

# Tributação de Produtos Não-Saudáveis

Marília Sobral Albiero

**ACT**  
em Números  
e Fatos

**2006**  
Ano da Fundação

**TABACO**

**Políticas Públicas**  
Maior Impacto Social  
Otimização de Recursos

**Prevenção**  
Fatores de Riscos e DCNT's

**ADVOGACY**  
+ 1000 membros

## Adam Smith



Sugar, rum and tobacco are commodities which are nowhere necessities of life, which are become objects of almost universal consumption, and which are therefore extremely proper subjects of taxation.

**Adam Smith - An Inquiry into the Nature and Causes of The Wealth of Nations -1776**

# OBJETIVOS DE DESENVOLVIMENTO SUSTENTÁVEL



OBJETIVOS DE DESENVOLVIMENTO SUSTENTÁVEL



## Sugar, tobacco, and alcohol taxes to achieve the SDGs

Published Online  
 May 25, 2018  
[http://dx.doi.org/10.1016/j.s0969-6736\(18\)32119-4](http://dx.doi.org/10.1016/j.s0969-6736(18)32119-4)

More than a decade after the adoption of the WHO Framework Convention on Tobacco Control, there is compelling evidence that raising tobacco prices substantially through taxation is the single most effective way to reduce tobacco use and save lives.<sup>1</sup> Similarly, alcohol taxation is a cost-effective way to reduce alcohol consumption and harm.<sup>2</sup> With growing evidence, sugar taxes are another fiscal tool to promote health and nutrition.<sup>3</sup> Mexico's sugar tax reduced sugar-sweetened beverage sales by 5% in the first year, with an almost 10% further reduction in the second year.<sup>4</sup> Tobacco taxes in South Africa contributed to tobacco consumption decreases of about 40% between 1993 and 2003.<sup>5</sup> When Finland reduced taxes on alcohol in 2003, alcohol-related mortality increased by 16% among men and by 33% among women.<sup>6</sup> As part of a broader public health approach to promote a life-course approach to prevention and to address commercial determinants of health, it is now time for governments to adopt sugar, tobacco, and alcohol taxes (STAX).

Despite their potential, taxes on sugar, tobacco, and alcohol are underused by policy makers. The 2017 WHO Report on the Global Tobacco Epidemic showed that only 10% of the world's population is covered by sufficiently high levels of tobacco taxation.<sup>7</sup> According to this report, the tobacco industry undermines taxation efforts by lobbying policy makers and exaggerating their industry's economic value and the risk of illicit trade.<sup>8</sup> The alcohol and food industries are now deploying

similar tactics—one example is successful efforts to ease language on alcohol and sugar taxes<sup>9</sup> in the Montevideo Roadmap on non-communicable diseases (NCDs).

Despite industry efforts, taxation is gaining more attention from policy makers as a win-win-win policy measure for public health, domestic resource mobilisation, and equity. Taxes on sugar, tobacco, and alcohol have been, or are now being, introduced in diverse contexts, including Botswana, Chile, Ecuador, India, Mexico, Nigeria, Peru, Saudi Arabia, South Africa, the United Arab Emirates, and the UK. Tobacco and alcohol taxes are recognised by WHO as “Best Buys” to prevent and control NCDs; taxes more broadly are a focus of the Bloomberg Task Force on Fiscal Policy for Health in advance of this year's UN High-Level Meeting (HLM) on NCDs. NCDs are estimated to account for 72% of all deaths globally and this proportion is growing.<sup>10</sup> Worldwide, tobacco is estimated to kill more than 7 million people and alcohol more than 3 million people each year.<sup>11</sup> The global number of young people aged 5–19 years who are overweight and/or obese has increased from 11 million in 1975 to 124 million in 2016.<sup>12</sup> Sugar consumption is a major contributor. High body-mass index is estimated to claim at least 4 million lives each year.<sup>13</sup> The consumption of tobacco, alcohol, and sugar are risk factors for health and NCDs that disproportionately affect people with low socioeconomic status and low-income countries, which are the least prepared. STAX could help mitigate these risk factors. Yet existing efforts are inconsistently applied. Scaled-up country support is needed to accelerate and implement STAX as a cost-effective fiscal policy to contribute to the Sustainable Development Goals (SDGs).

