DRAFT RESPONSE DOCUMENT

DRAFT RATES AND MONETARY AMOUNTS AND AMENDMENT OF REVENUE LAWS BILLS

Standing Committee on Finance

Presenters: National Treasury and NDoH | 21 June 2017

national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Background

- The Draft Rates Bill published on 22 February 2017 with amendments in the Customs and Excise Act introducing a new schedule entitled “Health Promotion Levy” - details on pages 24 to 36
- NT requested public comments by 31 March 2017
- NT received about 40 comments
- It is envisaged that this levy will be effective on the date of promulgation of the Rates Bill.
- SCoF had public hearings on the draft bill specifically on SBT aspects on 31 May and 6 June 2017
- Today, National Treasury present an draft document to the SCoF containing a summary of responses to comments received on the revised draft bills.

HEALTH PROMOTION LEVY

Scope

Comments: The singling out of an individual ingredient in a particular product as the tax aims to do is unlikely to achieve the desired health outcomes, which requires a multi-disciplinary approach.

Response: Noted.

- **The NDoH has developed a Strategic Plan for the Prevention and Control of NCDs 2013 – 2017, and National Strategy for the Prevention and Control of Obesity 2015 – 2020.**
- **These strategies set an ambitious target of reducing obesity prevalence by 10 per cent by 2020.**
- The latter strategy has identified a number of risk factors for obesity, and NCD's including unhealthy diets and physical inactivity in general.
- **Consumption of sugar from sugary beverages is identified as a major contributing factor and have no nutritional value.**
- Sugary beverages are linked to obesity and the onset of type 2 diabetes and metabolic syndrome.
- The World Health Organization (WHO) has recommended the intake of free sugars to less than 10 per cent of total energy intake (50g of sugar, ±12 tsp per day) for weight management and other health benefits including dental caries.

Scope

- There should be no ambiguity around the WHO's position as they have presented to the SCOF and the Portfolio Committee on Health previously that sugar is a major cause of obesity and NCDs and that a sugary beverage tax is an effective mechanism for combatting excess sugar intake.
- It also indicated that a further reduction to less than 5 per cent of total energy intake may further minimize the risk of dental caries throughout the life course (25 g of sugar, ± 6 tsp per day).
- **The NDoH has identified a number of measures, which includes regulations and taxes to address NCDs, and more especially unhealthy diets which lead to obesity and related diseases.**
- To target the entire population, fiscal measures such as taxes are identified as cost-effective to address diet related NCD's. However, **tax is not the only intervention being implemented but rather complements other interventions such as promoting overall healthy eating in various settings and consumer education.**
- The Strategy also acknowledges that **a multi-sectoral, multidisciplinary approach is essential** to fight obesity and **the implementation of the strategy adopts a phased approach.**
- **The implementation of the tax** on sugary beverages is part of a comprehensive package of measures outlined in the Strategy and **has not been put forward as the single policy response that will achieve the desired health outcomes**.

Scope

Comments: Why are other forms of sugary beverages, such as fruit juices and cordials, exempted? If the NDoH was serious about dealing with sugary substances it should also consider all food and beverages with sugar

Response: <u>Noted</u>.

- **The current exemption is only limited to 100% fruit juice and vegetable juice, unsweetened milk and unsweetened milk products**
- 100% Fruit Juice provides some nutrients and has no added sugar since it is made of fruit. However, it should be noted that fruit juice has low to no fibre content and some nutrients are lost during processing
- The initial focus is on sugary beverages because a reduction in their consumption is likely to have the largest health impact. **These beverages have high sugar content, no nutritional value**
- The sugar in other products would also need to be addressed, which may require a different process given the nature of the products involved
- There is a need to do further studies on the consumption of fruit juices and the negative health impact of high consumption. These exemptions will be reconsidered in the future
- Other countries that have taxed sugary drinks have excluded 100% fruit juices.

Scope

Comment: Clarity is needed on whether milk products, fruit and vegetable juices are taxed. This is not clear on the draft bill. Exemptions for 100% fruit/vegetable juices and plain milks/dairy products should be explicit within the Health Promotion Levy to clarify intent and allow for amendments at a later date.

Response: Noted.

The current legislation provides for the exemption of 100% fruit juice and vegetable juice, unsweetened milk and unsweetened milk products. The schedule only shows the items or products that are taxed and products that are not taxable are generally not shown or are excluded from the schedule.

