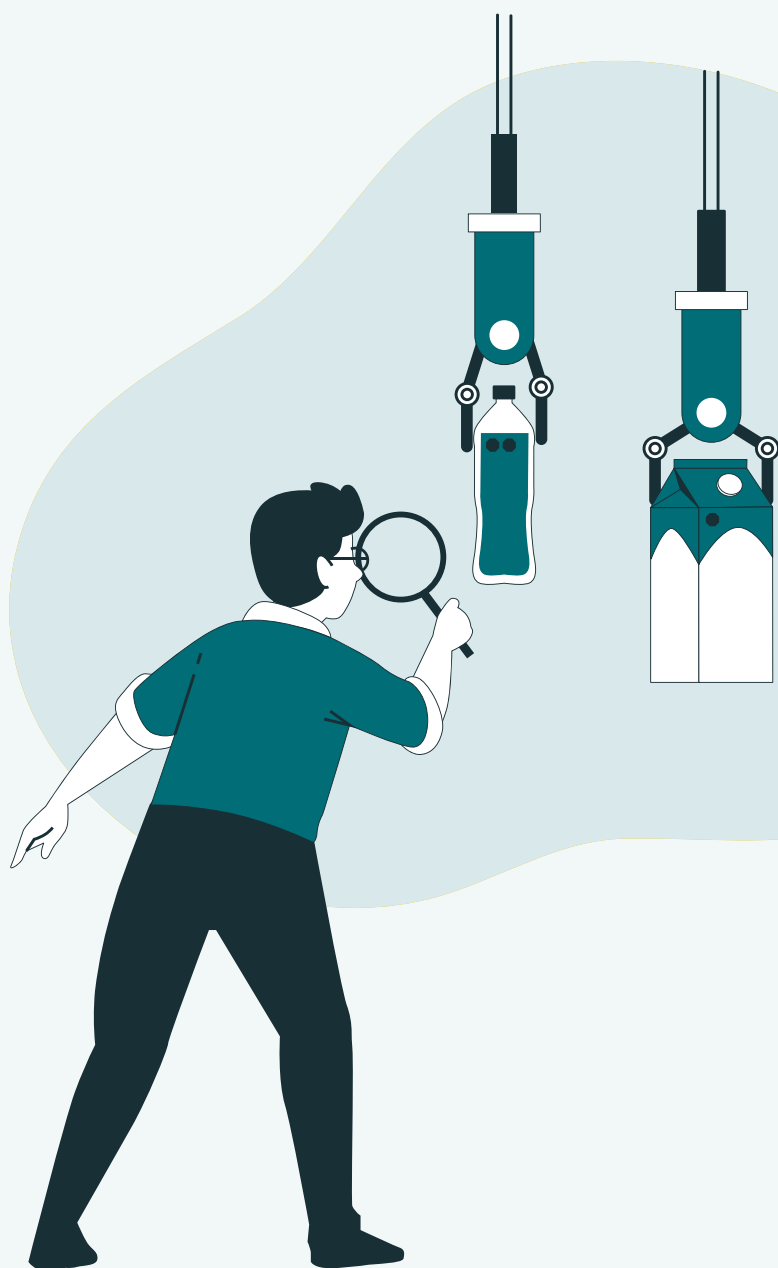


POSITION PAPER

Sweetened Beverage Taxes:

Designing and Promoting Tax Policies with the Highest Standards



**Global Health
Advocacy Incubator**



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Comunidad de Práctica
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GLOBAL CENTER FOR
**LEGAL INNOVATION ON
FOOD ENVIRONMENTS**



**Vital
Strategies**

Sweetened Beverage Taxes: Designing and Promoting Tax Policies with the Highest Standards

About

The Campaign for Tobacco-Free Kids is the leading advocacy organization working to reduce tobacco use and its deadly consequences in the United States and around the world.

Through our **Global Health Advocacy Incubator**, (GHAi) we tackle other critical public health challenges across the globe—including food and nutrition policy, injury and overdose prevention, and building resilient and equitable health systems. **Our vision is a healthier and more equitable future for all.** For more information about GHAi, visit www.advocacyincubator.org.

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Executive Summary

The steep rise in sweetened beverage (SB) consumption across the world has fueled a health crisis driven by their link to noncommunicable diseases (NCDs) such as cancer, obesity, diabetes and heart disease. Beyond their health implications for individuals, NCDs also hurt the economy. The combined costs of medical care and lost labor productivity—borne by those who become ill and their caregivers—impact a country's gross domestic product (GDP).¹

Sweetened Beverages (SBs):

Beverages that include drinks with free sugars (added sugars like those incorporated in the manufacture of sodas and other beverages and those that contain intrinsic sugars like fruit juices) and those with non-sugar sweeteners (NSS), including low or non-caloric/non-nutritive sweeteners. Any definition of SBs should include NSS based on the World Health Organization (WHO) guidance, which recommends against use of NSS for weight control or reduction of risk of NCDs.

Global evidence is clear: taxes on SBs can reduce their consumption and improve public health. Lower SB consumption is linked to reductions in the double burden of malnutrition, childhood obesity and a range of other diet-related NCDs²⁻⁷—including dental caries,⁸⁻¹⁰ adverse perinatal outcomes and asthma¹¹⁻¹⁴—while also delivering environmental benefits.¹⁵ These outcomes have driven a growing number of governments to adopt SB taxes.

The central question is therefore not whether to tax SBs, but how to design those taxes for maximum impact.

The public health impact of SB taxes is determined by their design. Taxes that are too low, too narrow, or poorly structured routinely fail to meaningfully shift consumption or deliver health gains. This paper synthesizes global evidence, country experience and lessons learned to define the design elements required for SB taxes to achieve their intended health impact, protect the human right to health and defend the tax from industry efforts to undermine their effectiveness.

SB Tax Policy Key Recommendations

- 1. Prioritize public health** over fiscal revenue. While fiscal expansion is an important

Executive Summary

outcome from health taxes, revenue should not come at the cost of a tax design that does not effectively reduce SB consumption.

2. **Reduce the consumption of all SB products** through targeted tax designs. These products should include those with free sugars (added or intrinsic sugar) and those with NSS. While reformulation is a consequence of SB taxes, it should not be an objective.
3. **Define SBs comprehensively** in adopted excise taxes (volumetric designs are preferred), and **set a tax rate that results in a price change of 50% over real retail prices** to significantly reduce SB consumption and achieve expected health outcomes like reduced childhood obesity, type 2 diabetes, etc.
4. **Include automatic regular adjustment mechanisms in the tax law that account for both inflation and changes in average income levels** to ensure the progressive reduction of SBs' affordability over time. Including these automatic regular adjustments mechanisms when designing the policy, protects the

real value of the tax in the long term and avoids the frequent dilution of the tax impact on public health.

5. **Consider including earmarking as part of the policy** to increase its progressive impact. This practice also enables the tax revenue to be used to support health promotion and equity-related initiatives like expanding access to safe drinking water in underserved communities, funding nutrition programs in public schools and funding NCDs programs, while also helping to build public support.

Finally, the corporations that manufacture SBs pose a significant challenge to the advancement of SB taxes. The impact of SB industry interference is well documented by academia and civil society. The SB industry, like companies that manufacture ultra-processed foods, use systematic tactics to delay or weaken measures to reduce product consumption. This interference underscores why governments must take proactive actions that prioritize public interest and effectively manage conflicts of interest to protect public health.

Introduction

SB taxes are a cost-effective measure to discourage the consumption of unhealthy drinks.¹⁶⁻¹⁸ Across the world, poor diets and the overconsumption of unhealthy products are fueling a rising epidemic of preventable disease and disability. At the same time, growing evidence shows their negative impacts on both population health and the environment. To address these alarming trends, governments are increasingly adopting policies like SB taxes. NCDs, including heart disease, cancer and diabetes, account for more than 75% of all deaths worldwide¹⁹ and they are continuing to rise. The burden of type 2 diabetes is projected to almost double by 2045.²⁰ The double burden of malnutrition, or the combination of undernutrition and obesity, has significantly increased worldwide and affects people of all ages.²¹ Globally, an estimated 2 billion people suffer from dental caries of permanent teeth and 514 million children suffer from dental caries of primary teeth.²²

It is worth noting that SB taxes should be part of a broader package of evidence-based policies—including marketing restrictions, front-of-package warning labels and the removal of SBs from schools. When implemented together, these policies can achieve maximum public health impact. SB taxes

should also be paired with measures to promote access to healthy foods like public procurement of healthy food and subsidies and other fiscal incentives that encourage the consumption of healthier alternatives.

Sweetened Beverage Consumption and Health Impacts

Consuming ultra-processed products (UPPs), especially SBs, has detrimental effects on health. SB consumption has been linked to conditions like cancer, obesity, diabetes, heart disease, dental issues and symptoms of anxiety.²³⁻³¹ SBs containing sugar and those with NSS, have been tied to a higher risk of coronary heart disease and cardiovascular diseases.³²⁻³⁵ SB consumption contributes to obesity and other NCDs, creating significant economic costs and social problems, particularly in low-income communities globally.^{1, 36} Growing scientific evidence supports concerns about the potential addictive nature of SBs. Their consumption has been found to activate the brain's reward system much like addictive substances. People, especially teenagers, experience withdrawal symptoms and cravings when they stop drinking the beverages.³⁷⁻⁴⁰

1 in 8 adults will live with diabetes by 2045.

By 2045, the International Diabetes Federation predicts that 1 in 8 adults—approximately 783 million people (a 46% increase)—will live with diabetes.

Source: International Diabetes Federation. (n.d.). The Diabetes Atlas. www.diabetesatlas.org.

Overweight among children and adolescents (ages 5 to 19) rose from

8% to 20%
from 1990 to 2022

as of 2016,

39%

of adults worldwide were affected by overweight or obesity.



