

Pages 1 through 2 redacted for the following reasons:

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s13

**From:** Armstrong, Glen E FIN:EX  
**Sent:** Thu, February 10, 2011 11:28 AM  
**To:** Foy, Anne FIN:EX  
**Subject:** FW: softdrinks

FYI

Glen Armstrong  
Executive Director  
Tax Policy Branch  
Ministry of Finance  
(250) 387-9011  
Fax: 387-9061  
[glen.armstrong@gov.bc.ca](mailto:glen.armstrong@gov.bc.ca)

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**From:** Glen Armstrong [[mailto:](#)] s22  
**Sent:** Thursday, February 10, 2011 7:37 AM  
**To:** Armstrong, Glen E FIN:EX  
**Subject:** softdrinks

**Ralston: Tax soft drinks**  
CKNW  
Wednesday, February 09, 2011

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**From:** Armstrong, Glen E FIN:EX  
**Sent:** Fri, January 21, 2011 8:27 AM  
**To:** Foy, Anne FIN:EX  
**Subject:** FW: sweetened beverages

FYI

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**From:** Glen Armstrong [<mailto:glen.armstrong@gov.bc.ca>] s22  
**Sent:** Friday, January 21, 2011 7:42 AM  
**To:** Armstrong, Glen E FIN:EX  
**Subject:** sweetened beverages

**Tax sugar-sweetened beverages**  
Vancouver Sun  
Friday, January 21, 2011  
Page A13  
By Tom Warshawski

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**From:** Foy, Anne FIN:EX  
**Sent:** Thu, February 10, 2011 11:33 AM  
**To:** Armstrong, Glen E FIN:EX  
**Subject:** RE: softdrinks

I thought it was interesting that there was no recognition that under HST, the tax on all soft drinks – regardless of size or where sold – has increased 7%.

I also wonder how much more tax he would have proposed.

Anne Foy  
Senior Advisor  
Tax Policy Branch  
Ministry of Finance

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**Subject:** FW: softdrinks

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**Subject:** softdrinks

**Ralston: Tax soft drinks**  
CKNW  
Wednesday, February 09, 2011

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**'Fat taxes' should be targeted at the obese**

Vancouver Sun

Friday, October 07, 2011

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By Nadcem Esmail

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