

Consolidated comments and responses

Public consultation on the draft WHO
Guideline on fiscal policies to promote
health

Results of the call for comment on the WHO draft guideline on fiscal policies to promote healthy diets

Comments were received from the following individuals and organizations who completed declaration of interest forms:

Government agencies (2)

- Liv Elin Torheim, Norwegian Institute of Public Health, Norway
- Charmaine McGowan, safefood - Food Safety Promotion Board, Ireland

Civil society and consumer organizations and associations (21)

- Paula Johns, ACT Health Promotion, Brazil
- Olivia Herlinda, Center for Indonesia's Strategic Development Initiatives, Indonesia
- Augustine Iraoya, Centre for the Study of the Economies of Africa, Nigeria
- Verónica Doré Castillo García, Coalición ContraPESO, Mexico
- Alma Maria Palau, Consejo General de Colegios Oficiales de Dietistas-Nutricionistas de España, Spain
- Adriana Torres, Dejusticia, Columbia
- Dorota Sienkiewicz, EuroHealthNet, Belgium
- Riccardo Moschetti, European Cancer Organisation, Belgium
- Marleen Kestens, European Heart Network, Belgium
- Alba Gil Callado, European Public Health Alliance, Belgium
- Zeynep Begüm Kalyoncu Atasoy, European Federation of the Associations of Dietitians, Turkey
- Johanna Conrad, German Nutrition Society, Germany
- Catrin Kissick, Global Alliance for Improved Nutrition, United Kingdom
- Elizabeth Orlan, Global Health Advocacy Incubator, United States of America
- Mark Barone, Intersectoral Forum to Fight NCDs in Brazil, Brazil
- Rajkumar Nadakinamani, Modern India Heart Foundation, India
- Liz Arnanz Daugan, NCD Alliance, Switzerland
- Katarnya Hickey, Obesity Policy Coalition, Australia
- Piotr Jankowski, Polish Cardiac Society, Poland
- Shlomo Vinker, WONCA Europe, Slovenia
- Yunshu Wang, World Heart Federation, Switzerland

Industries, industry organizations and associations (31)

- Igor Castor, ABIR, Brazil
- Nicole Troya, ANFAB, Ecuador
- Geoff Parker, Australian Beverages Council Limited, Australia
- Anne-Marie Mackintosh, Australian Food and Grocery Council, Australia
- Vanessa Amaral, Brazilian Food Industry Association, Brazil
- Eleonora Alquati, CAOBISCO, Belgium
- Moises Leiva, Chilealimentos, Chile
- Laura Miranda, CONMEXICO, Mexico
- James Griffiths, Council for Responsible Nutrition, United States of America

- Courtney Thompson, Dairy Australia, Australia
- Nicolas Gausseres, Danone
- Anton Stafeichev, Eurasian Union of Juice, Water and Beverage Producers, Russian Federation
- Marton Gellert, European Fruit Juice Association, Belgium
- Michela Bisonni, European Plant-Based Foods Association, Belgium
- Maria Agnese Dau, Federalimentare, Italy
- Sara Lamonaca, FoodDrinkEurope, Belgium
- Teresa Mastrodicasa, Food, Health & Consumer Products of Canada, Canada
- Emily Whitelock, Food Industry Asia, Singapore
- Sophie Ryan, Global Salmon Initiative, United Kingdom
- Eleonora Alquati, ICA, Belgium
- Katherine Loatman, International Council of Beverages Associations, United States of America
- Anabel Mulet Cabero, International Dairy Federation, Belgium
- Julian Lafluer, International Food and Beverage Alliance, United States of America
- John Collins, International Fruit & Vegetable Juice Association, United Kingdom
- Juliana Cortez Danese, Latin American Alliance of Food and Beverage Industries Associations, Costa Rica
- Raewyn Bleakley, New Zealand Food & Grocery Council, New Zealand
- Julia Lenhoff, OatlyAB, Sweden
- Laure de Hauteclouque, Specialised Nutrition Europe, Belgium
- Barbara Groele, Stowarzyszenie Krajowa Unia Producentów Soków, Poland
- Khalida Soomro, Ziauddin University Hospital, Pakistan
- Javier Valle, Zumos y Gazpachos de España, Spain

Academic (10)

- Eduard Baladia, Academia Española de Nutrición y Dietética, Spain
- Claudia Selin Batz, George Institute for Global Health, United Kingdom
- Valentina Castagnari, Georgetown University, United States of America
- Noushin Mohammadifard, Isfahan University of Medical Sciences, Iran
- Ashok Bhurtyal, Tribhuvan University, Nepal
- Eleonora Fichera, University of Bath, United Kingdom
- Miriam Alvarado, University of Cambridge, United Kingdom
- Shu Wen Ng, University of North Carolina at Chapel Hill, United States of America
- Barrie Margetts, University of Southampton, United Kingdom
- Mary L'Abbe, University of Toronto, Canada

Other (1)

- Kameswararao Chiruvolu, India

All comments were reviewed, and key comments paraphrased and grouped according to the sections shown in the table of contents.

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General comments¹

Summary of comments received	Response
The guideline should more clearly outline the purpose it is intended to serve, what it is not intended to do, and how it aligns with other WHO guidance on promoting healthy diets. Cohesive, holistic and clear communication to stakeholders and target groups on the purpose of, normativity of, and placement in the hierarchy of different WHO publications is needed.	Section 1.2 (Scope and purpose) of the guideline outlines the purpose of the guideline. As noted in this section, the WHO guidelines on policies to improve the food environment are in line with other WHO guidelines and recommendations. More information on WHO guidelines more broadly can be found on the WHO website (https://www.who.int/publications/who-guidelines). A typology of WHO publications is available upon request.
The need for a comprehensive package of policy actions (for example, food marketing policies, nutrition labelling policies) should be emphasised more throughout the guideline. The rationale for the guideline should make it clear that it is part of a series of tools. It could also be made clear that the effectiveness of specific policies is undermined if not accompanied by a systemic change. The guideline should mention that industry actions (for example, marketing, price promotions) may undermine fiscal policies and that pairing marketing and fiscal policies can help to address this.	Section 1.2 (Scope and purpose) of the guideline notes that, because no single intervention can ensure that all aspects of the food environment support healthy diets, a comprehensive package of policy actions is required and that guidelines are therefore being developed for multiple policy actions in addition to fiscal policies (including policies to restrict food marketing, nutrition labelling policies, and school food and nutrition policies). This point is reinforced in Chapter 5 (Implementation considerations).
It would be helpful, in this and other WHO guidelines, to clearly address non-sugar sweeteners. Referring to the related forthcoming WHO guideline is not adequate.	The WHO guideline on the use of non-sugars sweeteners – now published – is referenced throughout the document, including in Chapter 5 (Implementation considerations). In view of the recent guideline, a sentence has been added to Section 5.2 (Policy design considerations) of the final guideline stating that countries may consider including foods and beverages sweetened with non-sugar sweeteners within the range of taxable products. Additionally, in the final guideline, non-sugar sweeteners are included within the

¹ Changes made in the guideline have been highlighted in green.

