



*True prices
for meat and dairy*

Results Ipsos survey - EU TAPP Coalition



March, 2023

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Summary

A representative Ipsos consumer survey amongst 3038 German, French and Dutch consumers, older than 18 years (interviews in February 2023, commissioned by TAPP Coalition). In this document you can find an overview of the most important results for the whole population (per country) and the detailed results indicating the political preference per country (votes for political parties, during the last national election). For smaller political parties the results are less reliable if the number was below 30 of respondents that voted on a specific political party. The survey showed that a majority of 57,4% west European consumers accept a higher meat price, implemented by governments, to pay for the real cost of meat, including environmental costs like greenhouse gas emissions. The condition is that revenues of a levy would be used to 1) reduce prices of vegetables and fruit 2) pay farmers to increase standards for sustainability and animal welfare and 3) compensate low-income groups. In 2020 55% of consumers in the three countries agreed to this proposal, in a similar question in a survey by DVJ Insights.

- In the Netherlands 59,2% of consumers like to pay for a meat tax of at least 1 euro per kg meat, in Germany this is 61,9% of consumers, in France this is 54%, if the tax is called an animal welfare tax on meat which enables farmers to improve animal welfare and it would also improve environmental standards (CO₂-reduction) and enables workers in slaughterhouses and farms to have a better income.
- 60,1% of French, German and Dutch consumers support 0% VAT rate on vegetables and fruits and a high VAT rate on unhealthy foods and foods that negatively impact the environment (meat and sweet beverages can be seen like such products).

Thanks to the EU Parliament, part of the EU Green Deal for food (Farm to Fork Strategy) is a 0% VAT rate for food products that benefit public health or the environment, and the highest VAT rate for food products with negative health and environment impacts. The survey shows that a majority of consumers in the three countries would like to see that their government will implement this EU Parliament proposal. In the autumn of 2021, the EU Parliament voted for this amendment in the Farm to Fork Strategy¹. Voters of large government parties in the 3 EU countries support it too:

- In France 73% of people voting for Macron's political party La Republic en Marche (LREM) support this VAT reform proposal.
- In Germany 63% of people voting for the Sozialdemokratische Partei Deutschlands of Olaf Scholz (SPD) support the VAT reform.
- In the Netherlands 65,3% of people voting for Mark Rutte's party, Volkspartij voor Vrijheid en Democratie (VVD) support the VAT reform.
- German Liberal FDP voters support the proposal with 63% and voters of the Green party with 79%. SPD, FDP and the Greens form the German government. Now the liberal FDP Finance Minister Lindner is blocking a proposal from the Agriculture Ministry for a 0% VAT on vegetables and fruit and a normal 19% VAT rate on meat and dairy to finance animal welfare payments for farmers².
- In France a majority of voters of all political groups support the TAPP Coalition food pricing plan (meat tax and using tax revenues to support farmers financially, reduce prices for healthy food and compensate low income groups).

¹ <https://www.tappcoalition.eu/nieuws/16969/eu-parliament-majority-asks-for--true-pricing-food-products--and-highest-vat-tariff-for-products-like-meat>

² <https://www.welt.de/wirtschaft/article242820529/Fleisch-Hoehere-Steuern-Mit-diesem-Vorschlag-scheitert-Oezdemir.html>

Introduction

The TAPP Coalition is a European non-profit organization made up of health, environmental, animal welfare, and youth organizations as well as farmer groups and food companies. TAPP Coalition advocates for the “true” price of meat and dairy which reflects the associated environmental and health costs per kg meat and dairy, while reducing taxes and prices for healthy food products. In February 2020 the TAPP Coalition published reports, “Aligning food prices with the European Green Deal”, and ‘Sustainability charge on meat’, which outlines policy proposals for how to implement the “true” price of meat across Europe. The revenues of this “true price” can be used to make agriculture more sustainable, improve animal welfare, compensate low income groups, and reduce the price of vegetables, fruits and meat alternatives (with lower VAT tariffs or consumer subsidies).

Implementation of this type of “true meat price” will reduce GHG-emissions with 120 Mton per year in the EU and will reduce health care costs with at least 9 million euro annually, as meat consumption will go down. Over the past years political support has been garnered on a country level, specifically in The Netherlands and Germany, as well as at an EU level, for increasing prices or taxes on meat and dairy. Since TAPP Coalition gave a presentation to the European Parliament in 2020, about our fiscal plans (CE Delft report ‘Sustainability Charge on Meat’), public and political support for TAPP Coalition plans increased. The presentation in the EU Parliament led to resulting in global media coverage and in 2021 a large majority of the EU parliament voted for an amendment for the Farm to Fork Strategy to have a 0% VAT rate for healthy, sustainable food products like vegetables and fruit and the highest VAT rate for food with negative impacts on health and the environment. In 2023 TAPP Coalition published a new CE Delft report “Pay as you eat meat, dairy and eggs”. This report discusses and calculates the true price of meat, dairy and eggs and was handed over 23rd March to a policy officer of the European Commission (DG Sante). The Ipsos survey is about the policy proposals in this report.

To determine whether consumers were interested in the policy proposals of the TAPP Coalition for paying the “true price” of meat including environmental costs and using revenues for farmers and consumers, a consumer research survey (Ipsos) was launched by TAPP Coalition. The survey ran in February 2023, surveying 3088 consumers across France (n=999), Germany (n=1000), and the Netherlands (n=1039) with an appropriate distribution across gender, age, income and political background. The survey results demonstrate that West-Europeans are ready for a meat tax if revenues are used in a clever way.

Detailed survey results – key insights

Section 1: VAT reform

Consumers in the Netherlands, France & Germany agree with 60,1% with a 0% VAT

Thanks to the EU Parliament, part of the EU Green Deal for food is a 0% VAT rate for food products that benefit public health or the environment, and the highest VAT rate for food products with negative health and environment impacts. A majority agrees with this proposal. In 2021, the EU Parliament voted for this amendment in the Farm to Fork Strategy.

- In France 73% of people voting for Macron's political party La Republic en Marche (LREM) support the VAT reform proposal
- In Germany 63% of people voting for the Sozialdemokratische Partei Deutschlands of Olaf Scholz (SPD) support the VAT reform
- In the Netherlands 65,3% of people voting for Mark Rutte's party, Volkspartij voor Vrijheid en Democratie (VVD) support the VAT reform.

Section 2: TAPP proposal

Consumers in the Netherlands, France & Germany agree with 57,4%

The TAPP Coalition, a European organization, consists of various sustainable businesses and agricultural, health, environmental and animal welfare organizations. The TAPP Coalition made a proposal to adjust food prices in Europe, so that all environmental costs are included in the price, starting with meat. The TAPP proposal consists of various measures.

The proposal: A range of measures in the proposal for a slightly higher meat price, enabling governments to fund three things and make food cheaper on average: making healthy and sustainable food cheaper, supporting farmers financially and compensating low-income groups.

1. **A 0% VAT on fruit and vegetables and healthy/ sustainable food.**
The 0 percent VAT rate will apply to fruit and vegetables, nuts, bread, whole wheat products, organic foodstuffs and plant-based meat and dairy substitutes.
2. **A fairer, slightly higher price on meat including all costs.**
This concerns an additional price of 20 euro cents per 100 grams of chicken, 45 euro cents per 100 grams of pork and 57 euro cents per 100 grams of beef.
3. **Financial compensation for low-income groups.**
The 20 percent with the lowest incomes per person must receive an extra 10 euros per month so that their loss of income is compensated through an amount of money (e.g. a higher healthcare allowance or a Healthy Food Gift Card).
4. **Subsidies for farmers.**
Livestock farmers receive at least 10,000 euros extra per year to be able to work in a more animal and environmentally friendly way.

According to researchers (CE Delft, 2020), the proposal is net positive for the economy and, moreover, good for consumers. Overall, people with a low to middle income will be slightly better off. Anyone who eats less meat and more vegetables or meat substitutes will also benefit. Consumers will eat healthier, which will improve or maintain their health. As a result, the rising healthcare costs will begin to decrease. This proposal will also reduce CO₂ emissions, animal feed, related deforestation and the number of animals slaughtered. It will increase farm income and animal welfare and helps farmers to make a shift to sustainable or organic farming.

