



Public Health Policies - Health Protection through Taxation on Alcoholic and Sugar Drinks, Foods With A High Salt Content and Tobacco: The Portuguese Case

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Abstract

Diseases caused by the consumption of alcoholic beverages and with high sugar content, the consumption of high amounts of salt used in the preparation of ready-made and ready-to-eat foods that are sold to the general public in general, and finally the addiction to tobacco, are considered by the World Health Organization as worrying cases of attack on Public Health, and for those, that governments have to take measures so that there is an effective decrease on a global scale, thus an improvement in the quality of public health.

The analysis we propose to carry out is how Portugal, through the Government, acts in an attempt to reduce the consumption of alcohol, sugar, salt and tobacco, with the creation and application of taxes to these types of goods, thus making there is an increase in the price of these goods in the public and consequently an attempt to decrease their consumption.

Data and Methods – Based on a qualitative, juridical, legal and political research, our study is supported in an a descriptive / deductive analysis of the taxes included in the Portuguese State Budgets for the years 2017 to 2020.

The analysis of those State Budgets allow us to demonstrate that the taxation on tobacco consumption has varied between € 1 347 300 000 in 2019 and € 1 503 741 102 in 2017, while the tax on alcoholic drinks has varied between 260 130 000 €, in 2020 and € 294,800,000, in 2019, that is, they have little impact in reducing consumption

With this research, we will demonstrate that these taxes serve a dual purpose. They increase the general revenue collection to cover public expenditure, but they also have a preventive purpose of protecting public health by causing an increase in the prices of goods and thus causing a decrease in their consumption, thus serving to protect health public. In other words, as we would say in public finances, they are imposed with a double strand, taxation and extra-taxation, because on the one hand, they increase public revenues, and on the other hand, they try to reduce the consumption of those goods.

Keywords: Taxation, Alcoholic beverages, Sugar, Tobacco, Salt, Public health