



# Bad Habits, Hard Choices: Using the Tax System to Make Us Healthier (Perspectives)

*David Fell*

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Consumers in Britain face a curious mix of taxes and duties that are messy, opaque and out of date. They are also unfair: the poorer you are, the more of your income goes on paying these taxes. At the same time, we are ceaselessly bombarded by marketing information that is very one-sided. The foods that make us fat, for example, are promoted a great deal more than the foods that could keep us healthy – and again it is mainly the poor who bear the brunt. This book draws on insights from behavioural economics, participative decision-making and the author's twenty-five-year research career to take a fresh look at these issues. It concludes that there is a fair, inclusive, adaptable, affordable and resilient way of enabling us to eat healthily and to tackle the obesity crisis. The author proposes that negative VAT should be charged on healthy foods and high VAT should be charged on unhealthy foods. The book sets out a four-step process to actually implement this new regime, each step of which depends on mechanisms that have already been used by government. It is a bold yet practical proposition for tackling one of the most costly and damaging challenges we face.

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