	definition of “foods that do not contribute to a healthy diet” (“Foods high in saturated fatty acids, <i>trans</i>-fatty acids, free sugars and/or salt and/or which contain non-sugar sweeteners, and which are usually highly processed, and/or the consumption of which is associated with negative health outcomes.”).
The guideline should be framed as a materialization of Member States’ obligations to address noncommunicable diseases under international human rights law and emphasize that fiscal policies are a suitable measure for fulfilling these obligations.	The guideline notes that “Special Rapporteurs on the right of everyone to the enjoyment of the highest attainable standard of physical and mental health and on the right to food have called for healthy foods to be made economically accessible, and have recommended taxes on SSBs and on foods that do not contribute to a healthy diet.”. As noted in the guideline, the guideline was developed using the procedures outlined in the <i>WHO handbook for guideline development</i>. These procedures include consideration of additional decision criteria potentially relevant for the translation of the identified evidence into recommendations. The impact of policy implementation on human rights was assessed as an additional consideration by the NUGAG Subgroup on Policy Actions to determine the direction and strength of each policy recommendation. Where the evidence reviewed suggested that the policy would support the realization of human rights, this was included in the rationale supporting the recommendation. Accordingly, the guideline recognizes that fiscal policies to promote healthy diets are recommended to contribute to fulfilment of human rights to health and food, as well as including human rights considerations in the assessment of contextual factors, while aligning with the WHO guideline development process.

While there was a lack of evidence on pricing policies for foods and non-alcoholic beverages, evidence on pricing policies for other products should be considered.	Only direct evidence (that is, on foods and non-alcoholic beverages) was considered for this guideline. A detailed review of evidence on pricing (or fiscal) policies on products other than foods and non-alcoholic beverages was beyond the scope of this guideline. A sentence has been added to Chapter 3 (Summary of evidence) of the final guideline stating that the evidence gathered was specific to taxation and subsidies in relation to foods and non-alcoholic beverages, and does not include broader evidence on the impact of fiscal policies on other products and that policy-makers may draw upon such broader evidence to further support fiscal policies to promote healthy diets.
SSB taxation is too simplistic a solution for a complex issue like obesity. It was rejected as an effective policy recommendation by the Committee on World Food Security in their Voluntary Guidelines on Food Systems for Nutrition in February 2021 and has repeatedly failed to meet WHO's evidence threshold for it to be categorized as a "Best Buy".	As noted in the guideline, no single intervention can ensure that all aspects of the food environment support healthy diets and a comprehensive package of policy actions is required. Guidelines are being developed for multiple policy actions in addition to fiscal policies, including policies to restrict food marketing, nutrition labelling policies, and school food and nutrition policies. Prioritization of policies will depend on the country context. The cost-effectiveness ratio of SSB taxation in the Updated Appendix 3 of the WHO Global NCD Action Plan 2013-2030, was I\$100-500 per healthy life year gained in low-income, lower-middle-income and upper-middle-income countries, and in line with the appendix, interventions with a cost-effectiveness ratio of >I\$100 per healthy life year gained may be considered. WHO encourages the use of actions included within the Committee on World Food Security Voluntary Guidelines on Food Systems Guidelines in conjunction with specific science and evidence-based, normative guidance from WHO and other

	specialized agencies constituting UN Nutrition.
Noncommunicable diseases cannot be solved by taxing individual foods or nutrients and require a broader approach. Taxation should not replace nutrition education. WHO recommendations should focus on consumer education.	The scope of the guideline is limited to fiscal policies to promote healthy diets, as outlined in Chapter 1 (Introduction), and as defined by the NUGAG Subgroup on Policy Actions. As is noted in Chapter 1, because no single intervention can ensure that all aspects of the food environment support healthy diets, a comprehensive package of policy actions is required, and guidelines are being developed for multiple policy actions in addition to fiscal policies. These include policies to restrict food marketing, nutrition labelling policies, and school food and nutrition policies. Annex 1 details global calls to action and commitments related to food environment policies.
Industry reformulation and portion size control can achieve greater impact and are more cost-effective than fiscal policies.	As noted in the guideline, no single intervention can ensure that all aspects of the food environment support healthy diets and a comprehensive package of policy actions is required. The PICO question (included in Chapter 2 (How this guideline was developed)) compares fiscal policies with no fiscal policy. The question – and the guideline – does not compare the effectiveness of these policies with that of measures such as industry reformulation and portion size control. As noted in the remarks for the recommendation on taxation of beverages, a tax on SSBs can encourage reformulation of beverages and lead to beverages with reduced sugars content.
There may be difficulties in implementing the recommendations in communities where food is procured locally and does not involve larger companies. Other fiscal policies (for example, helping smallholders to grow and sell fresh produce locally and	As noted in Chapter 1 (Introduction), the guideline does not cover food production or agricultural subsidies (that is, subsidies to manufacturers or farmers, including smallholders) or trade policy instruments (for example, import tariffs). Food production or agricultural subsidies or

compete with cheaper processed foods) may be more effective for smallholders.	trade policy instruments have complex global impacts on nutrition, health and equity, as well as on the agricultural sector and climate, and were considered outside the scope of the guideline.
The guideline should also consider sustainability of dietary choices.	Sustainability was not included as an outcome in the PICO question (included in Chapter 2 (How this guideline was developed)). The guidance questions for the review of contextual factors (Annex 7 of the final guideline) included “Is the intervention aligned with environmental goals and considerations?”. However, limited evidence was found relating to environmental acceptability.
The wider role of socioeconomic determinants of health and different policies to resolve different sources of market failure (for example, labelling, subsidies, taxation, group behaviours) could be emphasised.	Section 1.2 (Scope and purpose) of the guideline notes that, because no single intervention can ensure that all aspects of the food environment support healthy diets, a comprehensive package of policy actions is required and that guidelines are therefore being developed for multiple policy actions in addition to fiscal policies (including policies to restrict food marketing, nutrition labelling policies, and school food and nutrition policies). This point is reinforced in Chapter 5 (Implementation considerations).
The role fiscal policies play in protecting children’s health could be emphasised to increase political support.	The population defined for the PICO question included both children and adults, and as such the recommendations in this guideline targets the entire population. Quantitative subgroup analyses by age were not possible in the systematic review because of insufficient disaggregated data, and a discussion on the role of fiscal policies in protecting children’s health was considered beyond the scope of this guideline.
The guideline uses many terms not defined by the Codex Alimentarius (for example, unhealthy diet and discretionary food).	WHO guidelines are not limited to using only terms defined by the Codex Alimentarius. Following review of the feedback received during peer review and the public consultation, some terms were refined or revised in the final guideline. All

	key terms used in the final guideline are defined in the glossary.
To achieve greater impact, the guideline, and the consultation, should be in all the United Nations official languages.	WHO will endeavour to translate the guideline into all the United Nations official languages, subject to available resources.
Suggestions were made to include guidance on other actions, such as: • front of pack food labelling of ultra-processed, salty food and SSBs • regulation of the sale of food inconsistent with a healthy diet in school canteens/cafeterias and regulation of the school environment to promote healthy diets • restrictions of marketing of ultra-processed and unhealthy foods, especially aimed at children • food reformulation	The scope of the guideline is limited to fiscal policies to promote healthy diets, as outlined in Chapter 1 (Introduction), and as defined by the NUGAG Subgroup on Policy Actions. As is noted in Chapter 1, because no single intervention can ensure that all aspects of the food environment support healthy diets, a comprehensive package of policy actions is required, and guidelines are being developed for multiple policy actions in addition to fiscal policies. These include policies to restrict food marketing, nutrition labelling policies, and school food and nutrition policies.
The guideline should stress the need for fiscal policies to be coherent to prevent the existence of tax exemption, subsidies or other measures that benefit industry. Information on banning tax exemptions and subsidies at any point in the supply chain for companies that produce SSBs and foods inconsistent with a healthy diet could be included.	While these measures were not within the scope of the guideline, a sentence has been added to Chapter 5 (Implementation considerations) noting that governments may wish to review any existing food-related fiscal policies to ensure they are coherent with the policies recommended in the guideline and promote a healthy diet.

