



To: The Standing Committee on Finance and Portfolio Committee on Health

Topic addressed in the submission:

THE TAXATION OF SUGAR SWEETENED BEVERAGES

Date of submission: 27th January 2017

Date of committee meetings: 14th February 2017

SUBMISSION BY THE CONSUMER GOODS COUNCIL OF SOUTH AFRICA (CGCSA)

Presenters: Mr. Gwarega Mangozhe (CEO: CGCSA)

Team member: Dr Karin Blignaut (Executive: Food Safety Initiative CGCSA)

We respectfully request an opportunity to address the committees in person.

Language choice: English

Number of individuals attending: 2

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Information regarding this submission and the Consumer Goods Council of South Africa:

Compiler of the submission (with the authority to do so on behalf of the CGCSA and members of the Food Safety Initiative Business Unit of CGCSA impacted by the envisioned tax):

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1.

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Information regarding our organization:

<https://www.cgcsa.co.za/>

“The Consumer Goods Council of South Africa (CGCSA) is the premier membership NPO (non-profit organization) representing the interests of more than 12, 000 member companies engaged in the manufacture, retail, wholesale and distribution of consumer goods, which has a combined value of more than R707 billion.

The CGCSA facilitates stakeholders’ engagement on risk, safety, compliance and sustainable issues across the consumer goods value chain; as well as championing advocacy projects transparently to all members.

Since its inception, the CGCSA has been a notable representative body of the entire consumer industry representing its members’ interests on industry concerns to the government, regional collaborative platforms and key strategic partners and alliances.

We are governed by our Board of Directors, which are drawn from industry captains across the Consumer Goods sector.”

Preparation by CGCSA for this submission:

The CGCSA Sugar Tax Retail and Manufacturer group met on 29th November 2016, following the Sugar Tax Workshop of 11th November 2016, where the CGCSA was requested to submit our final position to the department of Health and Treasury. It also seemed prudent to include DAFF (since they regulate 100% juice and its intrinsic (naturally occurring) sugars versus added sugars – the last mentioned is not allowed). This document was hand delivered to the government departments and e-mailed to them, BEVSA and the CGCSA group.

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A thorough study of the nature of the taxation, reasoning for it as provided by government as well as the scientific grounding of and arguments for and against the tax has been reviewed and studied by our experts and members affected by the proposed sugar tax. This includes research conducted by the South African Medical Research Council;, comments by the South African Institute of Race Relations in their submission to the Treasury; Statements by BEVSA (and a list of technical concerns by them), South African research findings on obesity in children; a compilation of research findings from Europe and the USA regarding Agri-product taxation; new groundbreaking ongoing research on the human origin of obesity and many non-communicable diseases; as well as the possible effect of some pesticide ingredients sprayed on crops on obesity and non-communicable diseases, to name a few. This literature research is ongoing. A list of information sources is attached at the end of this submission for your convenience and kind attention.

This document is prepared in the format proposed on the government website under the heading “Participate in Parliament: Submissions” and on telephonic conversations between one of our employees and the Committee Secretary.

Submission:

An overview of the impact of the proposed tax on the Food Industry and its clients

Background regarding the Consumer Goods Council of South Africa

We are the leading platform for engagement between government, manufacturers, retailers and wholesalers in a non-competitive environment. We encourage vibrant collaboration, advocacy and action in representing a sector that is of vital importance to the fiscis.

We respectfully want to address the following issues with regard to the taxation of sugar sweetened beverages:

1. Why our organization is concerned about the tax.
2. Our view in relation to the view of other concerned bodies such as BEVSA.

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3. The scientific base for the tax, including International views compared to South African and African realities.
4. Questions on which our members would respectfully require clarification before implementation of such a tax.
5. I will conclude with a suggestion and hand over to one of our anchor members to explain their concern regarding the tax on concentrates.

To initiate our submission, I need to state that our members support the Department of Health's National Strategy for the Prevention and Control of Obesity as well as the Strategic Plan for the Prevention and Control of NCDs. We all want to work with government to build a better, healthier and stronger nation. This is an undisputed fact.

The question to ask therefore is, why are we concerned about the tax?

Among other reasons, we are concerned about the inadequate time we have had to work with our members and government in finding a workable solution between the announcement of the act and its implementation.

Our first concern is that current initiatives we are partnering with the Department of Health have not been implemented and seem to have fallen by the wayside – specifically the “Better for you” healthy food options addressed by a CGCSA member's working group consisting of Food industry manufacturers, wholesalers and retailers and the Department of Health.

Therefore, the proposed introduction of the sugar tax causes confusion regarding the value placed by the government on the “better for you” and healthy food options effort considering the many hours spent by the Food Industry to help create a better informed and healthier consumer.

Many members have already started to reduce sugar added in their products as a result of the healthier food drive. However, these changes and the implied changes to labels and packaging cannot happen overnight. Once again the haste in the implementation of a tax is unclear.