Sources: UNICEF. (n.d.). Sugar-sweetened beverage taxation. Policy brief. [https://www.unicef.org/media/116681/file/Sugar-Sweetened%20Beverage%20\(SSB\)%20Taxation.pdf](https://www.unicef.org/media/116681/file/Sugar-Sweetened%20Beverage%20(SSB)%20Taxation.pdf)

WHO. (2025). Obesity and overweight. <https://www.who.int/news-room/fact-sheets/detail/obesity-and-overweight>

For every 250 ml serving of SBs consumed daily, the relative risk of developing type 2 diabetes increases by

19%

&

obesity by

12%

Source: Qin, P., Li, Q., Zhao, Y. et al. (2020). Sugar and artificially sweetened beverages and risk of obesity, type 2 diabetes mellitus, hypertension, and all-cause mortality: A dose-response meta-analysis of prospective cohort studies. *Eur J Epidemiol* **35**, 655–671. <https://doi.org/10.1007/s10654-020-00655-y>

Growing Consumption Trends

From 1990 to 2018, the global consumption of SBs increased significantly, with a notable rise among children, raising health concerns by the public health community and policymakers.^{41, 42} This trend is part of a larger shift in diets where UPPs are replacing healthy and sustainable food.⁴³ The displacement of unprocessed or minimally processed food by UPPs, including SBs, is consistently associated with a decline in the overall quality of diets and harmful effects on health.¹⁷ In low- and middle-income countries, UPPs are also replacing nutritious local foods, worsening overall malnutrition, including obesity.^{44, 45}

Equity Concerns

Food access is a critical social determinant of health that contributes to inequality. Food insecurity is associated with a lower consumption of fruits and vegetables and higher intake of UPPs and SBs.^{46, 47} As SBs have become more affordable, their consumption has increased, especially among low-income households.⁴⁸ The affordability of these unhealthy beverages can hinder efforts to combat obesity^{49, 50, 51} and health inequities. The

data show that low-income populations—both in low- to middle-income countries and high-income countries—bear a higher burden of diseases linked to both higher SB consumption and limited access to health care.⁵² Gender inequalities in SB consumption also exist, with women from low-income households in some countries drinking a higher volume of SBs.⁵³⁻⁵⁵

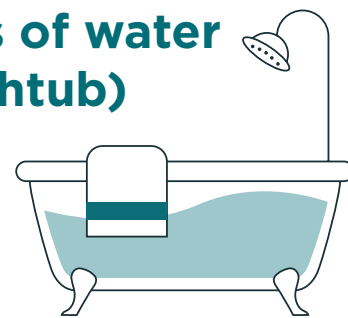
Environmental Harm

At all phases of production and distribution, SBs significantly harm the environment. SB production requires large volumes of water. Throughout the industrial manufacturing process of SBs, manufacturers extract water from water-scarce countries.⁵⁶⁻⁵⁸ The sugar used for the drinks often comes from single-crop farming, a practice associated with deforestation, soil degradation and biodiversity loss.⁵⁹ The industrial processing of SBs involves high energy consumption and the emission of greenhouse gases. Their packaging also relies on single-use plastics, which are littered and have been found to increase microplastics in oceans and, as a result, may increase human health risks.^{60, 61} Moreover, their global distribution, which involves refrigerated transport, adds to their carbon footprint.^{15, 62-66}



**Between 168 and 309 liters of water
(about the volume of a bathtub)**
**are used to produce a single
500 ml (17 oz) soft drink,**

**depending on the source of sugar and inclusion of
ingredients such as caffeine or vanilla extract.**



Source: Popkin, BM, and Ng, SW. (2021). Sugar-sweetened beverage taxes: Lessons to date and the future of taxation. *PLoS Med.* 18(1):e1003412. <https://doi.org/10.1371/journal.pmed.1003412>

Taken together, the numerous health and environmental harms related to producing and consuming SBs has led international organizations, experts and governments to recommend, implement and enforce a package of policies to reduce demand for the products, including taxes to progressively reduce their affordability, marketing restrictions, front-of-

package warning labels and restrictions on their availability in schools. SB taxes also open the possibility of growing the health-related fiscal space by generating additional public revenue.⁶⁷ Expanding fiscal space in this way can be useful for governments fostering economic recovery and growth, particularly in the post-COVID-19 context.⁶⁸⁻⁷⁰

Table 1: Short- and Long-Term Outcomes of Sweetened Beverage Taxes

SHORT-TERM OUTCOMES	LONG-TERM OUTCOMES
- Increases the retail price of SBs for the consumer, which reduces consumption on the taxed products.^{52, 71-76} - Depending on the context, increases revenue and expands fiscal space^{77, 78} and opportunities to invest in public health, subsidies and social protection through earmarking or soft earmarking⁷⁹⁻⁸¹ - Prevents building a new base of consumers,⁸² particularly among children.⁸³ - Has the potential to increase the consumption of healthy substitutes such as water and nutritious food.^{74, 84}	- Has the potential to reduce health care costs of treating chronic diseases associated with SB consumption; this cost reduction allows governments to reallocate those monies to other priority areas.⁸⁵ - Improves health outcomes related to SB consumption, such as obesity, type 2 diabetes, cardiovascular disease and dental caries.^{7, 86-90} - Prevents household costs related to treating diet-related diseases, particularly among low-income households.⁹¹ - Prevents losses in productivity and employment.¹

SECTION 01

Rationale for Sweetened Beverage Taxes: Public Health, Economic and Human Rights

Advocates and decision-makers can justify SB taxes with strong public health, economic and human rights principles.

The Public Health Rationale for taxing SBs is grounded in strong evidence that their consumption causes health damage and that, because they provide no nutritional value, reducing intake will improve health. As discussed in the introduction, SB consumption is associated with obesity, diabetes, heart disease, cancer, dental problems, anxiety and other NCDs.²³⁻³¹ There is also emerging evidence on the potential addictive properties of SBs. SBs may activate the brain's reward system in ways similar to other addictive substances. When consumption stops cravings and other withdrawal symptoms have also been reported.³⁷⁻⁴⁰ In addition, SBs can displace the consumption of healthier options like water and nutritious food.^{17,94} Consuming SBs generates health, social and economic costs, which disproportionately impact low-income communities.^{1,36} Reducing their consumption through taxes can improve population health, including childhood obesity, which further strengthens the case for taxes as an effective public health intervention.^{5,7,90}

The Economic Rationale for taxing SBs is rooted in the need for a government to correct market failures that drive harmful consumptions, preventable deaths and substantial economic and environmental costs.⁹⁵ SB taxes reduce:

- *Negative internalities* (self-imposed costs that consumers underestimate or ignore), such as

long-term health costs. Consumers do not have enough information about SB products' harmful effects.^{95, 96}

- *Negative externalities* (costs imposed on others), like higher health care costs, lost productivity due to illness and caregiving, environmental impacts^{1, 53, 97} and broader economic burdens linked to obesity and NCDs. Ultimately, these external costs are



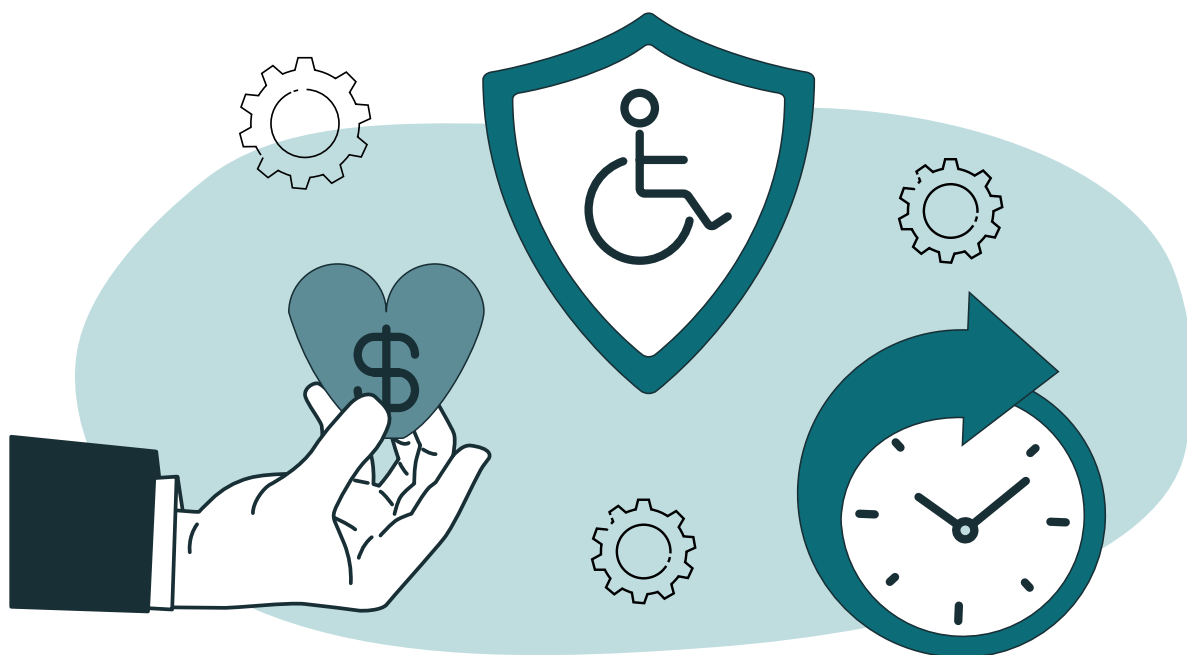
borne by society. Other factors include environmental harm, such as plastic pollution and water depletion, caused by the production of SBs. SB taxes could mitigate these costs because they address both the health implications and broader societal impacts.⁹⁶

The Human Rights Rationale for taxing SBs centers around normative standards of international human rights law, stating that health taxes are needed for the effective enjoyment of human rights. This approach is further reinforced by international instruments such as the Convention on the Rights of the Child (CRC),⁹⁸ which obligate States to protect children's health, ensure access to clear information and create safe food environments. Given the available evidence, health taxes, including SB taxes, could fit into all three tiers of human rights obligations: respect, protect and fulfill. Specific references that connect human rights obligations with health taxes include:

- States are empowered and, on occasion, obliged to encourage or discourage certain conducts and correct externalities through

specific fiscal policy instruments. They can also adopt priority fiscal measures to guarantee human rights.⁹⁹

- Official treaty bodies, in their role of monitoring compliance with treaty obligations, issue concluding observations to address specific countries' progress and human rights obligations. Several of these final observations explicitly address the use of SB taxes to guarantee and protect the rights to health and food.^{100, 101} The Committee on Economic, Social and Cultural Rights framed its recommendation on SBs as a means to protect and guarantee the right to health and the right to food. In its concluding observations made at a convening related to children's right in Poland in 2016, the Committee expressed concern about increases in childhood obesity and declines in breastfeeding among children under age 2 and recommended SB and junk food taxes.¹⁰⁰