Scope of the guideline (i.e. population, intervention, comparator and outcome)

Summary of comments received	Response
Population	
Evidence on the impact of SSB taxes on high consumers of SSBs (for example, from Mexico and South Africa) should be included.	The PICO question determined by the NUGAG Subgroup on Policy Actions (included in Chapter 2 (How this guideline was developed)) did not include disaggregation of the “population” by level of SSB consumption. As such, reporting by this disaggregation was not included in the systematic review, but may be considered when the guideline is updated.

Intervention	
Further clarity is needed on what is meant by “fiscal policies” and “pricing policies”. It is not clear whether tariffs/quotas would be included as pricing policies.	Section 1.2 (Scope and purpose) provides detail on the fiscal and pricing policies considered in – and out of – scope of the guideline. Trade policy instruments (such as import tariffs) were considered out of scope of the guideline.
The impact of not covering agricultural subsidies and trade policy instruments should be further explained. Both have major effects on price. The guideline should also acknowledge the need to assess the effectiveness of these policies.	Agricultural subsidies or trade policy instruments were outside the scope of the guideline. A sentence has been added to Chapter 1 (Introduction) of the final guideline to note that “Food production or agricultural subsidies or trade policy instruments have complex global impacts on nutrition, health and equity, as well as on the agricultural sector and climate, and were considered outside the scope of this guideline.”
The guideline should include recommendations on subsidies on unhealthy foods (for example, sugar and oil), which are in place in some countries.	While these measures were not within the scope of the guideline, a sentence has been added to Chapter 5 (Implementation considerations) noting that governments may wish to review any existing food-related fiscal policies to ensure they are coherent with the policies recommended in the guideline and promote a healthy diet.
Specialised nutrition products (for example, infant formula and follow-on formula; young child formula; processed cereal-based food and baby food; foods for special medical purposes; total diet replacements and meal replacements for weight control; and sport foods and drinks) should be explicitly excluded from the guideline’s scope, as they are intended for populations with different nutritional needs and are often consumed out of necessity.	Section 1.2 (Scope and purpose) of the guideline notes that the guideline does not cover fiscal policies on foods for special dietary purposes.

Comparator	
The question “What is the effect in adults and children on priority outcomes of implementing a fiscal and/or pricing policy compared with not implementing the policy?” is difficult to answer based on existing research, given most existing research uses a pre- and post-policy comparison and has no control group.	The comparator of “not implementing the policy” included both comparisons of an intervention group/s with a control group/s where the policy had not been implemented, and comparisons between pre- and post-policy timepoints. A variety of study designs, including interrupted time series and uncontrolled before-and-after studies were eligible for inclusion in the systematic review, as outlined in the published systematic review articles.
Outcomes	
Longer-term health outcomes (for example, diet-related noncommunicable diseases) should be considered as critical outcomes for decision-making, due to the importance of diet-related diseases.	The NUGAG Subgroup on Policy Actions noted several challenges to assessing longer-term health outcomes, as outlined in Section 2.2 (Guideline development process) of the guideline, and several longer-term health outcomes were included as important, rather than critical, outcomes.
The health outcomes of SSB taxes were rated as “important”, while price changes, purchasing and consumption were rated as “critical”. As a global health organization, WHO should be focused on interventions with proven health outcomes, instead of on economic outcomes with no proven link to health.	See response to above comment. In addition, the logic model shown in Fig. 3 of the final guideline depicts the pathways from fiscal policies to behavioural and health outcomes and demonstrates that price changes, purchasing and consumption are intermediate outcomes between fiscal policies and health outcomes.
Information on how potential bias has been prevented in the development of the 1–9 outcome scale (on page 33) is needed.	All outcomes discussed and proposed by the NUGAG Subgroup on Policy Actions were anonymously ranked on a scale of 1–9 by the Subgroup, as is recommended by the <i>WHO handbook for guideline development</i> (page 87 of the handbook). 7–9 rates an outcome as critical for a decision, 4–6 rates it as important and 1–3 rates it as unimportant.
Dental caries could be included as an outcome for SSB taxes. If evidence is available, it could be added. If it is not available, it could be added as a research gap.	Dental caries/erosion was not ranked as an important or critical outcome by the NUGAG Subgroup on Policy Actions.

Study design	
Including modelling studies in the evidence considered could help to close the research gap of studies of longer-term outcomes.	The NUGAG Subgroup on Policy Actions prioritized research from randomized trials, interrupted time, series designs, controlled and uncontrolled before and after studies, quasi-experimental designs, cross-sectional analyses using propensity score matching, difference-in-differences methods and fixed-effect analysis, longitudinal analyses using fixed effects, and ecological analysis. Modelling can provide a basis for formulating a recommendation and in this guideline provided additional evidence for the recommendation on food taxes. Relatedly, Chapter 5 (Implementation considerations) notes that “Country-specific modelling exercises can simulate the potential impact of a tax on prices, purchases, tax revenues and health outcomes under various scenarios – for example, the impact of a tax that translates to a 20% increase in the retail price of the target product. Technical support to conduct modelling studies is provided by WHO and partner organizations and such studies are an important starting point in the design of an effective tax.”.
It could be made clearer that the evidence for fiscal policies can, by design, rarely draw on randomized controlled trials.	In Chapter 2 (How this guideline was developed) of the final guideline, a comment has been added to note that “Although observational studies, such as natural experiments, are likely most appropriate for evaluating policies such as SSB taxes (64), the certainty of evidence for observational studies starts at low in GRADE”.

Guideline objectives and target audience

Summary of comments received	Response
Objectives	
The first objective of the guideline mentions a change in price of foods. It should be aligned with the full array of critical outcomes (including change in price of foods).	The mention of change in price of foods in the first objective was intended to convey that the guideline provides a recommendation on only a subset of subsidies on foods that contribute to a healthy diet (the subset including subsidies that have the primary intention to change consumer behaviour by lowering prices of targeted foods and beverages at retail level). It was not referring to price change in its context as one of the critical outcomes. In the final guideline, the objective has been revised slightly for clarity.
Target audience	
The guideline should specify that its primary audience is Member States. Specific recommendations could be made for different audiences (for example, nominating academia to investigate changes in SSB tax levels over time to allow comparisons between countries).	The guideline is intended for a wide audience involved in the development, design, implementation, monitoring and evaluation of fiscal policies to promote healthy diets, as well as those involved in compliance with, and advocacy for, such policies. Specifying the role of different actors is beyond the scope of this guideline.

