

Recipe for Change

Healthier food, healthier children

Updated September 2025



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Executive summary

Recipe for Change is a campaign calling for a new industry levy to help make our food healthier, while raising revenue that can be invested back into children's health.

This report outlines the challenges faced by families in accessing healthier food due to the environment they live in, and the current lack of incentives for businesses to act to improve this. The products sold and served to us could and should be healthier, and healthier food should be more affordable and accessible than less healthy products.

The report looks at the history of policy making in this area, including the limitations of voluntary programmes, showing where more action is needed. It explores the success of the mandatory Soft Drinks Industry Levy in reducing sugar and raising revenues for child health, and the opportunities for building on this to improve the healthiness of our food and in turn the health of children and families all over the country.

In this report two options are proposed for what a new fiscal measure could look like. One applies a levy to all salt and sugar purchased for use in all manufactured food and for catering, as recommended by the National Food Strategy. Recipe for Change modelling data is presented which demonstrates the potential health gains of introducing this first approach – over 2 million cases of chronic disease could be prevented, and up to £77.9 billion of overall gains to society including NHS cost savings. An alternative, more targeted approach could build on and work alongside the existing Soft Drinks Industry Levy, focussing on specific non-staple food categories that together contribute significantly to excess salt, sugar or overall HFSS consumption, such as confectionery, desserts, sweet and/or savoury snacks.

We are clear that a new fiscal incentive is a foundational part of building a food system which works for health and profit in tandem.

Our call to action:

1. For government to build on the success of the Soft Drinks Industry Levy by introducing a new levy on unhealthy food.
2. For business to change the recipe of the food and drink that they sell to make them healthier for all of us.
3. To invest revenue raised from the levy in children's health and access to good food.

We would recommend that any new fiscal measure be introduced as part of a comprehensive package of educational and structural policies designed to tackle a wide range of dietary drivers.

We invite you to read our report, and to join the campaign by visiting:

www.recipeforchange.org.uk

Our vision

We must redesign our broken food system to put health first

Food companies are flooding our food with too much sugar and salt – on high streets, in schools and in supermarket – and it's making us sick. We want a world where all children have access to healthy food, no matter where they live. But big food companies are making this hard.

The sugar tax on soft drinks worked - companies cut sugar to avoid paying, putting healthier options on our shelves (and the money it raised also helped fund school breakfasts and holiday clubs).

We know change is possible: when the government introduced the sugar tax on soft drinks, companies were forced to cut sugar to avoid paying the tax, and they did – there's a massive 47% less sugar in soft drinks now.

Now it's time to go further: a food industry tax that pushes ALL manufacturers to make tasty, healthy options we can afford. And if companies don't change their recipes, any money raised from them should go straight into children's health and better access to good food.

Recipe for Change is a campaign which is calling for a new food industry levy to help make our food healthier, while raising revenue that can be invested back into children's health. Such a levy could be applied to all salt and sugar used in manufactured food and catering, or applied to specific product categories only. It has the potential to have wide ranging health and economic benefits by improving health and reducing cases of preventable food-related ill health such as obesity, cardiovascular disease, type 2 diabetes and various cancers.



It's hard to eat healthily when we're surrounded by bad options



Choices are being stripped away from families. Processed foods are cheaper than fruit and vegetables, leaving many parents unable to access a healthy diet for their families.

Kathleen Kerridge, Food Foundation Ambassador

Our health is shaped by our surroundings

We know that the accessibility and affordability of different types of food influences what we eat.

In the National Food Strategy, Henry Dimbleby described the link between our dietary preferences and the food and drinks industry's behaviour as a 'junk food cycle'.¹ We enjoy these foods. They are cheap. We buy more of them. Economies of scale increase, production costs fall further, margins increase, and businesses invest in marketing. They become even cheaper and more appealing. We buy more.

Over a third (36%) of food and soft drink advertising spend goes towards confectionery, snacks, desserts and soft drinks compared to just 2% for fruit and vegetables.²

This is about the environment that we live in and the commercial forces that are acting against us and our biology.

During times of population famine, our body's ability to seek out energy-dense food and to resist losing weight, was essential for survival. However, when unhealthy, high-calorie and low nutrient food is so readily available and cheap, this biological trait no longer sets us up for optimal health.³

Teaching people cooking skills and about the importance of good nutrition are important.

