EDITORIAL

Taxing decisions

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Benjamin Franklin is famously quoted as remarking that there are only two things certain in life: death and taxes. There is something to be said too about the mediation of sugar in each of these life experiences with a new 'sugar tax' and, with increasing obesity, a fall in life expectancy. In this issue we publish two pieces specifically related to the Soft Drinks Industry Levy (SDIL), a Perspectives article in Upfront and an Opinion article by Bridges *et al.*¹

It is difficult to know the actual motivation behind the introduction of the SDIL announced in March 2016 by the then Chancellor of the Exchequer George Osborne and operable from April 2018. Was it merely a new and hitherto unconsidered windfall way to raise funds for the Treasury? Was it a convenient political bridge between being seen to be health conscious and getting cash, or was it a calculated policy to introduce a fiscal grab against which it would be difficult to argue and still seem reasonable? Until or unless Mr Osborne publishes his memoirs (and even then) we may never know but what we do now know are the positive health effects in the reduction of sugar consumption that the Levy has had since its creation. These are two-fold, firstly the Levy caused manufacturers to change their products by reducing the amounts of sugar in their drinks and by introducing more sugar-free variants and secondly to reduce the sales of the higher sugar containing beverages.

Both of these changes are significant and emphasise the effect that financial incentives have on behaviour. In terms of manufacturers, the previously much-vaunted voluntary measures secured reductions of just 3%, against a 20% target over five years. Soft drinks meanwhile saw a 29% fall in sugar content, as businesses attempted to reduce their exposure to the Levy. Consumers have responded by purchasing no/low sugar drinks, rather than shunning previous moral injunctions.

These developments are to be welcomed

and mean that substantial quantities of sugar are no longer being consumed through carbonated drinks, saving many calories. Yet alarmingly, concurrent sugar consumption in England has risen. This is revealed in Public Health England's second annual report into food manufacturers' progress towards meeting the government's goal that a wide range of foods, such as cakes and biscuits, should have 20% less sugar by 2020.² The report reveals that overall the total tonnes of sugar sold in foods has increased by 2.6% between 2015 and 2018 (excluding cakes and morning goods), whereas the total sugar sold in soft drinks subject to the soft drinks industry levy has decreased by 21.6%. So, two teaspoons forward and one backwards.

'There is no easy and no single answer to the problem of sugar consumption'

What these figures confirm once again is that there is no easy and no single answer to the problem of sugar consumption. Just as the process of caries, its prevention and its treatment is fiendishly complex, as we know so well from daily experience, so too are the societal, commercial, psychological and cultural convolutions in achieving real results for general and oral health. While there is now evidence that the SDIL has been a success and should logically provide support for its own continued existence and possible extension, despite rumoured political resistance, it remains just a small piece of a much larger jigsaw.

The other aspect prompted by the Levy is what should be done with the money raised. In an ideal and simplistically logical world the answer would be to spend it on measures

to further reduce sugar consumption and improve health. In our muddled society the solution is far less clear. Yes, it would be good to 'reinvest' the cash but, regrettably, we have failed as a profession to identify many, if any, proven methods of caries reduction other than the use of fluoride in either oral hygiene products or through the success of water fluoridation. Arguably the only demonstrably successful dental public health measure in this field is Scotland's Childsmile programme. I write this not to be critical of our efforts, as they are, and have been, spent in honest and earnest good faith, but to indicate that we have few positive solutions despite decades of education, research and attempted motivation. Indeed it is salutary to read, also in this

issue of the journal, that there has questionably been any improvement in caries since Medieval times, and if anything a decline.³ If we were to paraphrase the wise words of Benjamin Franklin, we might opine that there are only two things certain in caries prevention: uphill struggle and uphill struggle. ■

References

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