Guideline development process

Summary of comments received	Response
Contributors to guideline development	
Annexes 1–5 should be filled in before finalisation to ensure transparency. The sections outlining the members of the guideline development group and the external peer reviewers should state explicitly whether any are food or related industry representatives.	As the draft guideline indicated would be done, the names and affiliations of contributors to the guideline development process have been included in the final guideline in the acknowledgements and in annexes 1–6. Section 2.1 (Contributors to guideline development) refers readers to these annexes.
It is important to ensure all stakeholders that benefit from or have an interest in the guideline can contribute to its development.	A public consultation on the draft guideline was held in December 2022 and January 2023. All stakeholders were invited to provide comments on the overall clarity of the guideline, considerations and implications for adaptation and

	implementation of the guideline, context- and setting-specific issues that may not have been captured, any errors of fact and missing data. The consultation was open to everyone. The identification of members of the guideline development group and all other contributors followed the WHO Handbook for Guideline Development.
Evidence grading	
The use of GRADE in the guideline should be revisited, as it understates the research findings. Classifying the evidence as low certainty may negatively affect government willingness to implement fiscal policies.	WHO develops guidelines on a broad array of clinical, public health, health system, health promotion and implementation interventions. These interventions are often highly context-specific, with multiple factors that directly and indirectly impact health and societal outcomes. The ongoing debate of whether GRADE is fit for purpose for assessing the certainty of evidence of the effect of complex public health interventions is acknowledged, as is the development of other systems. However, GRADE provides a comprehensive, robust and transparent framework for assessing elements of studies relevant for determining the certainty in the evidence regardless of study type and continues to be recommended in the <i>WHO handbook for guideline development</i> to rate the certainty of evidence in intervention effects. As proposed in a recent chapter of the <i>WHO handbook for guideline development</i> (Chapter 18), the evidence to decision framework (EtD) used for complex interventions may need to expand beyond the GRADE EtD, as recommendations on complex interventions often require consideration of a broader range of factors. The review of contextual factors for this guideline therefore considered additional questions, as proposed in the WHO-INTEGRATE framework.
That natural experiments are likely to be most appropriate for evaluating fiscal policies should be taken into consideration when using the GRADE approach.	See response to above comment.

Innovations in GRADE could be considered that allow for a more nuanced approach to different types of non-randomised studies and allow for an even greater list of decision aspects.	See response to above comment. Further innovations in GRADE will be considered when the guideline is updated.
It is unclear what the purpose of using GRADE is if “The level of certainty of evidence does not imply a particular strength of recommendation; high certainty evidence does not necessarily mean a strong recommendation will be made, and a strong recommendation can be made with low or very low certainty evidence, depending on additional considerations”.	As described in Section 2.2 (Guideline development process), the GRADE approach is used for both determining the certainty of the evidence and for formulating recommendations. When formulating recommendations, additional factors other than the certainty of evidence – for example, resource implications, equity and human rights, acceptability and feasibility – are also taken into account.
It could be made clearer that the GRADE approach does not capture all the evidence that supports the use of fiscal policies to promote healthy diets (for example, indirect evidence from economic sciences that consumers and companies generally respond to price signals).	A sentence has been added to Chapter 3 (Summary of evidence) of the final guideline stating that the evidence gathered was specific to taxation and subsidies in relation to foods and non-alcoholic beverages, and does not include broader evidence on the impact of fiscal policies on other products and that policy-makers may draw upon such broader evidence to further support fiscal policies to promote healthy diets.
Formulation of recommendations	
The use of GRADE should be revisited, as it does not accommodate the precautionary principle, which could be applied to the recommendations on taxation of foods and on a subset of targeted food subsidies.	WHO develops guidelines on a broad array of clinical, public health, health system, health promotion and implementation interventions. These interventions are often highly context-specific, with multiple factors that directly and indirectly impact health and societal outcomes. The ongoing debate of whether GRADE is fit for purpose for assessing the certainty of evidence of the effect of complex public health interventions is acknowledged, as is the development of other systems. However, GRADE provides a comprehensive, robust and transparent framework for assessing elements of studies relevant for determining the certainty in the evidence regardless of study type and continues to be recommended in the <i>WHO handbook for guideline development</i> to rate the certainty

	of evidence in intervention effects. As proposed in a recent chapter of the <i>WHO handbook for guideline development</i> (Chapter 18), the evidence to decision framework (EtD) used for complex interventions may need to expand beyond the GRADE EtD, as recommendations on complex interventions often require consideration of a broader range of factors. The review of contextual factors for this guideline therefore considered additional questions, as proposed in the WHO-INTEGRATE framework.
Contextual factors should be disregarded in an assessment of the effectiveness of taxes as they consist of highly subjective evaluations. They are discretionary and used to bolster the lack of necessary evidence.	As described in Chapter 2 (How this guideline was developed), as well as the certainty of evidence, contextual factors – such as resource implications, equity and human rights, acceptability and feasibility – are considered when formulating recommendations. Consideration of additional criteria when moving from evidence to recommendations is part of the guideline development process. More information can be found in the <i>WHO handbook for guideline development</i>.
The values question in Table 2 states: “What are the values people affected by the intervention assign to the intervention health outcomes?”. “Values” could also consider values to the health system and/or economy, as individuals affected by a tax are unlikely to acknowledge the short-term health outcomes and it would be more likely that researchers or other public health stakeholders prove and articulate these outcomes.	The values question refers to the values people affected by fiscal and pricing policies assign to the potential health outcomes of such policies (for example, body weight status/body mass index, diet-related noncommunicable diseases). To answer the question, the review of contextual factors considered literature that reported on the importance of these health outcomes (for example, body weight status/body mass index, diet-related noncommunicable diseases) to relevant populations in general. More information on values can be found in the summary of the review of contextual factors in Chapter 3 (Summary of evidence) and in the published review of contextual factors itself. The cost-effectiveness of fiscal and pricing policies was considered in the contextual factor “resource implications”.

It is unclear how subsidies could be judged as probably cost-effective, given effectiveness is a necessary condition for cost-effectiveness and the certainty of evidence for effectiveness is “low”.	Table 4 in the final guideline summarises the judgements and considerations of the NUGAG Subgroup on Policy Actions in formulating the recommendation on a subset of targeted subsidies. In making a judgement on cost-effectiveness, the group considered evidence from modelling studies that estimated subsidies to be cost-effective.

Missing information

Summary of comments received	Response
There is evidence that is missing from or could be added to the evidence [specific references provided in submissions]. New evidence published since the systematic review search was undertaken should be included [specific references provided in submissions].	Chapter 3 (Summary of the evidence) summarises the evidence gathered via the systematic review and review of contextual factors and evidence from modelling studies of food taxes that was also considered by the NUGAG Subgroup on Policy Actions. It reflects, and provides a summary of, the evidence considered by the NUGAG Subgroup on Policy Actions when the group formulated the recommendations. In general, the evidence suggested for inclusion via submissions was published after the systematic review was conducted, was ineligible for inclusion in the systematic review (for example, it was outside the scope of the systematic review or was a review itself) or was already included in the systematic review. Adding individual studies without formally updating the systematic review is not possible. The searches for the systematic review were conducted in June 2020. Although this date was included in the systematic review, it has now also been added to Chapters 2 (How this guideline was developed) and 3 (Summary of evidence) in the final guideline.

