

Alleviating the Burden of Heart Disease and Stroke

Heart and Stroke Foundation of Canada

Submission to the

Pre-budget Consultations of the

**House of Commons Standing Committee on
Finance**

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**HEART &
STROKE
FOUNDATION
OF CANADA**

**FONDATION
DES MALADIES
DU CŒUR
DU CANADA**

*Finding answers. For life.
À la conquête de solutions.*

The Heart and Stroke Foundation of Canada

The Heart and Stroke Foundation of Canada (HSFC) is a national volunteer-based charity led and supported by a force of more than 140,000 volunteers. The HSFC leads in eliminating heart disease and stroke and reducing their impact through the advancement of research and its application, the promotion of healthy living, and advocacy. The Foundation is a leading funder of heart and stroke research in Canada. In 2006, the HSFC invested over \$58 million into peer-reviewed heart disease and stroke research in Canada.

The Foundation has a variety of very effective health promotion programs that reach many communities across the country. These programs are recognized by Canadians for their high quality and include such initiatives as the Health Check™ food information program, CPR training and guidelines, the “Hearts in Motion” walking program, plus many more.

The Foundation also works closely with the federal government on a number of fronts, including health research, obesity and tobacco control issues. The Foundation regularly appears before House of Commons Standing Committees. In February 2007 we held our ninth annual “Heart on the Hill” day.

The Foundation believes in the value and power of partnerships and continues to partner with organizations such as the Canadian Institutes of Health Research, the Canadian Stroke Network, Health Canada, the Public Health Agency of Canada and Statistics Canada. We also play a lead role in councils and consortia such as the Health Charities Coalition of Canada, the Chronic Disease Prevention Alliance of Canada and the Canadian Coalition for Action on Tobacco.

Executive Summary

Health-Promoting Tax Policies

The Heart and Stroke Foundation of Canada (HSFC) believes that the degree to which a tax measure is health-promoting, should be an important criteria in guiding federal government tax policy decision-making.

Tax strategies are an effective means for governments to encourage behaviours that promote physical activity, healthy eating and good health. In fact, health-promoting incentives in the form of tax rebates/credits, subsidies etc, have been recommended by many organizations, including the World Health Organization. In Canada, recent examples of such tax policies at the federal level include the Children's Fitness Tax Credit and the tax deduction for the purchase of public transit passes.

Health-Promoting Infrastructure

In addition to tax policy, the federal government has an important role to play in facilitating changes to the built and physical environment that promotes and encourages physical activity. Numerous studies have demonstrated a relationship between the physical design of communities and physical activity and obesity levels. In particular, the "walkability" and "cyclability" of a neighbourhood, as well as accessibility to parks and recreation facilities, have been shown to facilitate physical activity. We agree with the Standing Committee on Health that the federal government should invest in health-promoting infrastructure by providing "new and dedicated infrastructure funding" that promotes physical activity in communities across the country.

Enhancing Health Research

The federal government's approach to the funding of the indirect costs of research is providing a disincentive to health research funded by health charities. The HSFC funds approximately \$58 million per year in excellent, peer reviewed research, contributing much to the public good. We also invest in joint research initiatives with the Canadian Institutes of Health Research (CIHR) and other agencies, totalling \$15.5 million per year. Collectively, Canada's health charities fund upwards of \$200 million of peer reviewed research per year, about 80% of these funds flowing to Canada's research based universities. Charities do not fund the indirect costs of research, as doing so would significantly reduce funds contributed by Canadians that would otherwise go directly to supporting life-saving research. In fact, in no country are the health charities expected to fund such costs. It is time for the federal government to treat the research funded by health charities in the same way as they treat the CIHR-funded research.

The federal government has uncontested jurisdiction for creating and sustaining the federal data and information infrastructure that enables researchers to understand better the determinants of disease, what the trajectory of diseases are over the life-course as well as the utility of interventions intended to eliminate and alleviate the burden of disease in Canada. Currently, Canada's national research infrastructure is substandard – for example, we are without a national life-long cohort that includes both a birth cohort and an aging cohort. Attracting and maintaining the best and brightest minds in Canada depends, to a considerable extent, not only on research funding levels for the granting councils and clinical research infrastructure, but also on the research data infrastructure that creates opportunities to explore and commercialize world-class Canadian health research. In this regard, the federal government is significantly behind other countries.

