On May 10, 2016, the Department of Finance received the following request for access to information:

“On May 3, 2016, Finance Minister Bennett explained to CBC that the provincial government “analyzed the administrative costs associated with [a fast-food tax]”. She also mentioned the provincial government would have to take on new administrative roles similar to those of the CRA. As per section 29 (2) (k) of the Act, where a proposed change has been rejected by the head of the public body, I request any and all documents related to a fast-food tax; and also, any and all documents related to a junk-food tax.”

This was further clarified to also include emails and correspondence from December 1, 2015 to the present day May 10, 2016.

The Department of Finance is pleased to inform you that your request for access to this information has been granted in part and is provided in the attached.

It is important to note the following regarding your request:

- The Minister’s explanation to CBC on May 3, 2016, regarding costs associated with a “fast-food tax” was provided by departmental officials through a verbal briefing which summarized the results of an analysis that was completed previously. A copy of this analysis is attached.
- Some information has been severed pursuant to sections 29 and 34 of the Access to Information and Protection of Privacy Act, 2015; specifically sections 29.(1)(a) and 34.(1)(a)(i).

Policy advice or recommendations

29. (1) The head of a public body may refuse to disclose to an applicant information that would reveal

(a) advice, proposals, recommendations, analyses or policy options developed by or for a public body or minister;
Disclosure harmful to intergovernmental relations or negotiations

34. (1) The head of a public body may refuse to disclose information to an applicant if the disclosure could reasonably be expected to

(a) harm the conduct by the government of the province of relations between that government and the following or their agencies:

(i) the government of Canada or a province,

Please be advised that you may ask the Information and Privacy Commissioner to review the processing of your access request, as set out in section 42 of the Access to Information and Protection of Privacy Act (the Act). A request to the Commissioner must be made in writing within 15 business days of the date of this letter or within a longer period that may be allowed by the Commissioner.

The address and contact information of the Information and Privacy Commissioner is as follows:

Office of the Information and Privacy Commissioner
2 Canada Drive
P. O. Box 13004, Stn. A
St. John’s, NL A1B 3V8

Telephone: (709) 729-6309
Toll-Free: 1-877-729-6309
Facsimile: (709) 729-6500

You may also appeal directly to the Supreme Court Trial Division within 15 business days after you receive the decision of the public body, pursuant to section 52 of the Act.

If you have any further questions, please feel free to contact the undersigned by telephone at 709-729-2082, or by email at bethbartlett@gov.nl.ca.

Sincerely,

Beth Bartlett
ATIPP Coordinator

Attachment
Title: Junk Food Taxes

Issue: To provide the pros and cons of a tax on unhealthy foods and beverages.

Background and Current Status:
- Unhealthy diet is believed to impose a significant economic impact on the province, and has been a recent target for calls to use tax policy to achieve social policy objectives.
- NL experiences some of the highest rates of obesity and other diet related diseases in Canada. In 2006, estimates prepared for the provincial government indicated that the cost of unhealthy eating in NL was approximately $126 million annually.
- The burden of addressing diet-related health issues has given rise to a debate on what, if anything, government could do to decrease costs associated with what is increasingly perceived as an epidemic stemming from poor dietary choices.
- One approach is to introduce measures that would discourage the consumption of unhealthy foods or beverages, specifically the introduction of a "fat" or "junk food" tax.
- The theory behind junk food taxation is modeled on the concept that changes in price signals on unhealthy food options through higher taxes would result in consumers shifting some, if not all of their purchases to healthier food and/or beverage options.
- In addition, revenues generated through taxation could then be used to cover the costs associated with obesity related diseases.
- While the rationale for the introduction of such a tax appears laudable, the concept of a taxing unhealthy food has not yet been able to overcome many principles of sound tax policy, including defining a targeted tax base, design and administration considerations and impacts on individuals from various income levels.