	WHO recognizes that additional evidence will, and has, become available as more policies are adopted and evaluated. As such, the recommendations in the guideline will be regularly updated, based on new data and information, as noted in Chapter 8 of the draft guideline (Chapter 7 of the final guideline).
Real-world examples that are not yet in the peer-reviewed literature (for example, Colombia's tax on ultra-processed foods) could be added to Section 3.1.2 (Taxation of foods or nutrients).	See response to above comment. In the final guideline, in Chapter 6 (Research gaps), reference is now made to more recently implemented policies in the context of discussion of future policy evaluations having the potential to provide insights on the effectiveness of specific policy design elements (such as how taxable products are defined).
Evidence on the effect of reduction of prior taxes on SSBs (for example, in Brazil) should be included [specific reference provided in submission].	The research question as defined by the NUGAG Subgroup on Policy Actions explored the impact of implementing fiscal policies (including SSB taxes and tax-induced price increases) in adults and children.
Evidence should be included on the ability of food and beverage companies to shift their portfolio mix and update their products to mitigate any losses as a result of taxes [specific references provided in submission].	The outcome "unintended consequences" was considered to be unintended consequences to wider society, such as consequences for revenue and jobs. When defining this outcome, it was agreed to keep the outcome broad to enable inclusion of all possible unintended consequences. This has been clarified in Table 1 in the final guideline. The studies suggested for inclusion via the submission were ineligible for inclusion in the systematic review (for example, they were reviews themselves) or were already included in the systematic review.
Evidence should be included that shows that taxes do not result in unemployment [specific references provided in submission].	See response to above comment. The studies suggested for inclusion via the submission were published after the systematic review was conducted or were already included in the systematic review.

	Adding individual studies without formally updating the systematic review is not possible.
Chile and Colombia have also reduced existing taxes on healthier foods and should be included in the evidence as examples.	The systematic review did not identify any studies on reductions in existing taxes on healthier foods in Chile and Colombia that were eligible for inclusion. The systematic review publications provide full details of the search strategy and other methodological details. Adding individual studies without formally updating the systematic review is not possible.
Additional resources could be included in Box 1 in Chapter 5 (Implementation considerations) [specific references provided in submission].	Relevant additional resources have been added to Box 1 of the final guideline.

Comments on certainty of evidence and conditionality of recommendations

Summary of comments received	Response
GRADE guidance, and the <i>WHO handbook for guideline development</i>, caution against strong recommendations supported by low or very low certainty evidence. The <i>WHO handbook for guideline development</i> highlights how the certainty of evidence of multi-staged outcomes should be evaluated: “GDGs must determine the overall quality of the evidence across all the critical outcomes for each recommendation. Because quality of evidence is rated separately for each outcome, the quality frequently differs across outcomes. If the quality of the evidence is the same for all critical outcomes, then this is the level of quality that applies to all of the evidence supporting the answer to the key question. If the quality of the evidence differs across critical outcomes, the overall confidence in effect estimates cannot be higher than the	For taxes on SSBs, the NUGAG Subgroup on Policy Actions judged the overall certainty of evidence as “moderate”, despite the certainty of evidence for some critical outcomes being rated “very low”. The group judged SSB taxes to have a large desirable effect on two outcomes critical for decision-making (price change and purchases of taxed beverages), and small undesirable effects, based on evidence from a systematic review that assessed the effectiveness of fiscal policies for non-alcoholic beverages. As a result of the large desirable effect on price change and purchases of taxed beverages, the overall certainty of the evidence was deemed moderate. As detailed in Table 2, the evidence is not based on a set of independent outcomes but on a hierarchy of outcomes. If a tax increases the price of taxed beverages, it

lowest level of confidence in the effect estimates for an individual outcome. Therefore, the lowest quality of the evidence for any single critical outcome determines the overall quality of the evidence.”	can influence purchases of taxed beverages, and, in turn, consumption of taxed beverages and overall diet. The data for purchases of taxed beverages (sourced mainly from scanner data from stores) were considered more reliable than the data for consumption of taxed beverages (for which there were methodological limitations). Given this, and the hierarchy of outcomes noted above, the outcomes of price change and purchases of taxed beverages were considered acceptable proxies for consumption of taxed beverages.
The recommendation on taxation of beverages is not justified as it is not based on strong scientific evidence. There is no evidence of an effect on energy intake, diet quality, body weight status/body mass index or diet-related noncommunicable diseases as a result of imposing SSB taxes. Although there is a significant reduction in sales, there is no significant reduction in consumption.	See response to above comment.
Making recommendations based on low-certainty evidence without an assessment of how policies could impact nutritional adequacy is disconcerting.	The focus of this guideline is on taxing foods that do not contribute to a healthy diet and subsidising foods that contribute to a healthy diet. Foods that do not contribute to a healthy diet often have low levels of essential nutrients and displace other more nutritious foods. Excessive intakes of saturated fat, <i>trans</i> -fatty acids, free sugars and/or salt are also associated with weight gain and/or noncommunicable diseases.
The recommendation on taxation of beverages being “strong” does not reflect the uncertainty in the evidence. A “strong” recommendation indicates that a policy’s desirable effects clearly outweigh any undesirable effects, but this has not yet been shown for SSB taxes. For example, there is no evidence presented on substitution.	In the final guideline, the evidence-to-decision tables are now included following each recommendation in Chapter 4 (Recommendations). These tables include information that expands on the rationale behind the NUGAG Subgroup on Policy Actions’ judgements on the balance of desirable and undesirable effects. As per Table 2 in the final guideline, based on the large desirable and small undesirable effects, moderate certainty of the evidence,

	and probably no important uncertainty or variability in values, the balance of desirable and undesirable effects of a policy to tax SSBs was judged to favour the intervention. Evidence on purchasing and consumption of untaxed beverages (measures of substitution effects) is provided in Chapter 3 (Summary of evidence).
The recommendation on taxation of foods is not justified as it is not based on strong scientific evidence. There is little evidence on the effect on nutritional intake and health status.	In the final guideline, the evidence-to-decision tables are now included following each recommendation in Chapter 4 (Recommendations). These tables include information that expands on the rationale behind the NUGAG Subgroup on Policy Actions' judgements on each of the decision criteria. As per Chapter 3 (Summary of evidence), pooled analysis showed no significant effect of SSB taxes on consumption of taxed beverages. However, as noted in Table 2 of the final guideline, the NUGAG Subgroup on Policy Actions discussed that if a tax increases the price of taxed beverages, it can influence purchases of taxed beverages, and, in turn, consumption of taxed beverages and overall diet.
The recommendation on taxation of foods should be a "strong" recommendation. While the evidence is low certainty, strong recommendations can still be made with low certainty evidence. Unhealthy foods have health risks, whereas the potential adverse effects of taxing unhealthy foods are negligible. (The same does not apply to the recommendation on a subset of targeted food subsidies, as subsidies involve a significant economic investment and policy-makers would need more certainty about their impact – "conditional" is therefore appropriate.)	In the final guideline, the evidence-to-decision tables are now included following each recommendation in Chapter 4 (Recommendations). These tables include information that expands on the rationale behind the NUGAG Subgroup on Policy Actions' judgements on each of the decision criteria. As per Table 3 in the final guideline, the NUGAG Subgroup on Policy Actions felt that the evidence from the systematic review did not allow a judgement on the desirable effects or undesirable effects of a policy to tax foods that do not contribute to a healthy diet.
Mentioning that the recommendation on taxation of foods is "based on the very low certainty evidence from a limited number of real-world policy evaluations" could be	As described in Chapter 2 (How this guideline was developed), the certainty of the evidence as well as several additional contextual factors were considered by the