Recommendations

We believe that the following recommendations will help the federal government to control and manage the financial burden caused by obesity and its resulting chronic diseases, including heart disease and stroke, and to improve health research in Canada:

Health-Promoting Tax Policies

1) The HSFC recommends that the federal government continue to utilize tax incentives to promote healthy diets and physical activity by:

- **Improving the Children's Fitness Tax Credit (CFTC) for children and youth by:**
 - **Increasing the tax credit from \$500 to \$1,000;**
 - **Extending the tax credit to adults;**
 - **Making sporting equipment purchases eligible under the tax credit;**
 - **Transforming the tax credit into a refundable tax credit to increase its reach to low income populations that may be unable to pay fees upfront or who do not pay taxes;**
 - **Extending the credit to all Canadians participating in "non-organized" sports/fitness activities (e.g., gym memberships, dance classes, yoga, etc.).**
- **Removing the GST from products that promote physical activity (e.g. exercise equipment such as bikes, skates, hockey and other sports equipment, etc.).**
- **Revisiting the current application of the GST on foods to ensure that it is applied in a manner that facilitates healthy eating in Canada. This would include:**
 - **Removing the GST from healthy foods in restaurants and retail stores;**
 - **Ensuring that the GST is applied uniformly to all unhealthy foods (e.g., the purchase of one or two donuts is subject to GST, while the purchase of six is not).**

Health-Promoting Infrastructure

2) The HSFC urges the federal government to dedicate a specific percentage of existing infrastructure funds towards the development of infrastructure that promotes physical activity, including:

- **Allocating at least 7% of transportation-related infrastructure funds towards the development of community infrastructure that promotes the use of active modes of transportation.**
- **Allocating a specific percentage of funding from existing infrastructure programs to social infrastructure that facilitates physical activity, such as parks, swimming pools, community recreation centres, etc.**

Enhancing Health Research

3) The HSFC recommends that the federal government cover the indirect costs associated with health charity funded research, so as to ensure that those universities and teaching hospitals that host health charity funded research are able to provide the necessary research environment.

4) The HSFC recommends that the federal government improve Canada's research infrastructure by investing in a national life-long cohort that includes both a birth cohort and an aging cohort.

Overview

We appreciate this opportunity to provide input to the federal government's pre-budget consultations. We believe that government consultation with the non-governmental health sector is crucial during the budgetary process.

Our motivation is the burden of heart disease and stroke, a disease that in Canada represents the leading:

- Cause of death
- Cause of hospitalizations
- Disease-based cost driver on the economy
- Cause of drug prescriptions

We commend the federal government for the introduction of the Children's Fitness Tax Credit, tax breaks to individuals for the purchase of public transit passes (particularly since public transit use has been associated with decreased car dependency and increased levels of physical activity), and the re-introduction of the "ParticipAction" program.

The principle objective of our brief is to highlight how tax policy can be used to address obesity as a means of alleviating the increasing burden of chronic diseases, such as heart disease and stroke.

The Foundation is committed to working with the federal government, other non-governmental organizations, academia and private industry to win the battle over obesity and its related diseases. To do this, we must understand that the battlefield must not just include traditional "health" measures, but also tax policy, transportation policy, municipal infrastructure and planning, research infrastructure investments and other measures.

Heart Disease and Stroke is a serious burden in Canada

Leading cause of death & hospitalizations

- Heart disease and stroke represent the leading cause of death in Canada, accounting for approximately 32% of all deaths in Canada.¹ Over 72,000 Canadians die annually as a result of these maladies.
- Heart disease and stroke represent the leading cause of hospitalizations in the country, accounting for 15.4% of all hospitalizations, or more than 430,000 hospitalizations.²

Largest disease-based cost-driver in Canada

- We estimate that, for the most recent year in which data was available, heart disease and stroke was responsible for \$6.8 billion in direct health care costs and \$11.7 billion in indirect costs (this includes lost productivity due to illness/disability) – costing the Canadian economy a total of approximately \$18.5 billion.³