Design and Administration Considerations
- There is certainly an economic justification for the government to intervene in an attempt to reduce obesity levels, since obesity imposes external costs on society. Proponents of junk food taxes suggest that government could employ the same approach used by governments to discourage tobacco consumption.
- However, the only substitute goods for cigarettes are nicotine patches and gum, while there are numerous high-caloric alternatives to soda or junk food.
- The bigger the class of goods, the more inelastic the demand. This is because you are covering all of the close substitutes. In the extreme, the demand for food and drink is inelastic as, without it, you die.
• However, because obesity is most often caused by lack of exercise as well as calorie intake, its ultimate relationship with health costs is more tenuous than that of smoking. Furthermore, junk food is not in itself the source of negative health outcomes and the costs of obesity.

• Obesity is dependent upon lifetime energy consumption relative to lifetime energy expenditure, so any tax that focused solely on fat or other particular nutrients may be a rather blunt instrument with which to tackle obesity.

• For example, if poor dietary choices serve as the rationale for the introduction of such a tax, could the same rationale be extended to other lifestyle choices that lead to poor health outcomes (e.g. goods that help contribute to a sedentary lifestyle such as televisions, video game consoles, computers, etc.)?

• It is possible to consume a lot of fatty food, exercise frequently and to not experience any problems with health. Furthermore, unlike smoking, the consumption of junk food does not directly impair the well-being of anyone other than the end-user.

• Beyond these considerations, the design and objectives of a junk food tax would also pose a challenge. First, any tax on goods containing sugar, salt or fat would likely be complex in that there would be need for a clear definition of which goods would be subject to the tax.

• For example, is there a rationale for focusing on fat content rather than salt or sugar or other 'bad' nutritional components of the food and would it be based on some type of arbitrary sugar, salt or fat content threshold?

• Some food and beverages, such as butter and whole milk would attract taxes by their very nature. Further, there may need to be frequent re-evaluation of the tax rates in order to generate the desired effects and monitor the impact of any “fat tax” scheme.

Consumer Responsiveness
• A review of the literature on junk food taxation suggests that in order for the tax to meet any of its stated objectives, the level of taxation would need to be high.

• The efficacy of a junk food tax would be dependent on the rate of the tax and on consumer responses to price changes. It follows that, in order to be effective, taxation rates must be determined on the basis of the degree of price elasticity of demand.

• When demand is elastic, a small increase (decrease) in price leads to a large decrease (increase) in the quantity the consumer buys. In contrast, demand is inelastic when a large increase (decrease) in price leads to only a small decrease (increase) in the quantity purchased.

• This would suggest that demand for these products may likely be relatively inelastic, meaning that higher prices in comparison to other consumer options will not significantly
impact consumption and thus, a considerable rate of taxation would be required to have any meaningful impact on health outcomes.

**The Regressive Nature of Consumption Taxes**

- An important consideration regarding the introduction of any new tax would be the assessment of impacts on various income groups.

- While taxing unhealthy food choices may close the gap somewhat between the cost of low and high nutrient products, as a consumption tax, a tax on unhealthy food and beverages would be regressive.

- According to Statistics Canada’s *Household Expenditure Survey*, low-income individuals and families spend a greater proportion of their income on food (16.2%) than higher-income earners (10.1%).

- A recent study conducted by the University of Alberta has concluded that lower income households consume more sugar and junk food as opposed to more expensive and healthier alternatives. This means that a tax will likely affect lower income households more than higher income ones.

- However, this does not mean that lower income households will necessarily be made worse-off overall if the impact is offset by offering tax rebates for low income individuals. The introduction of such rebates, however, may be self-defeating as they would ultimately make the measure tax neutral for those who are most impacted by unhealthy dietary choices.

**Jurisdictional Scan**

- To date, no provincial government has implemented an explicit tax on unhealthy foods. With the exception of excise soda taxes imposed by six state governments in the US, no evidence could be found to suggest that other subnational governments have introduced taxes on food or beverages.

- While a number of countries, namely Ireland, Australia, Peru and the United Kingdom have openly considered the introduction of this form of tax, there are few examples of "fat" or "junk food taxes" found at the national level.

- On Oct. 1, 2011, Denmark introduced the world’s first "fat tax". The tax imposes a price hike on foods in Denmark with saturated fat content above 2.3% and will be taxed 16 Danish kroner ($2.78 CDN) per kilogram of saturated fat.

- The formula takes into account the amount of fat used to produce a particular food, not the amount that is in the final product.