limited and/or reframed as it might unconsciously negatively affect policy-makers.	NUGAG Subgroup on Policy Actions when formulating the recommendation. The statement included in the rationale beneath the recommendation that there was very low certainty evidence from a limited number of real-world policy evaluations provides an accurate reflection of the certainty, and quantity, of the evidence.
The rationale for the recommendations on taxation of foods and on a subset of targeted food subsidies should clarify that the low certainty of evidence for these recommendations relates to the limited quantity – and not the quality – of the evidence.	The NUGAG Subgroup on Policy Actions made a judgement on the overall certainty of evidence by reflecting on the validity, precision, consistency and applicability of the measures of effect, taking into consideration the pathway of effect of the entire body of evidence. In the final guideline, the evidence-to-decision tables are now included following each recommendation in Chapter 4 (Recommendations). These tables include information that expands on the rationale behind the NUGAG Subgroup on Policy Actions' judgements on the overall certainty of the evidence for each recommendation. For the recommendations on taxation of foods and on a subset of targeted subsidies, the tables note that the evidence was limited for all outcomes and that the judgement of the overall certainty of the evidence was based on that for the critical outcomes of price change and purchases of targeted foods and beverages. As shown in GRADE evidence profiles 2 and 3 in Annex 7 of the final guideline, the certainty of the evidence for these outcomes was downgraded due to factors such as study design, risk of bias and indirectness.
"WHO suggests" is very weak as a recommendation. "Suggests" could be replaced with "recommends".	The guideline was developed in line with the WHO guideline development process. According to the <i>WHO handbook for guideline development</i> , terms or phrases such as "should" or "strongly recommend" are used for strong recommendations, and "suggest" or "consider" for conditional recommendations.

Recommendations

Summary of comments received	Response
General comments	
Consider using the terms “evidence-informed” or “evidence-driven” recommendations.	For consistency with the recently published <i>Policies to protect children from the harmful impact of food marketing: WHO guideline</i> , “evidence-based recommendations” has been retained.
Although the guideline explains how and why the evidence informing the recommendations was graded as it was, this information should also be provided under the recommendations using simpler language.	To avoid repetition and given the length of the guideline as it stands, information on how the evidence was graded has not been added beneath the recommendations. In the final guideline, the evidence-to-decision tables are now included following each recommendation in Chapter 4 (recommendations). These tables include information that expands on the rationale behind the NUGAG Subgroup on Policy Actions’ judgements on the overall certainty of the evidence for each recommendation.
The recommendations should be formulated in more accessible language.	The guideline is intended for a wide audience involved in the development, design, implementation, monitoring and evaluation of fiscal policies to promote healthy diets, as well as those involved in compliance with, and advocacy for, such policies. WHO is developing derivative products for different target audiences, including a more accessible document for policy-makers from relevant sectors, such as finance and health.
Using stronger language in the recommendations would send a more convincing message to policy-makers.	The guideline was developed in line with the WHO guideline development process. According to the <i>WHO handbook for guideline development</i> , terms or phrases such as “should” or “strongly recommend” are used for strong recommendations, and “suggest” or “consider” for conditional recommendations.
It would be useful to more clearly explain the degree to which Member States should act on strong or conditional recommendations. The implications of	WHO recommendations can either be <i>strong</i> or <i>conditional</i> , based on a number of factors including overall certainty in the supporting scientific evidence, balance of desirable and undesirable consequences,

conditional recommendations may not be easily understood by Member States. The guideline could explain that the certainty of evidence is related to the level of implementation, and that conditional recommendations could be expected to have a desirable and large effect if well-designed.	and others as described in the <i>Evidence to recommendations</i> section of the guideline. Strong recommendations can be adopted as policy in most contexts. Conditional recommendations can be adopted as policy in many contexts, though consultations with relevant actors, may be required before a conditional recommendation is adopted as policy. Consultations on adoption and adaption of strong or conditional recommendations should ensure mechanisms are in place to safeguard public health from undue influence by real, perceived or potential conflicts of interest. Conditional recommendations can have a desirable and large effect if well-designed.
The human rights and equity potential of each policy deserves a standalone point in the rationale to each recommendation.	While the rationale behind the NUGAG Subgroup on Policy Actions' judgements of the human rights and equity potential of each policy was previously provided in Annex 7 of the draft guideline, this has now been included in an evidence-to-decision table beneath each recommendation in Chapter 4 (Recommendations) in the final guideline.
The guideline needs to more directly address the legitimate equity concerns of consumers and other stakeholders.	In the final guideline, the remarks on regressivity have been revised for clarity.
The impact of taxes on foods inconsistent with a healthy diet and subsidies on foods consistent with a healthy diet on human rights could be expanded to describe expected changes in consumption among low socioeconomic status groups. This could be done by examining the effects of tobacco taxation (for example, evidence showing that tobacco taxation does not necessarily cause further impoverishment) or SSB taxation (for example, evidence that low socioeconomic status household in Mexico had the greatest reductions in purchases).	The impact of taxation of foods that do not contribute to a healthy diet and of subsidization of foods that contribute to a healthy diet on people of low socioeconomic status was considered by the NUGAG Subgroup on Policy Actions when considering the impact of policy implementation on equity, rather than the impact of policy implementation on human rights. Details of the NUGAG Subgroup on Policy Actions' judgements for these factors are included in tables 3 and 4 of the final guideline.
The guideline should expand on how the recommendations could increase equity and probably increase human rights and	The impact of policy implementation on equity and human rights was assessed as an additional consideration by the NUGAG

should include clearer and specific actionable steps for how policies may increase equity and may increase human rights.	Subgroup on Policy Actions. The evidence reviewed suggested that the policy would support the realization of human rights and favourably impact equity. Several factors drive impacts of taxes and subsidies on equity and human rights, including the design of the tax or subsidy. Although beyond the scope of this guideline, derivative products could be considered to expand on the impact of taxes and subsidies on equity and human rights.
The discussion on cost-effectiveness, acceptability, costs of implementation and impacts on equity and human rights in the remarks could be expanded, given their importance in building public and political support for action.	While the rationale behind the NUGAG Subgroup on Policy Actions' judgements on each of these factors for each policy was previously provided in Annex 7 of the draft guideline, this has now been included in a table beneath each recommendation in Chapter 4 (Recommendations) in the final guideline.
The recommendations should explicitly state that no one policy will prevent all negative health outcomes and that a policy package is needed.	Other parts of the final guideline – including Chapter 1 (Introduction) and Chapter 5 (Implementation considerations) – state that a comprehensive policy package or approach is required to create enabling and supportive food environments. In the final guideline, the logic model (Fig. 3) now also visualizes country context policy inputs and considerations, including the potential interaction with other, complementary food environment policies, which can amplify the policy of interest's impact on the outcomes of interest.
The guideline should encourage the combined implementation of taxes on foods inconsistent with a healthy diet and subsidies on foods consistent with a healthy diet.	Section 1.2 (Scope and purpose) of the guideline notes that, because no single intervention can ensure that all aspects of the food environment support healthy diets, a comprehensive package of policy actions is required. This point is reinforced in Chapter 5 (Implementation considerations).

