

Preface

Although life expectancy in Canada is among the highest worldwide, the country is concerned by the progression of non-communicable diseases (NCDs): cancers, cardiovascular diseases, chronic respiratory diseases and diabetes are predominant causes of mortality. Obesity, which contributes to some of these conditions, has reached an alarming prevalence in both Canadian youth and adults. This situation places an unprecedented sanitary and economic burden on our society. To tackle the issue, there is strong evidence that, alongside regular physical activity, adopting and maintaining a healthful diet is an important part of the solution. According to the most recent nutrition surveys, Canadian eating habits leave room for improvements. Adopting a healthy diet is a challenge: dietary behaviours are subject to a wide array of conditions at individual and environmental levels including strong physical, political, economic and sociocultural influences. Consequently, the implementation of multiple healthy eating promotion strategies involving a diversity of stakeholders is generally recommended. In a given context, however, the best “mix” of cost-effective and applicable interventions to be implemented is debatable.

Of these interventions, this book addresses the rationale, the effectiveness and the applicability of one of the most controversial: taxing soda. It emerged from a comprehensive literature review performed by the first author as the first step of a Ph.D. thesis in community health at Laval University (*Université Laval*), Quebec City, Canada. The original aim of the thesis was to analyse the decision process that led to the adoption of a soda tax in France in December 2011 and to draw lessons that could inform stakeholders and decision-makers in the province of Quebec.

It appeared very quickly that the issue was relevant for a much larger audience and that a comprehensive review adopting a public health perspective would be of interest for the scientific community and public health authorities in Canada and many other countries. Indeed, the topic has been extensively covered in peer-reviewed scientific journals and in the media across the world, but there have been few attempts: (1) to summarize available evidence in a book format, (2) to comprehensively assemble evidence from a diversity of disciplines, (3) to contextualize evidence at a country level (e.g. in Canada) and (4) to provide

an evidence-based conceptual framework to support governmental decision-making. Along the writing process, a multidisciplinary team was built up to elaborate this book, which attempts to bridge these gaps for several reasons:

- First, obesity and chronic diseases have been described as urgent but complex public health problems. Therefore, summarizing evidence in this area is required on a continuous basis, especially on issues deemed controversial and where the volume of evidence is rapidly growing: this is precisely the case of soda taxes.
- Secondly, the literature available on soda taxation is dispersed across a wide variety of journals namely in public health (soda and health), ethics (tax justification), economics (impact evaluations and behavioural simulations), law (tax adoption and implementation) and communication (tax political and social acceptability). Each domain brings a critical piece of evidence. However, we often miss the “big picture”, i.e. the gathering of all these pieces to support decision-making.
- Thirdly, taxation proposals often unleash passions as it threatens economic actors’ interests, touches upon moral and ethical concerns (e.g. autonomy of choice), questions governmental intrusion into people’s lives, while attempting to promote healthier societies. This situation contributes to a somewhat cacophonous debate on soda taxation in the political sphere, the civil society and even in the scientific community. In this context, this book proposes a balanced point of view of the current evidence without tipping into sensationalism or an ideological standpoint.
- Finally, the debate on soda taxation may change significantly from one country to another because of varying overweight and obesity prevalence, soda consumption patterns, existing prevention efforts, existing taxes, jurisdiction prerogatives, etc. All these aspects that alter the relevancy to tax soda from a public health perspective need to be accounted for. This book addresses the issue specifically from a Canadian perspective, although our framework is transferable to other countries and many of the ideas put forward are universal in nature.

Overall, the book adopts a knowledge-breaking perspective, deemed critical in the field of obesity prevention. Inspired by the US Institute of Medicine’s LEAD framework (for Locate the evidence, Evaluate the evidence, Assemble the evidence, and Inform Decisions), it attempts to summarize conveniently scientific and contextual evidence in a way that will inform decision-making. It covers not only tax effectiveness on behaviours and health but also tax justification and applicability concerns. A multidimensional evidence-based perspective is proposed at the end of the document, which is a distinctive feature.

The material in this book can be meaningful for stakeholders interested in healthy eating promotion, particularly for those interested in policies. The writing tries to avoid scientific jargon so that researchers, students and stakeholders interested in the issue could easily go through its contents, without necessarily requiring further reading to understand the key concepts used and messages conveyed.

After an introduction including a brief presentation of the methods, the book is subdivided into three main sections focused on: soda taxation rationale (Part I); soda taxation impacts (Part II); and soda taxation applicability (Part III). The conclusion proposes a graphic representation of a multidimensional evidence-based perspective of soda taxation to improve the public's health.

Taxing Soda for Public Health

A Canadian Perspective

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2016, XXIV, 244 p. 13 illus., Hardcover

ISBN: 978-3-319-33647-3