

Research Article

# A Research on How Obesity Tax Is Implemented in Turkey and Some Countries

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## Abstract

Obesity has been a serious problem for countries from past to present. The pandemic period we have experienced in recent years has also negatively affected this situation and it is known that the obesity rate has increased in many countries. Since obesity occurs as a result of the calories taken more than the calories taken, the inactivity of people due to the curfew during the pandemic period triggered obesity. Since obesity causes many chronic diseases, it also negatively affects society. The measurement of obesity is based on the body mass index (BMI) and is calculated by dividing the individual's weight by the square of their height when calculating the body mass index (BMI). According to the results, your body is underweight, overweight, obese, etc. It is learned which ketogor it is. As a result of the calculation, individuals in the obese class are also interested in other health problems in their bodies. For this reason, states have found a solution to this problem with taxes. This problem, which is taxed differently in each country, is generally not a new tax, but arises in addition to existing taxes or taxes. In all countries, the problem of obesity is tried to be prevented with different methods and this tax is included in the law with different names in each country. For example, the so-called fat tax is a tax on foods with high levels of fat. The Sugar Tax is an additional tax on foods and beverages that contain a high percentage of sugar. Obesity Tax, on the other hand, is applied to foods that are high in calories and cause obesity. The goal is to encourage individuals to consume healthy foods by discouraging foods that cause obesity through taxes on public revenues.

## Keywords

Obesity, Obesity Taxes, Asymmetric Information

## 1. Introduction

Obesity, which occurs in all age groups, is the main problem of the whole world. It also forms the basis of important diseases. Diseases such as high blood pressure, stroke, cardiovascular diseases and fatty liver are just a few of the diseases caused by obesity [17]. Obese individuals spend more than normal individuals and their expenditures are mostly on unhealthy foods.

States have implemented various policies to prevent this,

and the obesity tax is one of them. Obesity tax; It is a tax on unhealthy, ready-to-eat and processed foods that cause obesity. The purpose of this tax is to keep individuals away from unhealthy foods and direct them to healthy foods. In this study, the problems caused by obesity and their solutions are mentioned, how and in what way the obesity tax should be applied and the positive and negative aspects of this tax are mentioned.

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## 2. The Concept of Obesity

Obesity is a disease that occurs as a result of excessive obesity and excessive fat formation in the body of the individual. The most important triggers of this disease are sedentary life and unbalanced/excessive nutrition.

In recent years, there has been an increase in obese individuals with the effect of the pandemic period. During the pandemic period, individuals were restricted from going out on the street and people were forced to lead a sedentary life. This sedentary life has caused people, especially housewives, to be bored at home, and in order to solve this situation, individuals have found the solution by throwing themselves into the kitchen and trying new recipes. The increased consumption of carbohydrate foods, especially cakes, pastries, pastries and cookies, and sedentary lifestyles have led to the inevitable end of obesity.

Packaged and unhealthy foods are one of the products that cause obesity.

Obesity also causes different chronic diseases and disorders in the body of individuals. Therefore, it would be beneficial to benefit from medical improvement in the prevention of obesity [4]. Obese individuals often experience problems such as high blood pressure and fatty tissue in the body's organs. In addition, fat deposits formed in the organs cause the functioning of those organs to stop over time, which leads to negativities such as organ transplantation. The negativities that occur in the functions of the organs in the body sometimes adversely affect healthy organs, and it can be seen that obese individuals have a higher risk of death than healthy individuals.

Body Mass Index (BMI) is used to determine if individuals are obese or have some degree of obesity.

Obesity has been and continues to be a problem in many countries from past to present. In particular, the death of obese individuals due to chronic diseases negatively affects the country's population, and the decrease in this population affects the economy.

Obesity, also known as overweight, is defined as the amount of excess fat in the body that occurs when the calories taken into the body exceed the calories expended [16]. This fat ratio is between 25-31% in women and 18-26% in men. Women are considered obese when they have more than 31% fat and men have more than 26% fat. Body Mass Index (BMI) is taken as the basis for calculating this ratio [29]. When calculating the body mass index, we find our weight by dividing it by the square of our height.

