

JOINT POSITION STATEMENT

IMPLEMENTATION OF TAXES ON SUGAR-SWEETENED BEVERAGES IN GHANA

The Advocating for Health (A4H) and the Healthier Diets for Healthy Lives (HD4HL) Coalition.
Accra, Ghana. December 30, 2022

Summary

A commendable move from the Government of Ghana

The Parliament of the Republic of Ghana recently debated, voted, and approved a Bill to tax sugar sweetened beverages (SSBs) and other commodities – as per the Ghana Excise Duty Amendment Bill, 2022. We commend the Government of Ghana for proposing the policy, as health costs and deaths linked to diet-related non-communicable diseases (NCDs) mount.

Diet-related NCDs are serious health issues in Ghana

Several local studies report a high prevalence of overweight/obesity among Ghanaian children and adults. Ranging from 16% to 46% (for children aged 6 – 15 years) and 25% to 47% (for adults aged 15 years or older), the prevalence is significantly higher in women versus men, and in urban versus rural Ghana. One study found close to 50% of adults with diabetes to be overweight or obese. People (particularly children) who suffer from overweight or obesity have an elevated probability of developing other NCDs such as type 2 diabetes, hypertension, and stroke in later life.

SSBs are significant contributors

The determinants of obesity are many. However, dietary factors such as excessive consumption of calorie-dense, nutrient-poor foods such as SSBs are the most important. SSBs consumption is also implicated in other diet-related NCDs such as dental caries. Data from jurisdictions across the world that have enacted SSB taxes correlate the implementation of such taxes with decreased consumption of SSBs.

Ghana Excise Duty Amendment Bill, 2022 could save lives

A successful implementation of the Excise Duty Amendment Bill, 2022 – proposed by the Government of Ghana to, among other items, impose taxes on SSBs, could have significant positive health impacts for Ghanaians.

But there are gaps to be addressed

While commending the Government of Ghana for proposing the policy, the Advocating for Health (A4H) and Healthier Diets for Healthy Lives (HD4HL) Coalition reaffirm their concerns about the harms caused by SSBs consumption, they outline gaps in the proposed policy, and offer recommendations for the Government of Ghana to strengthen the policy.

What we recommend

We recommend the adoption of a sugar content-based specific excise tax and earmarking of accrued revenue to health promotion interventions including health research, or supporting social protection programmes such as the National Health Insurance Scheme (NHIS), the Ghana School Feeding Programme (SFP), or the Livelihood Empowerment Against Poverty (LEAP) Programme. Such arrangements promote tax equity and health equity.

The problem

Non-communicable diseases (NCDs) are a major cause of death and disability globally¹. By 2030, NCDs are predicted to become the leading cause of death in Africa². Ghana is experiencing a surge in diet-related NCDs amidst prevailing challenges of food insecurity, micronutrient malnutrition, and infectious morbidities³⁻⁵. Over one-third of all adult deaths are attributable to NCDs⁶. Currently, high blood pressure, elevated fasting plasma glucose, high body mass index (or obesity), and other dietary risk factors of NCDs are among top the 10 risk factors that drive the most death and disability combined. Recent local studies report a very high prevalence of overweight/obesity among Ghanaian children⁷⁻⁹ and adults⁴. Ranging from 16%^{7,8} to 46%⁹ - for children, and 25% to 47% for adults⁴, the rates are significantly higher in urban than in rural Ghana and in females compared to males. In one study, 42% of male compared to 52% of female children were overweight⁹. In another, higher prevalence of overweight (27.2% vs 16.7%) and obesity (20.6% vs 8.0%) among urban than rural dwellers⁴ as reported.

While the causes of overweight, obesity, and other diet-related NCDs are complex and with multiple interacting determinants, dietary factors such as excessive consumption of calorie-dense nutrient poor foods (including SSBs) are paramount. As defined by the World Health Organization (WHO), SSBs are a broad set of non-alcoholic beverages - *“all types of beverages containing free sugars, including carbonated or non-carbonated soft drinks; fruit or vegetable juices and drinks; liquid and powder concentrates; flavoured water; energy and sports drinks; vitamin waters; ready-to-drink teas; ready-to-drink coffee; flavoured milks and milk-based drinks; and sweetened plant-based milk substitutes”*¹⁰. Of note, a 330 - 400 mL can of SSB may contain up to 40 grams (or 10 teaspoons) of sugar¹¹. Multiple studies (including cross-sectional and longitudinal observational studies, randomized controlled trials, and meta-reviews of the literature) show that consumption of SSBs increases risk of obesity, type 2 diabetes mellitus, hypertension, stroke, non-alcoholic fatty liver disease, sleep apnea, cardiovascular disease and many common cancers¹²⁻²⁰. One Ghana study found 46% of adults with diabetes to be overweight or obese⁴. In addition, SSB consumption is linked to poor dental health outcomes, including caries (decay) and erosion^{21,22}. Concerned about this, the WHO has recommended that adults and children limit their intake of free sugars to less than 10% of their total energy intake per day¹⁹. Of note, for adults, 10% of total energy intake is about 50 grams (~12 teaspoons) of free sugar daily.* The WHO's¹¹ definition of free sugars “includes monosaccharides and disaccharides added to foods and beverages by the manufacturer, cook or consumer, and sugars naturally present in honey, syrups, fruit juices and fruit juice concentrates”