But education is not, on its own, a sufficient defence against food environments which offer unhealthy options at every turn. "Upstream" population-wide policies have been found to achieve larger reductions in population-wide salt consumption than "downstream", individually focussed interventions.⁴

While most people are aware that fruit and vegetables are good for them, and that sugary and salty snacks and fast food aren't, a range of other factors impact on what we eat such as price and special offers.⁵

As less healthy processed food has become cheaper, it has undercut healthier foods with shorter shelf-lives and more expensive production processes. Healthier foods are now around double the cost calorie-for-calorie of less healthy foods.⁶

Businesses are not incentivised to act

Many businesses state that they would like to improve the healthiness of the food that they sell, but the reality is that their overriding purpose will always be to maximise profit – we need to build a food system which makes healthier options the most profitable.

The products which are easiest to sell to us for a good profit are those that can be made with cheap ingredients, kept for a long time without wastage, and packaged with appealing branding and marketing. These tend to be highly processed foods that are high in saturated fat, sugar and/or salt (HFSS).

In industry jargon, these products are more 'expandable', meaning that people can be more easily persuaded to buy and eat more than they otherwise would – either because they tend to be purchased as snacks rather than eaten at mealtimes, or because they tend to be less satiating, meaning that people can eat more of them without feeling full.

The result: too much of our food is unhealthy



Government needs to set the right expectations of industry, provide the right regulatory interventions, and support the necessary innovation to drive a healthier food environment.

Government Food Strategy, 2022

Our food contains too much sugar and salt

As much as 85% of the salt we eat is already in our food when we buy it⁷, and just three categories – biscuits, confectionery and desserts – are responsible for 60% of the added sugar that we eat at home.⁸

This makes it hard for people in the UK to eat within government guidelines.

As a nation, we eat 40% more salt than is advised⁹, with 66% of children exceeding salt intake recommendations.¹⁰

Sugar makes up twice as much of our total calorie consumption than recommended. And children eat even more sugar than adults – 95% of them are eating more than is recommended.¹¹ Amongst children and teenagers, sugar is providing on average over 12% of calories.

Our food is harming our health as a nation

Four of the top five risk factors for poor health are related to diet.¹²

High salt consumption is strongly associated with high blood pressure¹³ – increasing risk of major conditions such as stroke (by 23%) and cardiovascular disease (by 14%).¹⁴

Evidence also links high salt intake with an increased risk of other health conditions such as gastric cancer, obesity, osteoporosis and kidney disease.¹⁵

High sugar consumption is a key driver of excess weight and obesity and of tooth decay¹⁶ – which results in the highest number of hospital admissions in children aged 6-10 years old.¹⁷ 24% of children in England have had experience of dental decay by age 5.¹⁸

Sugar consumption is also linked with various chronic health conditions such as type 2 diabetes and musculoskeletal ill-health, as well as cardiovascular disease and a range of cancers.¹⁹

The Labour Government has committed to creating the healthiest generation of children ever, meaning they must address the increasing rates of childhood obesity and wider food-related ill health. A target to halve childhood obesity levels by 2030 was set under the last government²⁰ but since then levels of overweight and obesity in children have only increased further. In 2017/18 34.3% of children were above

Free sugarⁱ recommendation (adult):

5% of calorie consumption (around 30g/day)

Current UK free sugar intake (adults):

10.4% of calorie consumption (around 60g/day)

Salt recommendation (adult):

