RESEARCH ARTICLE

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EXTENDING IRELAND'S SUGAR-SWEETENED BEVERAGE TAX (SSBT) TO CONFECTIONERY PRODUCTS

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Ireland's Sugar Sweetened Beverage Tax (SSBT) has yielded measurable benefits. However, combating the threat of obesity and overweight requires further action. The SSBT is currently narrowly focused on carbonated soft drinks. Our contemporary obesogenic environments offer highly processed, high-sugar, high-energy confectionery products at minimal cost. It is suggested that the Sugar Tax be extended to cover confectionery, sweets, and biscuits. Any extension in the Sugar Tax should be accompanied by a robust evaluation of outcomes.

The WHO is a strong proponent of the adoption of Sugar-Sweetened Beverage Taxes (SSBTs) as a response to rising levels of obesity and overweight globally [1], and recently repeated its calls for the wider introduction of SSBTs [2-3]. Given this clear lead from the WHO, it may be no surprise that a recent evaluation of the SSBT, introduced in Ireland in 2018, noted a significant drop in sugar consumption following its implementation [4-5].

However, there is no room for complacency [6]. Results from the 2024 iteration of the Healthy Ireland survey indicated that 35.1% of the adult population is overweight, with an additional 23.8% obese [7]. Although the rates of obesity are broadly similar between men (23.4%) and women (24.2%), the gender differential in the overweight category is notable, with men (40.8%) having substantially higher rates than women (29.6%) [7]. Therefore, a total of 58.9% of the adult population in Ireland is either overweight or obese.

Obesity rates among children are a particular cause of concern [8-10]. Approximately 20% of children in Ireland are overweight or obese [9-11]. Although there is evidence that child obesity rates are plateauing and even potentially reducing, strong socio-economic differentials remain that continue to exhibit a distinct gender pattern. Girls from the lowest socio-economic groups are most likely to be obese or overweight [8,11].

The SSBT has proven to be an important fiscal lever for reducing sugar consumption in Ireland [4-5]. However, being currently confined to soft drinks, the SSBT suffers from a critically narrow focus. An equivalent sugar tax that extends to sweets, biscuits, and confectionery needs to be introduced to help

combat obesity [12-13]. Examples of some potentially problematic food items are pictured in Figure 1. These items are respectively available from the budget chain stores Lidl (1a) and Aldi (1b), although similar examples may be found across all supermarkets.

As can be seen in Table 1, our contemporary obesogenic retail environments are such that 55 cents can

FIGURE 1. EXEMPLAR BUDGET HIGH SUGAR PROCESSED BISCUITS AVAILABLE IN IRISH SUPERMARKETS. (LEFT: 300mg Packet of Custard Creams in Lidl, Right: 200mg Packet of Bourbon Creams from Aldi)

purchase a packet of biscuits that will deliver over 75% of an average adult's recommended daily calorie intake of 2000kcal [14]. As of the 1st January 2026, the minimum wage per hour in Ireland is €14.15 for those aged 20 and over. Table 1 details the calorific value of some items that can be bought with just one hour of minimum wage pay.

Table 1: Calorific Content of Low-Cost High-Sugar Biscuits Vs Coca-Cola

It is alarming that just one hour of work at the minimum wage rate could fund the purchase of

ITEM	LIDL CUSTARD CREAMS	ALDI BOURBON CREAMS	COCA-COLA (330ML)
Cost per packet/can	€0.55	€0.54	€1.70*
Weight/volume per packet/ can	300g	200g	330ml
Sugar per 100g / 100ml	26.9g	27.0g	10.6g
Calories per 100g / 100ml	510kcal	498kcal	42.1kcal
Sugar per packet/can	80.7g	54g	35.0g
Calories per packet/can	1,530kcal	996kcal	139kcal
Number of packets/cans that can be purchased per 1 hour at minimum wage (€14.15)	25.73 packets	26.20 packets	8.3 cans
Total sugar	2,076.4g	1,414.8g	290g
Total calories	39,366.9kcal	26,095.2kcal	1,153.7kcal
Number of days' worth of calories (2000kcal per day) that can be purchased for one hour of minimum wage pay	19.7 days	13.0 days	0.6 days

*NB In the short term, the amount of cans purchased will be lower given the 15-cent fee that is added to 330ml & 500ml cans/ bottles under the Deposit Return Scheme.

confectionery containing enough calories for almost 20 days for an average adult. Obviously, it is not anticipated that a person would buy or consume 25 or more packets of such biscuits. However, such calculations demonstrate the highly processed, high-sugar products that contain a wealth of empty calories and are easily accessible to people in Ireland on even minimal incomes. The need to extend the SSBT is further emphasised by the final column of Table 1, which details the potential relative minor impact of the SSBT tax on calories compared with sweets, biscuits and confectionery products. A dual sugar-tax approach is required, incorporating both drink and food. Evidence from abroad supports the impact of such an approach [15].

It is crucial that, if the sugar tax were extended to confectionery products, the added fee is adequate to prevent manufacturers or retailers from absorbing the cost. There is substantive evidence from Ireland that the pass-through rates of the SSBT on soft drinks are low, with such costs routinely being absorbed by retailers [16-17]. A sugar tax on confectionery not only needs to be large enough to initially impact public purchasing patterns but should be index-linked to inflation to prevent its gradual erosion in real terms over time. Monies raised through such a sugar tax should be hypothecated and ring-fenced to fund obesity treatment and health promotion services [18]. Alternatively, or in addition, some of the generated funding could be used to support community orchards, community gardens, or allotment initiatives to help deliver healthy food to communities through active engagement [19-23].

Any extension of the SSBT to confectionery must be effectively evaluated. The paucity of high-quality data available for evaluation in sugar tax research has been noted elsewhere [24]. However, the lack of such basic pre- and post-evaluation data relating to the evaluation of the impact of the SSBT has been noted as a particular issue in Ireland [25]. Part of this crucial research infrastructure is the need for improved routine nutrition surveillance data, including a national branded food and drink product database [25].

It would be naive not to acknowledge that the SSBT is a blunt instrument designed to respond to a multifactorial problem. It is not a panacea. However, evidence from Ireland and internationally indicates that it can significantly impact efforts to reduce sugar consumption [1,4,5]. However, its impact is currently limited by its singular focus on carbonated soft drinks. A similar tax to the SSBT is also urgently required for confectionery food products. Any developments in the SSBT and allied taxes need to be accompanied by robust pre- and post-evaluations.

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Resumo

La irlanda imposto sur suker-dolĉigitajn trinkaĵojn (SSBT) donis mezureblajn avantaĝojn. Tamen, la batalo kontraŭ la minaco de obezeco kaj trodikiĝo postulas plian agadon. La SSBT nuntempe mallarĝe fokusiĝas al karbonigitaj nealkoholaĵoj. Niaj nuntempaj obezogenaj medioj ofertas tre prilaboritajn, alt-sukerajn, alt-energiajn dolĉaĵojn je minimuma kosto. Oni sugestas, ke la suker-imposto estu etenda por kovri dolĉaĵojn, dolĉaĵojn kaj biskvitojn. Ĉiu etendo de la suker-imposto devus esti akompanata de fortika taksado de la rezultoj.

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