSBs). Alcoholic beverages and tobacco products are out of scope**. Other non-fiscal measures, such as product composition regulations, social security contributions related to national health schemes and subsidies are not considered as health taxes.

**Cross-border shopping:** when private individuals buy goods abroad (e.g. in neighbouring countries) because of lower taxes and bring them back for their own consumption.

**FOPNL:** Front-of-pack nutrition labelling systems for foods and beverages.

**HFSS products:** High in saturated fat, salt or sugar products.

**SSBs:** Sugar-sweetened beverages.

**NCDs:** non-communicable diseases

## Identification questions

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\* 1. In which of the following countries is your organisation based in (headquarter)?

- Austria
- Belgium
- Bulgaria
- Croatia
- Cyprus
- Czechia
- Denmark
- Estonia
- Finland
- France
- Germany
- Greece
- Hungary
- Ireland
- Italy
- Latvia
- Lithuania
- Luxembourg
- Malta
- Netherlands
- Other
- Poland
- Portugal
- Romania
- Slovak Republic
- Slovenia
- Spain
- Sweden

\* 2. I am giving my contribution as...

- Non-governmental organisation or consumer organisation focusing on health, nutrition or other health and nutrition related issues

- Non-governmental organisation, with focus social justice/cohesion or other social issues (except environment, agriculture or consumer protection)
- Non-governmental organisation or consumer organisation focusing on consumer protection
- Non-governmental organisation, with focus on environment
- Non-governmental organisation, with focus on agriculture
- Academia or research institution
- Other

If other, please specify

Non-governmental organisation focusing on health, nutrition or other health and nutrition related issues & with focus on social justice/cohesion and other social issues

3. Please indicate the name of your organisation

EuroHealthNet, a European partnership for improving health, equity and wellbeing

## Health tax questions

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\* 4. In your perception, what are the main barriers preventing consumers to make healthy dietary choices (e.g. less sugar consumption)? [*Multiple choice*]

- There is a lack of incentives (e.g., financial, research and innovation) for actors of the food system to develop /produce/place healthy food on the EU market
- Consumers insufficiently take long-term (health) effects of unhealthy diets, e.g. high sugar consumption into account
- Consumption decisions are taken on the basis of convenience (e.g. processed food over fresh food)
- Consumption decisions are taken on the basis of costs (e.g. unhealthy food cheaper than healthy one)
- Dietary behaviour is influenced by the food environment and its various factors (social, economic, cultural, geographical etc.) and can result in unhealthy purchasing decisions and consumption patterns
- Lack of awareness/ information
- Public health measures addressing the food marketing and promotion practices are insufficient
- Other

5. From a public health perspective, does the risk of harmful effects vary across types of products?

Please indicate in the table below the level of risk associated with different product categories

	Very high risk	High risk	Moderate risk	Limited risk	Don't know
* Soft drinks	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Products with high content of sugar	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Products with high content of salt	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Products with high content of fat	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

6. How would you rate the importance of the following possible measures for achieving the objectives of public health policy on HFSS products?

	Major importance	Moderate importance	Minor importance	No importance	Don't know
* Reduce the affordability of HFSS products	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Reduce the availability of HFSS products (e.g., restrictions on points of sales)	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Reduce the maximum content of sugar/ salt/ fat in products	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Awareness raising initiatives on the health risks of HFSS products (e.g. communication, labelling)	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Restrict marketing, advertising and promotion	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Optional box for additional comments/ options

It is of great importance that the measures listed above are implemented in combination, as part of a comprehensive approach to the promotion of healthy and sustainable diets at the population level, combining both the individual and the food environments/settings/systems-targeted actions. Evidence suggests that such an approach is the most effective and impactful in supporting consumers dietary choices, and ultimately contributing to improved nutrition and diet-related health outcomes.

\* 7. In your opinion, how has the importance of taxation to achieve public health objectives evolved in the last decade?

- Substantially increased
- Partly increased
- No change
- Partly decreased
- Substantially decreased
- Don't know

\* 8. How do you expect such importance will evolve in the next five years?

- Substantially increased
- Partly increased
- No change
- Partly decreased
- Substantially decreased
- Don't know

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9. Please indicate to which extent you agree with the following statements:

a) Health taxation on HFSS products often particularly affects low-income households

- Strongly agree
- Agree
- Neither agree nor disagree
- Disagree
- Strongly disagree
- Do not know

\* b) Health taxation on HFSS products often incentivises consumers to do cross-border shopping if they live close to a country that does not impose health taxes

- Strongly agree
- Agree
- Neither agree nor disagree
- Disagree
- Strongly disagree
- Do not know

10. In your opinion, to what extent do health taxes on HFSS products result in the following impacts?

	To a large extent	To some extent	To a minor extent	To no extent	Don't know
* Decreased consumption of taxed food/drink	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Reduction of overall intake of salt, sugar, fat, etc.	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Changes of HFSS products' composition by producers (i.e. less fat/sugar/salt and/or other composition changes)	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Shifting of consumption towards other un-taxed <u>unhealthy</u> food or drinks	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Shifting of consumption towards other un-taxed <u>healthy</u> food or drinks	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Improved public health outcomes (lower rates of obesity and other non-communicable diseases)	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Containment / reduction of the burden of Non Communicable Diseases (NCDs) caused or exacerbated by HFSS products	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Increased availability of healthier food for all parts of society	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Decreasing the relative price of healthy foods/drinks compared to unhealthy ones	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Increased awareness of healthier diets	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

\* Increased supply of healthy food and diets



Please elaborate on your responses

There's only recently (last 5 years) been an increase of independently-produced evidence in support of health taxation as well as HFFS impacts on health, hence the above ranking is very much expectation-based. In order to fully predict the impacts, other factors need to be considered, such as the levels of taxation, revenue system feedback arrangements (where do the generated tax goes to? public health or economy in general?), the implementation compliance, target groups 'affected', products covered, accompanying communication and public awareness measures & how the rationale is presented, duration of the taxation policy, pricing policy targeted at healthier dietary choices (VAT rates, subsidies), geopolitical contexts (the cost of living/economic crises usually don't see raise in food prices positively, hence a rights narrative is important), etc.