SECTION 02

A Robust Tax Design Informed by Lessons Learned

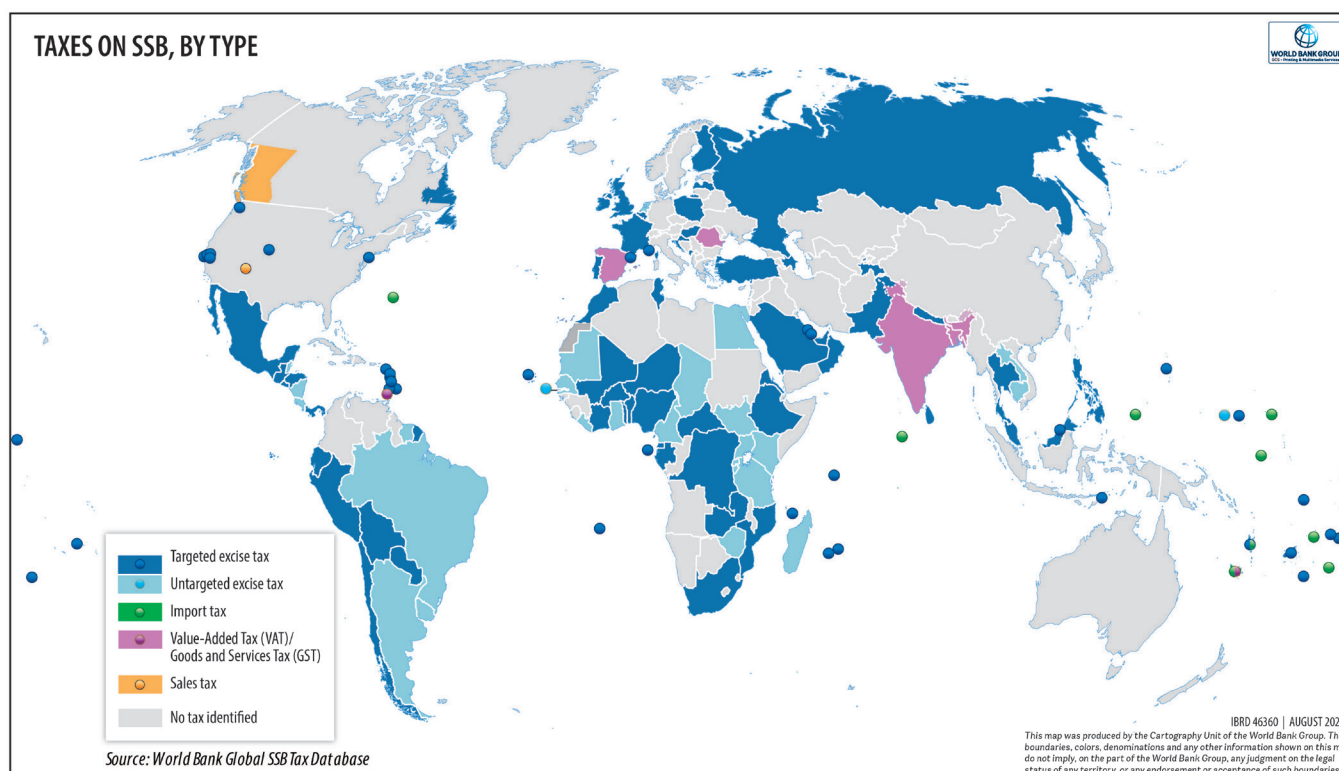
A robust technical design with the highest standards is critical to maximize the public health impact of SB taxes in the long term and protect from industry efforts to undermine them. Since the first SB tax was implemented in Norway in 1981, more than 100 countries have adopted such levies (Figure 1). Despite this progress, not all taxes have been designed primarily to achieve public health objectives, and many countries have implemented suboptimal tax designs.¹⁰²⁻¹⁰⁶

There are many lessons learned based on the SB taxes implemented across the globe, including:

- Some SB taxes generated revenue but their public health impact was less or not effective.^{107, 108}
- Tax rates that did not progressively reduce the affordability of unhealthy^{50, 70, 109} beverages and did not create a meaningful difference in price between unhealthy and healthy beverages were unable to meaningfully reduce consumption over time. For this reason, these taxes did not achieve their ultimate public health goals.
- Despite the tax's potential benefits, SB tax rates continue to be exceedingly low worldwide,^{110, 111} with the median excise tax on carbonated SBs at only 3.4 percent.⁷⁰
- In some cases, the scope of products to which the tax applies is too narrow. Several categories of SBs are untaxed, which generates substitutions for other unhealthy options. Additionally, in some countries bottled water is taxed like SBs, which is not in line with the WHO's recommendations.^{107, 111}
- Well-designed excise taxes are more effective than broad-based value-added tax (VAT) in advancing public health objectives, as they increase the relative price of SBs compared to other goods and services in the economy, thereby helping to reduce their affordability.^{16, 52, 112}

These experiences can help inform future tax designs to ensure that the policy meets the highest standards.

Figure 1: More than 100 Countries Have Adopted Sugar and Sweetened Beverage Taxes



Based on these learnings, governments should:

- Start by establishing a consumption reduction goal to inform the tax design. A robust technical tax design will increase the price of SBs at a rate that will reduce consumption. If the tax does not sufficiently increase the SB price to create a significant shift in relative prices compared to healthier substitutes, consumers will not change their behavior to a meaningful extent. As a result, the tax will not achieve its main goal of reducing consumption effectively, diminishing its long-term public health impact.
- Avoid a sole focus on optimal revenue collection. The tax must place public health as the central priority in its design and implementation.⁷⁷
- Propose tax designs that avoid loopholes for industry to undermine the policy's impact. In addition, assess how the industry responds to the SB tax. Pay particular attention to changes in package sizes and reformulation of ingredients and how these changes will impact the SB tax's health objectives.¹¹³⁻¹¹⁶
- Ensure that the tax legislation includes automatic, regular adjustment mechanisms that reflect both inflation and shifts in average income levels. These mechanisms will ensure the validity of SB tax rates and the sustainability of the pass-through (how much of the tax is passed along to the consumer) and progressive reduction of the products' affordability to achieve an impact on public health. Beyond adjustments by inflation and income, governments should regularly review the impact of SB taxes on public health and push for aggressive and regular rate increases to continue to reduce the consumption.
- Strengthen implementation processes, enforcement, monitoring and evaluation mechanisms periodically.¹¹⁷

SECTION 03

Recommendations: Designing Effective Sweetened Beverage Taxes

In general, the effectiveness of a SB tax depends on three key factors: 1) Pass-through effect, 2) consumer response and 3) substitution.¹¹⁸ This step-by-step guide outlines common elements needed for a SB tax to achieve meaningful public health impacts, including a recommended tax type, tax base and tax rate for designing an optimal tax. It also addresses how to shield the tax from industry efforts to weaken its effectiveness. Lastly, it explores how earmarking the tax's revenue can build public support while promoting health and equity.

Steps to Determine Best Tax Design

1. Understand the Country Context

Legal frameworks, political systems, stakeholder interests and economic and social contexts influence country-specific tax designs. Having a strong understanding of the country's economic systems and political environment is a critical first step when designing effective SB taxes. After all, it will be important to understand the legal and policy frameworks, macroeconomic/fiscal priorities and existing tax structure, among others.

This landscape analysis will help you identify barriers and enabling factors that influence the implementation of high-standard SB taxes. It will also guide legal strategies to overcome these barriers and prevent loopholes that could undermine their effectiveness.

When choosing an optimal tax design, policymakers should evaluate the different advantages and disadvantages of each tax design to see which applies best to their country's context. The country's administrative capacity and retail sector's sophistication in terms of mechanization of transactions should be considered as well.

2. Establish a Clear Public Health Objective

The tax must include a public health objective that demonstrates how SB taxes will improve health outcomes and protect the right to health. It must show a **quantifiable consumption reduction goal** and define the **product coverage** that will inform the tax design based on the country's context. This objective must be based on evidence of likely health benefits to ensure effectiveness and build public support.

*** RECOMMENDED SWEETENED BEVERAGE TAX POLICY OBJECTIVE: Decrease the consumption of all SBs, including those with any amount of sugar and any amount of NSS.**

This objective should ideally be expressed as a specific reduction rate over a defined period. Include periodic evaluations to ensure progressive reductions over time. In other words, target the SB product as a whole and not individual ingredients, like sugar.

This comprehensive policy objective will lead to greater public health impact and prevent substitution between different types of sweetened beverages and/or reformulation strategies that undermine the policy's public health impact. It also acknowledges the emerging scientific evidence that shows the negative health impact of NSS beyond the harmful effect of sugar.^{26, 27, 32, 83, 119, 120}

Key Considerations When Designing Sweetened Beverage Tax Objectives

- Define the level of price change required for SBs to effectively reduce consumption of all of them (including those with sugar and NSS) and generate a measurable public health impact. Use elasticity studies (see Section 6) as the basis for rate setting and evidence that demonstrates the reduction needed to achieve public health outcomes (like reduction in obesity and type 2 diabetes, among others).
- Reformulation should not be set as the tax's primary objective even if it is a policy outcome.¹²¹ Replacing sugar with NSS is a frequent industry response when SB taxes based on sugar content are implemented.
- Consider earmarking SB tax revenues as part of the public health goal. (See Section 7.)

WHY SWEETENED BEVERAGE TAXES SHOULD NOT OVERLOOK NON-SUGAR SWEETENERS

Evidence on NSS consumption has shown some adverse impacts, including increased craving for sugar, increased weight gain and higher all-cause mortality.¹²²⁻¹²⁷ Further evidence demonstrates that children's NSS consumption is associated with increased calorie intake, weight gain and higher body mass index.¹²⁸⁻¹³³ Given the research, the WHO recommends individuals not consume products with NSS.³² These adverse impacts and the WHO's recommendation have broader policy implications, including the need for NSS-containing beverages to be taxed and regulated under healthy food policies.

Many countries have included beverages containing NSS in their tax designs.^{111, 128, 129} Countries without NSS inclusion in their sugar content-based SB taxes, including the United Kingdom and South Africa, have seen reformulation^{114, 115} in their beverage supplies with significant negative implications in public health outcomes and even a reduction of the revenue generated by the tax.^{113, 121, 130}

3. Define the Scope of the Policy

The scope of the policy defines the types of beverages that will be subject to the tax and how they will be defined in the law. For example, the scope could be defined based

on a specific definition of the beverages categories within the bill, the use of a Nutrient Profile Model (NPM), specified by tariff codes or a combination of these options.

