Successful in the United Kingdom, adaptable to Canada

Riediger and Bombak[1] argue that Canada should not implement a tax on sugary drinks because it will not help reduce inequalities in obesity, and they highlight several other challenges related to the tax. However, their arguments fail to recognize that the impact of a tax on sugar-sweetened beverages will depend on how it is constructed and implemented.

Typically, taxes on sugary drinks have two aims: to encourage the beverage industry to change or reformulate their products and to reduce individual-level consumption of the products. Depending on how the tax is structured, the balance between these two aims can shift. In the United Kingdom, the Soft Drinks Industry Levy focuses primarily on changing industry behaviour. It came into force in April 2018 and is structured as a two-tier system, with a higher level of tax for a higher level of sugar (18 pence per litre for drinks containing at least 5 g of sugar per 100 mL, and 24 pence per litre for those with more than 8 g per 100 mL), and is levied on manufacturers rather than individual consumers. The levy was announced in March 2016, and in the two years before the levy came into force, manufacturers of sugary drinks reformulated their products to avoid the higher level of tax, resulting in substantial reductions in sugar consumption even before the tax was officially introduced.[2] This is evidenced by the expected revenues from the tax, which have been revised down from £500 million per year to £240 million per year because of reformulations in the time between the announcement in March 2016 and the finance budget in autumn of 2017.[3,4] This is not to say that the UK tax model is directly applicable to the Canadian situation or that reformulation is the preferred or best outcome from a tax, but it shows that how the tax is structured will greatly influence the change it effects.

Riediger and Bombak conclude that a tax on sugar-sweetened beverages could result in "exacerbation of inequity and stigma, including racial stigma, in already-marginalized populations."[1] However, with careful construction of the tax itself, how the revenues from it will be used and the overall package of policies of which the tax is part, these issues can be mitigated against and even resolved. The type of products to which the tax applies, whether the tax is levied on consumers or the industry, the level of the tax added, and how the tax revenues are used are all modifiable factors that can be tailored to the situation in Canada.

To take only a few of the arguments raised by Riediger and Bombak,[1] if sweetened coffee drinks are an issue in Canada, the tax can be constructed so that it applies to any beverage with added sugar. Access to clean water in First Nations communities can be prioritized in how the tax revenues will be used. And proponents of a tax on sugary drinks have never claimed that it will be a "silver bullet," but that as part of an overall package of policies — as was the case with tobacco control — it can contribute to the control of obesity and noncommunicable diseases.

Many of the arguments raised by Riedger and Bombak warrant careful and thoughtful consideration, but it would be too blunt to conclude from this article that a tax on sugar-sweetened beverages is not suitable for the Canadian context.

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