11. In comparison with health taxes, how do you assess the effectiveness of the following policy interventions aiming at containing Non Communicable Diseases (NCDs) caused or exacerbated by HFSS products?

*Explanatory note: for instance, “Considerably less effective” means that the option displayed in the table is considered considerably less effective than health taxes.*

	Considerably less effective	Somewhat less effective	Equally effective	Somewhat more effective	Considerably more effective	Don't know
* FOPNL of foods and beverages policies, <i>e.g. warnings on labels</i>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Restricting marketing and advertising, <i>e.g. on TV and online, ban of unhealthy food from schools and other settings</i>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Awareness raising campaigns and other behavioural nudges, <i>e.g. providing education about nutrition and healthy dietary practices for healthcare professionals, schools, families and communities</i>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Lowering VAT rates or subsidies for healthier food options	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Optional box for additional comments

Evidence shows that the combination of lowering prices of healthy foods while taxing or increasing taxation of unhealthy options is most effective. From a behavioural insights research perspective, it is recommended to combine a set of interventions, aimed both at individual/consumer (such as awareness raising, health and food literacy, educational measures or public campaigns) and at the food and public health system/food environments and settings levels (taxation and pricing policy, labelling & health warning, advertising and marketing including in digital spaces). The latter also takes into account the underlying socio-economic and commercial determinants of health, where population levels of deprivation and social gradient intervene with food/HFSS affordability, availability, and acceptance.

12. What health taxation (in your country or other countries) do you consider best practice and why?

*Please include also a link to the best practice you have in mind, if available*

We consider the options discussed in the WHO policy brief on fiscal measures (June 2022), as well as EC own study "Mapping of pricing policies and fiscal measures applied to food, non-alcoholic and alcoholic beverages Final implementation report" (July 2022) a relatively good representation of good practice.

13. In your opinion, what features/elements of the health tax are working well? [*multiple choice*]

- It is clear and understandable
- The tax elements (e.g. type of tax, tax base, scope, tax rate and structure) are well designed
- It enjoys broad political and public support
- Other

If other, please specify

It has an effect on all actors along a food supply chain: food producers and retailers, consumers when (part of) the tax revenue is used for health promoting interventions and (partly) care and treatment of poor-diets related NCDs, preferably supporting vulnerable population groups such as children and people with lower SES and/or on low income.

Optional box for additional comments

For the health tax applied to HFSS all of the options listed are important to be well-designed.

14. What aspects of the health tax do not work well or need improvement or adjustment?

When health taxes applied to HFSS are too low to be noticed at the overall food basket level and to create a comparative disadvantage vis a vis healthier options and proportionate domination of the total food basket price, the impact of such taxes will be too low to create direct changes in purchasing power and ultimate changes in desired health outcomes. If revenues are not re-entering the public health poll of funding to be used for further health promoting interventions, but rather to disappear in the general economic budgets, impacts and support can be lower than expected.

\* 15. Please indicate to which extent you agree with the following statement:

Having some degree of harmonisation on health taxes in the EU would be a desirable action

- Strongly agree
- Agree
- Neither agree nor disagree
- Disagree
- Strongly disagree
- Do not know

Please elaborate on the response, *e.g. what aspects would benefit from harmonisation*

Harmonised approach to health taxes at the EU level would aid further support to prevention of cross-border shopping (an argument frequently used by the food industry to attack health taxes of HFSS), would introduce a level playing field for all actors in the food system (smaller and bigger producers) to comply, would aid a harmonised definition of HFSS and further support to research into expanding health tax base onto other products considered not supporting healthy lifestyles.

16. In your opinion, what other actions could be taken to meet EU health-related objectives (e.g., prevent and combat health threats, deliver better health and well-being, strengthen health systems)?

It would be important if at the EU level a strong implementation of the health in all policies, whole-of-society and whole-of-governance mechanisms are taken up. Systematic use of health (and equity) impact assessments should be employed, and stronger provisions for doing so starting with fiscal policies would be a very good start. Further support at the EU level should be devoted to looking into harmonised VAT levels on healthier food options (fresh, fruit and vegetables, legumes and pulses, whole grain etc).

17. Do you have any other general comments that you would like to add?

\* 18. Are you aware of any recent evidence (e.g. studies, papers, reports) which attempted at measuring the health benefits related to the introduction of health taxation on HFSS products in the EU?

- Yes
- No

If so, please upload them here or, alternatively, include the link or name below

Link or name

<https://op.europa.eu/en/publication-detail/-/publication/e9ec2659-063e-11ed-acce-01aa75ed71a1> ;  
<https://www.who.int/publications/i/item/9789240049543> ; <https://www.who.int/europe/publications/i/item/WHO-EURO-2022-4781-44544-63081> ;