- In France voters of LREM agree with 64,8% with the TAPP proposal
- In Germany voters of SPD agree with 59,7% with the TAPP proposal
- In the Netherlands voters of VVD agree with 56,3% with the TAPP proposal

Section 3: Support for a high VAT rate on meat (and 0% rate healthy food)

The Netherlands, France & Germany agree with 56,7%

Reducing costs to buy food: 0% VAT on healthy sustainable food and higher prices for unhealthy food. (like vegetables, fruits, nuts, plant-based meat/dairy, bread, organic food, coffee, tea and water) and a VAT increase of approximately 15% for (non-organic) meat and for all sugary drinks.

- In France voters of LREM agree with a high VAT rate on meat with 63,3%

Section 4: Obligations to reduce greenhouse gas emissions

France & the Netherlands agree with 57,3%

Obligations for dairy factories and meat companies to reduce greenhouse gas emissions (CO₂) per kg meat/dairy, similar to (low) CO₂ emission standards for cars.

Section 5: Fiscal policy options

+73% agrees!

Two fiscal policy options to pay the price for GHG-emission pollution are: let farmers pay the tax or let supermarkets, food services and consumers pay the tax. All three countries (>73%) agree that supermarkets, food services and consumer should pay the tax. Germany agrees with 68,3%, France with 73,2% & The Netherlands with 76,2%. This means consumers prefer that they will pay a GHG-emission related food tax (on meat/dairy mostly) over the option to punish farmers and let them pay the tax for GHG-emissions.

Section 6: meat tax of > 1 euro/kg for animal welfare

58,8% agrees

The German government has a plan for an animal welfare payment on meat, dairy and eggs which enables farmers to improve animal welfare. It would also improve environmental standards (CO₂-reduction) and enables workers in slaughterhouses and farms to have a better income. If this proposal was to be implemented in your country, what should the tax then be? Consumers in all three countries agree on a minimum 0,10 eurocents increase in price on meat (per 100 gram).

- In the Netherlands VVD voters support this with 64,4%

Section 7: Reducing expenditures on food with ca. 10%

56,9% agrees

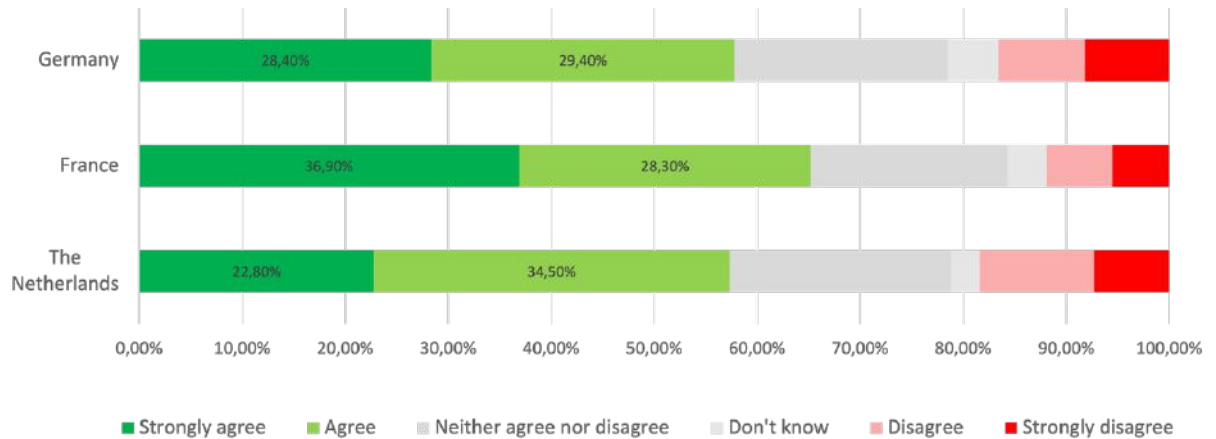
Every adult will spend about 250 euros less per year on food thanks to the following set of agreements for 2024: - 0% VAT on all fruit and vegetables, bread, grain products, coffee, tea, organic and fair trade food, (plant-based) meat and dairy substitutes. - Non-organic meat and dairy will be subject to the normal (highest) VAT rate. - Everyone receives free food vouchers (a credit card) worth 175 euros per year (about 15 euros per month) to buy healthy or sustainable food: organic food, vegetables or fruit.

Overview of results combined – France, Germany, Netherlands

Below you can see some of the combined results for France, Germany and The Netherlands.

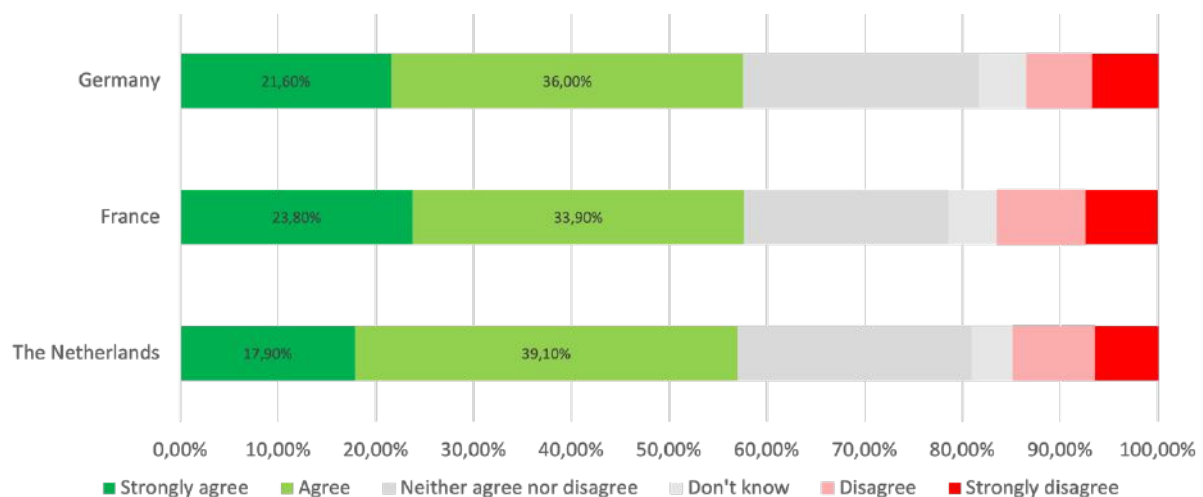
On average the Netherlands, France & Germany agree with 60,1% with a 0% VAT

1. **0% VAT.** A majority agrees with a 0% VAT rate for food products that benefit public health or the environment and the highest VAT rate for food products with negative health and environmental impacts. In 2021, the EU Parliament voted for this amendment in the Farm to Fork Strategy. In France, support for this proposal is highest compared the other countries.



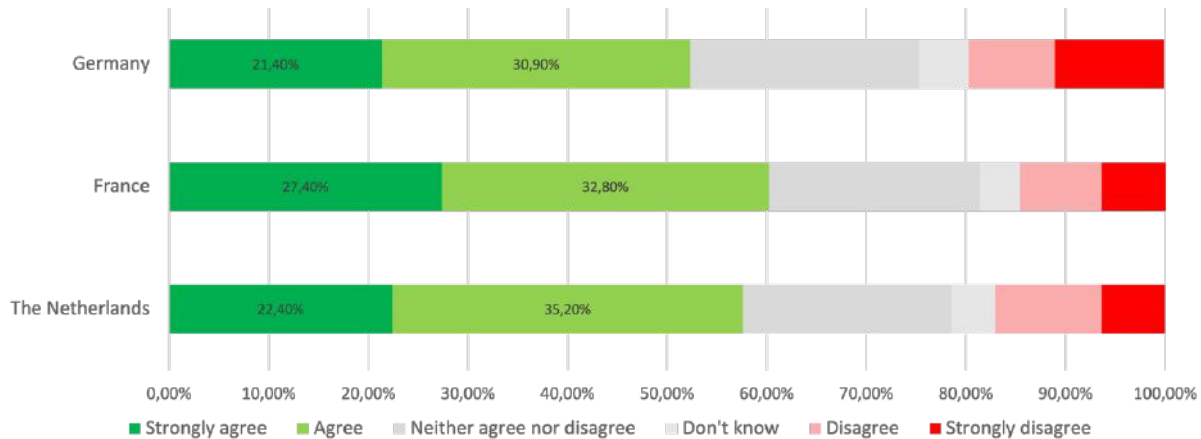
2. **On average the Netherlands, France & Germany agree with the TAPP Coalition food pricing plan with 57,4%**

Proposal which will make food cheaper on average. A 0% VAT on fruit and vegetables and healthy/ sustainable food. B A fairer, slightly higher price on meat including all costs. C Financial compensation for low-income groups. D Subsidies for farmers. To what extent would you agree with the full range of measures in the proposal for a slightly higher meat price, enabling governments to fund three things: making healthy and sustainable food cheaper, supporting farmers financially and compensating low-income groups?

