Global Diffusion of Sugar-Sweetened Beverage (SSB) Taxes

Background
- SSB taxes are recommended by the WHO to prevent diet-related NCDs
- Only around one-quarter of WHO Member States have adopted SSB taxes
- Governments face a range of politico-economic challenges to adopt and implement SSB taxes

Aim
- To analyse the characteristics and patterns of potential factors leading to adoption and implementation of SSB taxes, as well as indications of policy learning that have occurred between countries, to draw lessons for future adoption of SSB taxes

Methods
- A comparative study of 16 countries that implemented SSB taxes from 2016 to 2019
  - Case Study Research Methods
  - Four key elements were analysed:
    1. Characteristics of the SSB taxes
    2. Characteristics of the countries
    3. Change agents
    4. Diffusion networks
- Data was collected from 3 sources:
  1. Policy and legislative documents
  2. National statistics
  3. Media

Findings
SSB tax policy design showed adoption and diverse approaches.

Policy learning from countries in the same economic bodies and geographic proximity.

Economic Context:
We found strong opposition, and industry framing of economic impacts. But contextual factors facilitating adoption of SSB taxes were:
- Period of fiscal reform
- Budgetary pressure
- Tiered tax designs had Industry support for incentive to reformulate

Implications:
- These lessons can inform future adoption and strengthening of SSB taxes
- Current economic context presents a policy window for SSB taxes (revenue to fund social services, reduce NCDs & COVID-19 risk)

Health Sector Advocacy:
In all ‘success’ case studies, there were clear health frames & strategic policy engagement:
- Framing of SSB tax as effective means to reduce obesity and/or NCDs
- Engaging with public consultations
- Policymakers referencing other countries
- Large presence of actors supporting SSB tax


Tax Types:
- Specific excise tax on:
  1. Nutrient content
  2. Volume
- Tiered tax rate to promote product reformulation by beverage manufacturers.