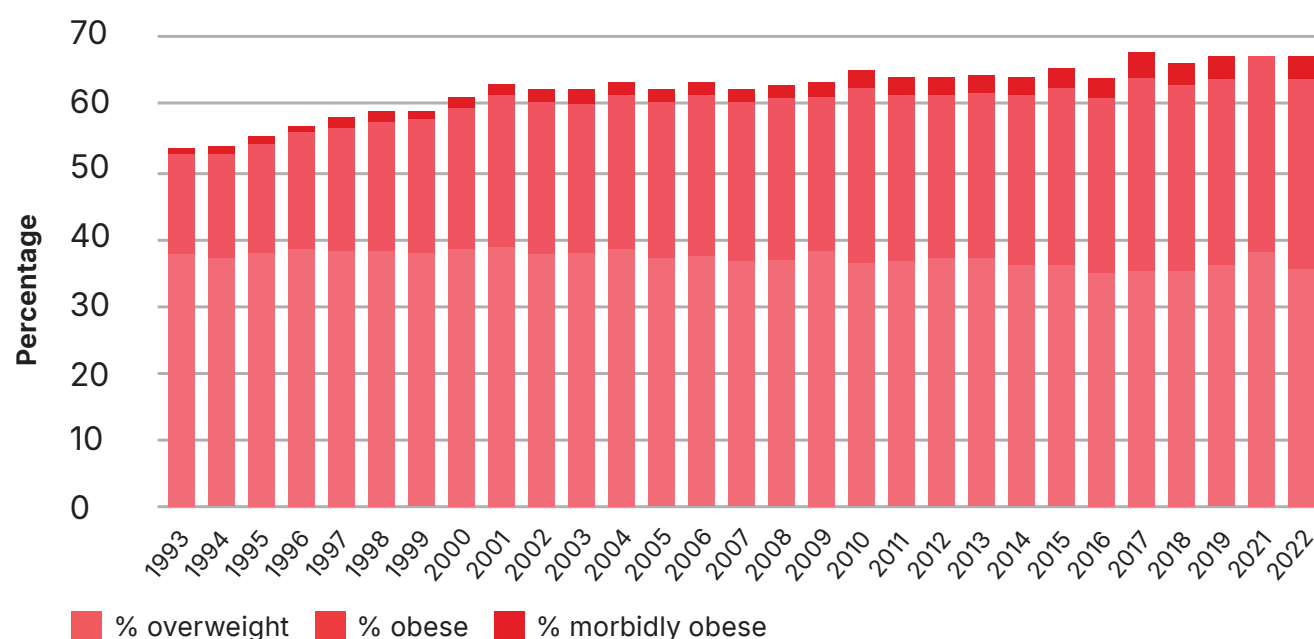
Less than 6g/day

Current UK salt intake (adults):

8.4 g/day

ⁱ Free sugars include honey, syrups and nectars whether added to products during manufacture or by the consumer.

Figure 1. **Per cent of adults classified as 'overweight', 'obese' and morbidly obese' in England, 1993-2019**



Source: [NHS digital 2024](#)

a healthy weight by the time they left primary school.²¹ Now, 35.8% are – more than 1 in 3.²²

Adult overweight and obesity rates have also increased substantially – from 53% in 1993, to 64% (almost 2 in 3 adults) by 2022.²³

This costs the NHS and slows the economy

Poor health isn't only a problem for individuals. Poor population health also damages the economy – reducing our participation in the workforce and our productivity, and increasing our need for the social care and welfare systems.

When we look across the whole population, worsening health is costing the NHS significant amounts of money. For instance, the total economic impact of obesity and overweight in the UK is estimated to be £98 billion annually.²⁴ Costs tied to loss of productivity are estimated to be up to £15.1 billion annually.²⁵ And this doesn't account for the costs associated with many of the other diet-related conditions discussed above.

Reducing our salt consumption in line with international targets by 2030 could save the UK economy up to £11.4 billion by 2035.²⁶

The products sold and served to us could and should be healthier

Improving the food we eat and our health will require long-term political commitment and a wide range of interventions.

Amongst the most important is taking action to rebalance the price of healthier and less healthy foods, and to make the processed products that we now eat in large quantities as healthy as they can be. Unlike with soft drinks, companies manufacturing many of the unhealthiest foods are not required to pay additional levies for excess use of fat, sugar and salt.

We know that businesses change product recipes and portion sizes all the time, and that there is scope for them to remove significant quantities of sugar and salt from our diets in this way.^{27,28} This is called reformulation and it is a well-established public health tool for improving the nutritional

composition of products. Reformulation can be achieved by small gradual changes in the recipes or the portion sizes. Ideally sweetness or saltiness should be gradually reduced and replacers not used. When the calorie density of processed food changes, or sugar is reduced, people do not fully compensate by eating more elsewhere – their overall calorie and sugar consumption falls.^{29,30} Reformulation does not require any individual behaviour change as there is no need for individuals to consciously review and sustain changes to what they eat.

Slowly improving the balance of ingredients in everyday products could therefore have a big impact. Nesta have demonstrated that reducing the calorie content of the food

categories that contribute most to calorie consumption by 10% would remove 38 calories per person per day from diets³¹ – a significant step towards the 216 calories per person per day reduction that would be needed to halve obesity rates.³²

Reformulation also has the potential to drive innovation and economic growth, as companies are encouraged to find new and creative ways to produce healthier products.