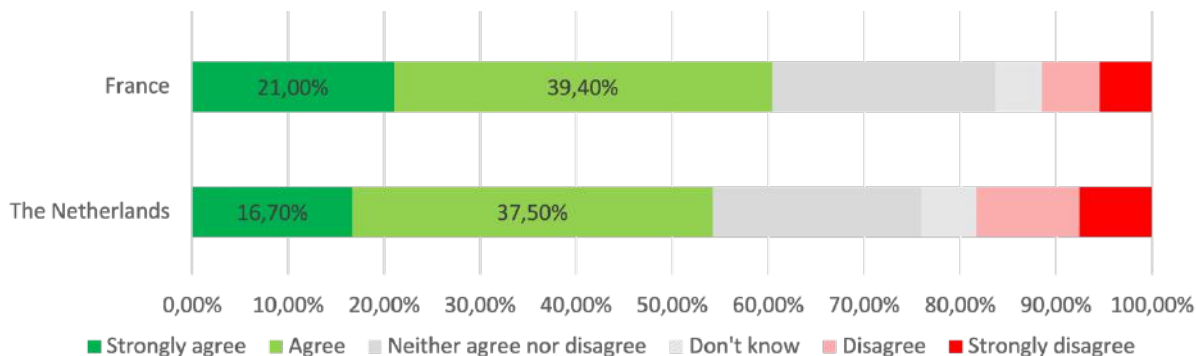


3. **Support for a high VAT rate on meat (and 0% rate healthy food): on average 56,7% agrees**

Reducing costs to buy food: 0% VAT on healthy sustainable food and higher prices for unhealthy food. To what extent would you agree with a policy in which there is 0% VAT on healthy or sustainable food products (like vegetables, fruits, nuts, plant-based meat/dairy, bread, organic food, coffee, tea and water) and a VAT increase of approximately 15% for (non-organic) meat and for all sugary drinks?

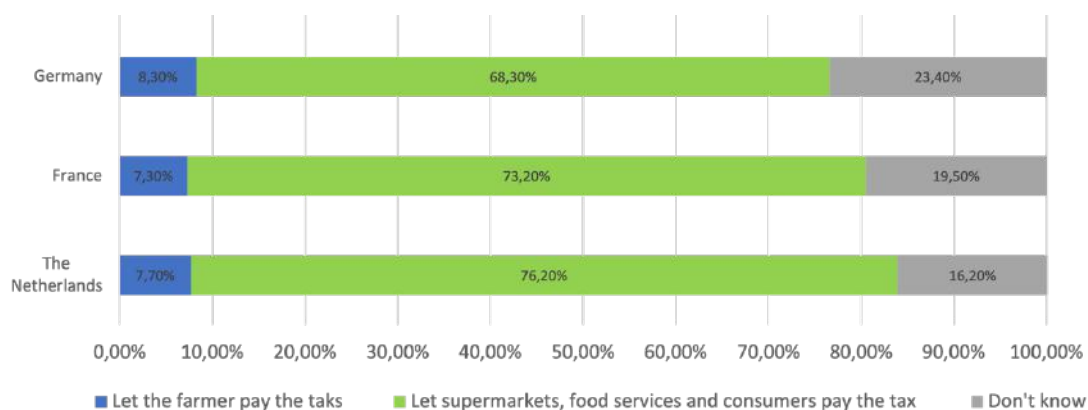


4. **Obligations to reduce greenhouse gas emissions.** Obligations for dairy factories and meat companies to reduce greenhouse gas emissions (CO2) per kg meat/dairy, similar to (low) CO2 emission standards for cars.



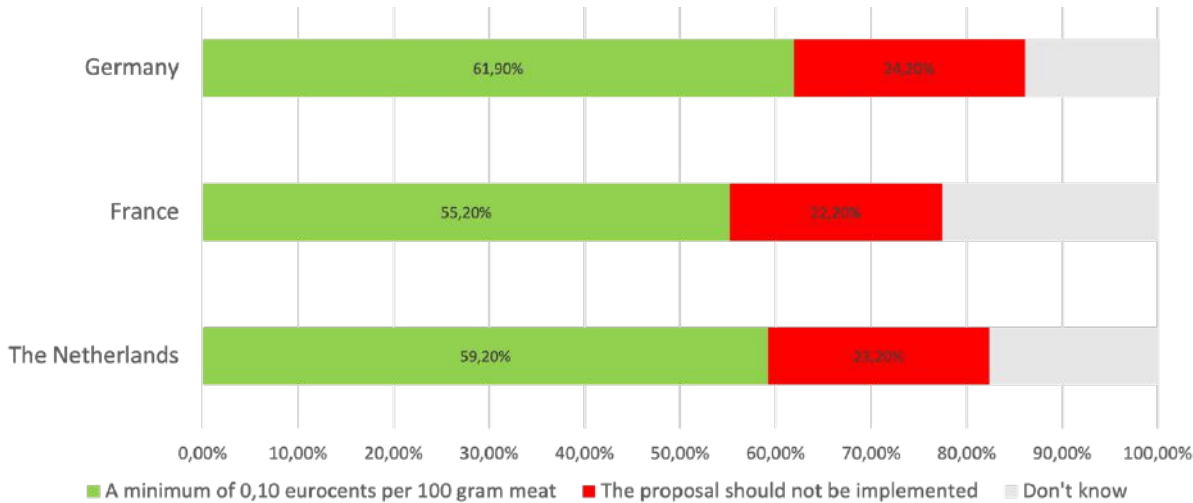
5. **Fiscal policy options.** If you have to select one out of three fiscal policy options, which options would you prefer (even if you don't support all)?

All three countries (>70%) agree that supermarkets, food services and consumer should pay the tax. Germany agrees with 68,3%, France with 73,2% & The Netherlands with 76,2%.



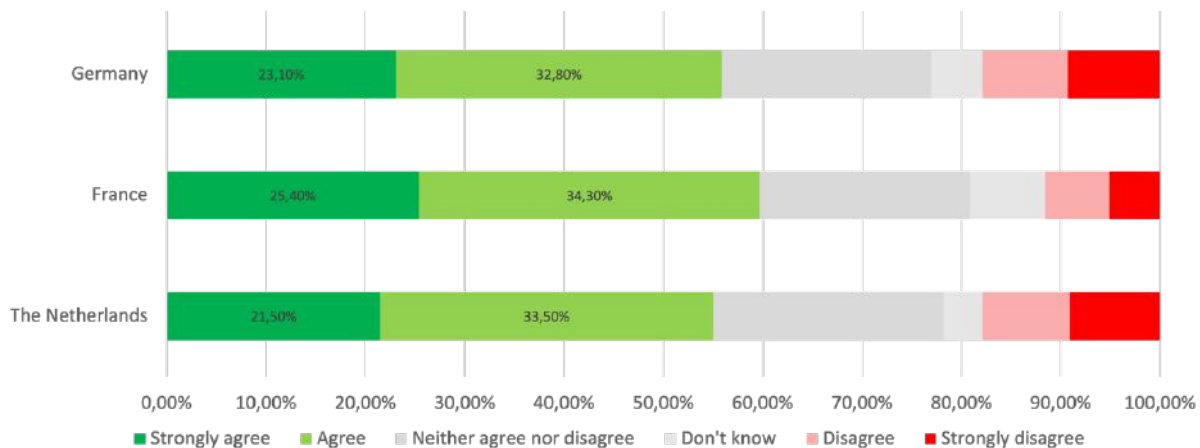
6. **A majority (58,8%) in West-Europe supports a meat tax of > 1 euro/kg for animal welfare.**

The German government has a plan for an animal welfare payment on meat, dairy and eggs which enables farmers to improve animal welfare. It would also improve environmental standards (CO2-reduction) and enables workers in slaughterhouses and farms to have a better income. If this proposal was to be implemented in your country, what should the tax then be? **Consumers in all three countries agree in majority on a minimum 0,10 eurocents increase in price on meat (per 100 gram).**



7. **Reducing expenditures on food with ca. 10%: 56,9% agrees**

Every adult will spend about 250 euros less per year on food thanks to the following set of agreements for 2024 : - 0% VAT on all fruit and vegetables, bread, grain products, coffee, tea, organic and fair trade food, (plant-based) meat and dairy substitutes. - Non-organic meat and dairy will be subject to the normal VAT rate. - Everyone receives free food vouchers (a credit card) worth 175 euros per year (about 15 euros per month) to buy healthy or sustainable food: organic food, vegetables or fruit. To what extent would you support this proposal?