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As to point 2 what our view is in relation to the view of other concerned bodies such as BEVSA:

We know that many companies and industry bodies such as BEVSA and SASA have made their own submissions while some were involved in negotiations with the relevant government departments. Our members agree with their submissions and we accept their points of view regarding, for example the cost of the tax, its effect on employment and issues regarding the implementation and monitoring of such a tax, but will not repeat them in this submission due to time constraints.

With regard to point 3, why do we have an issue with the scientific base for the tax and international views when compared to South African and Africa realities?

First of all, the scientific base for the tax is unclear and does not seem to be reflecting the realities prevalent in South Africa and Africa. Targeted research is urgently required from government to determine, for example, how much and what South Africans are actually eating, the main sugar and energy contributions to the food of consumers from different South African income groups, the nutritional status and death rate of children between 3 and 5 years of age, to name a few. In 2009, research noted that a lack of exercise was a predominant factor in especially child obesity in South Africa. Should we not have targeted interventions that addresses the issue of exercise which is a dominant concern in childhood obesity?

Also required is a Socio-economic impact assessment given that so many South Africans are either without work or in low income jobs. The hungry and starving in our communities are many and they need affordable energy to be able to live, survive and grow. Sugar provides such a source of affordable energy. We should know what the consumption patterns are for sugary drinks in South Africa before taking drastic action such as taxing selected foodstuffs.

Should time not be granted before implementation of the tax for appropriate research to be conducted by government? Much of the research reported is either inconclusive, one-sided or from international sources. Further research should follow all the protocols of correct, objective scientific research which requires logic also in its indication of cause and effect.

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This seems to be lacking in the arguments raised to justify the tax. For example: Sugar cannot be equated with alcohol which provides the same energy kilojoules or calories but is addictive, or with tobacco which is addictive and causes cancer. We have yet to find conclusive scientific evidence of sugar addiction.

We are also concerned that much emphasis is placed on a country such as Mexico which implemented the tax claiming it as a success while ignoring for example normal seasonal sales variations. Countries such as Denmark, Iceland, Romania, Ireland and Belgium either did not implement the tax or repealed it. Notice should be taken of their reasons for doing so. Once again a one-sided view seems to be an argument for the tax, and this is a concern.

Another statement that concerns us is the assumption that a reduced consumption of sugary drinks will lead to an increase in the consumption of milk. This does not take into account that most Asians and Africans cannot digest milk. This condition is known as lactose intolerance and is not common in Europe or America. It is highly unlikely that milk consumption will therefore increase in South Africa, especially since all dairy products are more expensive food options even when fermented milk products such as yoghurt or amasi that can be digested, are implied. Amasi costs approximately R28 per 2 liters versus R10 – R12 per 2 liters for sugary drinks.

Furthermore, while sugar is freely available from every vendor or food outlet and in every home and restaurant, it seems illogical that the sugar in drinks alone will decrease obesity and diabetes. This does not make sense from a scientific perspective and should be proven in South African conditions. This also applies to the notion that only large manufacturers should be taxed. Sugar is sugar; it does not matter whether the manufacturer of sugar containing drinks are large or small. All manufacturers should be treated the same way. No mention is also made of the health benefits of sugar, such as its role in reducing thirst and assisting in rehydration of people suffering from dehydration due to high environmental temperatures or working conditions. These aspects are very important in a country and continent with an active mining industry and high temperatures when labourers are working outdoors and cannot drink enough water to combat dehydration.

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Levying a tax on a selected food- or beverage ingredient in a very specific food category and not in other categories can actually send the wrong message regarding the eating of a well-balanced diet which is still the best option for healthy living. With the proposed taxation of 100% juice, is it the intention to indicate to South Africans that juice consisting of 100% fruit is now unhealthy? Should a product without any added sugars not be exempt from tax to prevent that perception? Should the Department of Forestry and Fisheries not be against the taxation of 100% juice?

In Dairy-based drinks such as Flavoured milk and Drinking yoghurt, the energy from added or free sugars is complemented by energy measured as kilojoules or calories derived from protein, fat, the intrinsic milk sugar, lactose and different other carbohydrates combined. Sugar is therefore not the only source of kilojoules or calories. Since many types of sugar are actually added to products would government not find itself monitoring ingredients of many products in order to calculate the correct tax, thus adding to administrative costs as suggested in an extensive document entitled “Food taxes and their impact on competitiveness in the agri-food sector”?

Questions are also being asked regarding the spending of the income from such a proposed tax. For example, is government committed to use the income from the tax to alleviate hunger and increase education regarding for example the maintaining of small vegetable gardens, healthy food options, food safety and hygiene, and much needed research, to name a few?

This brings us to point 4 in our submission and more specific questions on which our members would respectfully require clarification before implementation of such a tax:

Question 1:

Will government sponsor the research required as highlighted in point 1 of this submission?