* **RECOMMENDED SCOPE FOR SWEETENED BEVERAGE TAX POLICY: Include a comprehensive definition of the beverages, covering all forms of SBs, within a law.**

Recommended definition:

SBs are defined as all SBs, domestic and imported, including any liquids, powdered mixes or other concentrated forms that contain intrinsic sugar, sweeteners or added sugar and added sweeteners (inclusive of NSS, other sweeteners, caloric and non-caloric, and those that contain free sugars like fruit juice).

Common SBs may include, but are not limited to, soft drinks (e.g., cola), nectars, packaged natural fruit juices, mineral and carbonated waters containing sugar or other sweeteners, flavored sweetened coffee, squashes, sugar cane juice, sweetened tea, energy drinks, sports drinks, sugar-sweetened milk-based drinks (including plant-based milk substitutes) and flavored and/or sweetened dairy. For this tax's purposes, powdered mixes are prepared soft drinks or instant drinks, syrups, essences or flavor extracts that, when diluted, make it possible to obtain drinks that have any sweetener or added sugars of national or imported production.^{77, 107}

Bottled water should not be included in the tax scope.

This definition may be complemented by, but should not be replaced with, the use of tariff codes/harmonized system (HS) codes to facilitate the government's implementation of the tax.

Key Considerations to Define the Scope of a Sweetened Beverage Tax

- Include a specific definition (see box above for an example) within legislation to be approved by law. This definition enables the inclusion of all SBs, including reformulated products that could be produced by the industry in the future.
- Although evidence-based NPM are valuable tools to determine thresholds for nutrients and ingredients of concern across broad regulatory policies such as front-of-package warning labels, advertising restrictions,

public procurement, dietary guidelines and school food standards, a specific definition (as outlined above) is the recommended approach for defining the scope of the tax given the fact that the preferred design is volumetric and not based on nutrients and ingredients.

- While tariff codes identify existing products, whether imported or produced domestically, relying on them as a stand-alone criterion can be challenging because they do not specify their ingredients, making complementary product definitions necessary.

4. **Determine the Tax Type**

The next step in SB tax design involves identifying the most appropriate type of tax to meet the public health objective. When analyzing which type of tax to use for SBs, it is important to consider the opportunities or limitations each type provides to maximize its effectiveness. In general, the relevant indirect taxes include four main types:

1. Excise tax: An indirect tax applied to certain services or a limited set of specific goods—such as alcohol, tobacco, fuel or SBs—with the purpose of discouraging their consumption and raising revenue. An excise tax is typically collected directly from producers, distributors or importers and passed on to the final consumer through higher prices.

2. Value-added tax (VAT): Applies broadly to a wide range of goods and services yet often fails to fully raise relative retail prices, limiting its effectiveness in discouraging consumption. In fact, economic theory predicts that, under imperfect competition, the pass-through of specific taxes should exceed that of VAT taxes.

3. Import duty: Applies only to imported products and does not ensure a uniform price increase for domestically produced beverages; moreover, an import duty is subject to restrictions under international trade agreements.

4. General sales tax: Usually applied at the point of purchase and only appears on the receipt. Because a general sales tax affects the retail price, it has limited impact on consumers' purchasing decisions.

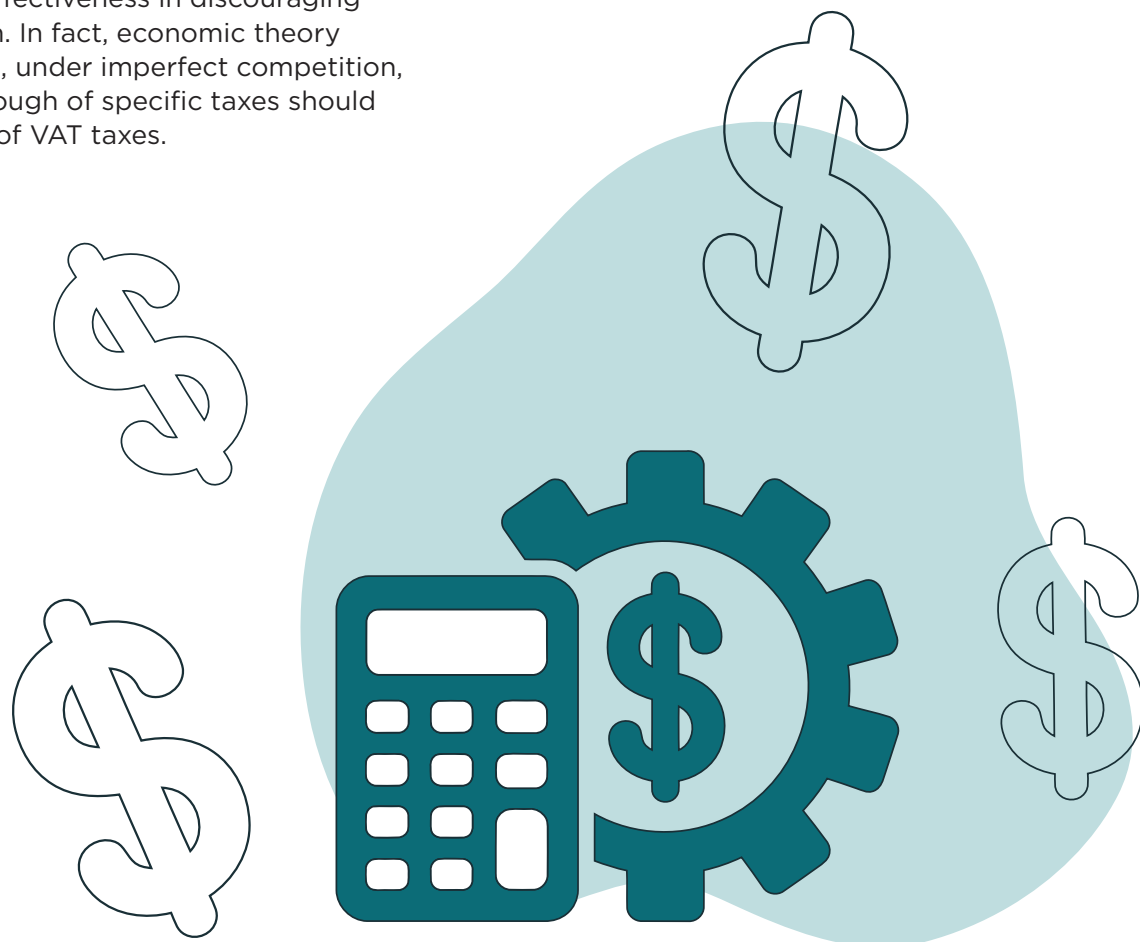
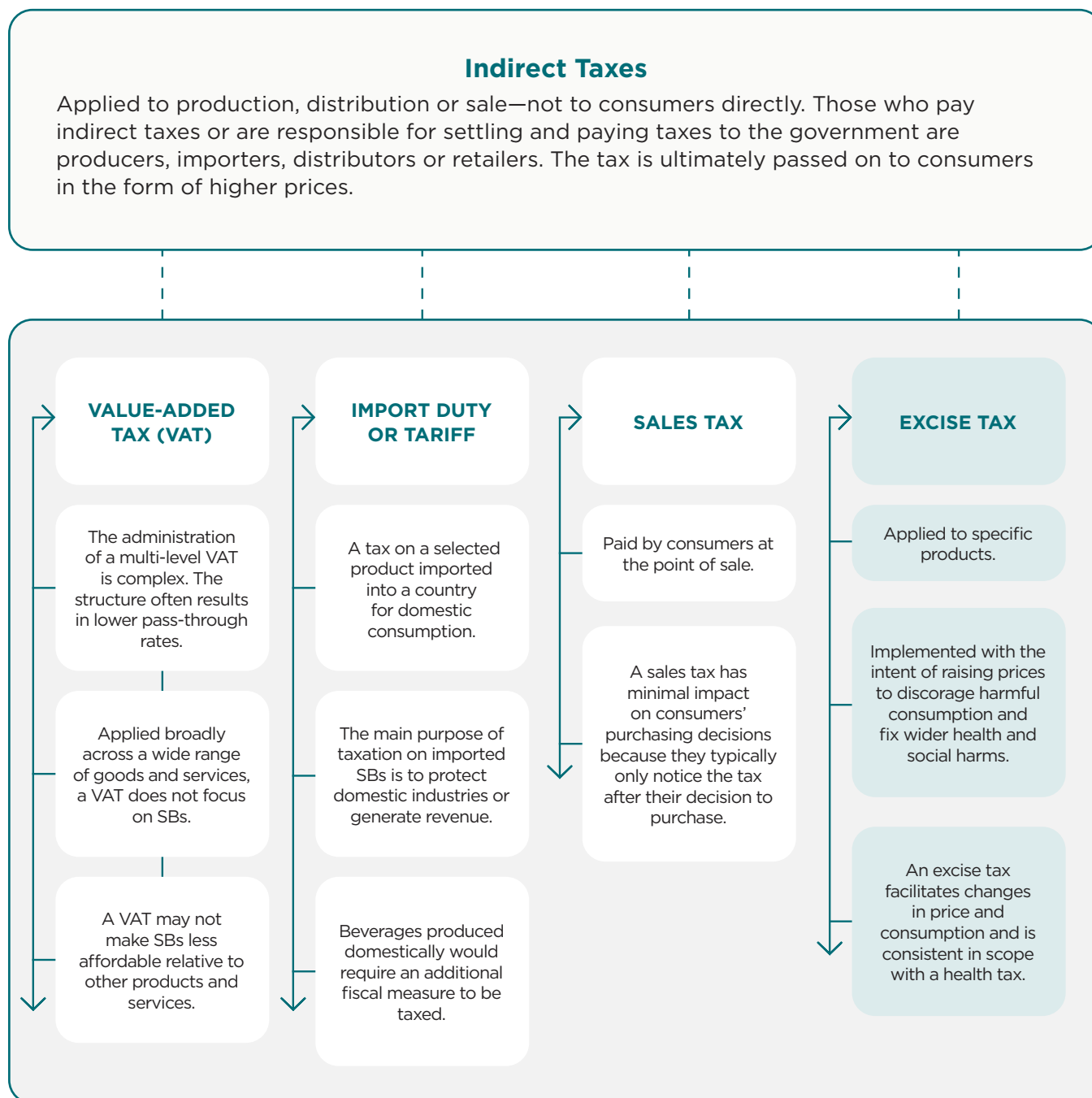


Figure 2: Types of Indirect Taxes

*** RECOMMENDED SWEETENED BEVERAGE TAX TYPE: Excise taxes are considered best practice as a fiscal instrument for public health purposes.**

They are applied directly at the point of production and importation, making it easier for the tax to be incorporated into the purchase price consumers pay. They can also be specifically targeted to certain products, allowing for greater precision in addressing public health concerns. In addition, excise taxes are easier to administer than other tax types.