Reducing Sugar and Sweetness, Salt and Saltiness

Reformulating food and drink products to improve their nutritional composition can significantly enhance public health. It usually takes place through gradual, unobtrusive changes to recipes, for example, to remove allergens, adjust ingredients, or to reduce harmful nutrients such as salt, saturated fats and sugar. A prime example of successful health-focused reformulation is the Soft Drinks Industry Levy, which saw major reductions in sugar content by substituting with safe sugar alternatives, that have a 'like for like' taste. However, we advocate for more gradual reductions across a broader range of food categories, without the use of ultra-processed ingredients, by reducing both sugar and salt content, and sweetness and saltiness. This would help reshape

taste preferences, which are formed early in life. Importantly, sweeteners should not replace sugar in the diets of young children (0-5 years) as neither sugar nor sweeteners are recommended during these formative years.

However, many ultra-processed foods, particularly snacks like confectionery and biscuits, can only become "healthier" rather than truly "healthy." Reformulation is a critical step, but it cannot alone drive a shift from ultra processed foods to more fresh, whole food options. To achieve lasting change, we need comprehensive system reforms, including stricter marketing restrictions and creating an environment where affordable, nutritious food is accessible to all.

We know what works, but we aren't doing enough of it



Changing the food system isn't just about averting disaster. It is also an opportunity to create something wonderful for ourselves.

Henry Dimbleby, 2021, National Food Strategy

Obesity prevention policies to date have seen limited success

689 separate government policies aiming to address obesity rates have been proposed over the past 30 years, but very few have been implemented and those that have been had little impact on overall obesity levels.³³

This is because those that have been introduced have placed high demands on individuals to change their behaviour (for example through public health information campaigns, and educational programmes), overlooking the wider systemic issues influencing food choices.³⁴

Such policies will have limited effect in isolation, and are likely to worsen health inequalities, not improve them. Of the small number of more equitable policies that would create more structural change (e.g. by restricting the ability of industry to advertise and promote unhealthy foods), many have been limited in scope or are yet to be implemented.

A successful strategy for reducing obesity would include a broad range of integrated policies that mutually reinforce each other – encompassing both policies that focus on individual behavioural shifts and those that seek to improve the food environment.

Voluntary initiatives have shown slow progress

We have tried different ways to encourage reformulation, many of which have been voluntary for industry to participate in. For a timeline of UK policy of reformulation see page 10.

Although voluntary approaches have led to some progress by companies, they have not led to change that is rapid enough to significantly improve public health.

The 2011 Public Health Responsibility Deal included commitments from individual businesses to reduce salt, trans-fats and calories in their food products, but led to little progress with many businesses concerned about the lack of level playing field and risks of competitive advantage of their competitors if they do not also make changes. The programme was widely criticised as ineffective in driving industry change by public health experts.

Similarly, the Voluntary Sugar Reduction Programme has resulted in limited overall change, with no categories achieving the government's 20% reduction target by the end of the programme in 2020.

The Voluntary Salt Reformulation Programme initially saw greater success in the early 2000s, but progress has since stalled with only 52% of the 2014 targets having been met by 2017.³⁵ University of Oxford researchers found no statistically significant reductions in salt content between 2015-2020 in the 9 food categories that are part of the programme.³⁶

Evidence from the Recipe for Change campaign which looked at the sugar and salt content of cakes, biscuits, chocolate and savoury snacks, also shows substantial variation in salt and sugar levels between similar products, with many products exceeding the voluntary targets, highlighting

A short timeline of UK policy on reformulation:

2006

The Food Standards Agency (FSA) launches a set of voluntary salt reduction targets to be achieved by 2010. The targets cover the 85 food categories contributing most to salt intake. The programme aims to encourage businesses to reduce the amount of salt in processed and packaged foods.³⁸

2008

It is announced that salt intakes have fallen by 10%. A new set of voluntary salt reduction targets are published by the FSA to be achieved by 2012. These targets covered 80 categories of food and were more challenging than the 2010 targets.³⁹

2011

Responsibility for nutrition moves from the FSA to the Department of Health (DH). DH launch the Public Health Responsibility Deal, which is a voluntary partnership between the government and food industry, and commit to continue the salt reduction programme as part of the Deal. Individual businesses make commitments as part of the Deal to reduce sugar, calories and saturated fat in their food products.⁴⁰

2014

DH sets new salt targets to be achieved by 2017. These are on average 10% lower than the 2012 targets. A new set of targets for the out of home industry are also published.⁴¹

