



2016 CHAPTER 26

PART 2

Levy on sugar sweetened drinks

Levy on sugar sweetened drinks

8.—(1) The Department must carry out a study on a levy on sugar sweetened drinks within two years of enactment of this Act.

(2) The study required by subsection (1) should include—

- (a) a definition of sugar sweetened drinks;
- (b) which sugar sweetened drinks should be subject to a levy;
- (c) factors to be considered in determining and administering a levy;
- (d) the financial rate at which a levy may be set;
- (e) the anticipated health and economic impacts of the levy; and
- (f) the options for funding measures to address adverse health conditions associated with the consumption of sugary drinks derived from the levy revenue.