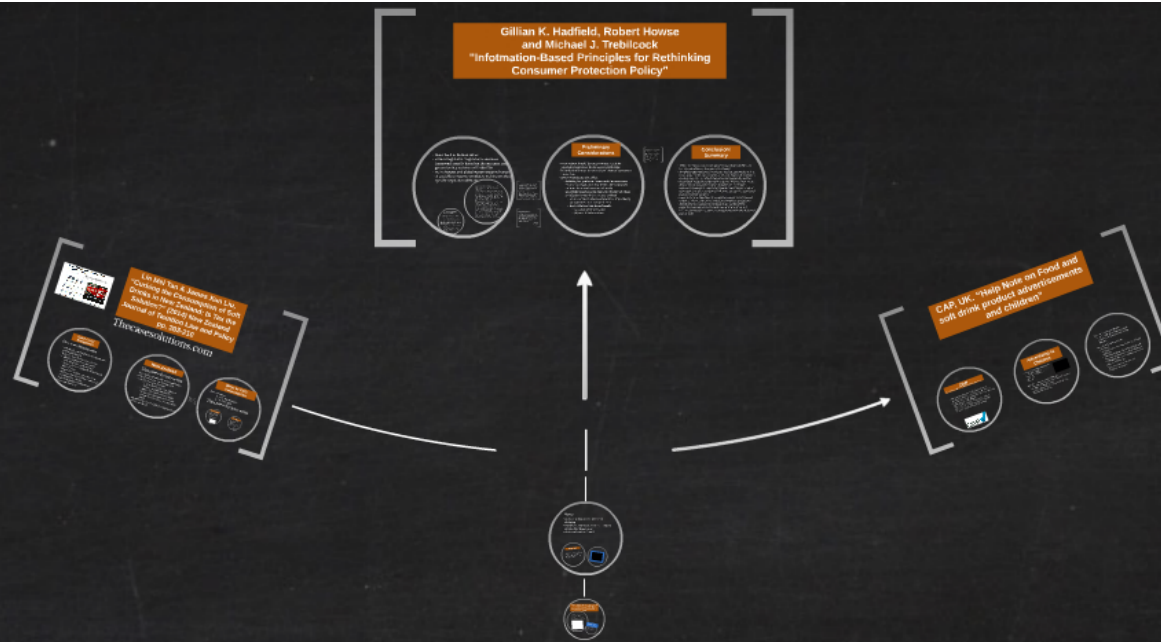


Netflix: Pricing Decision 2011

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Lin Mei Tan & James Xun Liu,
 “Curbing the Consumption of Soft
 Drinks in New Zealand: Is Tax the
 Solution?” (2014) New Zealand
 Journal of Taxation Law and Policy
 pp. 203-210

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Coca-Cola drinking 'linked to New Zealander's death'
 Thecasesolutions.com

Drinking large quantities of Coca-Cola was a "substantial factor" in the death of a 30-year-old woman in New Zealand, a coroner has said.

Natasha Iiams, who died three years ago after a cardiac arrest, drank up to 10 litres of the fizzy drink each day.

This is twice the recommended safe limit of caffeine and more than 11 times the recommended sugar intake.

Coca-Cola had argued that it could not be proved its product had contributed to Ms.



**Quick Facts/
Background**

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- soft drinks can be linked to around 180,000 deaths/yearly
- linked to health risks and obesity
- available approaches/strategies:
 - soft drink tast controversial
 - Mexico, France, Finland, Netherlands, United State
 - Others hesitant because no clear evidence that tax will have effect on consumption/obesity
 - fear of opposition from voters/ beverage industry

New Zealand

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- No tax that specifically targets soft drinks
- stats show increase in obesity and consumption of soft drinks
 - 9/18 in developed countries soft drinks consumption (2002)
 - apprx. 84.2 million litres (2002)
 - average intake from 20.98 litres/person to 22.96 litres/person (2003 - 2009)
- Should a tax on soft drinks be implemented in New Zealand?

Ways to Curb Consumption

Two categories:

1. Non- Tax Strategies
2. Tax Strategies

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🕒 12 February 2013 | [Asia](#)

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The coroner called on soft drinks firms to carry more warnings about the risks of sugar and caffeine

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- specific regulations have to enhance citizens social well-being (i.e. health) and not jeopardize economic growth of country
- government intervention should only take place if there's strong evidence that benefits will outweigh the costs
- economic justification for government intervention is when the market is unable to reach its optimal production and consumption
- health consequences of excessive consumption of soft drinks broad (beyond obesity and overweight issues), which would lead to consumers/society bearing extra burden of health care costs
- consumers don't have correct knowledge of long-term health effects, price will help consumers make healthier choices than "paternalistic" policy justified

Ways to Curb Consumption

- Two categories:
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Non-tax Strategies

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- media and educational campaigns on healthy beverages and physical activity
- controls on the marketing and sale of soft drinks (i.e. in schools, limits on portion sizes)
- controlling advertisement towards certain groups, i.e. children
- labeling and consumer information requirements



Tax Strategies

- advocates believe it would increase the sale price of soft drinks because tax will be passed to consumers
- dissuade consumption -- reduce obesity/ other health problems
- similar to taxing tobacco/cigarettes
- generate additional revenue for government that could be used to fund other public services or health programs/ education



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 Health casesolutions.com is a non-profit organization that provides information and resources to help individuals and communities make healthy choices. The website is designed to be user-friendly and accessible to all. It offers a variety of tools and resources, including calculators, checklists, and educational materials. The website is updated regularly to ensure that the information is current and accurate. For more information, please visit our website at www.thecasesolutions.com.

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