In Ghana, while the actual economic and health care costs of obesity are unknown, it is estimated to be in the billions of Ghana Cedis (millions of USD). Stella Lartey et al²³ recently estimated the direct healthcare costs associated with obesity in older adult population in Ghana to be very high. Compared with healthy-weight adults, overweight and obesity were associated with 75% and 159% more inpatient admissions, respectively. For adults with healthy weight, the average per person health care cost per admission was \$35, whereas for adults with overweight it was \$78, and adults with obesity, \$132²³. The researchers further estimated that 60% of average total costs per person expended in 2014/15 was borne by the National Health Insurance Scheme (NHIS)²³. This means that the government is paying for these preventable, expensive, health conditions the longer they delay in enacting live saving preventive policies such as SSB taxes. Extrapolating to the entire older adult Ghanaian population (aged 50+ years), the total direct healthcare cost burden for overweight and obesity was \$121 million compared with \$64 million for normal weight²⁴. A related study quantified the long-term impact of overweight and obesity on life expectancy, quality-adjusted life years (QALYs) in simulated adult cohorts over a 50-year time horizon from age fifty. In females, QALYs for healthy weight were 23.0 (95% CI: 22.8 to 23.2), overweight, 21.0 (95% CI: 20.8 to 21.2) and obesity, 19.0 (95% CI: 18.8 to 19.7). QALYs were lower in males²⁴.

On product availability and accessibility, an examination of Ghana's soft drink (SSBs) market raises additional concerns. The Ghanaian soft drink market value was estimated to be about 1.9 billion liters or \$2.17 billion of USD in 2021. In the same year, the per capita consumption was estimated to be 51.2 liters and per capita expenditure, \$67.2 USD²⁵. Local studies have previously reported widespread availability, accessibility²⁶ and heavy marketing/celebrity-endorsed advertisements of SSBs²⁷. Data from our survey involving 7,794 residents from all the 16 regions of Ghana show that, 33% of Ghanaians drink SSBs multiple times a week; >10% of the respondents indicated drinking SSBs multiple times a day; nearly 30% of them drink two or more 330mL cans of SSBs at a go²⁸. The survey further reveals that a significant number (84.3%) were concerned about obesity and NCDs (in adults and children). Two out of three respondents (68%) expressed support for any governmental effort to impose taxes on SSBs or any other food deemed to be harmful to health. If the revenue from the taxes would be used to support public health interventions, support for the tax increased to nearly 80%.

A solution: combating the impact of SSBs on public health

The government of Ghana has an opportunity and a responsibility to act²⁹. It is the responsibility of every government to protect, promote, and assure the health of its citizens – as per national legislation and policies, as well as international conventions³⁰. One such opportunity lies in the use of fiscal policy (taxes). Taxes (particularly food-related health taxes such as SSB taxes) have been recommended by the WHO as an effective intervention to reduce the consumption of sugars and other foods implicated in obesity and NCDs^{31, 32}. The Government of Ghana has demonstrated resolve to roll out the policy. The Parliament of the Republic of Ghana on December 20 2022, tabled, debated, voted, and approved the Excise Duty Amendment Bill, 2022³³ - effectively amending the Excise Duty Act, 2014 (ACT 878). The amendments include imposition of excise duty - *“20 per centum of the ex-factory price on sweetened beverages including fruit juices (e.g., grape and vegetable juices unfermented and containing spirits, whether or not containing added sugar of other sweetening matter)”*. While the Bill was issued without accompanying definitions, it's our interpretation that sugar sweetened beverages as used in the Bill refer to SSBs as defined by the WHO¹⁰. Thus a broad set of non-alcoholic beverages – *“all types of beverages containing free sugars, including carbonated or non-carbonated soft drinks; fruit or vegetable juices and drinks; liquid and powder concentrates; flavoured water; energy and sports drinks; vitamin waters; ready-to-drink teas; ready-to-drink coffee; flavoured milks and milk-based drinks; and sweetened plant-based milk substitutes”*¹⁰.