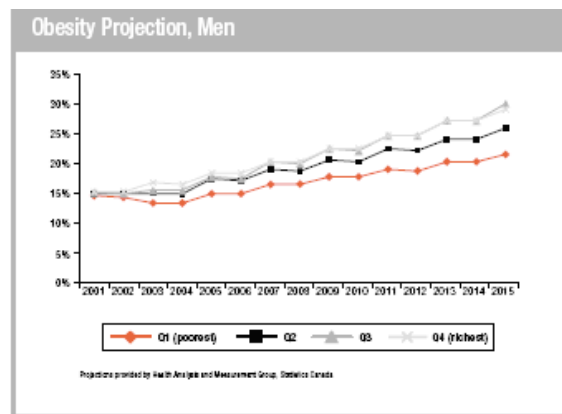
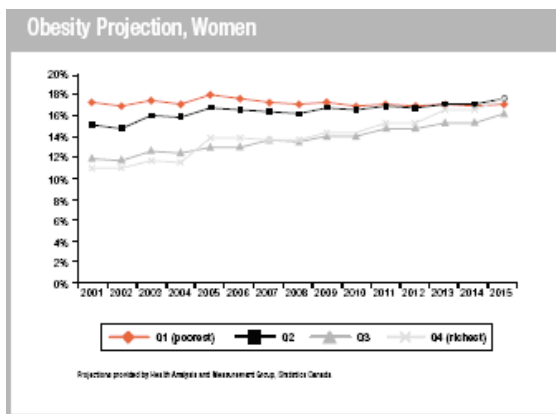
Leading cause of drug prescriptions

- In 2006, almost 66 million prescriptions were dispensed from pharmacies for the treatment of heart disease and stroke, accounting for almost 16% of the total 422 million prescriptions dispensed in Canadian pharmacies. This represents the leading cause of drug prescriptions in the country.⁴

Chronic diseases have many shared risk factors

- Approximately 85% of heart disease is preventable. Heart disease and stroke share many of the same risk factors as other chronic diseases such as diabetes and cancer. In fact, the major modifiable risk factors for cancer, heart disease and diabetes are similar, that is: tobacco use, obesity, poor nutrition habits and physical inactivity.
 - 19% of Canadians (15 yrs plus) smoked in 2006⁵.
 - Over 37,000 Canadians died from smoking (almost 11,000 of these deaths were manifested as heart disease and stroke) in 2002⁶.
 - 59% of Canadians (18 yrs plus) were overweight/obese in 2004⁷.
 - 23% obese
 - 36% overweight
 - 48% of Canadians (12 yrs plus) were physically inactive in 2005⁸
 - 52% of Canadians (6 yrs plus) consumed less than the recommended daily amount of fruits and vegetables in 2004⁹.

Over the next decade, it is anticipated that obesity rates will increase among women and men in Canada¹⁰. This underscores the need for more resources and action on obesity.



Promoting Obesity Control & Healthy Living to Prevent Chronic Diseases

As mentioned above, heart disease and stroke have many shared risk factors with other chronic diseases such as cancer and diabetes. Action on these risk factors is critical, given the massive economic burden placed upon Canadians by chronic diseases. By managing obesity, tobacco use, poor nutrition habits and physical inactivity, we can begin to truly address this chronic disease burden. It is particularly important to address these risk factors in a comprehensive manner, including through population-based public policy initiatives which can have an impact on the entire population. A recent review of obesity-related interventions, commissioned by the HSFC, underscores the need for a comprehensive approach to address obesity.¹¹

The Foundation has been focusing its efforts to address these risk factors, among other things, we have:

- Developed *Health Check*TM, Canada's most credible on-pack food information program launched in 1999 that uses Canada's Food Guide to Healthy Eating as a basis for specific nutrition criteria. This program helps consumers identify healthy food choices, by way of an easily identifiable symbol. Currently, 73% of consumers are familiar with the Health Check program - which involves over 1225 products. Often companies have to

reformulate their products in order to qualify for membership in the program. Based on the success of the on-pack grocery store program, the Foundation has expanded the Health Check program to restaurants to help consumers identify healthy menu options.

- Advocated for a number of healthy living measures, including tax incentives that promote physical activity and healthy eating.
- Launched a special strategic research competition, in conjunction with six CIHR institutes, to support policy-relevant research on how the built environment (outcomes of community planning, design and implementation) impacts obesity and health/well being. Funding for nine innovative projects totaling nearly \$5 million was recently announced.
- Produced a number of leading health promotion materials and programs, including interactive web-based risk assessment tools.