These characteristics make excise taxes highly effective in increasing the final price of products. The higher price makes taxed unhealthy products visible, influencing purchasing decisions and reducing affordability and, consequently, SB consumption.

Key Considerations When Defining the Tax Type

- High excise taxes are the gold standard for reducing the purchase and consumption of SBs. Evidence shows that excise taxes are more effective than general taxes at reducing the affordability of SBs, directly increasing the beverages' relative price.¹¹² These price increases are reflected in the final retail price to the consumer, which consequently changes consumption patterns.^{16, 18, 52, 77}
- Excise taxes are easier for governments to administer because they are levied and collected from the manufacturer and importer and applied to all products that are produced and imported in each country. They are also more aligned with international trade law and its mandate on nondiscrimination based on product origin. Excise taxes are also easier to administer and control because they focus on collecting taxes from a centralized and limited group of producers and importers.
- The structures of a VAT and sales tax limit their ability to effectively make SBs more expensive compared to healthier options and reduce their consumption. A VAT is generally applied at various stages of the supply chain—including production, distribution and retail sales. This multi-level structure often results in lower pass-through rates, meaning the tax is not fully reflected in the purchase price paid by consumers. A VAT is not always collected uniformly throughout the supply chain and, in practice, is sometimes applied only at the point of production.¹⁰⁷

5. Tax Base

The tax base determines how a tax is calculated. There are three types of excise tax bases for SBs: 1) ad-valorem (percentage of the price), 2) specific by volume (based on SB volume) and 3) specific per gram of sugar (based on grams of sugar).⁷⁷ Combinations of these three types are referred to as hybrid models.

The choice of the tax base can have a significant impact on how the tax changes consumer behavior because it influences

which products are taxed, how much of the tax is passed along to the consumer (the pass-through effect) and the industry response. The tax base should be consistent with the recommended SB tax goal to target the product and not the ingredient (sugar). If the objective is to reduce the consumption of all SBs regardless of sugar or NSS content, a specific by-volume tax might be ideal because it will be based on the liquid volume of any SB.

* **RECOMMENDED SWEETENED BEVERAGE TAX BASE: The best practice for the tax base is a volumetric design because it ensures the tax includes all unhealthy SBs.**

This tax base helps reduce price gaps between product brands and SB types and will reduce substitution to cheaper options. The by-volume tax base is also simple to calculate, easy to administer and monitor, and serves as an efficient way to generate stable tax revenues that are less affected by market price fluctuations. It is strategic to focus on reducing the total volume of SBs consumed. Focusing on all SBs will lead to sustainable changes in long-term consumption decisions and maximize the health benefits of SB taxes.¹²¹ Governments should use the strongest definition that includes all possible SBs (see **RECOMMENDED SCOPE FOR SWEETENED BEVERAGE TAX POLICY**).

Key Considerations When Defining the Tax Base

- **Ad valorem:** Does not reduce the price gap between more and less expensive SB brands, which may incentivize consumers to purchase cheaper alternatives, reducing the tax's impact on the health goal.
- **Specific taxes:** More effective compared to ad valorem. However, specific taxes must be adjusted regularly for inflation to prevent them from losing their real value, as has been the case in countries like Mexico, the Philippines and South Africa.^{132, 133} These regular adjustments should also account for changes in real income, which can affect the affordability of sugary beverages and weaken the tax's public health impact. There are two types of specific taxes:
 - » **Specific by volume (volumetric tax):** Based on the size of the product, it is usually applied per liter or per 100 milliliters. A volumetric tax can reduce consumption of all SBs taxed, including those containing any amount of sugar and NSS. It also allocates the same tax rate for high-sugar beverages as low-sugar beverages, which, when implemented with a high rate, can decrease consumption of all SBs and reduce the opportunity for the industry to implement strategies to undermine the tax's health and fiscal impacts.^{110, 134}
 - » **Specific by sugar content (per gram of sugar):** Based on the beverage's sugar content (i.e., x grams of sugar per unit of volume). This type of tax can be uniform

or tiered. It incentivizes consumers to shift from consuming beverages with high sugar content to those with lower or no sugar content (including beverages with NSS), even if these options are also unhealthy. These tax designs encourage the industry to reformulate SBs, so their products will no longer be taxed or will be taxed less. As companies reformulate to meet the sugar thresholds, the number of taxed products also decreases. Industry reformulation to avoid taxation reduces policy effectiveness, according to recent evaluations. In fact, the United Kingdom has announced plans to strengthen its Soft Drinks Industry Levy (SDIL) due to the extent of product reformulation. The Treasury intends to lower the maximum sugar level allowed before a drink becomes taxable. Between 2015 and 2019, soft drinks with high sugar in the United Kingdom (65 percent) were

reformulated to contain less than 5 g of sugar per 100 ml. This reformulation increased the share of low-sugar drinks to 89 percent. Despite this progress, national sugar intake remained at about twice the recommended level.¹³⁵

- » **Hybrid models:** Several countries have implemented a hybrid or mixed excise tax system that combines two different types of excise taxes within a single framework simultaneously.¹⁰⁷ This design combines elements of both specific (a fixed amount) taxes and ad valorem (a percentage of value) taxes or combines different metrics like volume and sugar content. While these models can reduce the limitations of the different designs, their implementation and enforcement are more complex.

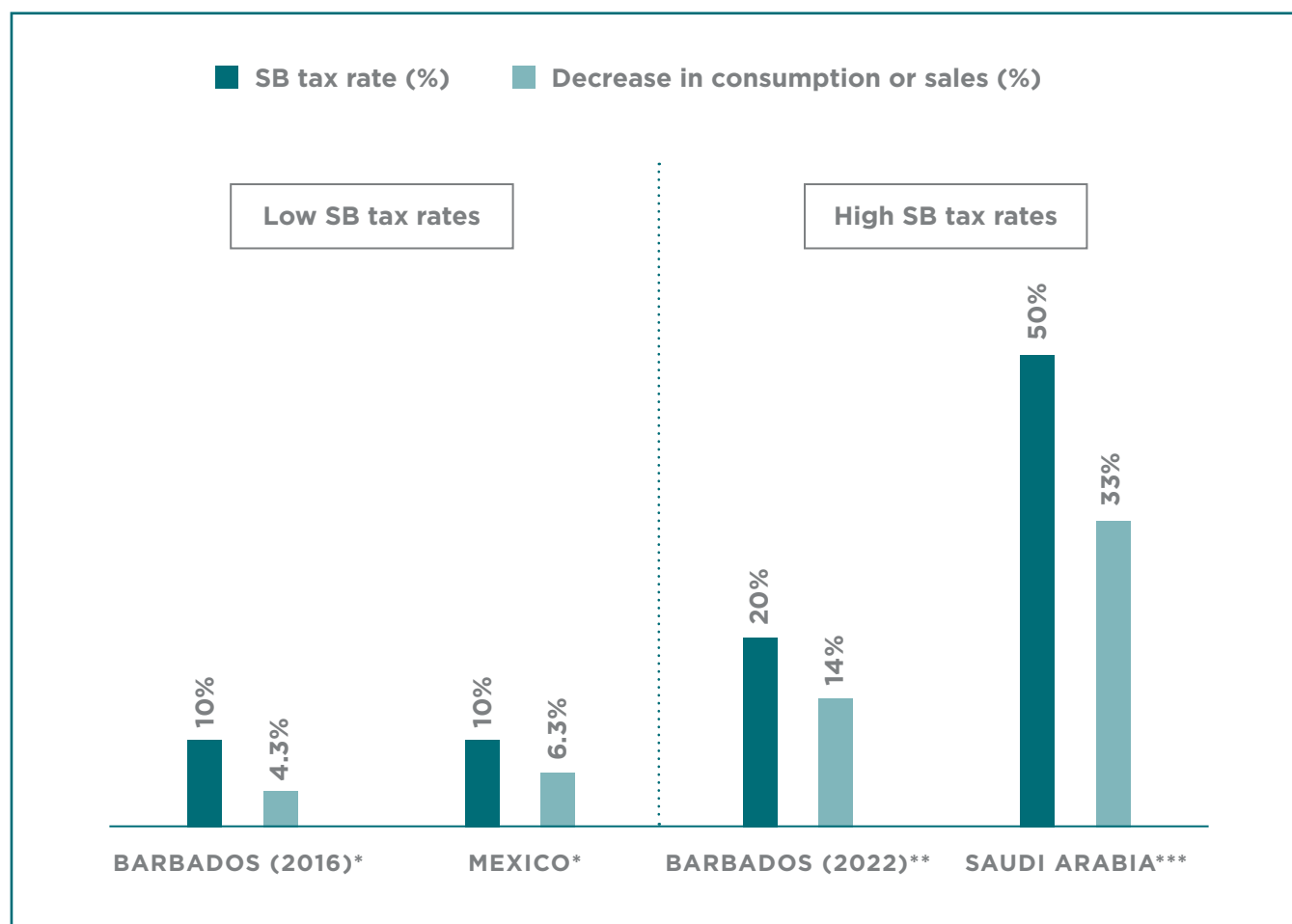
VOLUMETRIC SB TAXES: GLOBAL EVIDENCE ON HEALTH OUTCOMES

Recent studies show that volumetric SB taxes are associated with improvements in obesity and related health outcomes. In the United States (Albany, N.Y.; Berkeley, Oakland and San Francisco, Calif.), youth living in taxed cities had lower body mass index percentiles than those in non-taxed cities.⁹⁰ Similarly, in Seattle, Wash., children showed greater reductions in weight two years after implementation compared to a control area.² Evidence also shows oral health benefits. In Mexico, the tax was associated with fewer dental caries, including reduced outpatient visits and lower prevalence.¹⁰ In Philadelphia, Penn., in the United States, reductions in tooth decay were observed among adults and children enrolled in Medicaid, indicating potential benefits for low-income populations.⁹

6. Tax Rate

The magnitude of the tax rate determines its effectiveness in reducing the consumption or sale of taxed products. Figure 2 presents

a comparative analysis of observed and estimated effects associated with low tax rates, a tax rate of close to 10 percent and rates ranging between 20 and 50 percent.