	Section 3.2 (Evidence on contextual factors) notes that revenue from taxes on foods that do not contribute to a healthy diet can be used to subsidize foods that contribute to a healthy diet. Additionally, Section 5.4 (Equity considerations) of the final guideline notes that “For example, the [tax] revenue can be used for social protection interventions and interventions targeting vulnerable populations (including targeted subsidies on foods that contribute to a healthy diet).”.
The remarks to the recommendations should mention monitoring and evaluation mechanisms.	Other parts of the final guideline mention monitoring and evaluation mechanisms. Chapter 5 (Implementation considerations) mentions that monitoring systems may increase the effectiveness of food environment policies while Section 6.2 (Considerations for the design of future evaluations) provides an overview of considerations for the design of future evaluations. The <i>WHO manual on sugar-sweetened beverage taxation policies to promote healthy diets</i>, referred to in Chapters 5 and 6, also provides further information on policy monitoring.
The recommendations are rather vague and general. It would be useful if they provided more detail on the type of tax, minimum effective tax rate, taxable products and nutrient profile model that should be used. The <i>WHO manual on sugar-sweetened beverage taxation policies to promote healthy diets</i> is more actionable.	As clarified in section 1.2, “this guideline is not an implementation manual. It does not describe how countries can implement and monitor fiscal policies to promote healthy diets, but rather recommends what measures to take.” The evidence gathered via the systematic review did not allow for more specific recommendations to be made on the type of tax, minimum effective tax rate, taxable products or nutrient profile model that should be used. In the final guideline, the remarks to the recommendations now include the following remarks: • recommendation on taxation of beverages: “The effectiveness of a

	policy depends on its design and administration. The current evidence from policy evaluations was insufficient to recommend policy design elements. However, the WHO manual on SSB taxation policies provides policy-makers with key considerations and strategies for SSB tax policy development, design, implementation and administration (5). It includes discussion of types of taxes, taxable products and tax rates, as further outlined in this guideline's implementation considerations (Chapter 5)." • recommendation on taxation of foods: "The current evidence from policy evaluations was insufficient to recommend policy design elements. However, the effectiveness of a policy to tax foods that do not contribute to a healthy diet will depend on the country context, and the policy's design and administration. It remains important to learn from country experiences on policy implementation including on the type of tax, the tax rate, taxable products, and the nutrient profile model used to define taxable products, as well as possible substitution effects of the tax." • recommendation on a subset of targeted food subsidies: "The current evidence from policy evaluations was insufficient to recommend policy designs. However, the effectiveness of a policy to subsidize foods that contribute to a healthy diet will depend on the country context, the policy's design and administration. It remains important to learn from country experiences on policy implementation, including how subsidies are delivered, the geographical distribution of subsidies, to whom subsidies are delivered and which foods are subsidized."

	Chapter 5 (Implementation considerations), also provides some discussion on policy design elements, as well as references to additional resources.
The recommendation for a specific excise tax design – made in Chapter 5 (Implementation considerations) – should be stated more clearly and prominently elsewhere in the guideline.	See response to above comment.
Ad valorem taxes on sales prices should be avoided, as they can be an incentive for consumers to choose cheaper variants of the taxed good.	That ad valorem excise taxes may increase (absolute) price differences between taxed products, potentially incentivizing consumers to substitute to cheaper taxed products rather than healthier untaxed products is noted in Chapter 5 (Implementation considerations).
Estimates indicate that taxes of at least 20% and subsidies of at least 10% can meaningfully affect consumption.	As noted above, the evidence gathered via the systematic review did not allow for more specific recommendations to be made on the minimum effective tax or subsidy rate.
The recommendations should be aligned with a proven nutrient profile model and/or classification to allow consistency across policies.	As noted above, the evidence gathered via the systematic review did not allow for more specific recommendations to be made on the nutrient profile model that should be used. In the final guideline, a remark has been added to the recommendation on taxation of foods to note that nutrient profile models provide one means of defining foods to be taxed or subsidized and that any nutrient profile model used for such a purpose should be aligned with recognized and credible national or international dietary guidelines.
It would be useful to have greater discussion of the means of deciding which foods to tax. The current discussion of nutrient profiling is limited and not as helpful when considering ultra-processed foods. Providing examples of best practices for nutrient profile models would be helpful. The presence of certain additives and ingredients could be considered in combination with nutrient profile models to identify ultra-processed foods.	In the final guideline, the following remark has been added to the recommendation on taxation of foods: “Nutrient profile models – tools for classifying foods and beverages according to their nutritional composition for reasons relating to disease prevention and health promotion – provide one means of defining foods and beverages to be taxed or subsidized. Nutrient profile models used for this purpose should align with

	recognized and credible national or international dietary guidelines.”. Additionally, in the final guideline, the nutrient profile models developed by the WHO regional offices have been added to the box of additional resources provided in Chapter 5 (Implementation considerations), with an accompanying note that they should be consulted for their intended uses, as these vary. While the PICO question was broad, no eligible studies were identified in which the taxable products were explicitly defined based on the level of processing. In the final guideline, Colombia’s forthcoming tax on ultra-processed foods and SSBs is now briefly mentioned in Chapter 6 (Research gaps), in the context of discussion of future policy evaluations having the potential to provide insights on the effectiveness of specific policy design elements (such as how taxable products are defined).
Tax targets should be country-specific and according to the available epidemiological evidence (that is, which foods and nutrients are associated with poorer or better health outcomes and so on), the extent to which consumption will impose negative externalities, and the extent to which consumption will be affected by taxes and subsidies.	Chapter 5 (Implementation considerations) notes that the country context should be considered when determining which products will be subject to a tax or subsidy.
Naturally occurring lactose, inherent in dairy, should be clearly identified as outside the scope of taxation policy.	The recommendation on taxation of beverages recommends implementation of a policy to tax SSBs. SSBs are clearly defined in the remarks to the recommendation as all types of non-alcoholic beverages containing free sugars, with free sugars defined within the remarks. In line with the WHO guideline on sugars intake, lactose is not considered a free sugar. The recommendation on taxation of foods suggests implementation of a policy to tax

