

Sweet Efforts are Better than Sweet Words - An Empirical Investigation into the Mediating and Moderating Factors of Sugar Taxation

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Abstract

The overconsumption of sugar is increasingly associated with rising levels of noncommunicable diseases such as obesity, diabetes and cancer. While voluntary industry codes have failed to curb the global overconsumption of sugar, governments are increasingly willing to impose taxes on sugary products. However, the effectiveness of such taxes is still not fully understood. Indeed, most studies to date have modelled elasticities of demand and the resulting reductions in consumption, while often ignoring complexities which impact the relationship between price and demand. To address this paucity, we empirically investigate the results of a sugar tax intervention that was introduced in 2018 in the Republic of Ireland. Utilising a longitudinal approach, we combine retail shopper-data with consumer survey-data to better understand the psychological mechanisms that mediate/moderate the influence of sugar taxation on consumption. The findings will offer marketers and policy makers insights into factors that influence the effectiveness of such taxes.

Keywords: *Sugar Tax; Consumer Behavior; Policy Analysis*

Track: Public Sector and Non-Profit Marketing