- Denmark is now moving to eliminate this tax citing job losses in that country’s manufacturing sector and excessive cross-border shopping.
• In 2011 Hungary introduced the world’s first comprehensive “junk food” tax on food and beverages. On beverages, the tax is equal to $0.02 CDN per liter tax on any beverage with fruit content under 25%. Makers of energy drinks will pay the equivalent of $1.15 CDN per litre.

• For goods with sugar contents in excess of 25%, a tax of $0.45 (CDN) per kg is imposed. For salty snacks, (defined as any good that contains greater than 1% salt) a tax of $0.92 CDN per kilogram is imposed.

• In both countries, revenue generated from these taxes has been earmarked for public health expenditures.

• A more direct, though controversial, approach would simply be to impose financial penalties on the basis of individual weight.

• Japan has introduced much more intrusive measures to curb obesity.

• Since 2008, companies and local governments in Japan must now measure the waistlines of people between the ages of 40 and 74 as part of mandatory annual checkups. Those exceeding government limits, 33.5 inches for men and 35.4 inches for women are provided dieting guidance if they do not lose weight.

• The Japanese government will impose financial penalties on companies and local governments (a 10% surcharge on their health premiums) that fail to meet specific targets.

Alternatives to Consumption Taxes

• While tax policy can be used to target negative behavior through taxation (rising obesity levels), it can also be used to reinforce positive market conditions.

• One of the most prominent of these is the federal government’s Children’s Fitness Tax Credit (NL has committed to introduce a similar credit).

• Subsidizing healthy foods may also prove to be a better strategy than taxing unhealthy foods.

• For example, a recent federal evaluation of the Canadian Food Mail Program (Nutrition North), which subsidizes the cost of transporting nutritious perishable foods to isolated communities, found that increasing freight subsidies resulted in a significant increase in the purchase of these products.

• Subsidizing healthy foods show greater benefits to low-income consumers (Kids Eat Smart Program), as they avoid the potential regressive effects of taxation.

• In addition to taxation measures, the Ontario Medical Association (OMA) concedes that a tax will not succeed without a suite of additional measures to help curb diet related health problems. New measures advocated by the OMA include:
• restricting marketing of fatty and sugary foods to children (Quebec has already introduced a similar measure).
• placing graphic warning labels and other health advisories on soda pop and other high-calorie foods that contain little to no nutritional value (adapt the same approach as tobacco warnings).
• restricting the availability of sugary, low-nutritional value foods in sports and other recreational facilities frequented by young people.

Section 29.(1)(a)

• In both cases, these measures could be income tested so as to avoid negative impacts on low income individuals.

Conclusion
• Studies that have examined the effectiveness of junk food taxes have yet to provide conclusive evidence that confirms that a tax on unhealthy food and beverages ultimately leads to healthier lifestyles and lower obesity rates amongst a targeted population.

• If the goal of a junk food tax is simply to raise revenues that could be used to finance measures to combat obesity, then the tax would meet its objectives.

• A review of existing literature indicates that the evidence to date is based strictly on simulation and not empirical data.

• Furthermore, in countries where such tax measures exist, empirical data has not yet been disseminated that would suggest causation between taxation and improved health outcomes

• At this time, it would seem likely that a “fat” or “junk food” tax would be better intended to raise revenues to address diet related illness than it would in actually mitigating obesity rates.

Prepared /Approved by: D. Haynes / J. Griffin
Approved by:
October 31, 2012
Information Note
Department of Finance

Title: Soda Tax

Issue: To review implications regarding the taxation of sweetened non-nutritious beverages.

Background and Current Status:
- Soft drinks typically contain large amounts of sugar, have little nutritional value and are often blamed by health officials for the poor nourishment and dental health of many NL residents.
- A soda tax may focus on sugar-sweetened beverages (soda sweetened with sugar, corn syrup, or other caloric sweeteners) and other carbonated and noncarbonated drinks, sports and energy drinks.
- The premise of such a tax is that it may mitigate unhealthy diets and obesity.
- To date, the federal and provincial/territorial governments have yet to impose a tax on designated sweetened beverages.
- As well, the Organization for Economic Cooperation and Development and other public policy think tanks have identified taxation as one of the most promising and profitable strategies for governments in terms of cost/health benefits.
- Many governments have already implemented a tax as a measure to prevent many health problems associated with obesity. More than 30 state governments in the US and a number of European countries have introduced a tax on certain designated sweetened beverages.
- Section 34.(1)(a) It is understood that health officials from may make a proposal to the federal government regarding a tax on these beverages and are seeking co-operation from other provinces.
- It is understood that the proposal would be that revenues generated from taxation would be earmarked for provincial wellness initiatives.
- The Department has been asked to indentify issues when considering such a tax.