## 3. Obedience Tax

Some countries have introduced an obesity tax, while others are only in the study phase. Additionally, countries that impose an obesity tax do so in different ways. While some have implemented this by directly enacting a new tax, others have found it appropriate to implement it by adding an addi-

tional tax to an existing tax, thinking that the new taxes will have a negative impact on individuals and cause a negative reaction [26].

In his study, Saruç [27] discussed the obesity tax with a questionnaire method and most of the individuals emphasized that the most effective way to prevent obesity is not the obesity tax, but to raise public awareness [6].

In his study, Gergerlioğlu [8] mentioned the efforts of some OECD countries to combat obesity and obesity taxes that are not in force but on the agenda in terms of combating obesity, and at the end of his study, he mentions that a decrease in obesity rates was detected with obesity tax in these OECD countries such as Hungary and Mexico. It is also emphasized that an obesity tax is on the agenda in terms of combating obesity in Turkey.

In a study conducted by Kayacık and Vural [20] with 23 people, it was concluded that if the participants were informed about the benefits of this tax and what would happen before the obesity tax was implemented, it would have a positive effect and their own people would accept this tax. They stated that there is a need for other policies other than the obesity tax, and that the obesity tax will be more effective not only but also with other policies.

In their study, Eroğlu and Koyuncu [10] stated that obesity has created and continues to create significant problems in recent years and that obesity tax is a controversial issue. It was emphasized that the obesity tax has started to be implemented in European countries and this practice has partially yielded positive results. It is also stated that countries that implement obesity tax are a guide for countries that do not. Finally, it was also discussed that there is no tax to prevent obesity in the Turkish tax system.

In their study, Yeşiltaş and Gül [32] included public reactions against the obesity tax. In 2019, a survey was conducted with a total of 387 people, 170 men and 217 women, in Konya. As a result of this survey, the majority of individuals think that the fight against obesity is very important, but this should be done not through taxes, but by using other tools and other methods. In addition, in this study, low-income individuals argued that the obesity tax would reduce the preference for unhealthy foods and that individuals would turn to healthy foods with this tax.

In their study, Ayas and Saruç [6] aimed to determine how the obesity tax would affect consumption, and when they looked at it, they concluded that there was a decrease in the consumption of foods and beverages that cause obesity after the implementation of the obesity tax in many countries.

In their study, Akar [1] argued that there is a 30 percent obesity problem in Turkey and therefore studies should be carried out to prevent obesity. At the beginning of these studies, they saw taxes as the most important financing tool. However, they assumed that a new tax would provoke a negative reaction from the public and would also be a politically difficult situation, it would make more sense to implement a tax to prevent obesity instead of an existing tax to solve this

problem. In addition, the study shows that taxes such as the obesity tax affect low-income individuals more, and low-income households are more affected by the burden of this tax. Because as individuals' incomes increase, the effect of taxes on food and beverages will decrease [14].

Asilkan and Balçık [5] conducted a study on individuals with different age groups, different genders, different income groups and different education levels. As a result of the study, it was concluded that the majority of individuals do not look positively at the obesity tax and that the obesity tax will create reactions in people and therefore a different non-tax tool should be used as a means of combating obesity.

In the study of Ayyıldız and Demirli [7], a questionnaire was applied in 20 provinces and this questionnaire was applied to individuals of different genders, different ages, different professions and different income groups. As a result, it is concluded that those who consider themselves overweight already pay heavy taxes and therefore look negatively at a new tax burden, but obesity should also be combated and this should be done through non-tax means.

Obesity taxes are taxes imposed on high-calorie products that contain high amounts of calorie-boosting substances, such as sugar and fat. In some countries, these taxes are passed on only to individuals in the obese class, based on people's BMI. The purpose of this additional tax on unhealthy foods is to steer people away from unhealthy foods and towards healthy foods. For this purpose, it is also known that obesity taxes have a reducing effect on social costs [12]. The main purpose of obesity taxes is not to generate public revenue, but to internalize negative externalities, and with this feature, obesity taxes have the feature of being Pigou type taxes and the revenues obtained will be used in the treatment of obesity-related diseases [8]. The purpose of Pigou-type taxes is the internalization of exogenous costs, and these externalities are due to market imperfections. The price mechanism is used to internalize external costs [3].