2016

The Government publishes 'Childhood obesity: A plan for action', which announces a structured voluntary program to reduce the levels of salt, sugar and calories in everyday foods. All sectors of the food industry are challenged to reduce sugar in the foods that contribute most to children's intake by 20% by 2020.⁴²

2017

Following on from the dissolved Responsibility Deal, which ceased to function after the 2015 General Election, Public Health England (PHE) re-publishes the 2017 salt targets.⁴³

PHE publish guidelines to support the voluntary sugar reduction programme.⁴⁴

2018

Chapter 2 of the childhood obesity plan is published, stating that the government will 'consider further use of the tax system to promote healthy food if the voluntary sugar reduction programme does not deliver sufficient progress'.⁴⁵

The Soft Drinks Industry Levy is implemented, introducing a new tax on soft drinks that are high in sugar.⁴⁶

PHE release their analysis of industry progress towards achieving the 2017 salt targets, which demonstrates that around half of the targets were not met.⁴⁷

PHE launch a new voluntary calorie reduction programme.⁴⁸ It challenges the food industry to achieve a 20% reduction in calories by 2024 in product categories that contribute significantly to children's calorie intakes.

2020

The Government publishes a new Obesity Strategy in which it re-iterates its commitment to consider 'further action' if results are not seen through the voluntary sugar, salt and calorie programmes.⁴⁹

PHE publish revised salt reduction targets to be achieved by 2024.⁵⁰

PHE publish guidelines to support the voluntary calorie reduction programme.⁵¹

2022

The Office for Health Improvement and Disparities (successor to PHE) publish the final progress report for the voluntary sugar reduction programme, showing widespread failure to meet the 2020 targets across product categories.⁵²

the opportunity for further reformulation in these categories.³⁷

It is now clear that voluntary schemes will never deliver sufficient progress to support systemic change. They lack accountability, with initial involvement optional, limited oversight, and no consequences for failing to fulfil any commitments that are made.

Only the Soft Drinks Industry Levy has been a resounding success

When compared with the range of voluntary reformulation programmes which have been attempted over recent years, the success of the mandatory Soft Drinks Industry Levy (SDIL) is marked.

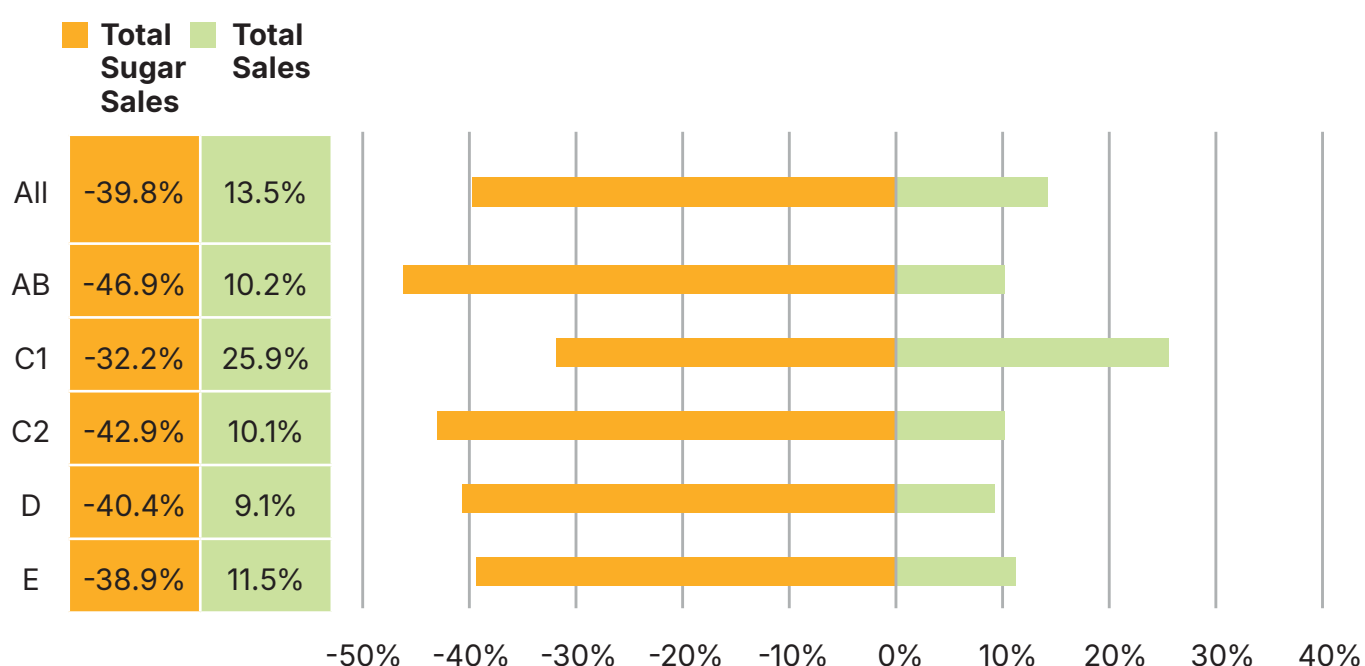
The SDIL was introduced in 2018 with the aim of reducing the volume of sugar that was being consumed in the UK through soft drinks.

