



Response to the Soft Drinks Industry Levy consultation

About the Faculties

The Faculty of Dental Surgery is a professional body committed to enabling dental surgeons to achieve and maintain excellence in practice and patient care. We represent over 5,500 specialist dentists, many of whom work in primary, secondary and community care, and in public health settings.

The Faculty of General Dental Practice (UK) improves the standard of primary care dentistry delivered to patients through standard setting, postgraduate training and assessment, publications, policy development and research, and provides a national voice for around 5,000 members and fellows.

General Comments

The Faculty of Dental Surgery and Faculty of General Dental Practice (“The Faculties”) at the Royal College of Surgeons of England welcome the opportunity to respond to HMRC’s consultation on the proposed Soft Drinks Industry Levy. The levy represents a major public health measure with the potential to drive significant reductions in sugar consumption, and in doing so can help to tackle high levels of child tooth decay alongside childhood obesity. In this response we will raise a number of general points about the levy and the Government’s proposals for implementing it, before specifically addressing Questions 5a, 5c and 8 from the consultation document.

While much of the discussion around the soft drinks industry levy has focused on the effect this will have on childhood obesity, the Faculties are keen to emphasise the potential impact it can have on addressing the problem of child tooth decay. This is a significant issue and represents the leading cause of hospital admissions amongst five to nine year-olds, with over 26,000 admissions for tooth decay in 2014-15.¹ Moreover, tooth decay is a major source of health inequality amongst young children – Public Health England have highlighted that decay levels are higher in local authorities with higher deprivation scores,² and in some areas of England more than 50% of five year-olds suffer from visible tooth decay compared to 11% in others.³

¹ Health and Social Care Information Centre (2015) Hospital Episode Statistics: Admitted Patient Care 2014-15

² Public Health England (2016) [National Dental Epidemiology Programme for England: oral health survey of five-year-old children 2015 – A report on the prevalence and severity of dental decay](#), p. 21

³ See findings of the [Dental Public Health Epidemiology Programme for England Oral Health Survey of five-year-old children 2015](#) – data for CCGs show that 55.7% of five year-olds in the Blackburn and

Excessive sugar consumption is one of the main causes of tooth decay and, as the consultation recognises, soft drinks are one of the most significant sources of sugar in children's diets. Soft drinks provide 29% of 11 to 18 year-olds' daily sugar intake, and are a large contributor to 4 to 10 year-olds' overall sugar intake as well.⁴ Therefore, measures such as the levy which aim to actively reduce children's sugar consumption, both by encouraging changes in consumer behaviour and the reformulation of high sugar products, can play a valuable role in improving oral health, and its introduction is something the Faculties welcome. In addition, the revenue raised by the levy prospectively provides a valuable source of new funding for public health initiatives.

However, as children routinely visit general dental practitioners for oral health examination, where advice to reduce or remove high sugar drinks from diets is reinforced, the existence of exemptions to the levy for certain types of high sugar drink may send mixed messages which could confuse children and their parents as to how to maintain a healthy lifestyle. The Faculties therefore welcome the intention to invest the proceeds of the levy into activities which will contribute to promoting healthy lifestyles.⁵ However, while we recognise that the issue of how the funds raised by the levy should be spent goes beyond the scope of this particular consultation, we **wish to highlight that there is a strong case for investing revenue not just in school sports programmes and healthy breakfast clubs but also in oral health improvement programmes.**

In particular, existing initiatives in Scotland and Wales have demonstrated that such programmes can achieve significant improvements in health outcomes and deliver substantial savings to the NHS. As a result of the Scottish "Childsmile" scheme, the number of primary school children without any obvious signs of tooth decay rose from 54% in 2006 to 68% in 2014, saving the country's health service an estimated £5 million a year in treatment costs avoided.⁶ The Faculties believe that introducing a similar scheme in areas of England with poor oral health outcomes would be an important step forward in improving children's oral health, and help to reduce the amount spent by the NHS on costly procedures such as tooth extractions.

Consultation Questions

Question 5a: Do respondents believe that a definition of "added sugars" as set out in the consultation is sufficient to capture the types of sugar commonly added to soft drinks?

The Faculties agree that the definition of "added sugars" proposed in the consultation is suitable, and captures those sugars which create the greatest risk of dental decay.

Questions 5c: Do respondents agree that the Fruit Juices and Fruit Nectars (England) Regulations 2013 provide a reasonable reference point for legislation which achieves the aim of keeping pure fruit products outside of the scope of the definition of added sugars?

Darwen CCG area have a "% d3mft" score which is greater than 0, indicating the presence of visible tooth decay, compared to 10.6% in the West Cheshire CCG area.

⁴ Public Health England (2015) [Sugar reduction: The evidence for action](#), p. 12

⁵ HM Government (2016) [Childhood Obesity: A Plan for Action](#), p. 4

⁶ Scottish Government, [Press Release: Children's dental health improving](#) (9 June 2016)

The Faculties believe that the Fruit Juices and Fruit Nectars (England) Regulations 2013 should be used to establish an exemption for fruit juices within the levy. However, we also view the decision to exempt such products as a very finely balanced one, and believe that this is an issue which should be kept under careful review once the levy is introduced.

