

El impacto de la estrategia gubernamental en México para reducir el consumo de alimentos de alto contenido calórico

The impact of the Government strategy in Mexico to reduce the consumption of high-calorie foods

Patricia Eugenia García Castro

Benemérita Universidad Autónoma de Puebla, México

patricia.garcia@me.com

Maria Laura Gatica Barrientos

Benemérita Universidad Autónoma de Puebla, México

eralekat@gmail.com

Emma Rosa Cruz Sosa

Benemérita Universidad Autónoma de Puebla, México

emmarc2001@yahoo.com.mx

Kathia Luis Gatica

Benemérita Universidad Autónoma de Puebla, México

kathialg@gmail.com

Rubí del Rosario Vargas Hernández

Benemérita Universidad Autónoma de Puebla, México

rubivargas17@hotmail.com

Jesús Hernández García

Benemérita Universidad Autónoma de Puebla, México

master7@live.com.mx

Virginia Araceli Ramos Velázquez

Benemérita Universidad Autónoma de Puebla, México

vicky_marquez24@hotmail.com

Dulce María Macías Díaz

Benemérita Universidad Autónoma de Puebla, México

kiss_love_never@hotmail.com

Resumen

Con el argumento de proteger a la salud, elemento fundamental para el desarrollo económico del país, a partir del ejercicio fiscal 2014 se impuso un nuevo gravamen de 8 % a los alimentos con alto contenido calórico o “chatarra”. El propósito de esta investigación es comprobar si la estrategia gubernamental de implementar la tasa del Impuesto Especial sobre Producción y Servicios (IEPS) a este tipo de alimentos disminuyó su consumo. Para este trabajo se emplearon las técnicas de investigación documental y de campo, basadas en el método inductivo. Finalmente se concluye que aun con dicho incremento no se disminuyó su consumo.

Palabras clave: IEPS, contenido calórico, alimento chatarra.

Abstract

On the grounds of protecting health, fundamental to the economic development of the country, starting from 2014 fiscal year a new charge of 8% was imposed to high calorie foods, or "junk food". The purpose of this research is to verify whether the Government strategy of implementing the rate of the Special Tax on Production and Services (IEPS) to this type of food decreased their consumption. For this work were employed documentary research and field techniques, based on the inductive method. It is finally concluded that even with this increase, consumption was not reduced.

Key words: IEPS, caloric content, junk food.

Fecha Recepción: Septiembre 2015

Fecha Aceptación: Enero 2016

Introduction

The National Plan of development 2013-2018 points out that obesity increases the demand for health services, affecting the economic and social development of the population. According to estimates of the National Autonomous University of Mexico (UNAM), the cost of obesity was 67 000 million pesos in 2008, and in the event that this does not decrease, the cost that will mean in the future will be higher. In accordance with information provided by ENSANUT (2012), If no preventive or control interventions are applied the cost could amount to 101 000 million pesos in 2017.

In this regard, the initiative of the Executive Branch is proposing in the fiscal reform a more progressive policy at international level to combat obesity.

The Government strategy urges public and private sectors, as well as the civil society to to build a national policy that generates healthy eating and physical exercise habits.

The policy is to educate and regulate, control and raise public awareness so that the people reduce the consumption of high calorie foods and beverages and low nutritional value.

From this is derived the proposal of imposing a higher rate to foods with high calories in carbohydrates, fats, and sodium, and with little or no nutritional value, called "junk food", in order to prevent overweight and poor nutrition of the Mexican population, a problem of public health.

LITERARY REVIEW

World Overview

The International Association for the Study of Obesity (IASO, 2014), currently estimates that approximately one billion adults are overweight and another 475 million are obese.

Every year die worldwide 2.8 million people due to overweight or obesity. Both factors can exert metabolic adverse effects on the blood pressure and the concentrations of cholesterol and triglycerides, as well as cause diabetes.

According to a comparative analysis between the Member countries of the Organization for the Economic Cooperation and Development (OECD, 2014), Mexico ranks second in prevalence of obesity, only after the United States.

Panorama in Mexico

Because of the magnitude, frequency, growth rate and pressures from overweight, obesity and non-communicable diseases (NCDs), and particularly diabetes mellitus type 2 (DM2) on the National Health System, represent a health emergency affecting significantly the productivity of businesses, school performance and economic development.