STAX not only contribute to improving health and saving lives, but they can also raise resources. For example, Thailand's Health Promotion Act of 2001 established a tax on tobacco and alcohol, which now contributes about US\$120 million annually for domestic health promotion efforts. In 2012, the Philippines raised taxes on tobacco and alcohol and are using the revenues to supplement efforts towards universal health coverage (UHC). After 3 years of implementation \$3.9 billion in additional revenues were collected, 80% of which was used to finance the extension of health insurance to the poorest 40% of Filipinos.<sup>14</sup>

Unfounded concerns about the potentially regressive impacts of STAX continue to impede implementation.



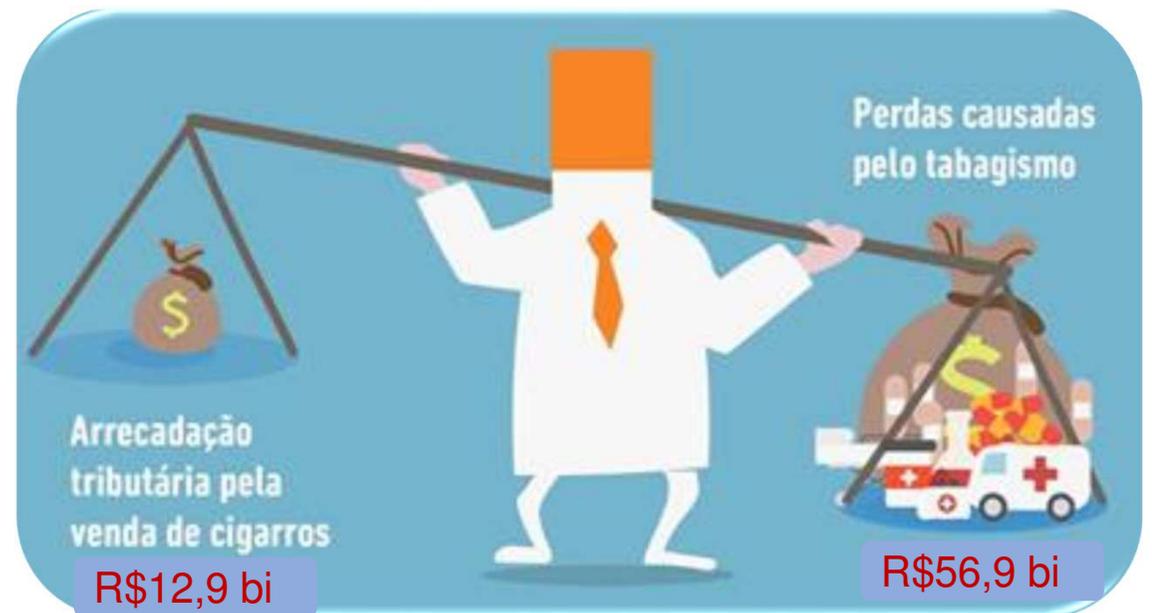
PHOTO: GETTY IMAGES

<https://www.thelancet.com/action/showPdf?pii=S0140-6736%2818%2931219-4>

**ACT**  
 Promoção da Saúde

# A Experiência com o Controle do Tabaco

A prevalência de fumantes passou de 15,7%, em 2006 para 10,1% em 2017 – redução de 36%



**ACT**

# Qual a Fundamentação para a Tributação?

## Falhas no mercado geradas pelas bebidas açucaradas

Uma intervenção do governo em um mercado é justificada quando existem "falhas de mercado" que resultam quando uma produção ou consumo de um bem pela livre iniciativa gera resultados indesejáveis do ponto de vista social

1. A maioria da população toma consumo com informações imperfeitas, influenciadas e distorcidas pelas amplas campanhas de marketing que anunciam os benefícios do consumo, sem ter conhecimento as consequências para a saúde
2. Preferências inconsistentes no tempo - decisões que fornecem gratificação a curto prazo, mas danos a longo prazo – principalmente em crianças e adolescentes, que colocam um valor maior na satisfação atual, enquanto descarta as consequências futuras
3. As externalidades financeiras provocadas pelos altos custos de saúde relativos à obesidade

# Tributação de bebidas adoçadas no mundo

## Americas:

Estados Unidos  
(8 locais)  
México  
Dominica  
Barbados  
Peru  
Chile

## Europa:

Reino Unido  
Irlanda  
Noruega  
Finlândia  
Estônia  
Bélgica  
França  
Hungria  
Espanha (Catalunha)  
Portugal  
Santa Helena