## 4. Obesity Tax in Turkey

### 4.1. Symmetrical Information

The basis of obesity taxes is asymmetric information. Asymmetric information; It is also called asymmetric information, information asymmetry, and information asymmetry. Asymmetric information literally means that one or more of the parties have complete and complete information about a subject. If we associate asymmetric information with obesity, most of the individuals with asymmetric information are non-obese individuals. Because obese individuals will only focus on their personal tastes, while other individuals will look at the benefit and cost of the product, not their personal tastes. Individuals with asymmetrical information pay attention to whether they are hungry at that moment and whether their needs will be met when choosing a product, and they take action accordingly. Since the only concern of obese

individuals is personal pleasure, they buy that product without even thinking about whether that product has reached the saturation point.

The social purpose of obesity taxes is to protect and promote public health [19]. Theoretically, obesity taxes are taxes that help internalize external costs, and objective adjustment determines the effectiveness of these taxes [18]. One of the most important parts of obesity taxes is how they are collected, and this varies from country to country. For example, there is no direct obesity tax in Turkey. However, it is a tax that is reflected in some taxes, especially on products that cause obesity.

As in most countries, obesity is an important problem in Turkey. Many practices are carried out to prevent obesity in Turkey. There is no such thing as an obesity tax, but there are initiatives and additional taxes to prevent obesity.

### 4.2. Income Tax Law (GVK)

Although there is no tax in the Income Tax Law (Income Tax Law), which was introduced directly to prevent obesity, it is used as a tool in the treatment of some diseases caused by obesity [10].

#### *Disability Discount*

Disability deduction according to Article 31 of the Income Tax Law; "Service personnel who have lost at least 80% of their working capacity are classified as first-degree disabled, service personnel who have lost at least 60% of their working capacity are classified as second-degree disabled, and service personnel who have lost at least 40% of their working capacity are classified as third-degree disabled. Depending on the rank of the service personnel, a discount is applied to their monthly salaries. For example; A debt draft of 440,000,000 lira (4,400 TL) for the first-degree disabled, 220,000,000 lira (2,600 TL) for the second-degree disabled and 110,000,000 lira (1,100 TL) for the third-degree disabled is committed."

No disability deduction is made on the income of obese individuals. However, disability discounts are applied to individuals and their relatives who have some diseases caused by obesity [10].

#### *Health Expenditure Discount*

Excess fat in the body is the biggest source of obesity. This is often due to irregular diet and non-exercise living standards. One of the first methods used in the fight against obesity is diet. These diets, which contain plenty of vegetables and plenty of protein, are the biggest factor that helps the individual lose weight. In addition, exercising is another method that helps the individual lose weight. Individuals who apply these two methods together or only one of them may notice changes in their bodies. Sometimes these methods may not work because they vary from person to person, or they may work very little, and people may find the solution in medication or surgery. It should be remembered that specialist assistance is very important in drug therapy and other medical procedures, and some deaths are caused by unconscious ac-

tions.

Direct costs used in the treatment of the disease can be deducted from the income tax base. According to paragraph 2 of Article 89 of the Income Tax Law, "The taxpayer himself, his spouse and minors are made in Turkey, provided that they do not exceed 10% of the declared income, and are encouraged by documents obtained from real and legal persons who are liable for income or corporate tax." Education and health expenses incurred for their children are deducted from the income tax base. This practice is aimed at treatment, which is used for the prevention of disease after the disease has occurred [10].

### 4.3. Motor Vehicle Tax Law (MTVK)

Motor vehicle tax, just like income tax, is not directly aimed at obese patients, but is a convenience provided to patients and their relatives according to the disability rate caused by chronic diseases caused by obesity. According to paragraph c of Article 4 of the Motor Vehicle Tax Law (MTVK), specially equipped vehicles issued according to the disability status of people with a disability of 90% or more are exempt from motor vehicle tax [10].

