

Irish Heart Foundation: Request for Tender **(<https://www.activelink.ie/node/111715>)**



Title

Examination of options to expand existing Sugar Sweetened Drinks Tax and introduce a new Sugar Tax on food products and Measures to Subsidise Healthy Eating in Ireland

Aim of Tender

Carry out research to inform development of evidence-based proposals to expand the existing Sugar Sweetened Drinks (SSD) Tax in Ireland and to replicate this model to apply to other food categories with the concurrent introduction of measures to subsidise healthy eating with a particular focus on low-income groups in Ireland

Background

The global rise in consumption of high fat, sugar and salt (HFSS) food and drink products has been closely linked with increased rates of obesity, cardiovascular diseases, and other non-communicable diseases (NCDs). Two European cohort studies, published in 2019, reported positive associations between consumption of ultra-processed foods and cardiovascular diseaseⁱ and all-cause mortalityⁱⁱ. Moreover, a systematic umbrella review of existing meta-analyses found that greater exposure to ultra-processed food was associated with a higher risk of adverse health outcomes, especially cardiometabolic, common mental disorder, and mortality outcomes.ⁱⁱⁱ Fiscal policies, such as taxation on HFSS products and subsidies for healthier food options, are increasingly recognised as effective tools to influence consumer behaviour towards healthier choices. Similarly, they play a crucial role in changing industry behaviours by creating financial incentives for reformulation and innovation towards healthier options.

Policy Background

A Healthy Weight for Ireland: Obesity Policy and Action Plan 2016 – 2025^{iv} contains three actions in this area:

- 1.8 Develop proposals on the rollout of evidence-based fiscal measures to support healthy eating and lifestyles
- 1.9 Develop proposals for a levy on sugar sweetened drinks
- 1.10 Review the evidence, including the effectiveness of implementation, for fiscal measures on products that are high in fat, sugar and salt to reduce their consumption

Ireland introduced a SSD tax in May 2018 as a public health fiscal policy measure to reduce sugar consumption via carbonated drinks and encourage product formulation. An independent evaluation of the tax was commissioned by Department of Health in 2023 and published in September 2024. The key findings of the Evaluation shows that sugar consumption via carbonated drinks has dropped since the tax was introduced, as demonstrated by Euromonitor data on the volume of carbonated drinks consumed, the volume of sugar intake via carbonates and also Department of Finance data showing a reduction in annual tax receipts, in particular at the lower tax rate. There is also evidence that there has been product reformulation, with four out of five of the leading soft drinks brands falling outside of the tax altogether.

Foundations for the Future: Report of the Commission on Taxation and Welfare^v was published in September 2022, recommending in Chapter 15:

“The Commission recommends that Government develop fiscal measures which could be introduced to encourage a reduction in the consumption of ultra-processed foods, to support reformulation measures to reduce the harm of such foods and promote healthier eating. In developing such proposals, Government should be conscious of the distributional effect of proposed changes and the influence of fiscal and other policies on consumer purchasing and their impact on overweight

and obesity.”

Objectives

This project will examine how the existing SSD tax in Ireland can be expanded for SSDs and how the model can be replicated to apply to other food categories, creating a broad tax based and concurrent subsidies implemented to encourage healthy eating. The purpose of this research is to provide an evidence base to inform advocacy and the development of national policy to strengthen capacity to improve children’s health and prevent childhood obesity.

Please see document attached below for further information.

Tender Submission

- Please submit no later than 5.00pm on 15th November 2024 to advocacy@irishheart.ie (<mailto:advocacy@irishheart.ie>)
 - Please place ‘Examination of the new Sugar Tax Tender Submission’ in the subject line upon submission.

Key timings

- Tender Submission: 15th November 2024
- Award of project: 29th November 2024
- Project start date: 9th December 2024
- Project end date and submission of final outputs no later than 9th June 2025.

For further information

For further information or informal enquiries please contact Helena O’Donnell, Project Manager, Irish Heart Foundation, hodonnell@irishheart.ie (<mailto:cmacey@irishheart.ie>) 01 6685001 (tel:016685001)

Region

Nationwide

Date Entered/Updated

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Expiry Date

15th Nov, 2024

Attachment

[2024-10 Request for Tender - Examination of new Sugar Tax.docx](#)

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