Official advice from Public Health England is that fruit juice can be used to help fulfil someone's "5-a-day" quota of fruit and vegetables, but that it should only be consumed once a day with a meal in quantities of no more than 150ml.⁷

However, it is also important to recognise that fruit juices make a significant contribution to an individual's sugar intake in their own right, and the Scientific Advisory Committee on Nutrition recommends that sugars naturally present in unsweetened fruit juices be included in definitions of sugar in the context of energy intake which is appropriate to maintain a healthy weight.⁸

Public Health England also states that "sugary drinks have no place in a child's daily diet".⁹ Yet figures from the National Diet and Nutrition Survey for 2008 to 2012 suggest that over this period fruit juices (as distinct from soft drinks) were the source of 10% of teenagers' average sugar intake, rising to 13% for 4 to 10 year-olds, and to 14% for children aged between one-and-a-half and 3.¹⁰

Moreover, recently published research examining the sugar content of 203 fruit juice, juice drink and smoothie products on sale in British supermarkets have found that well over half (117) would receive a "red" colour-coded label for sugars from the Food Standards Agency, while less than a third (63) would receive a "green" label. Notably, the research also indicated that the vast majority of products it examined exceeded the recommended portion size of 150ml and were likely to be consumed in a single sitting, thereby raising the sugar intake from such products beyond that envisaged in Public Health England's guidance.¹¹

From an oral health perspective, the Faculties also believe it is important to highlight that fruit juices can create particular challenges due to their high acid content, and that unless they are consumed with a meal as Public Health England advises they can contribute to dental decay.

The Faculties appreciate that, at present, extending the levy to encompass fruit juices could prospectively create confusion for consumers. However, while the Faculties understand the rationale for exempting fruit juices from the levy, at least at the point of initial introduction, we believe that there are strong arguments on both sides of this issue and feel it is important to closely monitor the impact of the levy in this area.

Were the levy to simply create a shift from the over-consumption of high sugar soft drinks to the over-consumption of high sugar fruit juices it would largely defeat the core purpose of the

⁷ Public Health England (2015) [Sugar reduction: The evidence for action](#), p. 36

⁸ Scientific Advisory Committee on Nutrition (2015) [Carbohydrates and Health](#), p4

⁹ Public Health England (2015) [PHE urges parents to cut sugary drinks from children's diets](#)

¹⁰ Public Health England (2014) [Sugar reduction: Responding to the challenge](#), p. 8

¹¹ Boulton J, Hashem KM, Jenner KH et al, [How much sugar is hidden in drinks marketed to children? A survey of fruit juices, juice drinks and smoothies](#), BMJ Open 2016, Vol 6, Issue 3

policy. There would seem to be a particular risk of this given that Public Health England set a clear recommendation around the daily consumption of fruit juice – limiting this to no more than 150ml – but that research indicates the vast majority of fruit juice products on sale in British supermarkets exceed this volume. Therefore, we believe that Government should remain open to extending the levy to fruit juices, based on ongoing analysis of fruit juice consumption and the implications for public health.

Question 8: Do respondents agree that a minimum proportion of 75% milk is necessary to ensure that only nutrient-rich milk drinks are exempt from the levy? If not, what alternative test or treatment would you propose and why?

As the consultation document points out, milk is a vital source of protein, calcium, potassium, phosphorous, iodine, vitamin B2 and vitamin B12. The Faculties very much recognise the nutritional importance of milk, particularly for young children, and therefore believe it is crucial that pure milk products are not subject to the levy. We note that lactose, a disaccharide sugar, is naturally present in milk, but do not feel that this in itself warrants the inclusion of pure milk products within the levy - indeed the Scientific Advisory Committee on Nutrition recommends that sugars naturally present in milk be excluded from definitions of sugar used in the context of energy intake to maintain a healthy weight.¹²

However, we also believe that the proposed exemption for milk-based products with a minimum milk content of 75% is set too low, particularly as pure milk products which carry the full nutritional value of milk can be used as a ready substitute. The sugar naturally occurring in milk is the equivalent of over a teaspoon per 100ml, yet typical flavoured milk drinks contain about twice as much added sugar again, meaning that a bottle of milkshake likely to be consumed as a single portion – 300ml-500ml - may contain over 60g of sugar – over twice the recommended maximum total sugar intake of 24g a day for 7 to 10 year olds, and three times the 19g a day maximum recommended for 4 to 6 year olds. And this is in drinks which generally contain 90% milk, far more than the proposed 75% threshold.

If the proposed exemption for all milk-based drinks with 75% milk content is implemented, there is a risk that consumption of flavoured milk drinks, which are likely to carry far greater disbenefits than benefits to children's health, will increase. The Obesity Health Alliance, a coalition of over 30 organisations including the Royal College of Surgeons, has proposed an alternative test, which is that milk-based products should have a minimum milk content of 95% in order to qualify for the exemption. This is based on advice set out in the School Food Standards, which state that dairy drinks with more than 5% added sugars or honey should not be served to children during the school day. With respect to dairy drinks which contain more than just pure milk, the Standards define "healthier drinks" as "Combinations of fruit juice and lower fat milk or plain yoghurt, plain soya, rice or oat drinks enriched with calcium; cocoa and lower fat milk; flavoured lower fat milk, all with less than 5% added sugars or honey".¹³

¹² Scientific Advisory Committee on Nutrition (2015) [Carbohydrates and Health](#), p4

¹³ *The School Food Standards* (2014) accessed on 6th October 2016 via http://www.schoolfoodplan.com/wp-content/uploads/2014/09/School_Food_Standards_140911-V2c-tea-towel.pdf

The Faculties agree that it would be appropriate to adopt this standard for the purposes of the levy, and therefore supports the Obesity Health Alliance's proposal that an exemption should only apply if a milk-based product has a minimum milk content of 95%.

Contact Details

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