Figure 3: Higher Tax Rates Yield Higher Impact

Source: Own elaboration based on:

- Alvarado M, Unwin N, Sharp SJ, Hambleton I, Murphy MM, Samuels TA, et al. Assessing the impact of the Barbados sugar-sweetened beverage tax on beverage sales: an observational study. *Int J Behav Nutr Phys Act.* 2019;16(1):13
- Colchero MA, Popkin BM, Rivera JA, Ng SW. Beverage purchases from stores in Mexico under the excise tax on sugar sweetened beverages: observational study. *BMJ.* 2016;352:h6704
- Andreyeva T, Marple K, Marinello S, Moore TE, Powell LM. Outcomes Following Taxation of Sugar-Sweetened Beverages: A Systematic Review and Meta-analysis. *JAMA Netw Open.* 2022;5(6):e2215276

* The reported reduction in consumption reflects the observed effects of the tax one year after its implementation.

** Estimated consumption reductions are based on price elasticity of demand modeling.

*** The reported reduction in consumption reflects the observed effects of the tax six months after its implementation.

In Barbados, a 10-percent tax rate was introduced in 2016. Post-implementation evaluations indicated that this measure was associated with a 4.3 percent reduction in consumption.¹³⁶ In Mexico, where a tax of comparable magnitude (approximately 10 percent) was applied, available estimates show a 6.3 percent reduction in consumption or sales during the first year following implementation.¹³⁷

In 2022 Barbados revised its fiscal policy and increased the SB tax rate from 10 percent to 20 percent. Evidence indicates that, given the price elasticity of demand estimated for Barbados,⁸⁷ this increase could generate an approximate 14-percent reduction in SB consumption. Figure 3 shows that, in contexts where even higher tax rates are implemented—such as Saudi Arabia, with a 50-percent tax rate—the reduction in consumption or sales reaches approximately 33 percent.

Finally, evidence based on estimation and modeling studies indicates that higher tax rates can generate substantial reductions in SB consumption. In Nigeria, research concluded that a tax rate of 39 percent (130 Naira/liter as opposed to the current tax of 10 Naira/liter) would be necessary to generate an annual decrease in consumption of 29 percent.¹³⁸ Consistent with these findings, modeling studies from other countries and municipalities including, Brazil¹³⁹ and Vietnam,¹⁴⁰ show the projected impacts of higher tax rates on expected reductions in consumption of SB from 49.4 percent in Brazil to 12.4 percent in Vietnam.

This evidence reinforces a positive relationship between the level of the tax rate and level of the consumption response, suggesting that SB taxes require a sufficiently high fiscal burden to achieve significant impacts. Nevertheless, the SB tax rates implemented to date have not been sufficiently high enough to reduce consumption to levels needed to significantly impact public health.¹⁰⁷ In this context, global entities have recently called for higher health taxes.

A 2024 report from the Task Force on Fiscal Policy for Health, chaired by Michael R. Bloomberg, Lawrence H. Summers and Mia Amor Mottley, warned that the excise tax share of prices for carbonated sugary beverages is low, at only 3.4 percent.⁷⁰ The Task Force on Fiscal Policy for Health concluded that countries enacting excise taxes raising the price of tobacco, alcohol and sugary beverages by 50 percent would save 50 million lives over 50 years while generating US\$3.7 trillion globally over five years, including US\$2.1 trillion in low- and middle-income countries (LMIC).⁷⁰

More recently, in 2025 the WHO launched the “3 by 35” Initiative, urging countries to raise real prices on tobacco, alcohol and sugary drinks by at least 50 percent by 2035 through health taxes. This move is designed to curb chronic diseases and generate critical public revenue.¹⁹

“If countries increased their excise taxes to raise prices on tobacco, alcohol and sugary beverages by 50 percent, it would save 50 million lives over 50 years and could raise US\$3.7 trillion globally of just five years.”

—TASK FORCE ON FISCAL POLICY FOR HEALTH

*** RECOMMENDED SWEETENED BEVERAGE TAX RATE: As a general benchmark and in line with the WHO's 2025 recommendation,¹⁹ we recommend tax rates that result in a 50-percent increase in SB prices and include an automatic annual adjustment mechanism for inflation and income to ensure long-term impact.**

The tax rate benchmark should be informed by the SB reduction goal, elasticity, market structure and tax design that are the best fit for a specific country.

Key Considerations When Determining the Tax Rate

Evidence on price elasticity, tax pass-through and price formation provides essential guidance on the magnitude of the tax required to influence consumer behavior. Careful consideration of these factors is necessary to ensure that the tax rate is both sufficiently high and effective in achieving public health objectives.

- Price elasticity studies, which measure projected changes in consumer behavior, are important tools to use as a proxy for the tax to understand how consumers may respond to price increases. If the absolute value of price elasticity is less than 1, the demand for SBs is inelastic, meaning consumer demand changes relatively less than price increases. If the absolute value of price elasticity is greater than 1, the demand is elastic, meaning consumer demand is more responsive to price increases. The price elasticity for SBs ranges between approximately -0.8 and -1.59.^{52, 87, 141} This price elasticity range means that a 10-percent increase in the price of SBs would decrease demand by between 8 percent and 15.9 percent.
- Complementary assessments can also help determine the optimal tax rate that will effectively achieve the intended reduction in SB consumption. These studies examine the underlying factors influencing price formation and the degree of tax pass-through, thereby providing insights into how the tax would affect final retail prices.
- The extent of tax pass-through—the degree to which the tax imposed on producers or importers is reflected in the final retail price that consumers pay—relies on the economic structure, competitiveness of the industry and consumer response to supply and demand. To achieve decreases in purchase and consumption, the SB tax rate must be high enough to reduce consumer demand. Additionally, the tax rate applied to a product with harmful externalities (such as health care costs associated with obesity and diabetes) may exceed the level strictly needed to address associated harms, as it can also help reduce reliance on other taxes that discourage beneficial activities.
- Estimates for the optimal tax rate for SBs in the United States indicate that to effectively address both externalities and internalities (like consumer misjudgment of health risks), the retail price of these beverages would need to increase by approximately 40 percent.¹⁴² Since the pass-through rate of the SB tax to the final price is approximately 80 percent, we can assume that the required SB tax rate to achieve a 40-percent increase in prices would be 50 percent. These analyses, although not global, provide a useful reference for understanding the magnitude of price adjustments needed to address the individual and societal harms caused by excessive SB consumption.^{87, 96, 141, 142}
- Policymakers must consider regular review processes to ensure that SB tax rates remain high enough over time to maintain their real value relative to inflation and income growth. This review is critical for ensuring the long-term effectiveness of such policies.

7. **Tax Revenue for Public Health and Social Protection: Earmarking**

SB taxes, like other health taxes, are important tools to expand the fiscal space⁷⁸ and provide sustainable financing for health¹⁴³ and social development.¹⁴⁴ This use is particularly relevant now that many governments are relying on domestic resource mobilization in the midst of aid cuts.^{145, 146} The chronic under-investment in health provides an opportunity to use health taxes in general and SB taxes in particular to close that gap and save lives through meaningful investments. Earmarking guarantees that the revenue is directed toward public programs and can strengthen

public support for SB taxes. It also reinforces the tax's progressive impact by enabling investments in underserved communities, particularly if governments invest in public health programs, including access to clean water, financing for school meal programs and other nutrition initiatives. SB tax revenues could alternatively support social protection policies and health services for vulnerable communities that are the most affected by NCDs and diet-related conditions. Governments may choose to use earmarked funds in the way that best suits their current priorities and needs through mandatory or non-mandatory earmarking (hard or soft earmarking).^{79, 147, 148}



RECOMMENDED REVENUE USAGE/EARMARKING FROM A SWEETENED BEVERAGE TAX POLICY: Governments should consider earmarking SB taxes to meet public health goals for the community.

The revenue can help vulnerable communities, further enhancing the tax's progressivity. Investments from SB tax revenue could include subsidies for healthy foods, support for school meals, guaranteed potable water in schools and marginalized communities, nutrition programs, partial funding for a universal health care program, NCDs programs or other programs that target communities most negatively impacted. The political will in and legal frameworks of each country will determine whether to implement soft or hard earmarking.

Key Considerations for Earmarking

- **Understanding legal restrictions:** Earmarking can be subject to various legal restrictions depending on the country. Some common legal considerations and restrictions could include constitutional limitations on how tax revenues can be used, requiring certain funds to be allocated to specific sectors, or legal frameworks that may require all revenues be pooled into a general fund. Some of these constraints may make earmarking difficult or impossible. Based on the legal constraints, governments could explore soft earmarks or hard earmarks, depending on context and laws.⁷⁹
- **Soft earmarks:** Soft earmarks refer to budgetary recommendations directed toward general sectors (such as health promotion) without a specific regulatory obligation. For example, the law might state that funds are "recommended for use in public health programs," but such recommendations are not legally binding. In this example, the government has the discretion to distribute resources as it sees fit and could choose to enhance public health financing with the funds obtained at its own discretion based on policy priorities.^{79, 147, 148}
- **Hard earmarks:** Hard earmarks impose binding legal requirements for specific allocations. The law could stipulate that

SB tax revenue be appointed specifically for installing drinking water fountains or public procurement of food for school meals. This clear delineation of funding use ensures that allocated resources are directed toward predetermined objectives, enhancing accountability and transparency in government spending. Exploring these mechanisms can provide governments with workable pathways to navigate legal restrictions while effectively addressing public health and social needs.^{79, 147}

- **Building public support:** Earmarking SB tax revenue for specific public health purposes can increase public acceptance of the tax, as people see tangible benefits from the collected funds. When taxpayers understand that the revenue will be used to improve health care services, expand access to healthy foods among children or fund community wellness programs, they are more likely to support the measure.⁷⁰
- **Accountability and transparency mechanism:** Clearly disclosing how funds are allocated, spent and monitored is essential for building and maintaining public trust. When governments demonstrate that SB tax revenue is effectively reinvested into health promotion, prevention programs

or social initiatives, they strengthen their credibility and increase public support for the policy. Transparent earmarking ensures that resources reach their intended purpose and reinforces the legitimacy and long-term sustainability of SB tax measures.^{149, 150}