Comment: Clarity is needed on whether powders are included in the tax. This includes powders for concentrates and for warm beverages. These powders should be included in the second phase of the tax if they are not included in the first phase.

Response: Noted.

Concentrates includes both liquid and powder concentrates, and these are both included. The sugary beverage preparations and alcoholic beverage preparations are classified under tariff subheading 21.06 for food preparations. These preparations are the liquid/powder concentrates that can be used to produce such beverages once water is added to dilute the concentrate in the proper proportion. Once the water is added to the concentrates according to the required dilution rate, the beverages that are so formed are then classified under Chapter 22 for beverages.

Scope

Comments: The ‘intrinsic sugar’ content of a beverage should not be subject to the sugar levy, only ‘added sugar’ should be taxed. If the tax is levied on sweetened milk products, only the added sugar portion should be taxed.

The only practical way of implementing the levy is to tax the “added sugars” content, and not on total sugars. Taxing only added sugars does not require scientific analysis, a nutritional table or any such data. Only added sugars should be taxed because according to the National Treasury the most accurate proxy for harm by SSB’s is its added sugars

Response: <u>Not accepted.</u>

- Even though there is currently a provision for exemption of 100% fruit/vegetable juices and unsweetened milk and milk products, once sugar is added to these products, there is not going to be any distinction made between added and non-added sugar in a beverages, once sugar is added to these products, in line with recommendations from the WHO.
- It is currently difficult to distinguish between these types of sugars in the final beverage and attempting to do so will increase the administration costs of the tax. However, the application of the threshold should accommodate the presence of “intrinsic” element of the sugar content in the beverage.

Scope

Comment: Tax all sweetened beverages, including fruit juices and milk products. These beverages have similar harmful effects as carbonated beverages.

Response: <u>Partially accepted</u>.

- The current proposal seeks to tax all sugary beverages, except for those specifically exempted such as 100% fruit juice and vegetable juice, unsweetened milk and unsweetened milk products due to the presence of some nutrients in the products.
- It should be noted, however, that the current exemptions is contingent on there being no sugar added to these products and the exemption will be reconsidered in the future.

Tax Rate

Comment: The current rate and incidence will be too low for a meaningful impact. If promoting health was the primary goal, what is the purpose of reducing the proposed tax rate? Studies show that the impact can only be realized above a tax rate of 20%. Consider re-instating the initial 2.29 cents tax rate.

Response: <u>Not accepted.</u>

- The revised rate, and the introduction of the threshold, is based on the comments from stakeholders and is considered to be a critical part of the amended design of the tax to mitigate job losses.
- The studies do not show that the impact will only be realised with a tax rate above 20 per cent. Given the price elasticities of the products, the proposed tax rate will still increase prices and create an incentive for product reformulation and reduce the consumption of sugary beverages and promote better health outcomes.
- However, there will be less of an impact than if the effective tax rate was set at 20 per cent. Mexico introduced a tax of soft drinks in 2014 of 1 peso per litre (i.e. around 10 per cent) and the consumption of sugary beverages did decrease ,

Tax Rate

Comment: Concentrates should be taxed at the same rate as RTD's (ready to drink). This segment is the fastest growing in the beverage industry, therefore a lower rate will give people an incentive to consume more concentrates, compared to RTD's. All countries and cities that implemented a beverage tax have taxed RTD's, powders and concentrates at the same rate.

Response: <u>Accepted:</u>

- As also proposed by Tigerbrands, the rate will be equated to that of the RTDs to ensure equity with RTDs. It is not the intention of the levy to distort choices between concentrates and RTD or encourage switching between the two beverages categories
- However, this treatment will be carefully monitored as the effective tax rate is dependent on the suggested dilution rate and producers may be tempted to adjust their suggested dilution ratios after the introduction of the tax to lower their tax liability.

Comment: The current flat rate on concentrates does not consider the different dilution rates of concentrates. As it stands, the tax will result in higher incidence for concentrates than on RTD's.

Tax Rate

Response: Accepted:

The sugar content of concentrates does not differ significantly from RTD when diluted. However, in designing the tax, it is important to consider the implication of the point of taxation. Therefore, the tax rate for concentrates will be adjusted to equate to the rate of other RTD

Comment: The decreased effective rate is appreciated, however going forward government should commit to the rate not being increased by more than consumer price index (CPI)

Response: <u>Not accepted</u>.