Objectives of Taxation
- The proposed tax on sugar sweetened beverages could achieve 4 main objectives:
  - Capture the societal cost (externalities) of these products in order to offset the increased health care costs they contribute to.
  - Facilitate personal responsibility as those who consume these beverages (and therefore are more likely to incur additional costs to society) pay a greater price as the cost of the tax is passed on to consumers.
- Generate revenue for reinvestment in prevention (social marketing, enhanced availability for physical activity for persons of all ages etc).
- Reduce the consumption of targeted beverages.

With these objectives in mind, the proposal can be measured against tax policy principles of effectiveness, administrative efficiency, and equity.

**Effectiveness**
- Unlike zero-rated or tax exempt beverages, sweetened beverages are already subject to tax through the Harmonized Sales Tax (HST). Despite being taxed in this province at a combined fed/prov rate of 13%, consumption of many types of sweetened beverages remains considerable.
- Due to the fact that sweetened beverages are already subject to the HST there are concerns that this additional tax would be a form of double taxation.
- Furthermore, a considerable price spread already exists between traditional sweetened beverages like cola and high end energy drinks. Agri-Foods Canada and Health Canada, have both noted that despite these higher prices, their market share continues to grow.
- This would suggest that demand for these products likely relatively inelastic, meaning that higher prices will not significantly impact consumption. This would suggest that a considerable rate of taxation would be required to have any meaningful impact on health outcomes.
- A number of studies conducted in the United States have suggested that while excise sales tax has lead to a moderate reduction in soft drink consumption, these studies have also found this reduction in consumption is completely offset by increases in consumption of other lower priced, high calorie drinks.
- Other studies published in the *Journal of Economics and Human Biology* and the *Lancet*, have concluded that proponents of such a tax have overestimated the relationship between weight loss and taxation.
- Studies that have examined the effectiveness of these taxes have yet to provide conclusive evidence that confirms that a tax on sweetened beverages will ultimately lead to healthier lifestyles and lower obesity rates amongst a targeted population.

**Administrative Efficiency**
- If there is no federal support to impose a tax on sweetened beverages at the national level and governed by a harmonized set of rules and regulations, provinces would be compelled to develop their own tax parameters to be governed by provincial legislation, interpretation and administration.
• Soft drink manufacturers operate nationally. Conceivably, manufacturers of these products could be compelled to comply with tax legislation imposed by 13 separate jurisdictions (different tax bases, rates, exemptions and administrative requirements).

• Further to a lack of federal administrative and compliance, the province would have to establish its own tax legislation and administration, including enforcement and compliance.

• A tax on sugary beverages would likely be complex in that there would be need of a definition of what is taxable. Furthermore, the province would need to determine how would the tax base be determined (would it be based on some type of arbitrary sugar content threshold)? If the federal government is not involved, how would provincial authorities test for sugar content?

• Finally, why would the province restrict the tax base to unhealthy beverages? An equally compelling argument could be extended that such a tax should also be passed on to consumers of fast food and other high caloric, non-nutritional foods.

*Tax Equity*

• Most sweetened beverages are priced at rates much lower than healthier alternatives such as milk or fruit juice. While a tax may close the gap somewhat, it will also mean that low-income taxpayers will pay more as a proportion of income, relative to higher income earners.

• In this regard, a soda tax is regressive in nature.

*Provincial Revenues (Section 34.1(a))*

• It is understood that the proposal includes a provision that revenues generated through the taxation of sweetened beverages would be earmarked for particular health initiatives.

• According to industry statistics, the average Canadian consumes at least 66 liters of sweetened beverages per year.

• Based on current provincial population figures and national per capita consumption trends as calculated by industry, there are approximately 33.66 million liters of sweetened beverages consumed in the province per year.