Overweight, obesity and diabetes are complex and multifactorial problems, the nature of which involves the social and private sectors, public.

The World Health Organization (WHO) defines overweight and obesity as abnormal or excessive fat accumulation. To identify uses the body mass index (BMI), which must be in the first case less than 25 kg / m² and in the second case less than 305 kg / m².

According to the National Survey of Health and Nutrition (ENSANUT) 2012, current levels of overweight and obesity in the Mexican population threaten the sustainability of our health system, by its association with non-communicable diseases among men over 20 years old, who in 42.6% and 26.8% overweight, obesity; while women make 35% and 37.5% respectively. Moreover, in the school population 5 to 11 years of age the prevalence of overweight is 19.8% and obesity of 14.6%, while adolescents were 35% overweight and obesity, ie more than 6 million people between 12 and 19 years old. It also indicates that one in five teenagers are overweight and one in ten are obese. Excess weight in adolescents has increased almost threefold from 1988 to 2012. The increase in obesity in Mexico is one of the fastest and documented in the world.

The body mass index high (indicator of overweight and obesity) contributes 12.2% of total deaths and 5.1% of total years of life lost (Disability Adjusted AVPAD). Among the main risk factors for death and disability, also associated with overweight and obesity are: the high concentration of blood glucose, low consumption of fruits and vegetables, physical inactivity and hypercholesterolemia, which together contribute 36.5% of total deaths and 11.2% of total AVPAD.

According to the Organization for Economic Cooperation and Development (OECD), an overweight person spends 25% more on health services, earn 18% less than the rest of the healthy population and has greater absenteeism.

Hospital discharges due to noncommunicable diseases amount to 43.5%, while cardiovascular diseases, brain and blood pressure rank first and are the second leading cause of death in this group. On the other hand, type 2 diabetes mellitus ranks sixth, and hospital mortality from noncommunicable diseases amounts to 73% of all deaths.

National strategy for prevention and control of overweight, obesity and diabetes, 2013

For Mexico can establish itself as an inclusive country, effective access to health is necessary; the welfare of the population depends largely on it.

Health is a shared responsibility, so it requires the participation of all sectors and levels of government in the implementation of the National Strategy for Prevention and Control of Overweight, Obesity and Diabetes. This promotes the construction of a national public policy that generates healthy eating habits, based on the following guidelines:

Pillars and strategic axes

The three pillars that make up the strategy are:

- 1.- public health
2. health care
3. health regulation and fiscal policy

Public health

Seeks to preserve health at the population level by promoting healthy lifestyles, education campaigns, as well as monitoring the behavior of noncommunicable addition to preventive actions such as the active search for people who have risk factors for disease.

Its main strategic axes are:

- Epidemiological Surveillance of noncommunicable diseases.
- Health Promotions: promotion of proper nutrition at individual and collective level (family, school, workplace and community).
- Elimination advertising of non-nutritious foods.
- Phasing sugar, sodium and saturated fats in food.
- Incentives for reducing the portions that are offered in processed foods and restaurants.
- Encourage exclusive breastfeeding and complementary feeding.
- Promote the availability of drinking water in schools, workplaces and public spaces.
- Increase your daily intake of vegetables, fruits and legumes, whole grains and cereal fiber in the diet, increasing their availability, accessibility and promoting consumption.
- Improve the decision-making capacity of the population on proper nutrition through a useful labeling.
- Guide the population on the control portion sizes recommended in home preparation.
- Massively promote proper nutrition, physical activity and consumption of drinking plain water.
- Prohibit the sale of food and drinks high in sugar, fat and salt in medical units of the health sector.
- Educational communication.

Also it includes the implementation of schemes proactive prevention and early detection; health services must evolve from the current scheme of service, by which a person is classified as healthy or sick, towards a scheme where systematic assessment of the person is privileged, identifying those who, even without developing the disease, your health condition and its genetic component increases the chance of developing it. These prior to disease development stages are:

- 1.- pre-obesity
2. prediabetes
3. prehypertension

Medical care

Guarantee effective access to health services through medical interventions for people with risk factors or diagnosed with hyperglycemia or diabetes mellitus type 2, in order to provide timely care and avoid complications related to the disease. Trains HHR in everything related to noncommunicable diseases.