The rate increases should at least account for inflation over time. If the rate, like other excise rates, is not adjusted for inflation, the real effective rate will be eroded over time. No commitment to not increase the rate by more than inflation can be given at this early stage.

Tax Rate

Comment: Re-instate the default rate for beverages that do not contain labels with sugar content

Response: <u>Accepted.</u>

The originally proposed default penalty rate (i.e. 15.152 grams per 100ml) for sugary beverages that do not apply labelling will be reinstated and made explicit in the legislation. Further, the rate will be increased slightly to 20 grams per 100ml to account for the threshold concession currently provided for in the revised proposal and for ease of administration. This approach is intended to encourage disclosure of the sugar content in sugary beverages by way of labelling.

Threshold

Comment: There should be no exemption as suggested by the revised proposal. There was no health justification for the exclusion and the discount reduces the health impact of the tax. National Treasury should remove the threshold and tax every gram of sugar in the beverage. The threshold will threaten health promotion efforts.

Response: <u>Noted.</u>

The introduction of a threshold is part of the amended design to reduce the effective tax rate and mitigate job losses. The threshold also follows good tax design by substantially reducing the administrative burden of the tax since products with sugar content below the threshold will not be affected.

Comment: Seek clarity on why 4g threshold was used instead of 5g that was discussed in the Position paper. Other countries have used 5g, 6g and 8g as the threshold levels. The scientific reason for the threshold has not been discussed.

Response: <u>Noted.</u>

The choice of 4 grams instead of 5 grams is based on the fact that a teaspoon of sugar is equivalent to 4 grams. Further, the level of exemption is important in terms of tax design and the effective tax rate.

Threshold

Comments: The threshold will also complicate implementation of the tax because 4 grams across different beverages sizes have to be calculated.

Response: <u>Not accepted.</u>

The threshold will simplify the implementation of the tax by excluding products which are below the threshold. What complicates the administration of the tax is the number of rates and bands in the application of the threshold. The application of the threshold is not a new issue for tax administration as there a number of tax instruments where a threshold is applied.

Comment: If the tax is based on sugar content of concentrate before dilution, concentrates will not be able to benefit from the threshold even if they are below the threshold. Consumers will pay double the rate for diluted concentrates than for a serving of RTD with the same sugar content, resulting in an inequitable treatment of concentrates.

Response: <u>Accepted.</u>

The concentrates' dilution ratio or reconstituted volume will be considered in the calculation of the threshold exemption to ensure equity with the RTDs and the rate will also be equated.

Threshold

By way of an example:

A 2 litre of Oros has 664 grams of sugar and makes 8 litres of diluted juice or reconstituted volume. This means that the 664 grams is divided into the 8 litres (i.e. 83 grams per litre).

Applying the threshold:

The 8 litres will be taxable at the rate of 2.1 cents per gram above the 4 grams per 100ml threshold. Each litre of Oros with 83 grams of sugar will receive a 40 grams exemption (i.e. 4g/100ml). Therefore, when taxed at the point of a concentrate (e.g. 2 litres), the calculation will be as follows:

Taxable amount (g) = sugar content – (threshold x reconstituted volume)

= 664g – (4g/100ml x 8 000ml)

= 664g – 320g

= 344 grams

This is equivalent to taxing every diluted litre of Oros at 43 grams (i.e. 83 grams less 4g/100ml or 40 grams per litre).

Threshold

Comment: The beverage industry does not have enough time to reach the threshold

Response: <u>Noted.</u>

The revised design, with the threshold and a lower rate, is due to the concerns raised by industry of the original proposal which had an effective tax rate of 20 per cent. The threshold will not be reviewed in the short term, but will be considered (as with all taxes) over the medium term (i.e. 3 to 5 years)

Comment: A successful threshold is the UK design, where rates are based on bands of sugar content. This approach results in a tax burden of 18% on the first tier and 30 the second tier, which is in line with tax rate recommendations of 20%. The UK design has already encouraged reformulation of beverages. The potential weakness of the UK approach is that it may encourage manufactures to reformulate to just below the threshold.

Response: <u>Not accepted.</u>

A simplified tax regime (i.e. a single rate) is the most appropriate, in our view, and has administrative advantages compared to a multi bands and rates regime. The use of multiple tax bands adds to the administrative cost and enforcement burden of the tax.

Tax Revenue

Comment: A portion of, or all revenues should be used for health promotion initiatives. Earmarking will increase public confidence that the tax is for public health objectives.

Response: <u>Partially accepted</u>.