• Assuming a blended price of $1 per litre, the table below sets out estimate revenue sensitivities based on various tax rates.
The vast majority of revenues collected by the province are included in the Consolidated Revenue Fund and used for general expenditure purposes. One identifiable exception to this process would be the recycling deposit collected on beverage containers.

Conclusions
- Without federal participation, a tax on sweetened beverages would become a collection of provincial tax policies.
- In Canada, this concept has not yet been able to overcome challenges imposed by the application of principles of sound tax policy, including concerns of defining the tax base, as well as those of compliance and enforcement.
- To date, while tax policy has not been used to target negative market externalities, it has been used to reinforce positive market conditions; the most prominent of these is the federal government’s Children’s Fitness Tax Credit.
- A comparable credit had also been included in the 2011 Blue Book.

Prepared / Approved by: D. Haynes/ J. Griffin
Approved by:
November 22, 2011
Hi Ladies,

Apparently CBC is having a CrossTalk on the idea of a sugar tax. This could potentially lead to Qs in the HOA. Wellness is our bailiwick but there are obvious cross-overs here. Attached are SWSD messages on this issue. I am going to suggest to our Minister that she speak with ministers Bennett and Haggie to ensure they’re all on the same page as to who responds should questions arise.

Roger
Summary:
The Heart and Stroke Foundation of Canada, Dietitians of Canada and a Standing Senate Committee have all called on the Federal Government to implement a tax on beverages high in added sugars. While the research is not definitive on the effectiveness of such a tax, it is among the suggestions provided by the NL public through the Dialogue App for the Government Renewal Initiative. The Minister is advised that: questions may arise as to whether the Provincial Government is considering such a tax as a means to generate revenue.

Key Messages:

• We’ve indicated “everything is on the table” and every suggestion will be given consideration as we make efforts to address the fiscal situation over the coming years.

• We know Heart and Stroke Canada and Dietitians of Canada have called on the Federal Gov’t to impose a tax of this nature.

• But we recognize there is more research required on this issue - particularly as to how it would impact NL.

• We also know that a tax alone is not be the most effective approach. It would have to be combined with solid policy interventions that promote, and increase access to, healthy food and beverage options.

• So there are no immediate plans to implement a “junk food tax” or sugar tax” – but I expect it will be among the issues discussed as we work to develop a new health promotion and healthy living strategy.

• Meanwhile, we will continue to focus on health promotion and awareness activities, and limiting access to unhealthy foods and beverages in schools, daycares and recreational facilities.
Bartlett, Beth

-----Original Message-----
From: Scaplen, Roger
Sent: Tuesday, April 26, 2016 12:16 PM
To: Tulk, Jennifer
Subject: Re: Emailing: SWSD - Top Issue (Sugar Tax) April 26.docx

Tks

Sent from my BlackBerry 10 smartphone on the Bell network.

Original Message
From: Tulk, Jennifer
Sent: Tuesday, April 26, 2016 12:12 PM
To: Scaplen, Roger
Cc: Clarke, Lesley
Subject: RE: Emailing: SWSD - Top Issue (Sugar Tax) April 26.docx

Roger - this is the response we sent to media.

Budget 2016 included revenue measures that could be cost effectively administered. A junk food tax, as no province in Canada has such a tax, would be costly to administer.

-----Original Message-----
From: Scaplen, Roger
Sent: Tuesday, April 26, 2016 12:10 PM
To: Tulk, Jennifer
Cc: Clarke, Lesley
Subject: Emailing: SWSD - Top Issue (Sugar Tax) April 26.docx

Here are messages that our Minister has on sugar tax.
Seniors, Wellness and Social Development
Sugar Tax
April 26, 2016

Summary: The Heart and Stroke Foundation of Canada, Dietitians of Canada and a Standing Senate Committee have all called on the Federal Government to implement a tax on beverages high in added sugars. While the research is not definitive on the effectiveness of such a tax, it is among the suggestions provided by the NL public through the Dialogue App for the Government Renewal Initiative. The Minister is advised that: questions may arise as to whether the Provincial Government is considering such a tax as a means to generate revenue.

Key messages:

- We know Heart and Stroke Canada and Dietitians of Canada have called on the Federal Government to impose a tax of this nature.