As of May 2022, some 85 countries and jurisdictions (including subnational levels) have levied taxes on SSBs³⁴. Data from these countries correlate implementation of the tax with positive dietary behavioural changes including decreased consumption of SSBs. The strongest and most consistent effects are seen for a levy on SSBs in the range of 20% to 50%¹⁰. Other evidence included in a recent WHO Policy Brief³⁵ include positive outcomes such as reduction in purchases and consumption of taxed beverages; increases in purchases and consumption of untaxed beverages, including bottled water; product reformulation to reduce sugar levels; and generation of revenue for governments³⁶⁻³⁸. As exemplars, we reproduce the below three cases from this Policy Brief³⁵.

Other countries experiences

Box 1. The South African Experience



In 2018, South Africa introduced a specific excise tax on sugar-sweetened beverages, known as the Health Promotion Levy, to tackle rapidly rising intakes of such beverages and a growing burden of diet-related NCDs. The tax is based on the sugar content of beverages. Specifically, a fixed ZAR 0.021 (around US\$0.0015) tax rate for every gram of sugar above a 4 g/100 ml threshold (the first 4 grams per 100ml are tax free). In 2021, the Health Promotion Levy represented about 11% of the price per litre. An evaluation based on household purchase data collected between 2014 and 2019 found that the average volume of taxable beverages purchased, as well as the calories and sugar purchased from taxable beverages, fell after the tax was announced (but before it was implemented) and then again in the year after implementation. Over the same period, there was a small increase in purchases of beverages that were not subject to the tax. The reductions were greatest in lower socioeconomic households. Compared with the trend in sales predicted before the tax was announced, the volume of taxable beverages purchased was reduced by 28.9% (31.6% in low socioeconomic households), and the calories and sugar purchased from those beverages were reduced by 52% and 51%. A key lesson learned from the South African experience is that the design of a tax influences producer and consumer responses; the tiered tax based on sugar content of beverages both reduced purchases of taxed sugar-sweetened beverages (SSBs) among consumers, and induced producers to reduce the sugar content in beverages.

Source: Adapted from WHO Policy Brief, June 2022³⁵.

Box 2. The Mexican Experience



In October 2013, the Mexican Government passed legislation to introduce a specific excise tax of one peso (about US\$ 0.05) per litre on sugar-sweetened beverages, equivalent to a 10% price increase on taxed beverages. The success of the tax in reducing purchases and consumption of sugar-sweetened beverages has been widely reported. Less well known is an 8% ad valorem excise tax on nonessential foods with an energy density of more than 275 kcal per 100 g that became effective in January 2014, designed to help slow the country's rising obesity rates and generate tax revenues. Evaluations conducted annually for the first three years of implementation found decreases in the volume of taxed food purchased – particularly in lower socioeconomic households – compared with expected levels based on pre-tax trends. No changes in purchases of untaxed foods were observed in the post-tax period. In the first year after introduction of the tax, purchases of taxed foods did not change for households with high socioeconomic status, but they decreased by 5.8% in those with medium socioeconomic status and by 10.2% in those with low socioeconomic status.

Source: Adapted from WHO Policy Brief, June 2022³⁵.

Box 3: Tonga and Fiji's tax exemptions for healthy foods



In July 2016, the Government of Tonga abolished a 15% VAT on products including fruits and vegetables, eggs, water and yoghurt. Similarly, in 2013, the Government of Fiji removed a 10% excise duty on imported vegetables, and the volume of imported vegetables that are not grown in Fiji increased substantially between 2010 and 2014. These examples show that governments can use fiscal policies as tool to increase the availability of fruit and vegetables in a country. Monitoring of the prices of foods subject to tax exemptions provides insights to whether the goal of price reductions and increased consumption of healthier options was achieved.

Source: Adapted from WHO Policy Brief, June 2022³⁵.

Data from reviews commissioned by the A4H Coalition and conducted by Ghanaian researchers^{39, 40} showed similar findings. Ghana-specific simulation modelling studies of the direct health and economic benefits of a tax on SSBs are underway. A Canadian study predicted that a 20% excise tax on SSBs could prevent, 12,000 cases of cancer, more than 30,000 cases of ischemic heart disease, almost 5,000 strokes, and close to 1.4million cases of type 2 diabetes, over a 25-year period - spanning 2016 to 2041⁴¹. The A4H and HD4HL Coalition is not oblivious of the fact that local economies, but also power asymmetries between “public” and “private” interests confound promulgation and implementation of these policies^{30, 42}. One of the popular oppositional arguments to the enactment and implementation of SSB tax policies has been its potential regressivity⁴³, and potential negative impact on equity⁴⁴. These concerns have been debunked based on literature from other countries. These data show that overweight and obesity and their

consequences are regressive, with lower socioeconomic groups disproportionately affected. The revenue collected from SSB taxes can also be invested in initiatives that benefit lower socioeconomic groups. Therefore, SSB taxes are not necessarily regressive as studies have found that their effects, as well as the health care gains they generate, are actually progressive⁴⁵⁻⁴⁹. In the case of Ghana, if ring-fenced or earmarked, the revenue from the taxes can be applied to address the harms caused by SSBs consumption, to fund social protection initiatives such as the NHIS, the school feeding, and the livelihood empowerment against poverty (LEAP) programmes. This way, SSB taxation ensures tax equity and health equity⁴⁵. Indeed, SSB taxes are now being pitched as a win-win-win strategy: a win for public health (and averted health-care costs), a win for government revenue, and a win for health equity³⁷.