Health-Promoting Tax Policies

We currently live in an era in which occupational demands for physical activity have declined and where changes to our built environment have decreased the amount that Canadians engage in active forms of transportation and in physical activity during their leisure hours. In addition, there is evidence that the financial costs of engaging in physically activity have risen and that low income Canadian adults view cost as a significant barrier to engaging in physical activity.^{12 13}

Research has also demonstrated that foods that are health promoting are considerably more expensive than low nutrient, energy dense foods.^{14,15} Healthy foods are therefore not as accessible to low income Canadians, nor to the 9.2 % of Canadian households that currently face food insecurity and its attendant consequences, i.e.: choosing cheap foods over nutritious foods and food shortages.¹⁶ Evidence from Nova Scotia¹⁷, Saskatchewan¹⁸, and British Columbia¹⁹ has demonstrated that low income Canadians cannot afford a “healthy food basket” and that, in order to reconcile economic shortfalls, low income consumers less frequently choose foods perceived to be expensive such as fruits and vegetables when making purchases.²⁰ The high cost of healthy foods and of physical activity is obviously a barrier to improving the health and chronic disease profile of Canadians.

As was the case with tobacco control, individually based interventions aimed at changing individual activity and eating behaviours and habits have had limited success internationally and within Canada. And like tobacco, improving the eating and physical activity patterns of Canadians will take a full basket of policy measures, including taxation and social and environmental policies and programs. For example, economic levers, in the form of tax rebates/credits, and subsidies, are available to governments and have been recommended by the World Health Organization among others to encourage behaviours that promote physical activity and healthy eating. Recent examples of this form of tax policy at the federal level include the Children’s Fitness Tax Credit and the tax deduction for the purchase of public transit passes.

Economic policies are an effective means of influencing individual behaviour and promoting healthier environments, including obesity prevention and control. More to the point, tax incentives can provide an economic incentive to consumers to make healthier choices. Tax policies may also direct food manufacturers to develop and distribute healthier foods and may prompt other corporate initiatives which encourage physical activity.

The federal government has a successful history of taxation designed to influence consumption in the area of tobacco control. However, the application of the GST is currently not consistent with nutritional and physical activity goals set by Health Canada and the Public Health Agency of Canada. For instance, GST is imposed on soft drinks, candy, and snack food, but is not imposed on other unhealthy foods such as sugary breakfast cereals, trans-fat-laden shortening, chicken

wings and coffee cream when sold in retail stores.²¹ GST is also applied to the purchase of two donuts, but not the purchase of 6 donuts. As well, GST is applied to exercise equipment.

A review of the literature commissioned by the HSFC revealed that even small price reductions of healthy foods can have a positive impact on purchasing and consumption rates.²² A project which increased the freight subsidy from 30 to 80 cents per kg on fruits, vegetables and dairy products destined for three Northern communities in Canada demonstrated significant increases in purchases of these items.²³ In school and workplace settings in the United States, it has also been shown that price reductions of 10%, 25% and 50% on low fat food items in vending machines have resulted in increased sales of 9%, 39% and 93% respectively for these items.²⁴

There is also evidence indicating that food taxes discourage the consumption/purchase of unhealthy foods. In California, the 8.25% tax on snack foods in 1991-1992, resulted in a 10% decrease in snack sales.²⁵ Economic modeling has also shown that by extending the VAT in the U.K. to food sources containing dietary fats (which are currently VAT exempt), it would be possible to avoid up to 1000 deaths in that country per year due to ischaemic heart disease.²⁶

Improving access to physical activity equipment is necessary to encourage Canadians to engage in physical activity, particularly Canadians in lower socio-economic strata. For example, research has shown that children's physical activity levels can be increased through the provision of outdoor recreational equipment²⁷.