Its main strategic axes are:

- Effective access to health services.
- Quality of health services.
- Improving skills and the response capacity of health personnel
- Infrastructure and technology.
- Guarantee the supply of medicines and laboratory tests, and monitoring of the supply chain.
- Center Diabetes Care.
- Bariatric surgery for morbid obesity represents people carrying very serious health consequences. It is considered "morbid" when it reaches the point where it significantly increases the risk of one or more health conditions or serious diseases related to obesity, causing significant physical disability and even death.
- Research and scientific evidence.

Health regulation and fiscal policy

Establishes effective responses through the regulation of the labeling and advertising of foods and drinks particularly directed at children, and promotes fiscal policies that reduce food consumption with little nutritional value.

Its main strategic axes are:

- Reforms on advertising food and beverages.
- Reforms labeling of foods and beverages.
- Fiscal measures to reduce consumption of foods and beverages of low nutritional value.

The government acts across sectors, ie, the strategy not only takes part the Ministry of Health, but other ministries collaborating within its powers.

In this sense, any effort to reduce the negative effects caused by overweight and obesity, in addition to the costs that attention must be analyzed not only from a purely public health policy. It is therefore considered that a measure of a fiscal nature would help with the above purposes.

LAW OF SPECIAL TAX ON PRODUCTION AND SERVICES (LIEPS)

Special tax on production and services. It is a federal contribution published in the Official Journal of the Federation (DOF) which came into effect from 1 January 1981 and which requires individuals and corporations to perform acts or activities of disposal on national territory persons or, where appropriate, to import goods set out in this Act and to provide the services set forth therein, at the rate for each good or service is established.

The LIEPS, by the type of goods and services tax levied is the most used non-tax purposes to reduce certain social practices such as abusive consumption of products that often cause damage to the health of the population. From this perspective, in 2014 the tax rate was increased and new products were taxed.

The IEPS is in indirect taxes and their translation reaches the final consumer. The particularity of this contribution is that the buyer does not know who is paying for it is hidden in the price of the product, this being just one of its advantages.

The tax applies to food caloric density of 275 kcal or more per 100 grams, which is the case of snack foods, confectionery, chocolates and cocoa products, custards, puddings, sweets, fruit and vegetables, creams peanut and hazelnuts, milk sweets, foods prepared from cereals, ice cream, ice cream and popsicles.

Caloric density is the ratio of the calories of a food and its volume. A food is high in calories per 100 grams when presents high amount of kilocalories. Conversely, a food is low in calories per 100 grams when presents low kilocalories

In response to this new provision, some brands instead of acting responsibly seeking to redefine the product offered smaller presentations with less content.

Strategic areas

Research and scientific evidence. Full development of the country must necessarily rely on scientific development and promoting research, which are covered by the national strategy to improve the health of millions of Mexicans.

Responsibility. vulnerable groups such as low-income sectors, migrants, children and the elderly, are more likely to not have adequate information for self-care health, but could benefit from a system that seeks them with information, support and protection. It should foster an ongoing dialogue with key actors to serve the environment and, more emphatically, understand that overweight, obesity and diabetes are problems that not only affect the incumbent and health sector.

The responsibility has to do with the delimitation and joint performance of each of the group members to assume, therefore, functions and activities related to health care.

Transversal. The mainstreaming principle stems from the need for a new social contract between all sectors to advance human development, sustainability and equity, and to improve health outcomes. Governments can coordinate policy by developing strategic plans to establish common goals, integrated responses and increased accountability in all public offices. This requires a partnership with civil society and the private sector.

Intersectoriality. For the effective implementation of multisectoral actions alliance building is needed. This also promotes cooperation at all levels between government agencies, government agencies, non-governmental organizations, civil society and the private sector, aiming to strengthen initiatives prevention and control of noncommunicable diseases.

Impact assessment. It is clear that what is not measured can not be improved. For this reason, it seeks to create conditions and instruments for measuring performance and impact, so that possible support interventions in information systems, records, surveys and national and international analyzes to generate new evidence, based on the validation focus groups,

monitoring the development of these to redirect or strengthen them where appropriate. It is doing the impact analysis attributable to each sector or intervention in accordance with clear accountability and transparency that the government implements in each of their areas.