The levy, which manufacturers had 2 years to implement, created two new rates of tax on soft drink products, applied on the basis of a product's sugar content: the 'standard rate' (19.4p per litre) applies to drinks with total sugar content between 5g and up to (but not including) 8g per 100ml; the 'higher rate' (25.9p per litre) applies to drinks with total sugar content equal to or greater than 8g per 100ml. There is no tax applied to drinks with sugar content of less than 5g per 100ml.

In April 2025 HM Treasury updated to the current rate and launched a review looking at the changing the thresholds at which the levy is paid, as well as an extension to milk-based drinks.

Clear evidence is now emerging that the SDIL has triggered substantial reformulation (at well above the levels seen in the voluntary sugar reduction programme), has reduced the sugar content of soft drinks being purchased, and is even starting to show measurable health benefits.

Figure 2. **Change in total volume sales (litres) of drinks subject to the Soft Drinks Industry Levy and change in total sugar content of those drinks by socioeconomic group between baseline year (2015) and 2024 for retailers and manufacturer branded products**



Source: [OHID \(2025\), Sugar reduction in drinks: 2015-2024](#)

Reformulation and reductions in the volume of sugar sold

The total sugar sold through soft drinks fell by 39.8% between 2015 and 2024 (removing a total of 57,000 tonnes of sugar from our diets).⁵³ In the first year after implementation the average household bought 8g less sugar per week.⁵⁴

These levels of sugar reduction weren't achieved by selling fewer soft drinks (sales have in fact risen), but rather through reformulation and by shifting customers to lower sugar options. The average total sugar content of soft drinks fell by 47.4% between 2015 and 2024 - from 3.8g per 100ml in 2015 to 1.9g per 100ml in 2024.⁵⁵

These impressive levels of reformulation have been achieved because soft drinks businesses have invested in reformulation. Ribena Suntory, for example, has invested £13 million in reformulation since 2016, removing 25,000 tonnes of sugar from its drinks.⁵⁶

Reduced inequalities

All socioeconomic groups purchased less sugar in 2024 than they did in 2015, as shown in Figure 2 above.

Lifetime modelling of the impacts of reductions in sugar purchasing shows that the positive health impacts of SDIL are likely to be largest for children and adolescents in the most deprived fifth of households.⁵⁷

Improved health

19 months post-implementation, obesity rates had reduced by 0.8% from previous predictions in 10-11 year old children. In 10-11 year old girls the reduction was 1.6%, amongst children in the most deprived fifth of households the reduction reached 2.4%.⁵⁸

22 months post-implementation, the number of children being admitted to hospital for the extraction of teeth with dental caries had fallen by 12.1%.⁵⁹

Reduced pressure on the NHS

It is projected that SDIL will lead to net health gains and monetary benefits to the health sector. Modelling indicates that over the lifetime of the current UK population, SDIL could add 200,000 'quality-adjusted life years'ⁱⁱ and prevent £174 million in health care costs. The overall benefit of these impacts will be worth £12.2 billion for the health sector.⁶⁰

Revenues

The SDIL has raised over £2.2 billion in revenues between 2018/19 and 2024/2025 with consistent annual receipts of around £300-350 million.⁶¹

Though the full SDIL revenues have not publicly been accounted for, it is known that revenue from the SDIL has been spent on programmes for children, including the National School Breakfast programme, the Primary School Sports and PE Premium, and the Essential Life Skills Programme.⁶²

Public polling consistently supports a manufacturer levy when revenue is invested in children's health and access to good food. For a full list of policies that the Recipe for Change coalition recommends could be funded from any levy revenue, see our [Menu of spending options](#) tool.