- All tax revenues accrue to the National Revenue Fund for general government expenditure, as per determined priorities, however there is a commitment for budgetary support for health promotion programmes identified by the NDoH.
- The legislative earmarking of revenue is not supported as it will introduce rigidities in the budgeting process.
- SA government has committed to increasing investments in health promotion targeting NCDs and has published this commitment in Treasury documents and international WHO publications.

Comment: In the event of reduced consumption, what effect would it have on the industry and what are the efforts to mitigate the possible unintended consequences. Is there a possibility of applying the levy to mitigate the consequences? Some tax revenue must also be used to assist those whose jobs may be at jeopardy because of the tax, such as low paid sugarcane workers.

Tax Revenue

Response: <u>Not accepted.</u>

- All tax revenue accrues to the National Revenue Fund for general government expenditure, as per determined priorities. The revised proposal should be seen as part of the mitigation of the initially assessed potential impacts and any other mitigation measures that government commits to will be funded through the normal budgetary processes of government.

- Further, the Nedlac process is exploring mitigation plans, especially for sugarcane farmers, which can be implemented in the short and medium term.

Administration

Comment: Has National Treasury thought about the process of how the tax would be collected.

Response: <u>Noted.</u>

- In line with the current administration and collection of duties and levies imposed in terms of the Customs and Excise Act, the duty- at-source (DAS) principle will apply. The DAS system eases the administration of excise type taxes by collecting the levy at the factory gates or at the ports of entry. The legal obligation to pay the levy will rest with the producers or importers of the taxable products, through the registration and licensing of operators with SARS as is with other excise taxes already in place.

Comment: The NRCS does not have a laboratory recognition process in place, therefore to minimise added burden and duplications the levy should have the same requirements as the FCD act, namely that analysis done by a lab with either SANAS or ILAC accreditation. International products should especially provide results with ILAC accreditation to avoid re-analysing products in SA with a SANAS accredited lab because this would cause duplication in cost and effort.

Administration

Response: <u>Accepted.</u>

- The South African National Accreditation System (SANAS) is the only national body responsible for carrying out accreditations in respect of conformity assessment, as mandated through the Accreditation for Conformity Assessment, Calibration and Good Laboratory Practice Act (Act 19 of 2006). This will be provided for in the Rules on the administration the levy.

Legislative Mechanism

Comment: The introduction of a new tax should be done through the TLAB because the Rates Bill is to state changes in the annual rates of already existing taxes. The tax should rather be introduced through the TLAB because this process goes through a more extensive consultative process.

Response: <u>Not accepted.</u>

- Firstly, the Health Promotion Levy is comparable to an excise duty and mostly consists of imposition of rates.
- Secondly, the "Rates Bill" is actually called the Rates and Monetary Amounts and Amendment of Revenue Laws Bill, as such the Health Promotion Levy substantive amendments to the Customs and Excise Act, falls under the part of the bill that deals with the "amendment of revenue laws. There is no restriction that the Rates Bill only deal with changes in the rates of taxation.

Comment: The introduction of a new levy must be accompanied by a definition, purpose statement and key features of the levy.

Response: <u>Noted</u>

- The current draft legislation provides for definitions, notes etc. and applies the International Convention on the Harmonized Commodity Description and Coding System (HS Convention).

Legislative Mechanism

Comment: The Treasury should hold-off the legislative process while the Nedlac process is under way.

Response: Noted.

- The legislative process is underway in the Standing Committee on Finance and the Chairperson directed National Treasury to see to it that the NEDLAC process was expedited.
- National Treasury did request that if the process within NEDLAC is protracted, that the legislative process with the Standing Committee on Finance and the Portfolio Committee on Health not be delayed due to a delay in NEDLAC. . However, the inputs from NEDLAC will be an important component for the Standing and Health Committees and the progress in NEDLAC can be ascertained before voting on the Bill.
- Given that any tax proposal is subject to extreme lobbying, especially by those directly affected, it is almost impossible to reach agreement via consultation processes that require the agreement of those adversely affected. Such processes are also subject to undue delays, as affected stakeholders will benefit from any delay.
- It should also be borne in mind that in the NEDLAC process, key players may be excluded (such as trade unions like FAWU that represent workers in the beverage industry, as well as health experts and academics who deal with obesity).

Rebates and Refunds

Comment: The current understanding is that 690.02 is for sugar levy goods manufactured in SA and sourced by or imported by producer of sugar levy goods to be rebated if used in the production of sugar levy beverages. If this is not the case, provision should be made for such rebates and refunds where the sugar levy goods are sourced locally or imported for the purpose of producing sugar levy goods.

