

Report on Bachelor / Master Thesis

Institute of Economic Studies, Faculty of Social Sciences, Charles University in Prague

Student:	Bc. Hana Štefanová
Advisor:	PhDr. Jana Votápková
Title of the thesis:	Sin Tax on Soft Drinks: Possible Impacts in the Czech Republic

OVERALL ASSESSMENT *(provided in English, Czech, or Slovak):*

The thesis is trying to estimate the possible impact of higher taxes on soft drinks that should demotivate inhabitants to consume products increasing risks of obesity and diet-related chronic diseases. The author in fact states three main goals: 1) estimation of the value of the own-price elasticity of demand for soft drinks, 1) simulation of impacts on demand under different Value Added Tax rates and 3) estimation of the influence of higher VAT rates on different income groups. The methodology of the thesis is based on demand system models (Almost Ideal Demand System) using the data from the Czech Statistical Office.

In general the thesis presents interesting and contributive results that are based on good literature review. I have no major comments to the thesis and therefore I grade the thesis as being **excellent (grade 1)**. In following paragraphs I raise just few minor comments following the grading structure.

Literature

The thesis is based on good literature review extensively covering also various approached to the demand system models.

Methods

The thesis is based on appropriate method based on extensive debate about other approaches.

Contribution

The contribution of the thesis is based on the empirical results that have not been delivered yet.

However I would motivate the author to explicitly state the contribution at least in the introduction and conclusion.

Manuscript form

The thesis has good and clear structure. However the writing style of the author should be more “user-friendly”. Sometimes brief tables summarizing main points would help a reader to more easily orient in the text – e.g. on page 30 a table summarizing right-hand-side variables would be welcomed.

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SUMMARY OF POINTS AWARDED (for details, see below):

CATEGORY	POINTS
Literature (max. 20 points)	20
Methods (max. 30 points)	30
Contribution (max. 30 points)	30
Manuscript Form (max. 20 points)	15
TOTAL POINTS (max. 100 points)	95
GRADE (1 – 2 – 3 – 4)	1

NAME OF THE REFEREE: Michal Paulus

DATE OF EVALUATION: January 23, 2017



Referee Signature