

In an attempt to improve public health, Denmark has recently introduced the world's first tax on a food component. What component is being taxed?

Denmark has introduced a tax on saturated fats, the type of fat most strikingly linked to heart disease. The Danish government has a long history of using legislation to achieve health goals. Taxes on candies have been around for over ninety years and back in 2003 Denmark was the first country to ban trans fats. Now aim is being taken at foods that contain at least 2.3% saturated fats. The term refers to the molecular structure of the fat. Saturated fats contain no carbon-carbon double bonds, monounsaturated fats contain a single double bond and polyunsaturated fats feature more than one double bond. These fats all contain four calories per gram but their effect on the body is different.

Saturated fats in general boost cholesterol and predispose to heart disease although there is some controversy over the so called "medium chain saturated fats" as found in coconut oil which may not have a significant effect. All fat-containing foods, whether we are talking about margarine, cooking oils or meat, always contain a variety of fats but their proportions vary. Manufacturers have the responsibility of determining the amount of saturated fat for taxation purposes. The "fat tax" amounts to roughly three dollars per kilo of saturated fat so that the price of a hamburger will increase by some forty cents and the price of a bag of chips by twelve cents. This tax is also expected to have an indirect effect on obesity.

There would be no savings in calories if a food containing a certain amount of saturated fat is replaced by one that contains the an equivalent amount of unsaturated fats, but there would be a saving in terms of heart disease risk. But in general, cutting back on saturated fats would mean cutting back on calories because the foods that would be curbed, such as hamburgers, cheeses and red meat are high in calories. It will be interesting to see if obesity rates drop, although Denmark already has a low obesity rate of around thirteen percent, or one third that of North America.