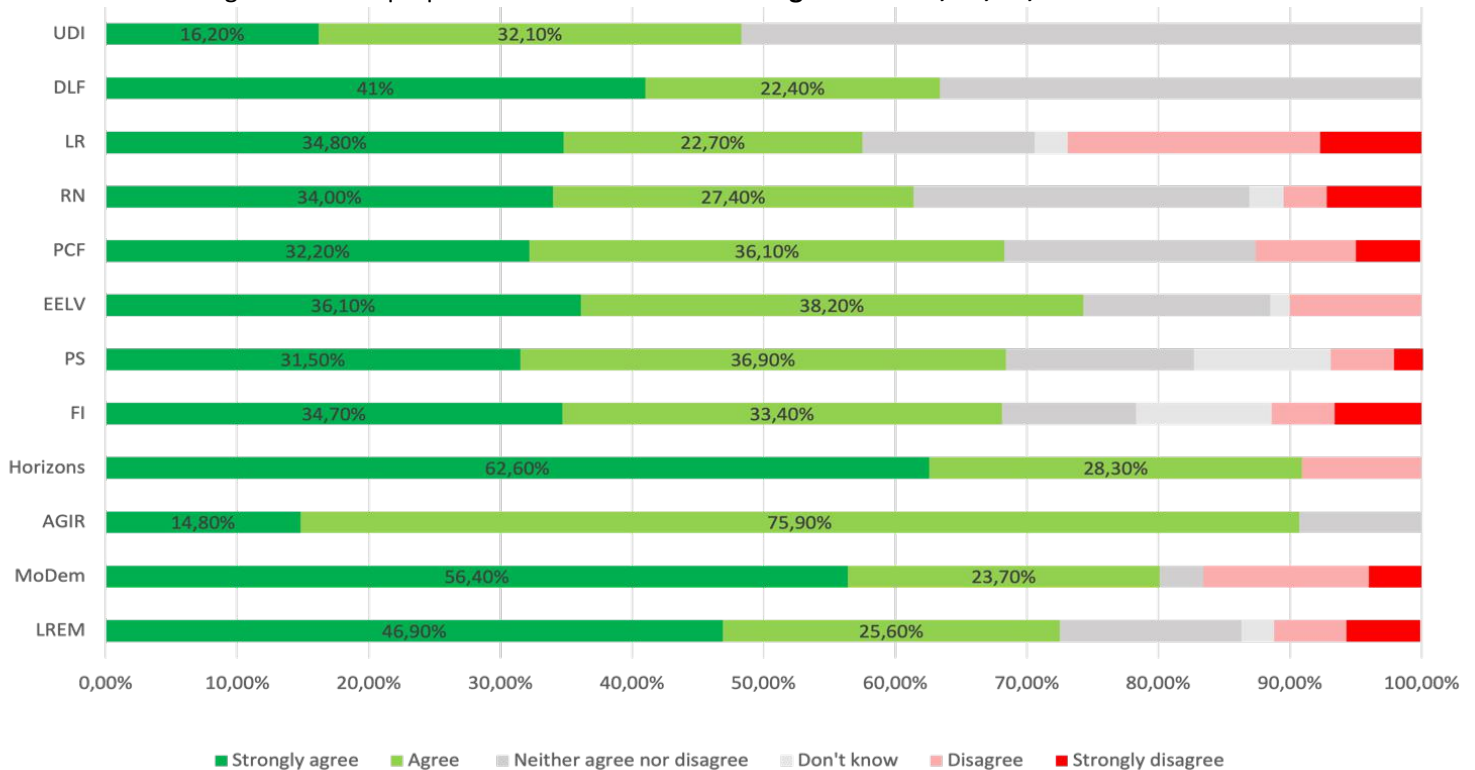


French political overview

Below you can find an overview of the results per political party. For the following political parties, the results are an indication as the number of participants is below 31 (n < 30):

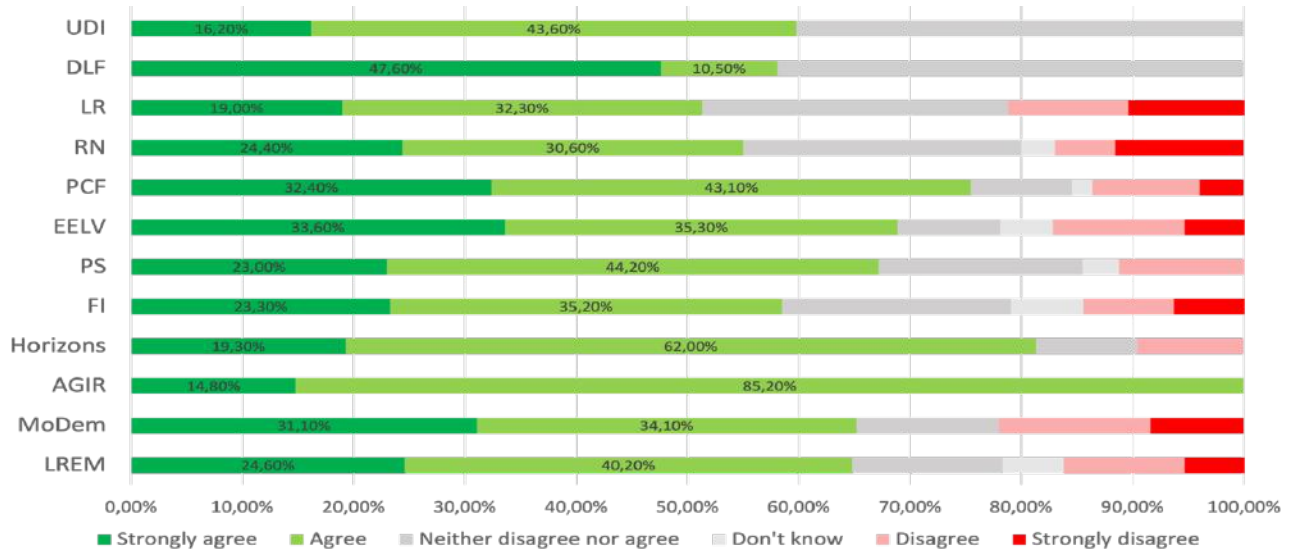
MoDem (27), AGIR (7), Horizons (14), DLF (8) and UDI (8).

1. **0% VAT – EU Green Deal.** Thanks to the EU Parliament, part of the EU Green Deal for food is a 0% VAT rate for food products that benefit public health or the environment, and the highest VAT rate for food products with negative health and environment impacts. To what extent would you agree with this proposal in France? **LREM voters agree with 72,5%, 61,4% of RN voters.**