There is significant support by Canadians for health promoting tax reductions. An Environics poll conducted for the HSFC in the autumn of 2006 of over 2,000 Canadians found significant support for:

- Removing sales tax from exercise equipment, such as bicycles – 77%
- Removing the sales tax from “healthy” foods – 84%
- Providing tax credits/breaks for the purchase of gym memberships – 65%.²⁸

Tax Policy Recommendations:

The HSFC recommends that the federal government continue to utilize tax incentives to promote healthy diets and physical activity by:

- **Improving the Children's Fitness Tax Credit (CFTC) for children and youth by:**
 - **Increasing the tax credit from \$500 to \$1,000;**
 - **Extending the tax credit to adults;**
 - **Making sporting equipment purchases eligible under the tax credit;**
 - **Transforming the tax credit into a refundable tax credit to increase its reach to low income populations that may be unable to pay fees upfront or who do not pay taxes;**
 - **Extending the credit to all Canadians participating in “non-organized” sports/fitness activities (e.g., gym memberships, dance classes, yoga, etc.).**
- **Removing the GST from products that promote physical activity (e.g. exercise equipment such as bikes, skates, hockey and other sports equipment, etc.).**
- **Revisiting the current application of the GST on foods to ensure that it is applied in a manner that facilitates healthy eating in Canada. This would include:**
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Health-Promoting Infrastructure

Ensuring that Existing Federal Infrastructure Funds facilitate Active Living

Numerous studies have found a relationship between the design of a community and obesity levels. Specifically, these studies have demonstrated that individuals living in moderate to high density areas with a variety of land use types and interconnected street networks spend less time driving, are more likely to meet recommended levels of physical activity, and are less likely to be overweight or obese than those living in low density, single use areas.²⁹ The “walkability” or “cyclability” of these neighbourhoods enables individuals to be physically active and maintain a healthy body weight. Many communities in Canada have taken action to increase the use of active modes of transportation through the development of community trails, sidewalk improvements and bike lanes.

The federal government has a role to play in facilitating the development of this type of infrastructure. Building on the federal government's commitment to community infrastructure, and acting in accordance with the Standing Committee on Health's report *Healthy Weights for Healthy Kids*, the HSFC urges the federal government to earmark a portion of existing infrastructure funds for social infrastructure (parks, community recreation centres, swimming pools, hockey rinks, tennis courts etc) and active transportation projects (bike trails/paths, walking trails/paths and sidewalks) that facilitate active living. These funds should be allocated from existing federal infrastructure funds, such as the Municipal Rural Infrastructure Fund, the Canada Strategic Infrastructure Fund, the Gas Tax Fund, the Public Transit Fund and the Building Canada Fund.

Organizations such as “Go for Green” have recommended that at least 7% of transportation-related infrastructure funding be allocated to active transportation infrastructure. The HSFC believes this percentage is a reasonable interim target nationally, given that in most major cities at least 7% of commuters use active transportation. In the US, the federal government allocates 10% of transportation infrastructure spending to facilitate active living, including walking and cycling.

Built Environment Infrastructure Investment Recommendations:

The HSFC urges the federal government to dedicate a specific percentage of existing infrastructure funds towards the development of infrastructure that promotes physical activity, including:

- ***Allocating at least 7% of transportation-related infrastructure funds towards the development of community infrastructure that promotes the use of active modes of transportation.***
- ***Allocating a specific percentage of funding from existing infrastructure programs to social infrastructure that facilitates physical activity, such as parks, swimming pools, community recreation centres, etc.***

Enhancing Health Research

Turning a Tax Disincentive for Health Charity Research into an Incentive

Health charities generate a significant source of health research funding in Canada. The funds raised by the HSFC and other members of the Health Charities Coalition of Canada supplement the federal government funding for health research, providing upwards of \$200 million per year. In fact the HSFC alone funds approximately \$58 million per year in excellent, peer reviewed health research and also invests in joint research initiatives, with partner organizations, in the amount of \$15.5 million per year.

The funds raised by health charities have led to significant breakthroughs in curing, preventing and understanding a wide range of diseases. Furthermore, they contribute to managing chronic diseases which place a huge burden on the health system.