### 4.4. Special Consumption Tax Law (SCT)

Again, in the Special Consumption Tax Law, unlike other taxes, there is no direct tax called obesity tax, and the tax that is most similar to the obesity tax is the special consumption tax. This tax is a tax levied on foods that obese individuals consume more and that lead to obesity. For example, in the list numbered III A in Article (12/3) of the Special Consumption Tax Law No. 4760, plain and fruit sodas are taxed at 10%, cola sodas at 35%, beers produced from malt at 63% and fruit and vegetable juices at 10%.

There is also a special excise tax for disability in obese individuals due to chronic diseases caused by obesity. It is exempt from tax that the purchases of goods and services in the list numbered (II) in paragraph 2 of Article 7 of the Special Consumption Tax Law are made every five years by persons who are 90% or more disabled and disabled. Goods included in the list of paragraph (II) of paragraph 2 of Article 7;

"a) 87.03 (except for those whose cost exceeds 200,000 TL, including special consumption tax and all other taxes to be calculated), 87.04 (except for those whose engine cylinder volume exceeds 2,800 cm<sup>3</sup> and 87.11 GTV 1/47.11 by disabled and disabled persons with a disability rate of 90% or more,

b) (Added: 6/2/2014-6518/56 art.) 87.03 G.T.I.P. No. (All wheels of which are motorized or motor-operated, except for passenger cars, racing cars, off-road vehicles with a maximum seating of 8 people, including the driver, with an engine cylinder volume exceeding 2,800 cm<sup>3</sup>), used for freight transport and whose maximum weight does not exceed 3.5 tons, whose passenger carrying capacity is less than 50% of the seat limit

and who has a seat for 9 people, who is over 90 years old and who is over the age of 90 and who rides and travels with a wheelchair or stretcher Disabled and disabled persons who are properly equipped for the disabled and disabled persons, with a disability health board report obtained within the framework of the relevant legislation, including the driver who certifies his disability and is unable to use the vehicles personally and requires him to use a wheelchair or stretcher continuously.

c) 87.03 (except for those whose price exceeds 200,000 TL, including special consumption tax and all other taxes to be calculated), 87.04 (except for those whose engine cylinder volume exceeds 2,800 cm<sup>3</sup> and 87.11 G.T.I.P. By disabled and disabled persons who have a special mobility device suitable for their disability for personal use,

d) (Added: 4/6/2008-5766/19 art.; Amended: 6/2/2014-6518/56 art.) Vehicles covered by subparagraphs (a), (b) and (c) of this paragraph are also subject to the same subparagraphs. In the event that the vehicles covered by these subparagraphs are scrapped by the disabled and disabled persons specified in these subparagraphs due to the fact that they become unusable as a result of earthquake, landslide, flood, fire or accident after their first acquisition, first acquisition, every five years" (Special Consumption Tax Law, art. 7/2).

### 4.5. Compound Tax Law

In the Corporate Tax Law, the measures taken against obesity are taken in two ways. The first is tax exemption for hospitals operated by public administrations and organizations for the treatment of diseases. The second is realized by deducting all kinds of cash and in-kind donations and aids made for the continuation of the activities of health facilities within the scope of the third paragraph of Article 10 of the Corporate Tax Law from the corporate tax base [10].

### 4.6. Value Added Tax Law (VAT)

The Value Added Tax Law is not a tax directly aimed at obesity, just like the Special Consumption Tax. However, according to Article 1 of the Value Added Tax Law, the services included in the attached list (I) are taxed at a rate of 1%. It is noteworthy that some of the foods on this list that cause obesity are taxed at this rate. Some of these products are; Foods such as peanuts, wheat, corn, pine nuts, pistachios, barley, broad beans, bread made from wheat flour, and chickpeas. In addition, services and foods included in the list of annex (II) of Article 1 of the Value Added Tax Law are also taxed at a rate of 8%. Some of the foods that cause obesity in the attached list (II) are: Plain carbonated drinks, ready-made cooking oils, flour, cola and fruit carbonated drinks, starch, vegetable fats and oils, sugar and sugary products.