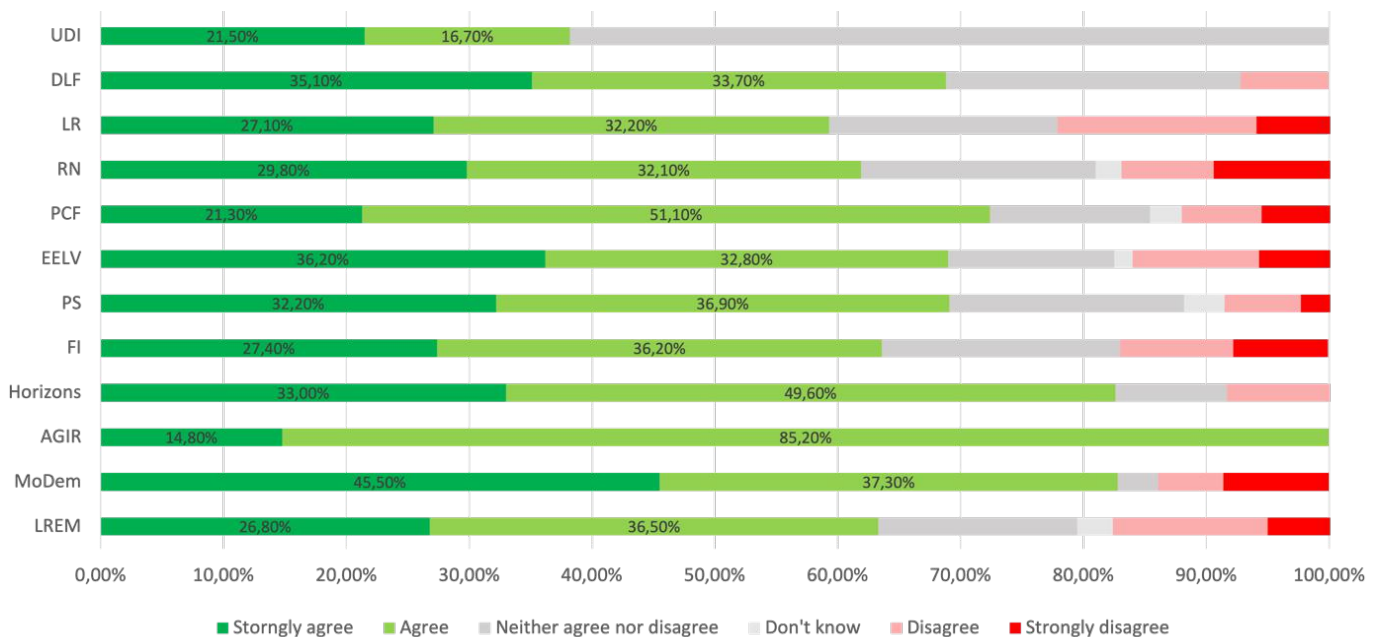
2. **The TAPP Coalition food pricing plan: a majority of voters of all political groups support it! LREM voters agree with 64,80% for instance.**

Proposal which will make food cheaper on average. A 0% VAT on fruit and vegetables and healthy/ sustainable food. B A fairer, slightly higher price on meat including all costs. C Financial compensation for low-income groups. D Subsidies for farmers. To what extent would you agree with the full range of measures in the proposal for a slightly higher meat price, enabling governments to fund three things: making healthy and sustainable food cheaper, supporting farmers financially and compensating low-income groups?



3. **Support for a high VAT rate on meat (and 0% rate healthy food):**

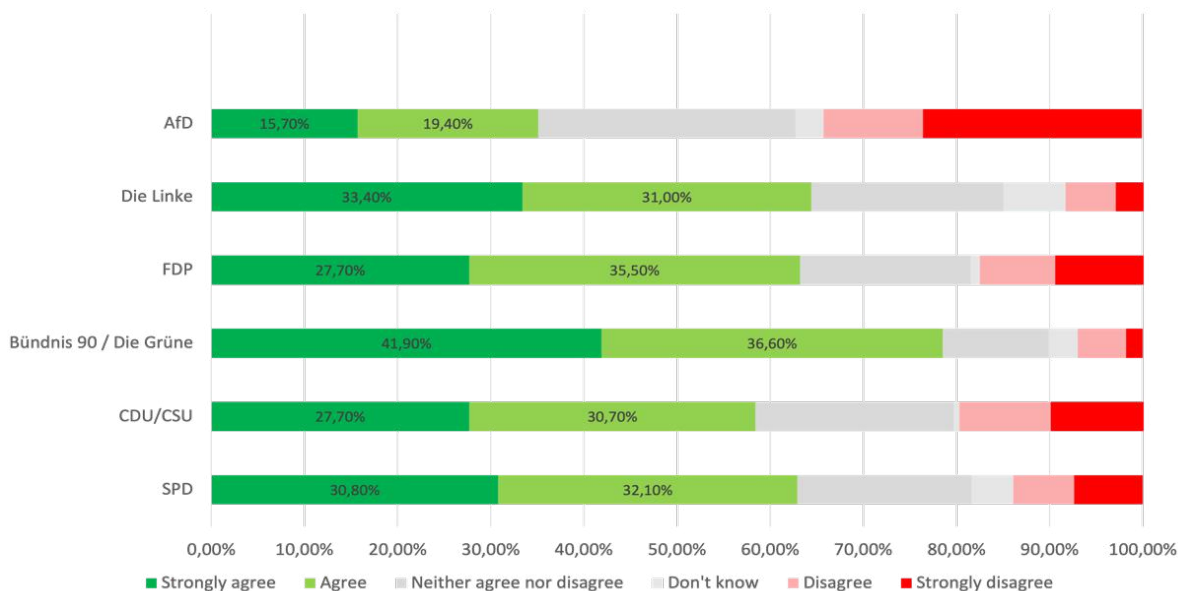
Reducing costs to buy food: 0% VAT on healthy sustainable food and higher prices for unhealthy food. To what extent would you agree with a policy in which there is 0% VAT on healthy or sustainable food products (like vegetables, fruits, nuts, plant-based meat/dairy, bread, organic food, coffee, tea and water) and a VAT increase of approximately 15% for (non-organic) meat and for all sugary drinks? **LREM voters agree with 63,3% and 61,9% of voters of Rassemblement National agree, 69% of the Greens and Socialists agree.**



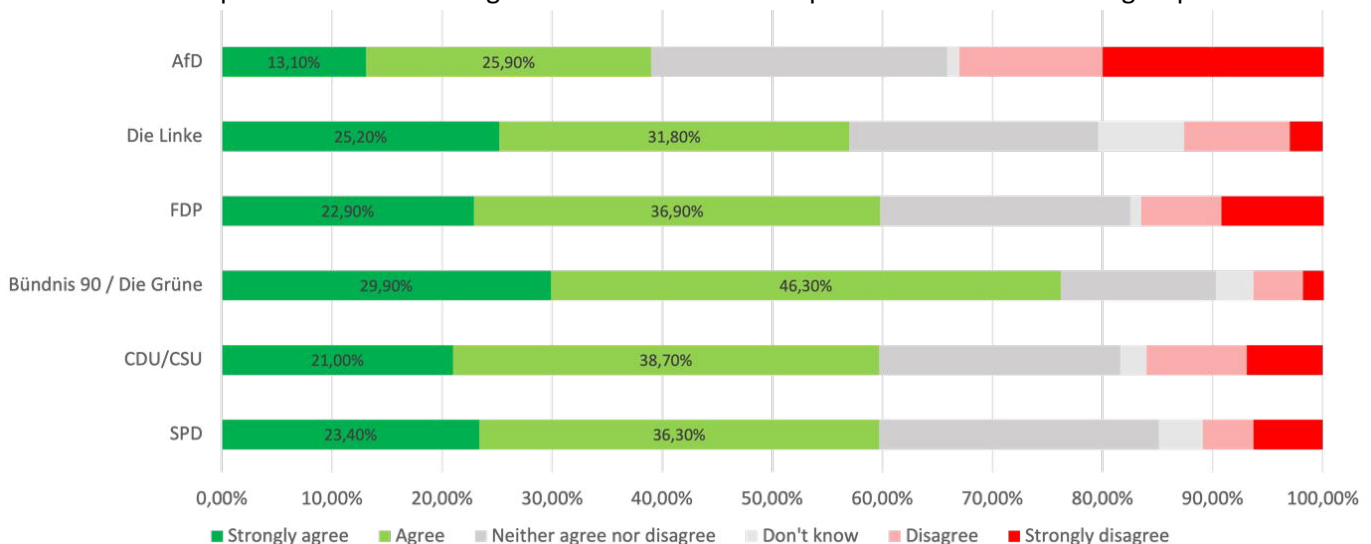
German political overview

Below you can find the results per political party in Germany. For all political parties more than 30 people were included in the survey, so results are reliable.