The federal government's Indirect Costs of Research (ICP) program currently provides approximately 24 cents toward the indirect costs of research for every dollar that is allocated by a federal granting council to a university or research hospital for the indirect costs of research. In contrast, research funded by health charities does not qualify for the ICP. As a result, an inequitable and uneven playing field has been created. The consequence of this inequity has been twofold:

1. In some cases, university researchers are being pressured by university administrators to select federal granting council grants (e.g. CIHR) over equally meritorious health charity grants because the latter does not cover a portion of the university's indirect costs of research. This practice effectively relegates health charity research to second class status, even though it is subject to the same rigorous peer-review process as the CIHR.
2. Some universities are beginning to inappropriately "subtract" a percentage of charity-funded operating grants as a contribution to their indirect costs, contrary to the health charity's funding policy and its agreement with the institution. If this practice grows or if health charities are forced to pay these costs, the result will be that donors will effectively be double taxed to support university infrastructure – once through their tax dollars and a second time through their donations to health charities. Polling conducted by the HSFC and others confirms that Canadians who donate to health charities prefer that their donations are used to help find cures for diseases, not to fund administrative costs.

If the ability of health charities to fund innovative and prominent studies is diminished because the current program excludes health charities, the important and longstanding contribution of health charities to Canada's health research enterprise will be severely compromised. It is in nobody's interest for the federal government to compete with health charities in health research funding. In order to ensure a level playing field for health charities, they must be treated equally with the federal granting councils and must be included in the federal government's indirect cost of research program. Currently, Australia and the United Kingdom include health charities in their indirect costs of research programs.

Encouraging private donations for health research is good public policy. It lightens government's financial load in an area where Canadians are willing to invest directly. In an era where public health dollars are stretched to the limit, any additional private funding is good for Canadians. Government policies and programs should support Canadian communities when they try to support themselves – rather than hinder them.

The HSFC, in conjunction with the Health Charities Coalition of Canada proposes a policy initiative that Canadians will support. We are calling on the federal government to match the funds donated by families and communities to the health charities in the same way it currently matches those allocated by the granting councils and at the same 24 cents to the dollar rate.

By covering the indirect costs associated with the health charities' research funding, the federal government will ensure that those universities that receive the vast majority of research funding from the health charities are not penalized by accepting health charity-generated research funding. Also, by addressing this inequity, the federal government will avoid the potential double-taxation of Canadians who choose to fund research through their private donations. Canadians already fund university indirect costs through their tax dollars, it is not appropriate to double tax them by forcing their donations to also cover indirect costs.

Indirect Cost of Research Recommendation:

The HSFC recommends that the federal government cover the indirect costs associated with health charity funded research, so as to ensure that those universities and teaching hospitals that host health charity funded research are able to provide the necessary research environment.

Investing in Canada's Data Research Infrastructure

Canada is one of the few developed countries without a lifelong birth and aging cohort. A cohort of this type would enable the tracking and monitoring of the determinants of health over the lifecourse and provide invaluable knowledge for primary prevention for future generations. The Canadian Lifelong Health Initiative (CLHI) as proposed by the Canadian Institutes of Health Research (CIHR), represents a groundbreaking series of large cohort studies that would track the health of thousands of Canadians over many years and generate new knowledge of how key factors impact on health and disease outcomes. This study is greatly needed to increase our understanding of chronic disease and how environmental, social, life-style, genetic and behavioural factors affect health across the lifespan. The implementation of such a study would be truly befitting of a prosperous and developed nation such as Canada.

Investing in Canada's Data Research Infrastructure Recommendation:

The HSFC recommends that the federal government improve Canada's research infrastructure by investing in a national life-long cohort that includes both a birth cohort and an aging cohort.

Summary

The federal government has a unique and important role to play in the preventing chronic disease in Canada, including reducing obesity and other risk factors. By working with the HSFC on tax policy and other relevant initiatives, the federal government has an opportunity to influence the prevalence of heart disease and stroke and other chronic diseases. As previously mentioned, individually based interventions aimed at changing individual behaviours including eating and physical activity habits have had limited success internationally and within Canada. As such, we believe that we must strive for policy measures which aim to promote a more supportive environment, through taxation and other policy levers and that can reach the entire Canadian population.

The HSFC has played and continues to play a leadership role in preventing heart disease and stroke and their risk factors such as obesity and in Canada. For these reasons, the HSFC is well positioned to work collaboratively with the federal government and other stakeholders towards developing comprehensive approaches that promote healthy, active living. Through such collaborative approaches, we will be better able to control and manage the burden imposed on Canadians by heart disease and stroke and other chronic diseases in years to come. By reducing obesity and creating a health promoting environment, we can save billions of dollars in health care costs and create a healthier workforce, which in turn is will lead to a more productive national economy and citizenry.

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