Continued profitability of the soft drinks industry

Despite the changes being driven by SDIL, the soft drinks industry has not suffered. The total volume of soft drinks sold has actually risen by 13.5% between 2015 and 2024⁶³, and the SDIL did not have long-term negative impacts on the economic performance of soft drinks companies – either by hitting their stock market performance⁶⁴, or their domestic turnover.⁶⁵

Our solution: financial incentives for reformulation



If they just reduce the salt and sugar, it will be good for everyone. Me and my children can eat healthier without it costing more and I will feel like a good mum, as I am providing the goodness that my children need. The companies won't need to pay more because they are listening and reducing it. So, it's a win-win!

Jade, mum to two small children

We need to use all the tools at our disposal

Many successive governments over the past decades have claimed that they want to improve diets and reduce obesity levels. Successfully achieving this goal will require policy-makers to take an honest look at progress to date and to learn from what has worked well and from what has worked less well.

Past voluntary approaches to food reformulation have not produced sufficiently rapid results. By contrast, we know from our experiences with the Soft Drinks Industry Levy that mandatory measures work. This is where Government should focus next – doing more of what works, for the good of all our health, by expanding fiscal intervention to a wider variety of less healthy food products.

Other countries are ahead of us

Many other countries have already introduced taxes on less healthy food and are seeing early signs of success. For example:

- **Hungary** has incentivised switches away from processed foods and 20-35% reductions in the consumption of target products through a 'public health product tax' on foods high in sugar and salt that was introduced in 2011.^{66,67}
- **Mexico** has seen purchases of target foods decline by around 6%⁶⁸ and dental health improve⁶⁹ following the introduction of a tax on non-essential foods with a high energy-density in 2014.

The World Health Organisation has concluded that the balance of evidence now suggests that taxes on unhealthy foods would have a large, positive effect on population health.⁷⁰

The public and businesses are on side

Governments are often concerned about making more ambitious policy changes on food, fearing public backlash. But the public are less averse to government intervention than politicians often assume.

Over the last few years there has been increasing support for levies on unhealthy food. Starting with Henry Dimbleby and the National Food Strategy⁷¹, the Times Health Commission⁷², IPPR⁷³ and the House of Lords Committee on Food, Diet and Obesity⁷⁴ have all since come out in support of levies. Furthermore, the public has been shown to be supportive, especially if the revenue raised is invested back into children's health as we have seen with the SDIL. The latest polling shows 68% of public support this

when asked⁷⁵, a figure seen consistently in two surveys asked 16 months apart.⁷⁶ Furthermore, just 13% of the British public believe food companies will make their food healthier without Government intervention.⁷⁷

Successful intervention will require government to take the public on a journey – building widespread understanding that the challenge of obesity and wider food-related ill health is as much structural as individual. This has been successfully achieved in relation to climate change and tobacco control, with the public now accepting (and even demanding) much greater government support and intervention.

Food businesses are also increasingly supportive of government intervention on diets. CEOs of many major UK food businesses, including Aldi, LIDL, Compass, Greggs, Sainsbury's and Tesco, signed a public joint statement in 2022 after the

publication of the National Food Strategy to say that legislation is needed to help businesses accelerate their transition towards more healthy, sustainable practices.⁷⁸ Eight of the biggest food companies in the UK – Costa, Danone, Deliveroo, Innocent, Chartwells, Jamie Oliver and KFC – have also said they need a level playing field to help them support better food for young people.⁷⁹ In 2023, the CEO of Danone called for more taxes on unhealthy food.⁸⁰



There are different options for a new industry levy

Recipe for Change is calling on the Government introduce a new fiscal incentive to drive reformulation of less healthy foods and to raise funds for improving health.

Our research has led us to two main routes that the Government could choose to take:

Option 1 would be a broad upstream sugar and salt reformulation levy, like that envisioned in the National Food Strategy.⁸¹

Such a levy would be applied to all sugar and salt sold for use in processed foods or in restaurants and catering, and would therefore impact all processed food categories in which sugar or salt is used as an ingredient. Under this model, imports of processed food would also be taxed when they enter the UK on the basis of their sugar and salt content in order to prevent manufacturers off-shoring their operations to avoid the tax. The levy would include a carve-out applied to sugar and salt that goes straight to retail to avoid taxing ingredients that are used in home cooking.

The levy would be paid by the manufacturers and importers of processed foods. The National Food Strategy proposed it be applied at a rate of £3/kg on sugar (and other ingredients used for sweetening) and £6/kg on salt.