- 1. 0% VAT – EU Green Deal.** Thanks to the EU Parliament, part of the EU Green Deal for food is a 0% VAT rate for food products that benefit public health or the environment, and the highest VAT rate for food products with negative health and environment impacts. To what extent would you agree with this proposal in Germany? **Germans support this with 57,8%. SPD voters agree with 62,9%. Liberal FDP voters support the proposal with 62,7% and voters of the Green party with 77,9%. SPD, FDP and the Greens form the German government. Now the liberal FDP Finance Minister is blocking a proposal from the Agriculture Ministry for a 0% VAT on vegetables and fruit and a normal 19% VAT rate on meat and dairy to finance animal welfare payments for farmers³.**



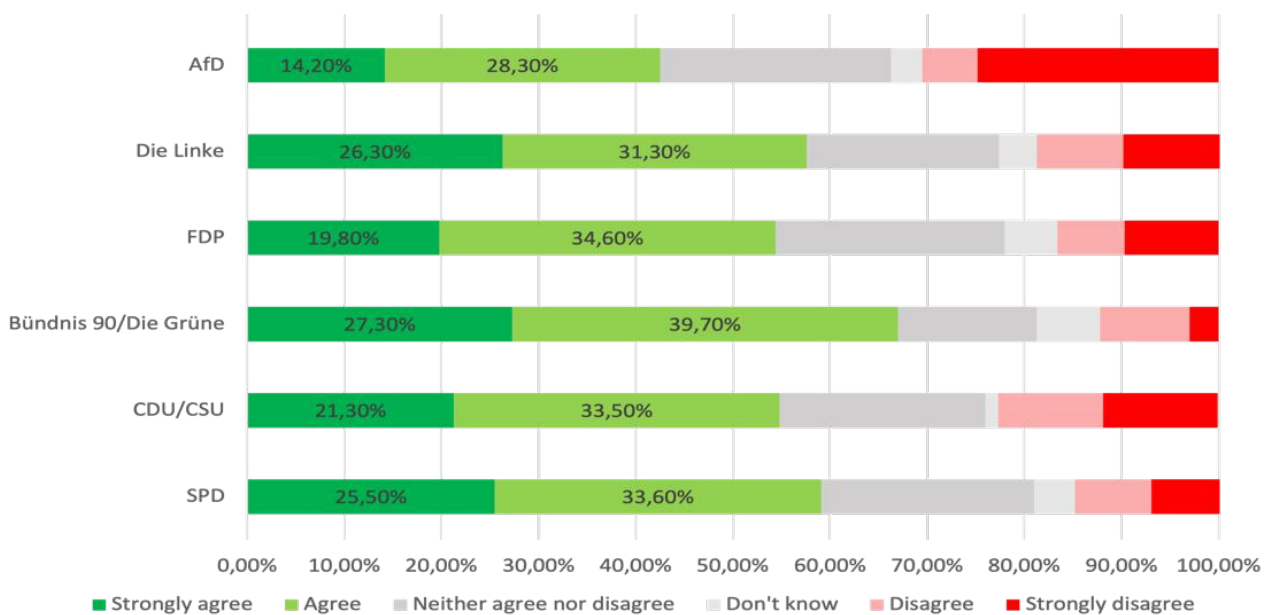
- 2. The TAPP Coalition food pricing plan.** Proposal which will make food cheaper on average. A: 0% VAT on fruit and vegetables and healthy/ sustainable food. B: A fairer, slightly higher price on meat including all costs. C: Financial compensation for low-income groups. D:



³ <https://www.welt.de/wirtschaft/article242820529/Fleisch-Hoehere-Steuern-Mit-diesem-Vorschlag-scheitert-Oezdemir.html>

Subsidies for farmers. To what extent would you agree with the full range of measures in the proposal for a slightly higher meat price, enabling governments to fund three things: making healthy and sustainable food cheaper, supporting farmers financially and compensating low-income groups? **German consumers support the TAPP Coalition proposal with 57,6%. SPD voters agree with 59,7%, FDP voters with 59,8%% and Green voters with 76,2%.**

- 3. Making food cheaper.** Every adult will spend about 250 euros less per year on food (circa 10% lower expenditures on food) thanks to the following set of agreements for 2024 or as soon as possible: - 0% VAT on all fruit and vegetables, bread, grain products, coffee, tea, organic and fair trade food, (plant-based) meat and dairy substitutes. - Non-organic meat and dairy will be subject to the normal VAT rate. - Everyone receives free food vouchers (a credit card) worth 175 euros per year (about 15 euros per month) to buy healthy or sustainable food: organic food, vegetables or fruit. To what extent would you support this proposal? **German consumers support this proposal with 55,9%. SPD voters agree with 59,1%, FDP voters 54,4% and Greens voters with 67%.**



- 4. A majority (61,9%) in Germany supports a meat tax of > 1 euro/kg for animal welfare (Tierwohl Abgabe).**

The German government has a plan for an animal welfare payment on meat, dairy and eggs which enables farmers to improve animal welfare. It would also improve environmental standards (CO2-reduction) and enables workers in slaughterhouses and farms to have a better income. If this proposal was to be implemented in your country, what should the tax then be? **Consumers in Germany agree in 62% majority on a minimum 0,10 eurocents increase in price on meat (per 100 gram).**