Response: Noted.

- Schedule 6 to the Act deals with rebates and refunds on locally manufactured goods. These schedules create the mechanism, among other things, whereby duties and levies are rebated or refunded on taxable goods that are reprocessed or used in the manufacture of other goods under controlled circumstances (e.g. in licenced warehouses or by registered rebate users).
- The draft rebate item 690.02 in Schedule 6 to the Act on page 31 of the Rates Bill caters for domestically manufactured health promotion levy goods that are used in a licenced manufacturing warehouse for the reprocessing of these health promotion levy goods or the manufacture of other goods.

Rebates and Refunds

Comment: A rebate of "The Duty in Part 2A of schedule No.1" will have to be created (perhaps under 460.24) to cater for beverages and concentrates (upon import and intended) for use in the manufacture of excisable goods of another (alcoholic beverages) or the same (non-alcoholic SSB's) class or kind.

Response: <u>Accepted.</u>

Schedule 4 to the Customs and Excise Act, 1964, (the Act) deals with rebates on imported goods. A similar rebate item will be created under Schedule 4 to the Act for imported health promotion levy goods as well.

Potential Job Losses

Comment: The largest loss is expected to be experienced in the informal sector where an anticipated 4000-6000 closures of informal outlets is foreseen. The total job losses across the industry and value chain would number around 24 000 jobs and not the 5 000 suggested by proponents of the levy.

Response: <u>Not accepted.</u>

National Treasury modelled the potential impacts of the proposed levy and the initial analysis suggests the net impact of a 2.1c/gram tax would result in a decline in carbonated drinks volumes of between 6 – 8 per cent. The net negative economic impact is significantly lower compared to studies commissioned by the beverage industry. Gross value added (GVA) could contract by as much as 0.06 per cent, with potential employment losses between 5 and 7 thousand.

National Treasury also modelled the impacts of product reformulation, where sugar content was reduced by 37 per cent on all taxable products. In this scenario, the GVA does not fall more than 0.02 per cent, while potential employment losses could be as low as 1 475. Net negative economic impact could be significantly reduced, and potentially reversed over time.

Potential Job Losses

Comment: About 1 795 permanent and 2 835 seasonal jobs in sugarcane farming could be affected, and estimates did not take into account the knock-on effects in terms of number of people in a household, access to social welfare, home industries that relied on workers as well as small business.

Response: <u>Not accepted</u>

National Treasury modelled the scenarios below regarding employment impact of the proposed tax. In all the scenarios, the agriculture, forestry and fishing sector is not impacted significantly as indicated by the industry.

Potential Job Losses

Scenario 1: No product reformulation

Table 1: Cross-price elasticity: Carbonates to 100% fruit juice

	Change in GVA	
1	General government services	0.00%
2	Mining and quarrying	-0.01%
3	Construction	-0.02%
4	Finance, real estate and business services	-0.03%
5	Personal services	-0.04%
6	Electricity, gas and water	-0.04%
7	Transport, storage and communication	-0.05%
8	Wholesale, retail and motor trade; catering and a	-0.09%
9	Agriculture, forestry and fishing	-0.11%
10	Manufacturing	-0.13%
TOTAL		**-0.06%**

	Change in employment	Level
1	General government services	(2)
2	Electricity, gas and water	(36)
3	Construction	(158)
4	Mining and quarrying	(167)
5	Agriculture, forestry and fishing	(469)
6	Transport, storage and communication	(683)
7	Finance, real estate and business services	(791)
8	Personal services	(859)
9	Wholesale, retail and motor trade; catering and a	(2 020)
10	Manufacturing	(2 032)
TOTAL		**(7 218)**

Potential Job Losses

Table 2: Cross-price elasticity: Carbonates to low calorie cola carbonates

	Change in GVA	
1	General government services	0.00%
2	Mining and quarrying	-0.01%
3	Construction	-0.01%
4	Finance, real estate and business services	-0.02%
5	Personal services	-0.03%
6	Electricity, gas and water	-0.03%
7	Transport, storage and communication	-0.03%
8	Wholesale, retail and motor trade; catering and a	-0.07%
9	Agriculture, forestry and fishing	-0.08%
10	Manufacturing	-0.09%
TOTAL		**-0.04%**