## Pacífico Ocidental:

Filipinas  
Brunei  
Ilhas Cook  
Fiji  
Palau  
Polinésia Francesa  
Kiribati  
Nauru  
Samoa  
Tonga  
Vanuatu

## África, Mediterrâneo Oriental e Sudeste Asiático:

Arábia Saudita  
Emirados Árabes Unidos  
Índia  
Sri Lanka  
Tailândia  
Maldivas  
Ilhas Maurício  
África do Sul

IMPLEMENTADO

Atualização em 10/5/18

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# Tributação de bebidas adoçadas no mundo

## 1980-2000

Noruega  
Samoa

## 2000-2010

Pol. Francesa  
Palau  
Nauru  
Fiji

## 2011-2012

Dinamarca\*<sup>``</sup>  
Finlândia  
Hungria  
França

## 2013-2014

Ilhas Cook  
Maurícia  
Tonga  
Kiribati  
México  
Santa Helena  
Chile

## 2015-2016

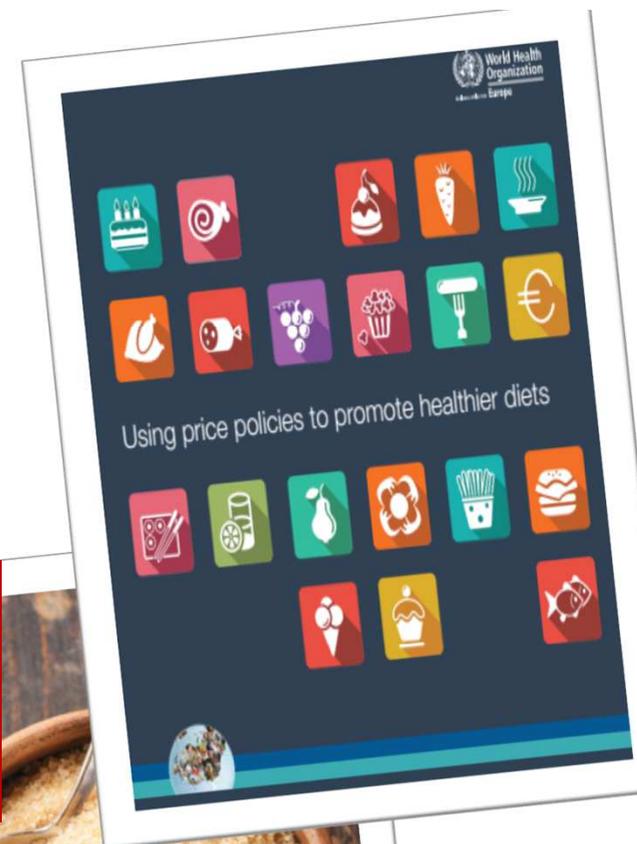
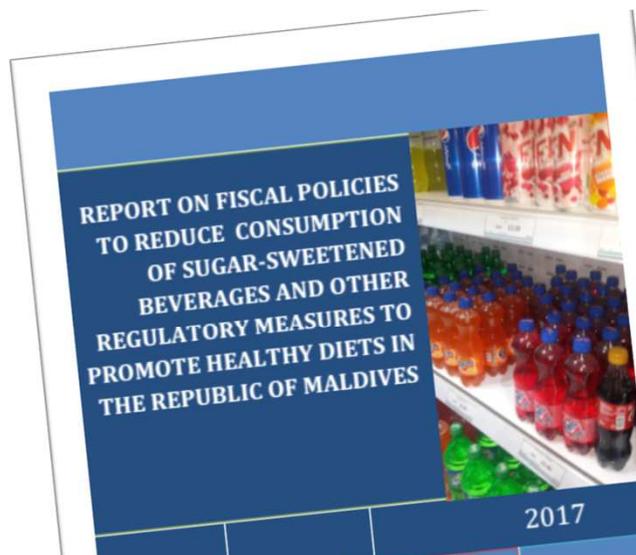
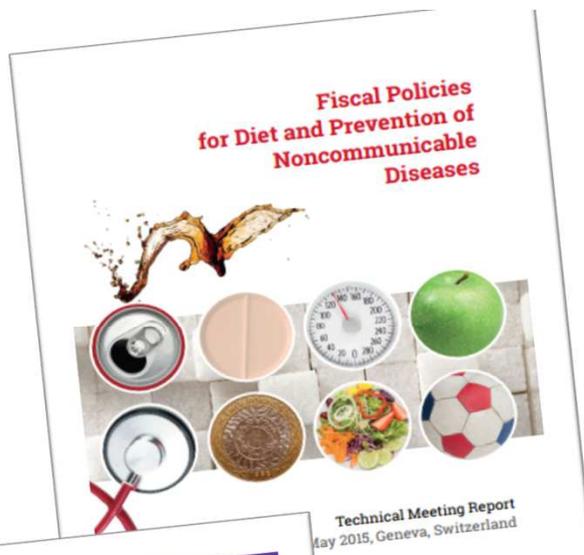
Vanuatu  
Berkeley-Ca, EUA  
Nação Navajo, EUA  
Barbados  
Dominica  
Bélgica  
Equador