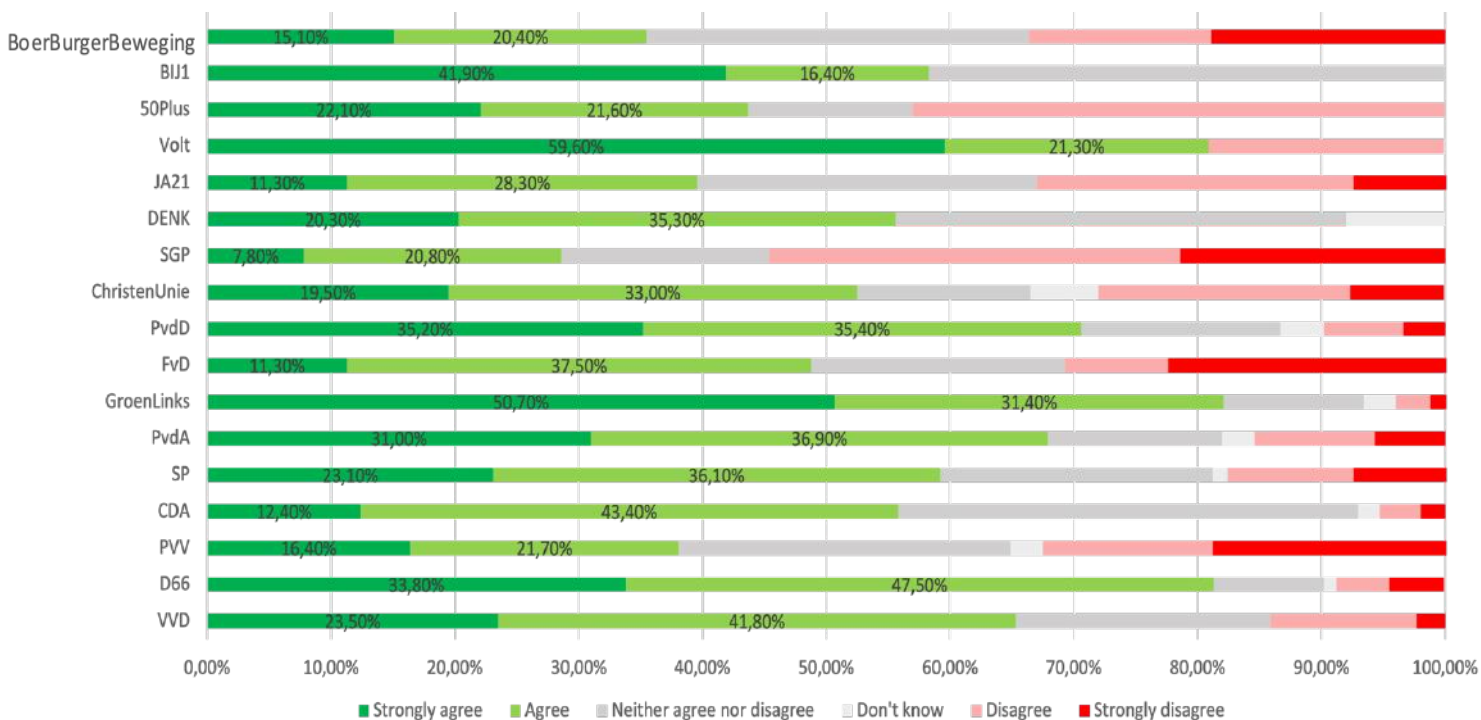


Dutch political overview

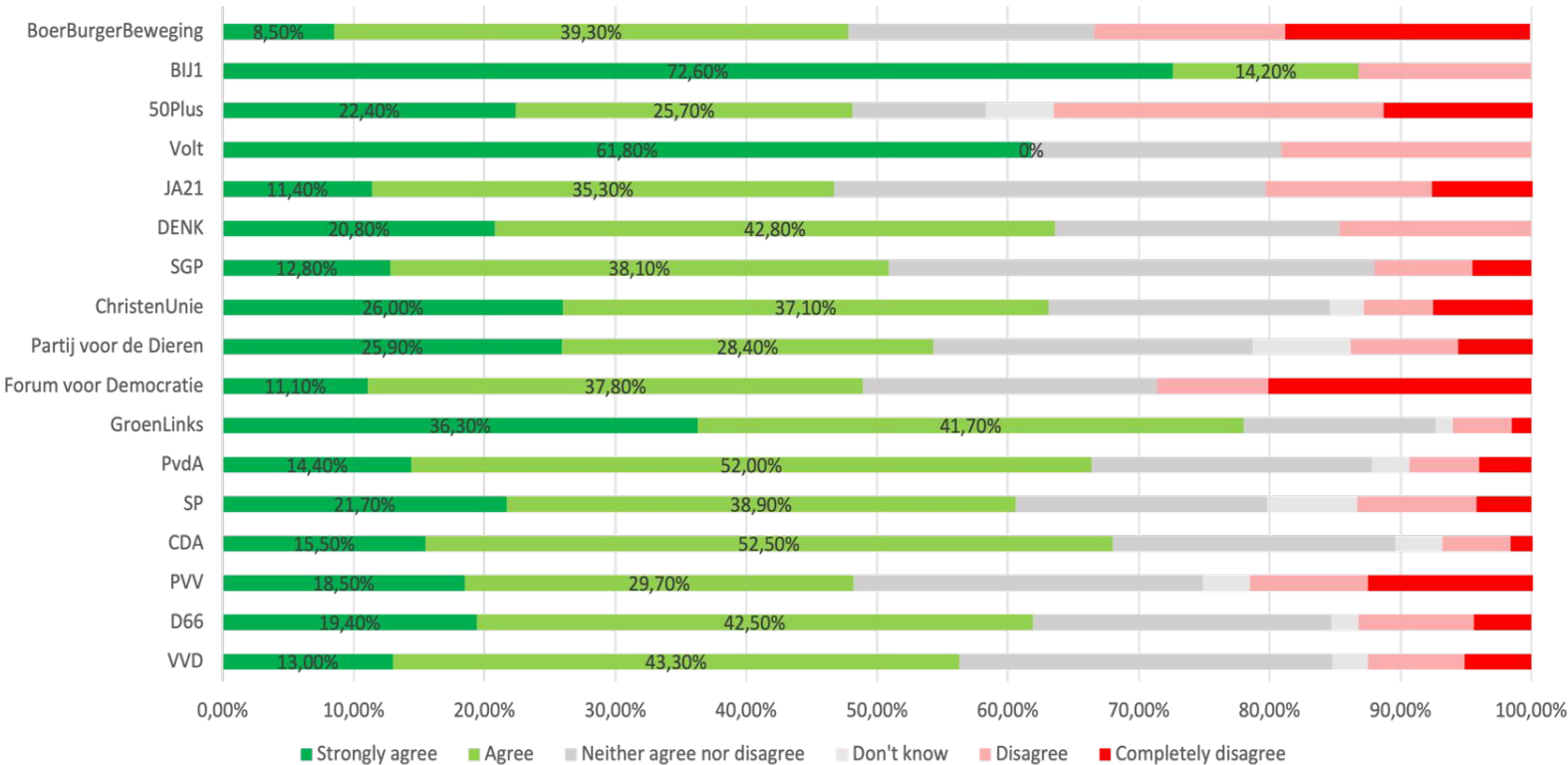
Below you can find the results per political party in the Netherlands. For the following political parties, the results are an indication as the number of participants is below 31 (n < 30): DENK (14), SGP (24), JA21 (25), Volt (5), 50Plus (17) and BIJ1 (7).

- 1. 0% VAT – EU Green Deal.** Thanks to the EU Parliament, part of the EU Green Deal for food is a 0% VAT rate for food products that benefit public health or the environment, and the highest VAT rate for food products with negative health and environment impacts. To what extent would you agree with this proposal in the Netherlands?

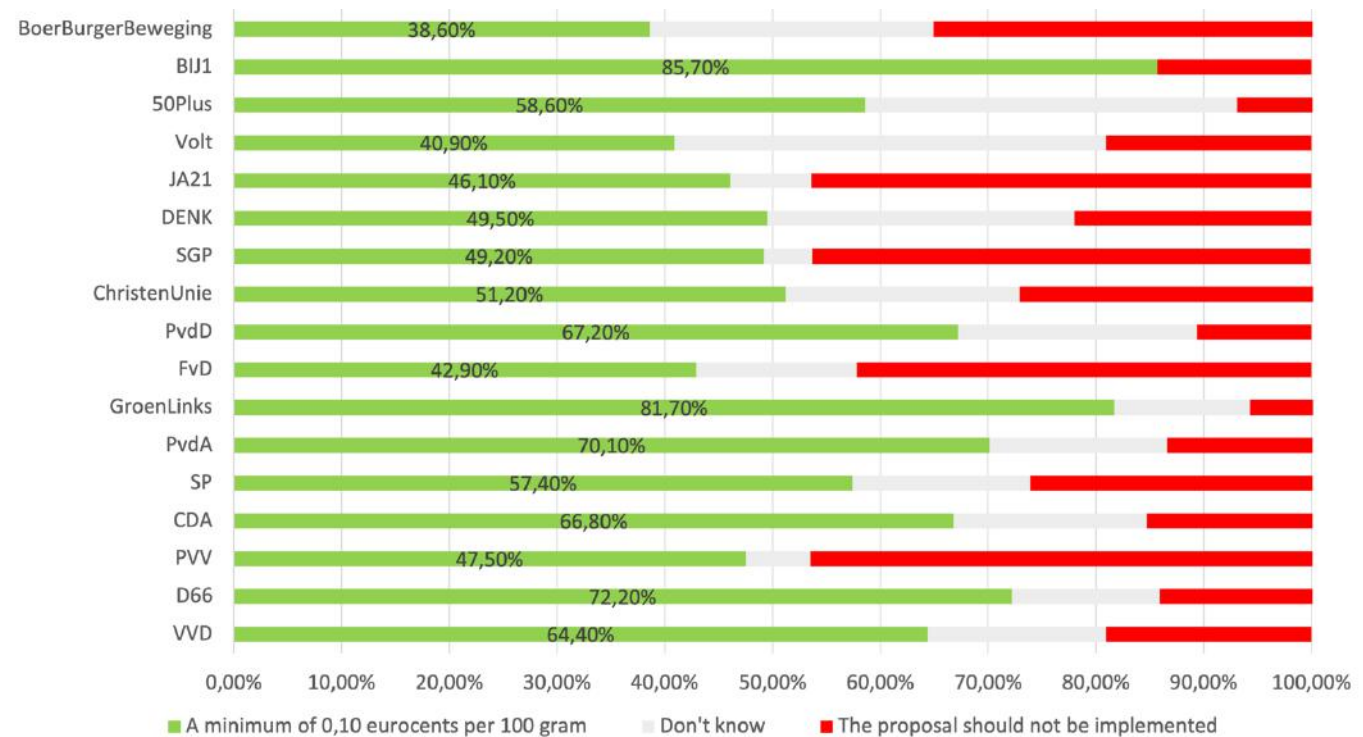
VVD voters agree with 65,3%, D66 with 81,3%, CDA with 55,8%, PvdA with 67,9%, GroenLinks with 82,1%.