## 5. Positive and Negative Aspects of the Obesity Tax

First of all, the most important reason for the emergence of a tax is its applicability. Taxpayers often do not respond positively to new taxes. Sometimes they even avoid taxes to avoid paying this tax. In this case, it can be seen that the taxes collected by applying financial anesthesia are actually more successful. Financial anesthesia literally means collecting taxes from individuals without being noticed. In other words, when individuals pay for the goods they buy, they pay not only the value of that product but also the taxes imposed on it. If there were no taxes, individuals would pay cheaper for the goods they buy, but taxes hidden in prices make those goods more expensive, and thanks to financial anesthesia, individuals are not aware of what they are paying.

While individuals with asymmetrical knowledge about the obesity tax look at this tax positively, individuals who only think about their own pleasure oppose this tax [25]. Raising public awareness on this issue in terms of obesity tax will have a positive effect on increasing the success rate while implementing this tax [9].

As with any tax, the obesity tax has its positive and negative aspects. For example, in individuals with asymmetrical information, obesity tax will be seen as beneficial and they will stay away from foods that cause obesity and turn to healthy foods. Thus, progress will be made in reducing the obesity rate with the obesity tax and the obesity rate in the country will decrease to some extent. With the decrease in the obesity rate, the diseases caused by obesity will also decrease and living standards will rise to higher levels. Another positive aspect is that the revenues collected from the obesity tax will have a reducing effect on the financial burden of the countries [25]. It is also thought that if the income obtained is used to raise awareness of individuals, there will be a decrease in the rate of obesity. If informative programs such as conferences are held in schools with this income, it will allow the obesity rate to be lower and living standards to increase in individuals who learn to cope with obesity from an early age.

Although some thinkers are that the obesity tax will have a positive effect on low-income households, it is very clear that the obesity tax actually negatively affects low-income households. Because it is debatable whether low-income individuals have the ability to pay an additional tax. So much so that low-income households will find it difficult to buy the food and beverages to which this new obesity tax applies, reduce their purchases, turn to cheaper quality products or not buy them at all. The quality of life of individuals who turn to cheaper products will decrease.

Individuals will try to avoid this tax rather than reduce the amount of purchases of products to which obesity taxes apply, which will render obesity taxes ineffective [25].

Obesity tax brings with it workload. Because the calculation of the tax will create problems for tax administrations and businesses [28].

## 6. Some Countries That Impose Obesity Taxes

### 6.1. U.S.

Obesity is creating serious problems in the United States of America (USA). This problem, which has been seen for years, is increasing day by day instead of decreasing. The fact that America's industry is very good affects this situation negatively. New cars released every day attract car fans and push them to buy them. Since America is an industrial country, individuals are used to traveling by car and their physical activity is insufficient. At this point, where physical activity is insufficient, individuals contribute to this negativity by eating ready-made foods. When we look at the obesity rate in America, where ready-to-eat foods are consumed the most, the results are not surprising at all. America has looked for solutions to prevent this problem and has found them at least partially. In an effort to reduce the obesity rate, an additional tax called the "Sugar Tax" was introduced on sugary drinks.

The solution to obesity varies from state to state in America [24]. Berkeley was the first state to use the obesity tax, and sales of these products declined as a result of the implementation [11]. In addition, this tax is imposed at different rates in each state of the United States. Finally, it seems that the rate of adoption of this new tax has increased over the years.

### 6.2. Hungary

Hungary, which is one of the countries with a high obesity rate and ranks high in this ranking, is one of the countries where the obesity rate continues to increase no matter how much tax it imposes. The Covid-19 pandemic also played a big role in this.

Hungary's efforts to prevent obesity first started in 2011 with the "Public Health Product Tax". The basis of this tax is to increase the tax rates on unhealthy foods that cause obesity. The purpose of the tax is to steer individuals away from unhealthy foods and push them towards healthy foods [31]. The application area of this tax is generally packaged foods. It is known that this tax partially achieved its purpose [13] and that the revenue from this tax was higher than expected [22, 6]. An important point of this tax is that it does not include essential nutrients [21].

### 6.3. France

Obesity is a big problem in France, as it is in all countries. This problem, which is rare in France compared to most European Union countries, has pushed the French government to seek solutions to solve the problem.