## 2017-2018

Flórida-Pa, EUA  
Portugal  
Maldivas  
Albany-CA, EUA  
Brunei  
Catalunha, ESP  
Arábia Saudita  
Oakland-Ca, EUA  
Boulder-CO, EUA  
Índia  
Condado de Cook-II, EUA  
Tailândia  
Emirados Árabes Unidos  
Sri Lanka  
São Francisco-CA, EUA  
Seattle-WA, EUA  
Filipinas  
Estônia  
África do Sul  
Reino Unido  
Irlanda  
Peru

Fonte: Building momentum: lessons on implementing a robust sugar sweetened beverage tax - <https://www.wcrf.org/int/policy/our-publications/building-momentum-lessons-implementing-evidence-informed-nutrition>

\*abolido - fat tax



**A OMS recomenda e evidências apontam:**

- Aumentar NO MÍNIMO em 20% o preço de bebidas açucaradas
- Vinculação da receita fiscal (earmarking)





Seventy-third session  
Agenda item 119

**Resolution adopted by the General Assembly  
on 10 October 2018**

[without reference to a Main Committee (A/73/L.2)]

**73/2. Political declaration of the third high-level meeting  
of the General Assembly on the prevention and control  
of non-communicable diseases**

21. Promote and implement policy, legislative and regulatory measures, including  
fiscal measures as appropriate, aiming at minimizing the impact of the main risk  
factors for non-communicable diseases, and promote healthy diets and lifestyles;

**Time to deliver: accelerating our response to address  
non-communicable diseases for the health and well-being  
of present and future generations**

**Time to deliver: accelerating our response to address  
non-communicable diseases for the health and well-being  
of present and future generations**

We, Heads of State and Government and representatives of States and Governments, assembled at the United Nations on 27 September 2018 to undertake a comprehensive review of the challenges and opportunities in the implementation of our existing commitments for the prevention and control of non-communicable diseases and the promotion of mental health, which constitute a major challenge for the health and well-being of our peoples and for sustainable development,

1. Strongly reaffirm our political commitment to accelerate the implementation of the 2011 political declaration and the 2014 outcome document of the previous high-level meetings of the General Assembly on the prevention and control of non-communicable diseases, which continue to inspire our action and catalyse our

**Follow-up to the high-level meetings of the  
United Nations General Assembly on  
health-related issues**

**Prevention and control of noncommunicable diseases**

**Report by the Director-General**

1. The report is submitted in response to resolution WHA71.2 (2018), which "requests the

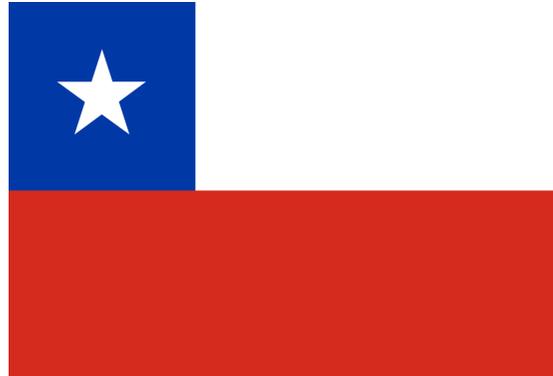
10. To support Member States in realizing their commitment, in paragraph 21 of the Political Declaration, to promote fiscal measures, as appropriate, aiming at minimizing the impact of the main risk factors for NCDs, and promote healthy diets and lifestyles, the Secretariat has provided in Annex 2 a note on current scientific knowledge, available evidence and a review of international experience for one of the three fiscal measures included in the set of best buys and other recommended interventions, taking into account that the scientific knowledge and available evidence for the other two fiscal measures remain largely similar to the evidence-base published by the Secretariat in April 2017.<sup>2</sup>