- **Addressing equity:** Earmarking revenue from SB taxes can strengthen equity by ensuring that the resources generated are directed toward programs that benefit populations facing greater social, economic or health disadvantages.¹⁵¹ By linking tax revenue to investments in essential public services, health promotion initiatives and improvements in community environments, the SB tax moves beyond functioning solely as a fiscal burden and becomes a redistributive mechanism.¹⁵² This strategic allocation of funds allows the net benefits to accrue to the most vulnerable groups, thereby advancing social justice and promoting greater equity.^{153, 154}



Global Earmarking Examples

Despite the benefits of earmarking, it continues to be underutilized for SB taxes. According to the WHO,^{107, 112} 13 percent of countries that apply excise taxes to SBs earmark the revenue for a specific purpose compared to 23 percent of countries earmarking tobacco excise revenue. Countries who adopt earmarking are using revenue for NCD prevention and treatment, health system financing and the promotion of physical activity.^{107, 112}

- In French Polynesia, between 2002 and 2006, SB tax revenue was distributed to a preventive health fund. Since 2006, the revenue has been allocated to the general budget, with 80 percent going to the Ministry of Health's general budget.⁷⁷
- The earmarking experience in seven cities in the United States provides relevant evidence on the use of SB tax revenue. The seven cities evaluated—Albany, N.Y.; Berkeley, Calif.; Boulder, Colo.; Oakland, Calif.; Philadelphia, Penn.; San Francisco, Calif. and Seattle, Wash.—allocated most of their revenue to expanding access to healthy foods and beverages and promoting health and wellbeing, although priorities varied across communities. Albany, Berkeley, Boulder and San Francisco focused their investments primarily on health-related initiatives, while Philadelphia devoted more than 90 percent of its funds to early childhood development programs and community infrastructure. Oakland and Seattle divided their allocations between health and community development. Overall, the largest investments were directed toward early childhood development, community infrastructure and access to healthy foods, demonstrating that SB taxes can strengthen social determinants of health and advance equity when accompanied by transparency, community participation and strong accountability mechanisms.¹⁴⁹
- In the Navajo Nation within the United States, SB tax revenue is earmarked for projects such as farming, vegetable gardens, greenhouses, farmers' markets, healthy convenience stores, clean water, exercise equipment and health classes.⁷⁷
- In Mexico, after the SB tax revenue is distributed at the federal level, the funds must be allocated to programs for the promotion, prevention, detection, treatment and control of malnutrition, overweight, obesity and diet-related NCDs, as well as increasing access to potable water in rural areas and schools.¹⁵⁵

CASE STUDY: How the Philippines Funded Universal Health Care Through Health Taxes

In the Philippines, the government has successfully leveraged health taxes to directly fund important health initiative such as Universal Health Care. The Philippines introduced a tax on SBs, earmarking 30% of the incremental revenue towards health and nutrition. In 2019, through the Universal Health Care (UHC) Law, the financing framework expanded to include revenues from multiple taxes, including alcohol, tobacco and other products. Since then, the system shifted to allocate total revenues towards UHC. Specifically, 50% of revenue from the SB and tobacco taxes and 100% of the revenue generated from alcohol, heated tobacco and vaping products taxes are allocated towards health. Together, these health taxes have been a key driver to sustained and increased health financing, tripling the health sector resources over five years (2013-2018) and significantly boosting the sector's budget. It's a powerful example of how governments can and should strategically reinvest the revenue from health taxes towards meaningful health programs.

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SECTION 04

Addressing Corporate Behavior and Industry Interference

Strategies from UPP industries, including the SB industry, to oppose SB taxes are well documented by various academics and civil society organizations (CSOs).¹⁵⁶⁻¹⁶⁴ These strategies are often aimed at preventing the approval of new taxes or weakening existing ones by lowering their standards.

For the purposes of this paper, these tactics will be analyzed using the six categories of GHAI's industry taxonomy:^{165, 166}

1. Protecting its reputation and brands: SB corporations divert attention from the harm their products cause to health and the environment through initiatives such as cause marketing (e.g., for every beverage sold a tree is planted); sponsorships of nutrition, health or education programs; donations to foundations or support for social causes,¹⁶⁵ as well as through corporate social responsibility (CSR) and corporate washing practices such as green, pink, nutri/health, blue and other social washing.¹⁶⁶⁻¹⁶⁹ These practices help companies build a positive image while strengthening their influence over consumers and avoiding regulation.

2. Deepening the power imbalance in global food governance: SB corporations, like other corporations in the UPP industry, exploit the multi-stakeholder framework to position themselves as a vital, indispensable partner in food and health policy and governance system.^{165, 166, 170-173} Through public-private partnerships, lobbying and revolving doors,^{165, 174-178} these industries influence policymaking to oppose, delay and weaken measures such

as SB taxes. They promote self-regulation in place of binding rules.

3. Eluding corporate responsibility and blaming individuals: The SB industry frames health outcomes as a matter of individual responsibility, emphasizing freedom of choice, parental responsibility, balanced diets and physical activity, while downplaying the structural drivers of unhealthy environments^{165, 179} and the emerging evidence on the addictive potential of SBs.^{37, 38} Through so-called healthy lifestyle campaigns, sponsorship of sports programs and distribution of educational materials, companies present themselves as advocates of wellbeing and embed corporate branding into their initiatives.^{166, 180} These tactics support the industry's pervasive influence in creating unhealthy environments and their role in shaping food environments through aggressive marketing. By shifting the burden onto consumers, the industry evades accountability, resists regulation and undermines population-level interventions.^{181, 182}

4. Implying their products are good for society: The SB industry employs various tactics to conceal the harm their products cause to health, the environment, labor conditions and society and present themselves as part of the solution to public health problems.^{165, 166, 183-187} Through self-regulation, product reformulation, lobbying, the capture and manipulation of scientific evidence, and public-private partnerships, they seek to position their products as essential for nutrition, health, the environment and social wellbeing.

5. Pressuring governments to prioritize

commercial interests over the collective and rights of communities:

SB corporations leverage trade and investment agreements to challenge and weaken public health policies. Through threats of lawsuits or trade disputes, the industry creates a chilling effect that discourages the adoption of regulations such as SB taxes.^{69, 165, 166, 188, 189} These tactics include invoking free trade agreements and framing SB regulations as trade barriers, violations of economic rights or risks to jobs and the economy. In doing so, the industry pressures governments to prioritize commercial rights over collective welfare.

6. Stigmatizing CSOs: The SB industry seeks to weaken the participation and reputation of CSOs, independent academics and the public health community through smear campaigns, harassment and questioning of their funding, even labeling them as “pseudoscientists”.^{165, 190-193} Simultaneously, the industry politicizes public health discussions, framing them as ideological debates, and coopts CSOs by providing selective funding that compromises the organizations’ independence.

More real-world examples of how the UPP industry deploys these strategies to delay, dilute and defeat SB tax initiatives can be found in GHAI’s report, *Sweetened Profits: The Industry’s Playbook to Fight Sweetened Beverage Taxes*.¹⁶⁶

Key Considerations Related to Industry Interference

- A key component of implementing effective public health measures, such as SB taxes, is to proactively protect the policy’s design from industry interference. This protection begins by establishing a robust technical framework aligned with public health goals and human rights principles, ensuring the tax applies to all SBs, including those with NSS. The primary objective is to disincentivize consumption rather than merely incentivize corporations to reformulate products, as lower consumption aligns with broader health

outcomes. This approach ensures that the tax becomes a powerful tool for improving public health, free from loopholes that could be exploited by the industry to maintain profits.

- Safeguarding the policy decision-making process is crucial. It requires preventing industry influence at every stage, from undermining tax standards to blocking their adoption. To achieve these safeguards, good governance practices must be adopted, including transparency measures, proper management of conflict of interest, accountability mechanisms and protection of civic space to reduce power imbalance in the decision-making process.
- Governments and CSOs must anticipate and prepare for legal challenges, as industries will often claim that such taxes violate commercial rights even when the design is legally sound. To counter these tactics, it is essential to reject public-private partnerships and self-regulation proposals, which are often entry points for corporate influence that can compromise the policy’s integrity. By maintaining a firm stance, policymakers can ensure the tax is developed and implemented based on public health evidence, not corporate interests.
- Finally, CSOs play a vital role in supporting the adoption and defense of SB taxes. They can leverage public opportunities to expose industry lobbying tactics and hold decisionmakers accountable for basing their actions on unbiased evidence. CSOs should craft powerful narratives that highlight the tax’s health benefits and contrast those benefits with NCDs’ significant economic and social costs. By exposing industry practices, such as the use of CSR programs as a form of brand washing and promoting unhealthy diets to vulnerable populations, CSOs can shift public debate toward the need for healthier nourishment and away from reliance on harmful UPPs like SBs.