Question 2:

How will the tax actually be implemented?

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What will the process and procedures be for implementation and monitoring? It should be simplified, administered with ease and with no uncertainty or “grey areas”?

What are the proposed timeline and sequence of events as foreseen by government during implementation?

Question 3:

Could the date of implementation of the tax not be reconsidered?

It is suggested by one sector that time should be allowed for reformulation as was done with salt reduction. This is aligned to the United Kingdom’s (UK) stance and a similar approach was recently very successfully adopted to reduce the salt content of foodstuffs in South Africa. During this time, many of the technical aspects of the application of the tax can be addressed as well.

Question 4:

When in the distribution chain will the tax be levied?

How will product returns be addressed? These are products returned by stores to manufacturers and is not sold or consumed?

Question 5:

How will SARS address exports and rebates?

Question 6:

What will the administration costs entail – is it worth the tax?

At the time of our consultation with some of our members, no SEIA had been released by Treasury. The group indicated that release of it in January 2017, would not leave companies enough time to study and prepare adequately to ensure compliance.

Question 7:

Will definitions be provided to explain and clarify terminology?

For example: Will categories and definitions be provided to distinguish between different types of sugar, sugar-added drinks, 100% juice without added sugar and will these

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categories and definitions be in alignment with those from the Department of Health and the Department of Forestry and Fisheries?

Question 8:

How will the actual added sugar content be determined by government? From nutritional information labels or actual product analysis?

How and how often will the method of determination be verified?

Question 9:

How will feedback be obtained from government and how frequently regarding progress in the reduction of obesity and Non-communicable diseases?

Question 10:

Can the rate of 20 % be reconsidered as the socioeconomic effects will be substantial at this level?

Some members feel that the rate should be in line with BevSA suggestions.

Members from other sectors of the food industry ask whether the tax rate could not start at 5% with a maximum of 10% as per international guidelines, with only added sugar present in the final product taxed, since industry is voluntarily committed to the Department of Health's 'Healthy Food Options' project as mentioned earlier?

Could there not be a threshold where beverages with added sugar below a certain limit be exempt from the tax?

A threshold approach would be an incentive to industry to reduce the sugar content in existing products, thereby lowering consumer sugar intake.

A gradual reduction of taxed added sugar will also give South Africans an opportunity to get used to the additional cost and/or change in a product's sensory profile which includes for example product taste, thirst-quenching ability and feeling in the mouth that will change in a product with the reduction in sugar.

This brings me to a suggestion:

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Taking the aforementioned into account, would it not perhaps be possible and prudent to issue a withdrawal notice regarding the planned Sugar Tax in its current form in order to pursue further consultations with the relevant industries and role-players?

Can a new notice not be issued once proper consultation has taken place as a collaborative effort between government and industry to create a better South Africa that will be an example to the rest of the continent?

I thank you.

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Source material:

(A combination of scientific and non-scientific literature as an example, alphabetized as referenced for ease of internet access where applicable).

Against the sugar tax, 2016. South African Institute of Race Relations NPC
Submission to the Economics Tax Analysis Chief Directorate, National Treasury,
regarding the Policy Paper on Taxation of Sugar-Sweetened Beverages of 2016, in
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[Ruijun Han](#),^{1,2,*} [Joanna B. Kitlinska](#),² [William R. Munday](#),² [G. Ian Gallicano](#),³ and [Zofia Zukowska](#)^{1,2} Jeffrey M. Gimble, Editor., 2012. Stress Hormone Epinephrine Enhances Adipogenesis in Murine Embryonic Stem Cells by Up-Regulating the Neuropeptide Y System. <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC3343033/>

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- Also interesting reading is the effect of dehydration and the role of sugars in rehydration of people working under heat stress such as mine workers and builders (<http://www.ilocis.org/documents/chpt42e.htm>) (a very long document but important for South African conditions).

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- A good, balanced Food Scientific perspective on sugars and their uses were compiled by food scientific experts from the Institute of food science and technology in the USA (Sept 2016) – a very logical, organized, informative document in response to the sugar tax issue (<http://www.ifst.org/print/4922>). It also provides insight regarding the sugars to be tested.

What could also be important is

- what is actually absorbed into the body and what influences it (a physiological-biochemical determination) and what will perhaps slow down or reduce absorption by the body of carbohydrates in general (as suggested in the link below using white beans as example). Analysis of soft drinks (Technical publication): Philip R. Ashurst (2016). Chemistry and Technology of Soft Drinks and Fruit Juices, John Wiley & Sons, 15 Jan 2016 - 424 pages.

Interesting Sources:

<http://ajcn.nutrition.org/content/91/2/413.full.pdf+html> – A salt comparison study.

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(Carbohydrate intake and obesity – a critique on the research methods used for such studies)

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