- But we recognize there is more research required on this issue - particularly as to how it would impact Newfoundland and Labrador.

- We also know that a tax alone is not the most effective approach. It would have to be combined with solid policy interventions that promote, and increase access to, healthy food and beverage options.

- There are no immediate plans to implement a “junk food tax” or sugar tax” – but I expect it will be among the issues discussed as we work to develop a new health promotion and healthy living strategy.

- Meanwhile, we will continue to focus on health promotion and awareness activities, and limiting access to unhealthy foods and beverages in schools, daycares and recreational facilities.
Bartlett, Beth

From: Tulk, Jennifer
Sent: Monday, June 06, 2016 3:13 PM
To: Bartlett, Beth
Subject: FW: Emailing: SWSD - Top Issue (Sugar Tax) April 26.docx

-----Original Message-----
From: Brewer, Donna
Sent: Tuesday, April 26, 2016 12:32 PM
To: Tulk, Jennifer; Bennett, Cathy (Minister)
Subject: Re: Emailing: SWSD - Top Issue (Sugar Tax) April 26.docx

K
I'm assuming if feds stepped in and administered would we support or is more research required?

Sent from my BlackBerry 10 smartphone on the Bell network.

Original Message
From: Tulk, Jennifer
Sent: Tuesday, April 26, 2016 12:27 PM
To: Brewer, Donna
Subject: FW: Emailing: SWSD - Top Issue (Sugar Tax) April 26.docx

Are you ok with this?

-----Original Message-----
From: Scaplen, Roger
Sent: Tuesday, April 26, 2016 12:27 PM
To: Tulk, Jennifer
Cc: Clarke, Lesley
Subject: RE: Emailing: SWSD - Top Issue (Sugar Tax) April 26.docx

I have revised our messages somewhat to tighten up a bit and to incorporate the info from your statement. Presume you have no issues with this?

Seniors, Wellness and Social Development Sugar Tax April 26, 2016

Summary: The Heart and Stroke Foundation of Canada, Dietitians of Canada and a Standing Senate Committee have all called on the Federal Government to implement a tax on beverages high in added sugars. While the research is not definitive on the effectiveness of such a tax, it is among the suggestions provided by the NL public through the Dialogue App for the Government Renewal Initiative. The Minister is advised that: questions may arise as to whether the Provincial Government is considering such a tax as a means to generate revenue.
Key messages:

- We know Heart and Stroke Canada and Dietitians of Canada have called on the Federal Government to impose a tax of this nature.

- A junk food tax would be costly to administer. Currently, no province in Canada has such a tax.

- As such, there are no immediate plans to implement a “junk food tax” or “sugar tax”.

- More research would be required on this issue - particularly as to how it would impact Newfoundland and Labrador.

- We also know that a tax alone is not the most effective approach. It would have to be combined with solid policy interventions that promote, and increase access to, healthy food and beverage options.

- We will continue to focus on health promotion and awareness activities, and limiting access to unhealthy foods and beverages in schools, daycares and recreational facilities.

Roger Scaplen
Director of Communications
Department of Seniors, Wellness and Social Development Government of Newfoundland and Labrador 709-729-0928, 697-5267 rogerscaplen@gov.nl.ca

-----Original Message-----
From: Tulk, Jennifer
Sent: Tuesday, April 26, 2016 12:13 PM
To: Scaplen, Roger <RogerScaplen@gov.nl.ca>
Cc: Clarke, Lesley <LesleyClarke@gov.nl.ca>
Subject: RE: Emailing: SWSD - Top Issue (Sugar Tax) April 26.docx

Roger - this is the response we sent to media.

Budget 2016 included revenue measures that could be cost effectively administered. A junk food tax, as no province in Canada has such a tax, would be costly to administer.

-----Original Message-----
From: Scaplen, Roger
Sent: Tuesday, April 26, 2016 12:10 PM
To: Tulk, Jennifer
Cc: Clarke, Lesley
Subject: Emailing: SWSD - Top Issue (Sugar Tax) April 26.docx

Here are messages that our Minister has on sugar tax.
-----Original Message-----
From: Clarke, Lesley
Sent: Tuesday, May 03, 2016 1:53 PM
To: Scaplen, Roger; Donnan, Hugh
Cc: Tulk, Jennifer
Subject: RE: Emailing: SWSD - Top Issue (Sugar Tax) May 3.docx

I mentioned to my minister as well and she said they'll already talked about it. We'll let them figure it out I guess.