SECTION 05

Additional Considerations for Effective Sweetened Beverage Tax Policies

1. Monitoring the implementation of SB taxes is crucial to ensuring that their intended public health objectives are achieved. The adoption of taxes is only the beginning. Monitoring tax implementation is essential to ensure its proper application and safeguard its effectiveness and integrity over time. A solid monitoring process allows for the collection of opponents' actions and narratives that question the measure's impact and allows the government and civil society to counter false narratives. The process also facilitates the creation of early alerts about events or actions—such as legal challenges, market tactics or shifts in public perception—that could undermine the tax's effectiveness. Monitoring helps identify practical barriers in implementation, detect regulatory gaps that may be exploited by the industry and establish pedagogical dialogues about the policy's objectives and benefits. Finally, by generating structured and relevant data, continuous monitoring supports later impact evaluations, helping reduce costs, save time and strengthen future public policy efforts.¹¹⁷
2. Governments may wish to consider maintaining consistency between the SB tax policy and other public policies. It is not advisable to exempt SBs from taxation when those taxes are intended for public procurement programs or other initiatives, including those targeting low-income households, as the goal of the SB tax policy and other healthy food policies is to discourage the consumption of these products at a population level. The protection and fulfillment of the rights to health and adequate food must apply equally to the entire population. Exempting SB taxes when the products are used for donations or public purchases undermines the tax's effectiveness and, more importantly, denies low-income populations the opportunity to fully enjoy their right to adequate nutrition and health.
3. As a complement to SB taxes, it is recommended to consider specific taxes on UPPs. Several countries have introduced innovative fiscal policies to discourage the consumption of unhealthy products, particularly UPPs. Countries such as Belgium, Colombia, Ethiopia, Finland, France, Hungary, Mexico, Norway and Tonga have implemented taxes on foods high in nutrients of concern. Mexico applies a 10 percent ad valorem tax on calorie-dense foods; France taxes snacks high in fat and sugar; and since 2022, Colombia has applied a tax on UPPs based on their NPM, which is also used for the country's front-of-package labeling policy. These measures reflect a growing global commitment to promoting healthy food environments through effective fiscal instruments.
4. Governments should also consider implementing complementary mandatory healthy food policies like front-of package warning labels, marketing restrictions and school food policies to create healthier food environments.
5. To advance fiscal policy innovation and drive structural transformation of the fiscal architecture related to health and nutrition,

it is essential to align SB tax policies with human rights objectives. This alignment requires implementing more health-related taxes (including on tobacco, alcohol, SBs and ultra-processed foods), the elimination of fiscal advantages and subsidies for products that harm human and environmental health (like tobacco or SBs) and the removal of taxes or fiscal burdens on the production and consumption of real, minimally processed and healthy foods. Additionally, introducing fiscal measures to ensure the availability and affordability of healthy foods is key to creating food systems that support the right to health and adequate nutrition for all.

6. Governments should ensure access to free potable water, the best and healthiest substitute for SBs. Increased taxes on SBs require complementary public measures to ensure that vulnerable communities have access to water to support healthy alternatives.
7. Due to legal and political systems and socioeconomic contexts, some countries may face challenges with implementing the best practice standards outlined in this position paper. In these cases, governments should design SB taxes based on the highest possible standards supported by evidence.

8. The fiscal policy design process should include a detailed analysis of the SB market share given its oligopolistic (market controlled by a small number of large companies) structure. This evaluation should also anticipate how industry may respond to the tax through product innovation of its taxed beverages since this could significantly influence the effectiveness of the tax and its public health impact. This exercise will provide a preview and understanding of possible strategic industry responses during the implementation of the SB tax and inform the type of evidence needed to design fiscal instruments equipped to address and mitigate these possible scenarios to keep the tax on track to achieve its public health objective.

Glossary

Affordability: The consumer's ability to purchase a specific item or service. This indicator considers the simultaneous effects of both price and disposable income on the consumer's purchasing decisions. The concept of affordability is commonly used to examine the demand for goods, such as sweetened beverages, ultra-processed products, alcohol and tobacco.

Ex-factory price: The price charged by the manufacturer at the factory gate. It does not include the cost of transportation, customs clearance, export duties or import duties. It does include the cost of production and manufacturer's profit margin.

Fiscal space: The ability of governments to provide more budgetary resources for priorities, including the health system, without affecting the public sector's financial position or supplanting other socially necessary expenditures.

Harmonized system (HS) codes: A standardized numerical method of classifying traded products. It is used by customs authorities around the world to identify products when assessing duties and taxes and for gathering statistics.

Market failure: A situation in which the free market fails to allocate goods and services efficiently. This failure often leads to net social welfare loss. Market failures that require correction by sweetened beverage taxes and other healthy food policies include:

Imperfect information: Consumers may have difficulty knowing the amount of nutrients and ingredients of concern (sugar, salt/sodium, fats, NSS, etc.) in each product and its impact on health. Although nutrition-specific information is sometimes mandated on packaging, many

consumers have difficulty interpreting it or the information may be incorrect.

Imperfect rationality: Consumers do not make decisions based on rationality. They may lack awareness of the negative relationship between the consumption of sweetened beverages and health, particularly if the consumer is a child.

Inconsistent time preferences: Consumers make decisions that cause short-term gratification and long-term harm (worsened in children and adolescents). In this instance, a consumer could decide to drink a sweetened beverage now, not knowing it may have long-term health impacts.

These market failures explain the negative internalities and externalities associated with the consumption of sweetened beverages.

Negative externalities: The harmful effects that the production of a good or service imposes on third parties who are not involved in its production or consumption. Sweetened beverages impose harms on the general population; sweetened-beverage negative externalities include lost productivity associated with diet-related noncommunicable diseases, the costs of treating diseases associated with consumption of the beverage or the environmental footprint of its production.

Negative internalities: When individuals do not account for the future costs of their current consumption decisions, such as habitual intake of sweetened beverages. While short-term consumption may offer immediate satisfaction or perceived benefits, the long-term consequences of these internalities often include noncommunicable diseases and other health conditions associated with sustained sweetened beverage intake. This disconnect between present choices and future outcomes

Glossary

can undermine individual and public health, particularly when the risks are not fully understood or when heavily marketed products downplay potential harms.

Non-communicable disease (NCDs): Chronic conditions that are not transmitted from person to person but result from the interaction of genetic, physiological, environmental and behavioral factors. Traditionally, they have included cardiovascular diseases, cancer, chronic respiratory diseases and diabetes. More recent WHO approaches expand the definition to include conditions such as dental caries and periodontal disease, as well as mental health disorders such as anxiety

Non-sugar sweeteners (NSS): Synthetic and naturally occurring sweeteners as defined by the World Health Organization (WHO). It is important to define NSS broadly, given the number of naturally occurring sweeteners that have been used to reformulate food and beverage products. NSS are defined by the WHO as all synthetic and naturally occurring or modified non-nutritive sweeteners that are not classified as sugars. Common NSS include (but are not limited to) acesulfame K, aspartame, advantame, cyclamates, neotame, saccharin, sucralose, stevia and stevia derivatives. Because low-calorie sugars and sugar alcohols (polyols) are sugars or sugar derivatives containing calories, they are not considered NSS by the WHO, but country governments can choose to include these substances in taxes to avoid their use in reformulation of sweetened beverages.

Nutrient Profile Model (NPM): A standardized method used to classify foods and beverages based on their nutritional composition. NPMs establish thresholds for nutrients of concern and non-sugar sweeteners, as well as other potential ingredients and additives that are harmful to health when consumed in excess.

A NPM supports alignment with other healthy food policies, such as front-of-package labeling, dietary guidelines, school food standards, UPP taxes and public procurement rules. A country may have an NPM but use a different tax system (i.e., volumetric) for sweetened beverage to include all sweetened beverages as taxable goods. More information can be found in GHAI's Nutrient Profile Models (NPMs) Position Paper.

Pass-through rate: The percentage of a tax that is passed on to consumers in the form of higher retail prices.

Price elasticity of demand: An indicator that measures the proportional change in demand given a change in price. A beverage with a price elasticity lower than -1 is considered elastic, while beverages with price elasticities greater than -1 are considered inelastic. Goods that are essential for daily life and have fewer substitutes tend to have lower elasticity. In contrast, goods with many substitutes or that are not essential (like sweetened beverages) tend to have higher elasticities. Based on elasticity, a change in price would lead to a proportionally larger change in the quantity demanded. Consumers will change their behavior when a price increases, as in the case of a strong sweetened beverage tax with high pass-through. The price elasticity for sweetened beverages ranges from approximately -0.8 to -1.59.

Public procurement: Government purchasing policies, particularly those concerning food served in public institutions like hospitals, the military and prisons, that can set nutrition-based standards for what is purchased, including reduced or eliminated purchase of unhealthy foods and beverages.

Substitution effects: Behavioral shifts in which consumers replace sweetened beverages, for instance, with healthier options. This shift can

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also occur when the tax is not comprehensive, such as when only beverages with sugar content and not those with non-sugar sweeteners are taxed, prompting consumers to substitute their usual sugar-based drink for one containing non-sugar sweeteners.

Sweetened beverages (SBs): Drinks with free sugars (added sugars like those used in the manufacture of sodas and other beverages and intrinsic sugars like fruit juices) and drinks with non-sugar sweeteners, including low or non-caloric/non-nutritive sweeteners. Any definition of SBs should include non-sugar sweeteners based on the World Health Organization's guidance, which recommends against use of non-sugar sweeteners for weight control or reduction of risk of noncommunicable diseases. Countries should choose to define SBs in their contexts, using definitions that include examples of local beverages. Definitions should also include beverages in all forms, such as liquids, concentrates and powders.

Example definition for country use/

adaptation: Sweetened beverages (SBs) include all beverages, domestic and imported, including any liquids, powdered mixes or other concentrated forms that contain natural or added sweeteners (inclusive of non-sugar sweeteners, defined above). Common SBs may include, but are not limited to, soft drinks (i.e., cola), juices (even packaged 100 percent juice), nectars, sweetened coffee, sugar cane juice, sweetened tea, energy drinks and flavored dairy. For the purposes of SB taxes, powdered mixes are prepared soft drinks or instant drinks, syrups, essences or flavor extracts that, when diluted, make it possible to obtain drinks that contain any sweetener or added sugars of national or imported products. They also include various forms of sugars like brown sugar, corn sweetener,

corn syrup, dextrose, fructose, glucose, high-fructose corn syrup, honey, lactose, malt syrup, molasses, raw sugar and sucrose.

Triple burden of malnutrition: The coexistence of undernutrition (stunting and wasting) with overweight obesity with micronutrient deficiencies within populations across their lifetime. This triple burden is the common epidemiology in many low- and middle-income countries and may be used as an argument against taxing sweetened beverages in countries experiencing hunger. However, sweetened beverages should be taxed because their consumption is not a solution to micronutrient deficiencies, stunting or wasting.

Tariff codes: A more detailed classification system based on harmonized system codes, with the inclusion of more digits to reflect country-specific tariff regulations and statistical requirements.

Ultra-processed products (UPPs): Industrial formulations made from substances extracted or derived from whole foods combined with additives. This fourth group in the Nova food classification system contains little or no whole food. UPPs are designed to be profitable, highly palatable, convenient and long-lasting, which often leads to overconsumption. They typically include high levels of sugar, fat or salt, along with industrial ingredients (e.g., protein isolates, modified starches) and additives that enhance flavor, texture and appearance. Examples of UPPs include soft drinks, packaged snacks, instant meals, processed meats and ready-to-eat products. In general, they are nutritionally inferior to less processed foods and are associated with poorer diet quality and higher risk of disease.

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