UCL DISCOVERY

UCL home » Library Services » Electronic resources » UCL Discovery

Search publications Go

Advanced search

Browse by:
Department | Year
UCL Theses | Latest

SEARCH

Deposit your research

Open Access
About UCL Discovery
UCL Discovery Plus
REF and open access
UCL Press
UCL e-theses guidelines
Statistics
FAQs
Notices and policies
Contact us

Disclaimer | Freedom of Information | Accessibility | Privacy | Advanced Search | Contact Us | UCL Admin

University College London, Gower Street, London, WC1E 6BT Tel: +44 (0) 20 7679 2000

© UCL 1999–2026

The 'fat tax': economic incentives to reduce obesity

Leicester, A.; Windmeijer, F.; (2004) The 'fat tax': economic incentives to reduce obesity. (IFS Briefing Notes BN49). Institute for Fiscal Studies: London, UK.

PDF
14931.pdf
Download (207kB)

Abstract

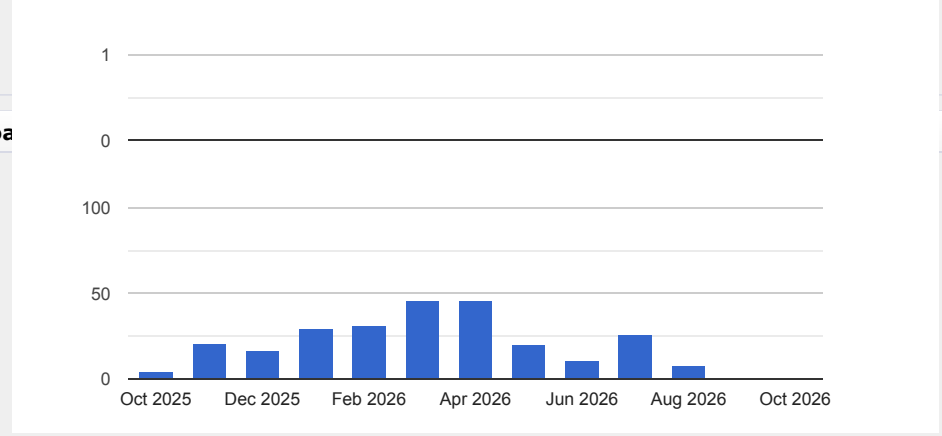
This Briefing Note looks at the potential for the introduction of a "fat tax" into the UK in an effort to reduce the growing prevalence of obesity in Britain. There are different forms such a tax could take. One possibility is to tax the nutrient contents of foods such that those containing more fat or salt, for example, are taxed more heavily. Alternatively, particular types of foods, such as snacks or soft drinks, could be subject to a tax, or VAT could be extended to foods that are currently zero-rated but have a high fat content. Revenue from a "fat tax" could be used in various ways, such as financing subsidies for healthy foods or exercise equipment, funding advertising campaigns for healthy eating or in schools. Alternatively, it could form part of general government receipts. This Briefing Note will look at trends in UK obesity (Section 2) and examine evidence on eating habits and exercise in order to see whether trends here can account for what we see happening to obesity (Section 3). We will then go on, in Section 4, to review some of the key economic reasons behind why we might be concerned about obesity and why we might consider there to be a case for government intervention. Moving on, we discuss how food is currently taxed (Section 5) and the various ways in which a "fat tax" might be introduced (Section 6), looking at particular issues the government might need to address should it wish to introduce one. We will finish in Section 7 by presenting some simple analysis of a hypothetical "fat tax" in terms of how it might impact differently on the rich and the poor. Section 8 concludes.

Type: Report
Title: The 'fat tax': economic incentives to reduce obesity
Open access status: An open access version is available from UCL Discovery
Publisher version: http://www.ifs.org.uk/publications/1797
Language: English
UCL classification: UCL > Provost and Vice Provost Offices > UCL SLASH > Faculty of S&HS > Dept of Economics
URI: https://discovery.ucl.ac.uk/id/eprint/14931

Downloads since deposit

41,631 Downloads

Download activity - last month



Downloa

Downloads by country - last 12 months

1.	United States	136
2.	United Kingdom	32
3.	Germany	8
4.	Czech Republic	6
5.	China	5
6.	Taiwan	5
7.	Hong Kong	4
8.	Russian Federation	4
9.	Netherlands	4
10.	Sweden	3

Archive Staff Only

View Item