Opportunities to strengthen the tax proposal

To reiterate, the A4H, and the HD4HL Coalition express their appreciation to the Government of Ghana for embracing the fiscal policy route toward addressing unhealthy diets, and their health consequences. To support and facilitate uptake of this policy in many countries, the WHO in December 2022, released its first-ever global tax manual for SSBs³⁷. Taking a cue from this manual³⁷, and the learnings summarized in this Statement, we submit to the Government of Ghana the following suggestions for consideration – as it prepares to implement the policy:

- 1 Among the different types of SSB taxes available, excise taxes are preferred from a public health perspective. As a Pigouvian tax, the primary goal should be to provoke a behaviour change to correct for negative externalities and internalities^{50,51}.
- 2 We recognize that the tax may take different forms: **ad valorem** (levied as a percentage of the value of a product, e.g. x% of the producer price); **ad quantum/specific** (levied as a monetary value per quantity (quantity could include a quantity of sugar or the volume of the product), e.g. x Ghana Cedis per gram of sugar, or x Ghana Cedis per 100 ml); and **mixed excise** (a combination of ad valorem and specific), each with context-specific merits and demerits³⁷. However, in jurisdictions with strong tax administration such as Ghana, the WHO¹⁰ recommends specific excise taxes calculated based on nutrient (sugar) content. Therefore, we recommend the adoption of a **mixed excise** (a combination of ad valorem and a sugar content-based specific excise tax).
- 3 Cognizant of the current government policy (re-stated in the 2023 Budget Statement) - stipulating reduction of the threshold on earmarked funds from the current 25 percent of Tax Revenue to 17.5 percent of Tax Revenues; and the migration of all earmarked funds onto the GIFMIS platforms, we call on the Government of Ghana to make possible, through an Act of Parliament, earmarking of revenues accruing from the SSB taxes to address the harms caused by SSBs consumption, to conduct relevant health research, and to fund social protection initiatives such as the NHIS, the Ghana School Feeding, and the Livelihood Empowerment Against Poverty (LEAP) Programmes.
- 4 The Coalition, and other civil society organizations/professional associations will continue to raise support for this policy, and will monitor, with keen interest, its implementation – demanding accountability as needed.
- 5 The Coalition and its allies express their desire to independently assess, monitor, and evaluate the policy's effectiveness in a timely manner (including measuring changes in beverage prices; changes in purchase patterns and volumes; changes in consumption, revenue collection, etc.) along with anticipated long-term effects on health (e.g. on overweight, obesity, and dental caries).
- 6 To facilitate our monitoring, evaluation, public sensitization (of the policy), we request that the government shares the tax policy implementation timelines
- 7 Should such policy evaluations recommend modifications, the government should not hesitate to explore the ample space available to adjust the tax design to further improve their impact on health.

Acknowledgments

The Advocating for Ghana's Health (A4H) Project aims to create a favorable environment and stakeholder buy-in for food-related fiscal policies (particularly SSB tax) in Ghana. The Coalition comprises Academia (led by the School of Public Health, University of Ghana), Civil Society Organizations (led by the Ghana NCD Alliance), Public Health Associations (led by Ghana Public Health Association), Nutrition/Dietetic Professional Group (Ghana Academy of Nutrition and Dietetics), as well as the Coalition of Actors for Public Health Advocacy (CAPHA). The A4H Project (Grant # GHANA-IOA-13; PI: Laar 02/1/2022-07/31/2023) acknowledges support from the Global Health Advocacy Incubator, and funding from Bloomberg Philanthropies.

The Healthier Diet for Healthy Lives (HD4HL) Project aims to build evidence and mobilize multi-stakeholder action toward a policy bundle for healthier and more equitable consumer food environments that reduce the double burden of malnutrition. A coalition of government agencies (Ministry of Health - MOH, Food and Drugs Authority - FDA, National Development Planning Commission - NDPC), Academia (University of Ghana - UG) and Civil Society (Coalition of Actors for Public Health Advocacy - CAPHA) are collaboratively coordinating this initiative. The HD4HL Project is made possible with financial support from the International Development Research Centre (IDRC-Canada), and The Rockefeller Foundation. (Grant # 109864-001; PI: Laar 02/1/2022-01/31/2025).

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