2. The TAPP Coalition food pricing plan. Proposal which will make food cheaper on average. A 0% VAT on fruit and vegetables and healthy/ sustainable food. B A fairer, slightly higher price on meat including all costs. C Financial compensation for low-income groups. D Subsidies for farmers. To what extent would you agree with the full range of measures in the proposal for a slightly higher meat price, enabling governments to fund three things: making healthy and sustainable food cheaper, supporting farmers financially and compensating low-income groups? **The VVD voters agree with 56,3%, D66 voters with 61,9%, CDA voters with 68%, GroenLinks voters with 78%, PvdA voters with 66,4% and PvdD voters with (only) 54,3%.**



3. **Fair meat prices for better animal welfare.** The German government has a plan for an animal welfare payment on meat, dairy and eggs which enables farmers to improve animal welfare. It would also improve environmental standards (CO2-reduction) and enables workers in slaughterhouses and farms to have a better income. If this proposal was to be implemented in your country, what should the tax then be? **VVD voters agree with 64,4%, D66 voters with 72,2%, GroenLinks voters with 81,7%, PvdA voters with 70,1% & CDA voters with 66,8%.**





A fair meat price in the EU

Report for
True Animal Protein Price Coalition

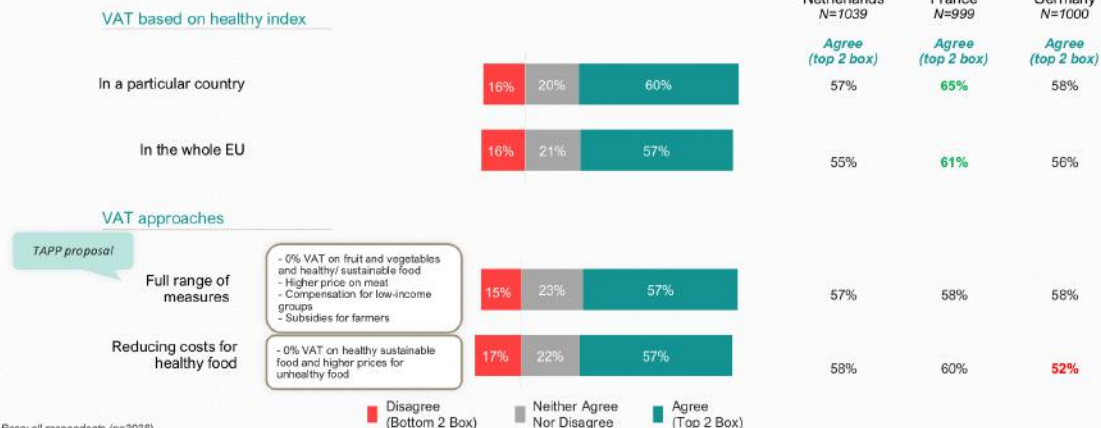
Project: 22076321
Amsterdam, 22-03-2023



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VAT tariffs on food

Perception on a 0% VAT rate for healthy food products, and a higher VAT for food products with negative impacts on health or environment



Base: all respondents (n=3038)

Q7: Thanks to the EU Green Deal for food is a 0% VAT rate for food products that benefit public health or the environment, and the highest VAT rate for food products with negative health and environment impacts. To what extent would you agree with this proposal in Europe or in your country?

Q11: Proposal which will make food cheaper on average. A 0% VAT on fruit and vegetables and healthy/sustainable food. A fairer, slightly higher price on meat including all costs. C Financial compensation for low income groups. D Subsidies for farmers. To what extent would you agree with the full range of measures in the proposal for a slightly higher meat price, enabling governments to fund three things: making healthy and sustainable food cheaper, supporting farmers financially and compensating low income groups? Additional info (Netherlands, Germany): This concerns an additional price of 20 euro cents per 100 grams of chicken, 45 euro cents per 100 grams of pork and 57 euro cents per 100 grams of beef. Livestock farmers receive at least 10,000 euros extra per year to be able to work in a more animal and environmentally friendly way. The 0 percent VAT rate will apply to fruit and vegetables, nuts, bread, wholemeal products, organic foodstuffs and plant-based meat and dairy substitutes. In addition, the 20 percent with the lowest incomes per person must receive an extra 10 euros per month so that their loss of income is compensated through an amount of money (e.g. a higher healthcare allowance or a Healthy Food Gift Card).

Q12: Reducing costs to buy food: 0% VAT on healthy sustainable food and higher prices for unhealthy food. To what extent would you agree with a policy in which there is 0% VAT on healthy or sustainable food products (like vegetables, fruits, nuts, plant based meat/dairy, bread, organic food, coffee, tea and water) and a VAT increase of approximately 15% for (non-organic) meat and for all sugary drinks? This combination leads to a net financial benefit of nearly 100 euro per year per person for buying food (on average).

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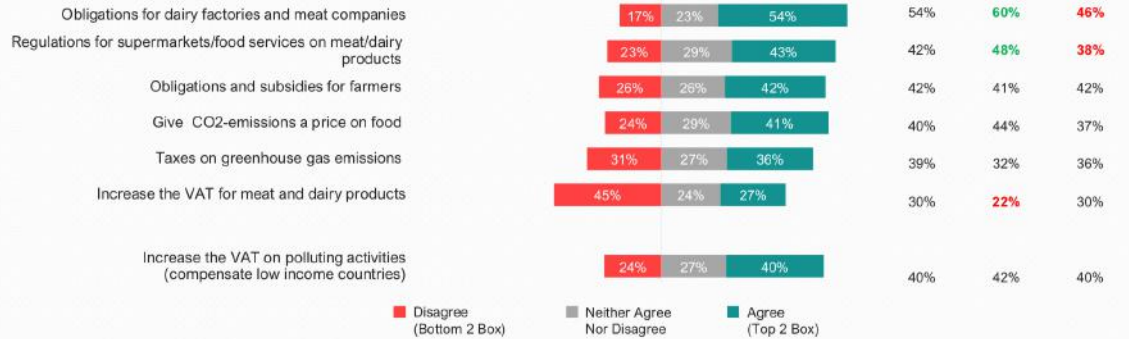
Reducing greenhouse gas emissions

More than a half of respondents agree that dairy and meat factories should be obligated in reducing GHG emissions, especially in France



Respondents would prefer if supermarkets and food services paid emission taxes directly (44%), over the farmers (8%) and consumers (29%). More than a half of French respondents would support the first option (53%).

Options to reduce GHG emissions



Base: all respondents (n=3038)

Q13. Below you can find 6 policy options to reduce greenhouse gas emissions from livestock. Can you indicate for each option to what extent you agree with it?

Q13b. If you have to select one out of three fiscal policy options, which options would you prefer (even if you don't support all)?

Q15. To what extent would you agree with an increase of taxes on polluting activities, including meat, dairy and soy production, for climate finance to support and compensate low income countries?

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Making food cheaper

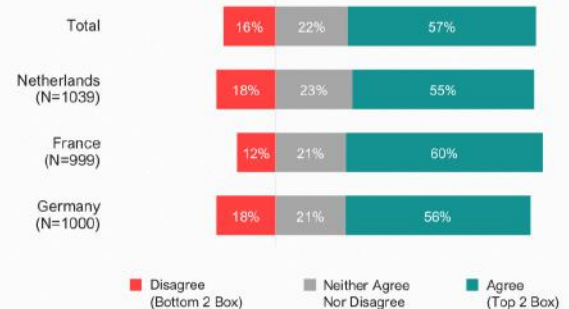
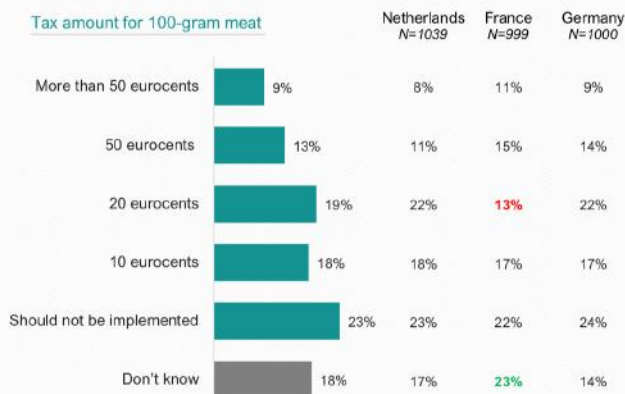
More than a half of respondents would support the implementation of a tax of at least 10 eurocents/100-gram meat and 23% do not support the tax at all. Plan to lower expenditures on food was accepted rather well

- Plan to implement an animal welfare payment on meat, dairy and eggs.
- It would improve environmental standards (CO₂-reduction) and support farmers and slaughterhouses.

- Plan of 10% lower expenditures on food thanks to the set of agreements for 2024:

- 0% VAT on healthy food
- normal VAT on the non-organic meat/dairy
- free yearly food vouchers for healthy food*

Tax amount for 100-gram meat



Base: all respondents (n=3038)

Q14. The German government has a plan for an animal welfare payment on meat, dairy and eggs which enables farmers to improve animal welfare. If this proposal was to be implemented in your country, what should the tax then be? Q16. To what extent would you support this proposal?

*Every adult will spend about 250 euros less per year on food:

- 0% VAT on all fruit and vegetables, bread, grain products, coffee, tea, organic and fair trade food, (plant-based) meat and dairy substitutes.
- Non-organic meat and dairy will be subject to the normal VAT rate.
- Everyone receives free food vouchers (a credit card) worth 175 euros per year (about 15 euros per month) to buy healthy or sustainable food: organic food, vegetables or fruit.

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