Option 2 is a levy that would be applied to certain categories only, targeting a selection of discretionary/ non-staple products to drive reformulation.

The tax would target categories that contribute significantly to excess sugar or HFSS consumption and which are 'discretionary' to the diet, to avoid the tax being applied to staple foods. Key categories to focus on are likely to include confectionery, cakes, desserts and biscuits, all of which contribute heavily to added sugar consumption.

A similar approach could be taken for savoury snacks and crisps or other processed foods containing high levels of salt. The product categories used by Government for restricting advertising and promotions which are based on categories that contribute most to children's excess consumption, along with evidence from voluntary reformulation programmes, would provide a guide for defining which products would come into scope.

For more considerations and opportunities regarding this option, see our report [**A category-based approach to a manufacturer levy on unhealthy food.**](#)

With large health and economic gains

Both policy options can deliver substantial public health and economic benefits.

Our campaign has published new research⁸² on the potential health and economic impacts of a levy, the results of which are described below.

A levy on all salt and sugar used in manufactured foods and catering (policy option 1) could:

- Reduce average salt intake by up to 0.9g per day and sugar intake by up to 15g per day
- Prevent almost 2 million cases of chronic disease, including over 1 million cases of cardiovascular disease (CVD), 571,000 cases of type 2 diabetes, 11,000 cases of cancer and 249,000 cases of respiratory disease over 25 years
- Provide gains of more than 3.7 million quality adjusted life years, worth £77.9 billion to the economy, over 25 years

And though their primary goal would be to encourage businesses to produce healthier products, a levy as recommended by NFS (option 1) could raise up to £3 billion which can be invested back into children's health in programmes such as breakfast clubs, fruit and vegetable subsidies and Healthy Start cards.

In addition, a more targeted levy only applied to the sugar used in selected product categories contributing the most sugar to our diet could also play a role in reducing sugar intake and preventing disease. Initial modelling has shown that even a more targeted category based levy could prevent 800,000 cases of chronic disease over 25 years.

Our call to action

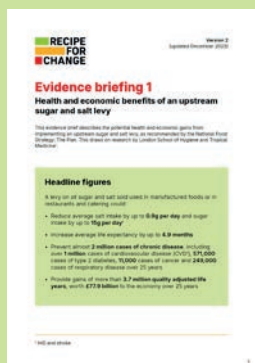
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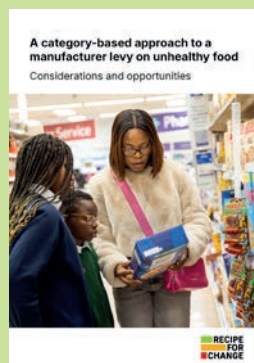
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Further campaign resources

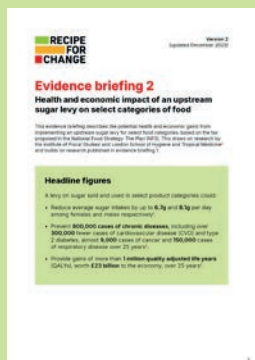
All the resources listed below can be found at www.recipeforchange.org.uk



Evidence Briefing 1: Health and economic benefits of an upstream sugar and salt levy



A category-based approach to a manufacturer levy on unhealthy food: Considerations and opportunities



Evidence Briefing 2: Health and economic benefits of an upstream sugar levy on select categories of food



Menu of spending options: Build your own vision for children's health by seeing what £3 billion a year from a new levy on the food industry can fund!



Incentivising reformulation: The case for fiscal levers to strengthen the UK's reformulation programmes



Recipe for Change public polling briefing, Autumn 2024



About The Food Foundation:

The Food Foundation are a young, dynamic, and impactful charity with a mission to change food policy and business practice to ensure everyone, across the UK, can afford and access a healthy diet supplied by a sustainable food system. We are independent of all political parties and businesses. We work with others who believe there is a problem with the system and want to change it.



About Sustain:

Sustain is a powerful alliance of organisations and communities working together for a better system of food, farming and fishing, and cultivating the movement for change.

Together, we advocate food and agriculture policies and practices that enhance the health and welfare of people and animals, improve the working and living environment, enrich society and culture, and promote equity.



About the Obesity Health Alliance:

The Obesity Health Alliance is a coalition of 50+ health charities, medical royal colleges and campaign groups. We work together to positively influence policies to improve population health and reduce diet-related ill health.

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Building support for an industry levy
to help make our food healthier