Thanks Roger!

Lesley

-----Original Message-----
From: Scaplen, Roger
Sent: Tuesday, May 03, 2016 1:52 PM
To: Clarke, Lesley; Donnan, Hugh
Cc: Tulk, Jennifer
Subject: Re: Emailing: SWSD - Top Issue (Sugar Tax) May 3.docx

I already suggested to my Minister that they chat beforehand.

Sent from my BlackBerry 10 smartphone on the Bell network.

-----Original Message-----
From: Clarke, Lesley
Sent: Tuesday, May 03, 2016 1:07 PM
To: Scaplen, Roger; Donnan, Hugh
Cc: Tulk, Jennifer
Subject: Re: Emailing: SWSD - Top Issue (Sugar Tax) May 3.docx

Hi Roger,
My DM is okay with these. Our Ministers should chat to decide who is taking the questions.

Lesley

Sent from my BlackBerry 10 smartphone on the Bell network.
If these messages are ok, let me know. If there's anything you guys want added in, please do asap. If the questions are along the lines of why tax books and not junk food, I don't see how Min Gambin-Walsh answers that. Again, that's taxation choices vs. Healthy Living. I'll discuss with Minister and suggest she chat with yours.

Roger

Sent from my BlackBerry 10 smartphone on the Bell network.

Original Message
From: Clarke, Lesley
Sent: Tuesday, May 3, 2016 12:46 PM
To: Scaplen, Roger; Donnan, Hugh
Cc: Tulk, Jennifer
Subject: Re: Emailing: SWSD - Top Issue (Sugar Tax) May 3.docx

My minister said your minister would lead. I'm her with her now.

Sent from my BlackBerry 10 smartphone on the Bell network.

Original Message
From: Scaplen, Roger
Sent: Tuesday, May 3, 2016 12:43 PM
To: Clarke, Lesley; Donnan, Hugh
Cc: Tulk, Jennifer
Subject: Emailing: SWSD - Top Issue (Sugar Tax) May 3.docx

Based on Min. Bennett's answer to questions re: sugar tax last night, we have tweaked Min. Gambin-Walsh's KMs on the topic. Lesley, please let me know if there are any issues with this. Also, while we're providing these to Min. Gambin-Walsh, I'm thinking your minister would be the lead on this in QP if it comes up? I'm thinking this will more likely come up as a revenue choices question vs. a healthy living question.

"This email and any attached files are intended for the sole use of the primary and copied addressee(s) and may contain privileged and/or confidential information. Any distribution, use or copying by any means of this information is strictly prohibited. If you received this email in error, please delete it immediately and notify the sender."
“This email and any attached files are intended for the sole use of the primary and copied addressee(s) and may contain privileged and/or confidential information. Any distribution, use or copying by any means of this information is strictly prohibited. If you received this email in error, please delete it immediately and notify the sender.”

“This email and any attached files are intended for the sole use of the primary and copied addressee(s) and may contain privileged and/or confidential information. Any distribution, use or copying by any means of this information is strictly prohibited. If you received this email in error, please delete it immediately and notify the sender.”
Summary: The Heart and Stroke Foundation of Canada, Dietitians of Canada and a Standing Senate Committee have all called on the Federal Government to implement a tax on beverages high in added sugars. While the research is not definitive on the effectiveness of such a tax, it has been suggested as a something for this province to consider as well. The Minister is advised that: questions may arise as to why the Provincial Government didn’t institute such a tax as a revenue and health promotion measure in Budget 2016.

Key messages:

- We know there have been calls to impose a tax of this nature.

- A junk food tax would be costly to administer. Currently, no province in Canada has such a tax.

- As such, there are no plans to implement a “junk food tax” or “sugar tax”.

- We also know that a tax may not be the most effective approach. Solid policy interventions that promote, and increase access to, healthy food and beverage options are needed.

- We will continue to focus on health promotion and awareness activities, and limiting access to unhealthy foods and beverages in schools, daycares and recreational facilities.