Start/End	Chair/Host	Theme/Topic	Output/Report
8 and 9 June 2017	WHO, in collaboration with Graduate Institute in Geneva	Informal meeting on the theme "The NCD challenge: current status and priorities for sustained action"	Meeting report
18–20 October 2017	WHO, hosted by Government of Uruguay; co-chaired by Governments of Finland and Russian Federation	WHO Global Conference on NCDs	Ministervideo road map 2018–2030 on NCDs as a sustainable development priority (see resolution WHA71.2, Annex)
Established in October 2017	WHO	WHO Independent High-level Commission on NCDs	Report of the Commission
Established in October 2017	WHO, co-chaired with NCD Alliance	WHO Civil Society Working Group on the third high-level meeting on the prevention and control of NCDs	Report of the Working Group

# “Best Buys” – Recomendações da OMS



- 1 peso / L em 2014
- Declínio de 6% no primeiro ano
- 8–10% no segundo ano após a implementação fiscal, sugerindo possíveis efeitos de formação de hábito
- **Maior redução de consumo nas famílias de nível socioeconômico mais baixo**



- aumento na alíquota de 13% para 18% em bebidas açucaradas com alto teor de açúcar (> 6,25g de açúcar por 100 ml)
- combinado com uma redução na alíquota de 13% para 10% em bebidas açucaradas com baixo teor de açúcar
- **Menor consumo de compra nas bebidas de alto teor de açúcar**

Berkeley, Filadélfia



- Berkeley - 1 centavo de dólar por onça . Redução de 10% nas vendas um ano depois
- Filadélfia - 1,5 centavos de dólar por onça no açúcar e bebidas adoçadas artificialmente. 2 meses após a introdução do imposto a probabilidade de consumo diário de refrigerantes e bebidas energéticas foi menor em 40% e 64%,



**THE COCA-COLA COMPANY**

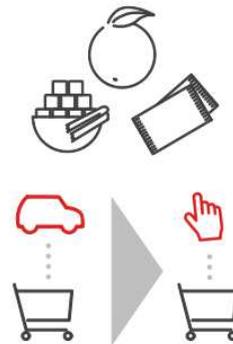


# Investor Overview

November 2018

**THE INDUSTRY LANDSCAPE IS UNDERGOING FUNDAMENTAL CHANGES**

**Consumer Preferences**



**Digital Evolution**



**Regulation / Taxes**



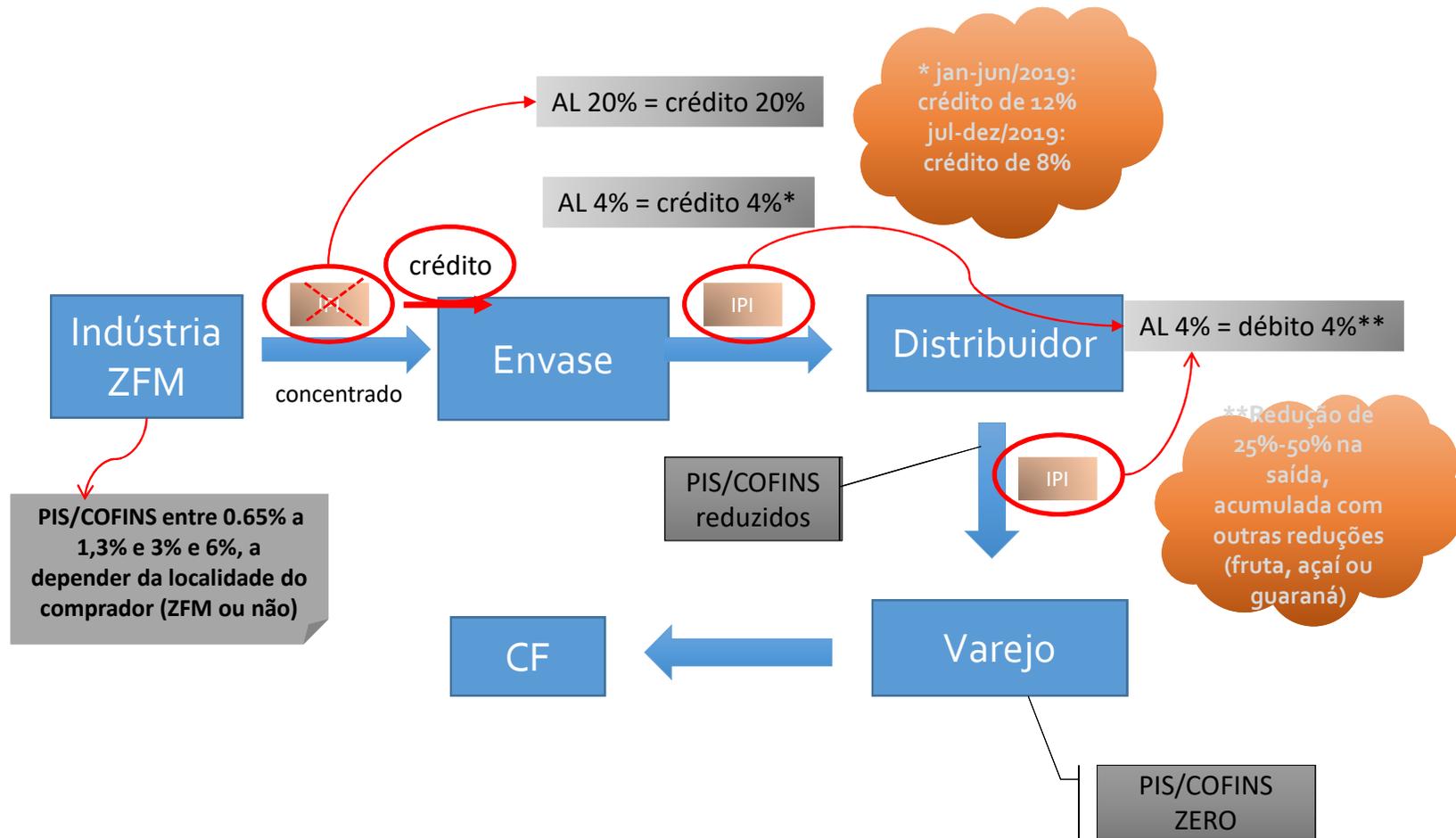
Antes de Sermos  
Intensamente Tributados  
Somos Desigualmente  
Tributados