To deal with obesity, the French government introduced a so-called 'fat tax' on January 1, 2012. This tax is based on an increase of a certain amount per liter of carbonated, sugary and sugary drinks. This heavy tax caused a reaction from the

companies as it would increase the prices of their products, and the companies announced that they were stamping their products [30]. Although it may seem like a big burden, I think it has a great impact on the prevention of obesity. Not every new tax imposed is initially welcomed by taxpayers. Even in the beginning, individuals try to avoid taxes.

#### 6.4. Denmark

To combat obesity, the Danish government initially aimed to prevent obesity by increasing the rate of an existing tax, such as a consumption tax. In order to attract more public attention in the following years, a tax system was developed in 2011 to be applied to products containing saturated fat, such as all types of fats and saturated fat dairy products [2]. The Danish people reacted to this newly introduced oil tax and looked for ways to get rid of this tax. However, these taxed oils could not escape this tax because they had a very large area in the country. In the following years, the people of the country could not stand this new high data and began to buy cheaper products from their border neighbors. That's why they avoided this new oil tax. This fat tax, which was introduced to combat obesity, did not give the expected result and was only abolished after fifteen months [23].

#### 6.5. Finland

The Finnish government imposes an additional tax of €0.75 for each kilogram of certain sugar-containing foods and between €0.10 and €0.75 for each liter of soft drink, and this tax has been in place since 2011 [20]. In addition, this tax was expected to generate a return of €109 million, and the results showed that this tax generated more revenue than expected [15, 6].

When we look at it, it can be seen that there is a decrease in the sales of products that cause obesity with this tax.

For some, the obesity tax has a positive effect, while for others, the obesity tax has a negative effect. Those who think that it has a positive effect have claimed that these taxes on foods that cause obesity will encourage individuals to prefer lower-cost and healthier foods and reduce the obesity rate. Those who think it has a negative impact say that individuals will avoid the tax to avoid paying this tax, which will make the obesity tax ineffective. On another issue, they argued that it has a negative impact on low-income households, that this newly introduced tax means that low-income individuals have insufficient purchasing power, so individuals will not be able to buy such foods or will prefer cheaper ones and lower quality standards.

### 7. Conclusions

Many countries have introduced new taxes to prevent obesity. While some countries have seen positive returns thanks to these new taxes, others have not changed in the slightest

and this rate has continued to increase. For this reason, it is on the agenda of most countries and ways to combat obesity are sought. These methods have been seen as the most effective and, so to speak, the most important obesity taxes. This obesity tax, which is applied in many countries and tried to be implemented in many countries, is evaluated negatively by both consumers and producers because they do not have enough information about obesity. For this reason, I think that raising awareness of both producers and consumers by bringing them together in events such as symposiums or meetings before the implementation of obesity taxes will reduce the negative effects on producers and consumers to some extent. In addition, obesity prevention should not be done only with obesity taxes. In addition, the consumption of unhealthy foods and beverages that cause obesity can be reduced by placing a warning message or warning picture on the packaging of the products. In addition, healthy activities such as health runs can be organized every month, and the winners can be given healthy prizes along with money, or a plaque or medal called the healthiest of the month. With these methods, individuals will be more excited and turn to healthier foods.

### 8. Recommendations

There is no separate and new obesity tax in Turkey. However, obesity has been tried to be prevented by various methods. For example, the excise tax rate on sugary drinks that cause obesity is being increased. In addition, the fact that the fat, energy, carbohydrate, protein, sugar and salt ratios in the product are given in the energy and nutritional values table on the packaged foods is a study aimed at preventing obesity. In addition, with the "weight report card" applied in schools, the families of the students are informed about their bodies. In this way, families will see the consequences of their children being too thin or too fat and will follow the path accordingly. With the weight report card, obesity will be prevented and children with extremely thin, weak and weak bodies will be identified and steps will be taken for their health.

Finally, people can draw attention to obesity not by increasing the tax rate, which is also a tax in Turkey, but by enacting a new tax called sugar tax or calorie tax.

### Abbreviation

BMI	Body Mass Index
US	United States
GVK (English)	Income Tax Law
MTVK (Turkish)	Motor Vehicle Tax Act
Prosecutor's Language	Special Consumption Tax Law
KDVK (Turkish)	Value Added Tax Law (VAT)

### Conflicts of Interest

The author does not declare any conflict of interest.

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