	Change in employment	Level
1	General government services	(1)
2	Electricity, gas and water	(26)
3	Construction	(113)
4	Mining and quarrying	(120)
5	Agriculture, forestry and fishing	(335)
6	Transport, storage and communication	(488)
7	Finance, real estate and business services	(565)
8	Personal services	(614)
9	Wholesale, retail and motor trade; catering and a	(1 443)
10	Manufacturing	(1 451)
TOTAL		**(5 154)**

Potential Job Losses

Scenario 2: With product reformulation of 37 per cent

Table 3: Cross-price elasticity: Carbonates to 100% fruit juice

	Change in GVA	
1	General government services	0.00%
2	Mining and quarrying	0.00%
3	Construction	-0.01%
4	Finance, real estate and business services	-0.01%
5	Personal services	-0.01%
6	Electricity, gas and water	-0.01%
7	Transport, storage and communication	-0.02%
8	Wholesale, retail and motor trade; catering and accomm	-0.03%
9	Agriculture, forestry and fishing	-0.04%
10	Manufacturing	-0.04%
TOTAL		-0.02%

	Change in employment	Level
1	General government services	(1)
2	Electricity, gas and water	(12)
3	Construction	(52)
4	Mining and quarrying	(55)
5	Agriculture, forestry and fishing	(155)
6	Transport, storage and communication	(226)
7	Finance, real estate and business services	(262)
8	Personal services	(285)
9	Wholesale, retail and motor trade; catering and accomm	(670)
10	Manufacturing	(674)
TOTAL		(2 392)

Potential Job Losses

Table 4: Cross-price elasticity: Carbonates to low calorie cola carbonates

	Change in GVA	
1	General government services	0.00%
2	Mining and quarrying	0.00%
3	Construction	0.00%
4	Finance, real estate and business services	-0.01%
5	Personal services	-0.01%
6	Electricity, gas and water	-0.01%
7	Transport, storage and communication	-0.01%
8	Wholesale, retail and motor trade; catering and accomm	-0.02%
9	Agriculture, forestry and fishing	-0.02%
10	Manufacturing	-0.03%
TOTAL		**-0.01%**

	Change in employment	Level
1	General government services	-
2	Electricity, gas and water	(7)
3	Construction	(32)
4	Mining and quarrying	(34)
5	Agriculture, forestry and fishing	(96)
6	Transport, storage and communication	(140)
7	Finance, real estate and business services	(162)
8	Personal services	(176)
9	Wholesale, retail and motor trade; catering and accomm	(413)
10	Manufacturing	(415)
TOTAL		**(1 475)**

Consultation Process

Comments: Engagements on the levy were unsatisfactory.

Response: Since the announcement of the Sugary Beverage Tax in Budget 2016, National Treasury has had the following engagements with different stakeholders in addition to over 144 written comments received when the draft policy paper was published for comment:

Meetings/Discussions	
2016	**2017**
21 April: Beverage Association of South Africa (BEVSA)	**31 January:** Standing Committee on Finance Public Hearing
30 May: South African Fruit Juice Association (SAFJA)	**06 February:** Ethicore, representing Pioneer Foods
13 June: Bloomberg Philanthropies	**10 February:** BevSA/Coca Cola
14 July: Consumer Goods Council of SA	**14 February:** Standing Committee on Finance Public Hearing
02 August: NDoH and DAFF	**17 February:** Nedlac Presentation and Discussion
04 August: Bloomberg Philanthropies	**02 March:** PricelessSA and The Global Food Research Program, UNC
04 August: South African Fruit Juice Association (SAFJA)	**9 March:** Open Panel Discussion arranged by Mail & Guardian
19 August: South African Sugar Association (SASA)	**10 March:** OECD and WHO
25 August: SARS/NDoH	**17 March:** Open Panel Discussion arranged by the EU Delegation to SA
25 August: Open Panel Discussion arranged by Classic FM	**April- June:** Nedlac Meetings
19 Sept: Open Panel Discussion arranged by Business Day	**30 March:** Food and Allied Workers Union (FAWU)
05 Oct: Participated in a Health e-News Workshop with Journalists	**31 May:** Standing Committee on Finance & Health Portfolio Committee Public Hearings
31 October: Coca Cola South Africa	**06 June:** Standing Committee on Finance & Health Portfolio Committee Public Hearings
11 November: Public Stakeholder Workshop	
16 November: Advocacy Incubator Group	
08 December: BevSA/Coca Cola	

THANK YOU