As Bebidas Açucaradas possuem  
tributação favorecida em  
comparação às bebidas saudáveis

BRASIL



# Processo produtivo na ZFM



## Dimensão da renúncia fiscal concedida ao setor de refrigerantes

Benefícios ZFM – R\$ (Milhões)		
	20%	4%
Crédito IPI	1.998	400
Crédito PIS/COFINS	195	195
Crédito ICMS	1.082	1.082
Redução de 75% de IRPJ*	621	621
<b>Total de Benefícios</b>	<b>3.896</b>	<b>2.298</b>

Empregos 2016	
Concentrados ZFM	798
Fab. de Refrigerantes (Brasil)	47.502

**A Renúncia Fiscal, mesmo com o percentual de 4% (ZFM), é elevada perante os benefícios gerados pelo setor e espera-se que não irá causar redução da produção na região**

Fonte: Estimativas com base em Notas fiscais eletrônicas dos produtores obtidas por meio do Datawarehouse Corporativo RFB visão SPED

\*Valor da redução de IRPJ estimado a partir de amostra aplicada às indústrias da ZFM



Receita Federal

15

# PL 8.541/2017

Aumenta a alíquota do Imposto sobre Produtos Industrializados e cria a contribuição de intervenção no domínio econômico sobre a comercialização de bebidas não alcoólicas adicionadas de açúcar.

**CIDE**  **FUNDO NACIONAL DE SAÚDE**

- 10% para bebidas que possuam até 5g de açúcar adicionado /100 ml
- 20% para bebidas que possuam de 5 a 10 g de açúcar adicionado/100 ml
- 25% para bebidas que possuam acima de 10 g de açúcar adicionado/100 ml

# Outras medidas para uma tributação adequada

- **Manutenção do Decreto Presidencial 9394/18**
- **Revogação dos benefícios fiscais de IPI** aplicáveis aos casos de refrigerantes com frutas, semente de guaraná ou extrato de açaí.
- **Revogação dos Benefícios fiscais relativos ao PIS/Cofins – distribuidor e varejista**

“O MUNDO VAI MUDAR POR DESIGN OU POR DESASTRE”

“TEMOS A CHANCE AQUI DE PENSARMOS NO FUTURO QUE QUEREMOS E NÃO CEDERMOS À PRESSÕES E TENTAÇÕES DO CURTO PRAZO”

“TEMOS QUE FAZER O QUE É CORRETO E NÃO O QUE É MAIS FÁCIL”

 **OBJETIVOS**  **DE DESENVOLVIMENTO SUSTENTÁVEL**