Accountability. Among the cross-cutting strategies for national development, the National Development Plan 2013-2018 envisages the creation of a friendly and modern government, where there evaluation mechanisms to improve the performance and quality of services.

METHODOLOGY

The type of research used for this work was mixed, from documentary method as it became a literature review of laws, books, magazines and websites and field, reviewing the financial information of a wholesale company in the sector abarrotero made up the matrix and the 18 branches located in the states of Puebla and Tlaxcala, Mexico. Also, a comparative analysis of monthly sales of "junk" was conducted during the period from January to October 2013 and 2014, using in both cases the inductive method.

RESULTS

It was found that the increase in the IEPS does not diminish the consumption of junk food, as shown in the following table:

Table I. Summary of product sales "junk", including the results of the parent company and the eighteen branches

F E C H A	VENTAS 2013	VENTAS 2014	DIFERENCIA
Enero	\$445 600.60	\$515 116.87	-\$69 516.27
Febrero	\$477 221.62	\$589 688.32	-\$112 466.70
Marzo	\$531 180.05	\$668 226.09	-\$137 046.04
Abril	\$581 565.54	\$691 826.32	-\$110 260.78
Mayo	\$585 140.25	\$719 595.61	-\$134 455.36
Junio	\$528 547.10	\$599 296.52	-\$70 749.42
Julio	\$555 859.59	\$680 671.92	-\$124 812.33
Agosto	\$637 894.70	\$767 414.79	-\$129 520.09
Septiembre	\$542 068.10	\$706 760.57	-\$164 692.47
Octubre	\$546 720.87	\$672 095.37	-\$125 374.50
Suma	\$5 431 798.43	\$6 610 692.37	\$1 178 893.95

Source: Based on data provided by the company.

Note: it is noteworthy that the monthly sales amount does not include the special tax on production and services and the value added tax.

From Table I, it follows that the amount of sale of "junk products" regardless of the increased rate of 8% IEPS, 2014 presented an increase of 1.27% over the 2013 period.

CONCLUSION

After analyzing the results obtained in this research, we conclude that the population is not going to stop buying what he likes and is willing to pay the price increase. The provision of the federal government to increase the IEPS to reduce consumption of foods high in calories, did not have the expected effect as a solution to the problem of obesity.

RECOMMENDATION

Whereas the high prevalence of overweight and obesity is a public health problem of great magnitude in Mexico, it is essential to implement measures such as:

- Legislate to ban all manner of TV commercials and public places on foods aimed at children, with the aim of achieving changes in eating patterns of new generations.
- Establish an effective policy in relation to consumption, forcing companies to provide more and clearer information on the nutritional composition of their products on labels.
- Forcing all establishments that sell food and drinks on their menus that include information related to the caloric content.
- Support research to innovate and develop new products.
- Invite businesses to provide their workers the opportunity to interrupt their work for half an hour for exercise.
- Apply more firmly the strategies proposed by the present administration, because the real commitment must come from the government and the legislature through appropriate regulations and effective enforcement.

Bibliography

Código Fiscal de la Federación (2014). ISEF.

Constitución Política de los Estados Unidos Mexicanos (2014).

López López, J. I. (2008). Diccionario contable administrativo y fiscal. México: Cengage Learning.

Hernández Rodríguez, J. F., Galindo Cosme, M. I., y Monroy Salinas, A. (2006). Estudio práctico del impuesto especial sobre producción y servicios. México: ISEF.

Mendoza Mendoza, C., y Monroy Salinas, A. (2014). IEPS, análisis práctico para su aplicación. México: Tax editores.

Ortega Carreón, C. A. (2009). Derecho fiscal. México: Porrúa.

Sánchez Gómez, N. (2011). Derecho fiscal mexicano. México: Porrúa.

Secretaría de Salud del Gobierno de la República (2013). Estrategia nacional para la prevención y el control del sobrepeso, la obesidad y la diabetes. México: IEPSA.

Uresti, R. H. Los impuestos en México, régimen jurídico. México: Tax editores.

Venegas Álvarez, S. (2012). Derecho fiscal. México, D.F: Oxford University Press.