	foods that do not contribute to a healthy diet. Foods that do not contribute to a healthy diet are clearly defined in the remarks to the recommendation.
Mentions of reformulation should be more nuanced, as reformulation that results in the creation of ultra-processed foods and/or uses artificial sweeteners should not be encouraged.	Section 5.2 (Policy design considerations) of the final guideline now notes that, in view of the recent WHO guideline on the use of non-sugar sweeteners, countries may consider including foods and beverages sweetened with non-sugar sweeteners within the range of taxable products.
The recommendations should put more emphasis on the allocation of tax revenue, either as a fourth recommendation or as amendments to the first two recommendations. For example, in the remarks, revenue could be recommended for use on public health programmes.	WHO recommendations are underpinned by the PICO questions that form the basis of the search for evidence. The PICO question did not ask about allocation of tax revenue, so a WHO recommendation on this cannot be made in this guideline. In the final guideline, the evidence-to-decision tables are now included following each recommendation in Chapter 4 (Recommendations). For the recommendations on taxation of beverages and taxation of foods, these tables mention that taxes can generate revenue that can be earmarked for other health purposes.
The guideline should emphasise that taxes can provide a source of funding for programmes aimed at vulnerable populations, which can reduce the likelihood of regressive outcomes.	Section 5.4 (Equity considerations) mentions that “the [tax] revenue can be used for social protection interventions and interventions targeting vulnerable populations.”
Regressive taxes are concerning as low-income taxpayers pay a disproportionate share of the tax burden.	As noted in the remarks to the recommendation on taxation of beverages in the final guideline, the regressivity of a tax on SSBs is a common argument used by opponents of such taxes. However, this argument is based solely on the tax burden incurred by consumers. It does not consider the health and economic harm caused by excessive SSB consumption, which often disproportionately affects people of lower socioeconomic status, or the subsequent health benefit (and economic gains from this benefit) of a reduction in SSB consumption, which is likely to be greater among people of lower socioeconomic status.

Recommendation on taxation of beverages	
The recommendation on taxation of beverages refers to acceptability of SSB taxes to governments. Given increasing food costs in the past two years, it appears unlikely governments would risk popular opposition to increasing food prices.	The statement in the draft guideline mentioned “evidence of acceptability”. This statement was based on a judgment by the NUGAG Subgroup on Policy Actions that acceptability of the policy to key actors varies, but that country experience has shown overwhelming public support for a tax. This judgment was informed by evidence from the systematic review and review of contextual factors and the group’s expertise. Additional detail on the rationale for the judgment is provided in the evidence-to-decision table (Annex 7 in the draft guideline; Table 2 in the final guideline). Additionally, as noted in the <i>WHO manual on sugar-sweetened beverage taxation policies to promote healthy diets</i>, “The revenue-generation objectives [of a tax on SSBs] may be of particular interest to countries in light of COVID-19 pandemic recovery, as government tax revenues have plummeted and social expenditure has risen globally.”.
The statement in the rationale to the recommendation on taxation of beverages that “the intervention increases equity and probably human rights” is an assumption. There is no evidence that this is the case.	The statement in the draft guideline mentioned “the potential that the intervention increases equity and probably increases human rights”. This statement was based on judgments by the NUGAG Subgroup on Policy Actions that health equity is increased, and human rights are probably increased. These judgments were informed by evidence from the systematic review and review of contextual factors and the group’s expertise. Additional detail on the rationale for the judgments is provided in the evidence-to-decision table (Annex 7 in the draft guideline; Table 2 in the final guideline).
The definition of SSBs requires more work. It should exclude food groups that encourage the intake of healthy foods.	SSBs are defined beneath the recommendation on taxation of beverages as all types of non-alcoholic beverages containing free sugars. Discouraging intake

	of these beverages is consistent with the WHO guideline on sugars intake, which recommends reducing the intake of free sugars.
The following should be removed from the definition of SSBs: • fruit and vegetable juices • sports drinks • flavoured milks and milk-based drinks • plant-based milk substitutes.	Fruit and vegetable juices, sports drinks, flavoured milks and milk-based drinks, and plant-based milk substitutes that contain free sugars are considered SSBs. Discouraging intake of these beverages is consistent with the WHO guideline on sugars intake, which recommends reducing the intake of free sugars.
The term “milk” is misused in “plant-based milk substitutes”, according to the Codex General Standard for the Use of Dairy Terms, CXS 206 -1999.	The “Scope” of the referenced standard, states that “This General Standard applies to the use of dairy terms in relation to foods to be offered to the consumer or for further processing.” In the guideline, the term is used to describe the range of sugar-sweetened beverages and includes examples used in regional nutrient profile models. The term is not used to name foods offered to the consumer or for further processing.
The definition of SSBs includes foods considered core foods in many countries’ dietary guidelines. Taxing these items raises the risk of nutrient inadequacy.	Limiting intake of free sugars to less than 10% of total energy intake is part of a healthy diet. A further reduction to less than 5% of total energy intake is suggested for additional health benefits. Because no single intervention can ensure that all aspects of the food environment support healthy diets, a comprehensive package of policy actions is required in addition to an SSB tax to promote healthy diets across populations.
The definition of SSBs should read “including, but not limited to”, rather than “including” because new drinks regularly appear on the market and should not be inadvertently omitted from policies.	The remarks to the recommendation on taxation of beverages note that “SSBs” refers to “all types of non-alcoholic beverages containing free sugars”. The definition is not limited to only those listed as examples.
The following could be added to the definition of SSBs: • sweetened condensed milk • non-alcoholic malt drinks based on malt.	See response to above comment. It is not practicable to list all possible SSBs in the guideline.

Industrially prepared breast-milk substitutes or infant formulas could be added to the definition of SSBs.	Breast-milk substitutes are beyond the scope of the guideline. Section 1.2 (Scope and purpose) of the guideline (both draft and final) notes that the guideline does not cover fiscal policies on foods for special dietary purposes. Recommendations on the marketing of breast-milk substitutes (including discount coupons and special sales) can be found in WHO's <i>International Code of Marketing of Breast-Milk Substitutes</i>.
Whether beverages sweetened with non-sugar sweeteners are included in the definition of SSBs should be clarified. If beverages sweetened with non-sugar sweeteners are not included in the definition of SSBs, it would be helpful to provide evidence showing positive health effects of reformulation to justify this decision.	Unless they also contain free sugars, beverages sweetened with non-sugar sweeteners are not included within the definition of SSBs. Section 5.2 (Policy design considerations) of the final guideline now notes that, in view of the recent WHO guideline on the use of non-sugar sweeteners, countries may consider including foods and beverages sweetened with non-sugar sweeteners within the range of taxable products.
Beverages sweetened with non-sugar sweeteners should be added to the definition of SSBs.	See response to above comment.
It would be useful to include information on how governments can discourage consumption of 100% fruit juices and beverages sweetened with non-sugar sweeteners. Consumers may think these products are healthier if they are not being taxed.	Fruit juices, including 100% fruit juices contain free sugars and are therefore considered to be SSBs. Section 5.2 (Policy design considerations) of the final guideline now notes that, in view of the recent WHO guideline on the use of non-sugar sweeteners, countries may consider including foods and beverages sweetened with non-sugar sweeteners within the range of taxable products.
The definition of free sugars does not explicitly mention non-sugar sweeteners.	Non-sugar sweeteners are not free sugars.
Please clarify whether the recommendation on taxation of beverages relates only to pre-packaged beverages or beyond. SSBs sweetened by consumers or by cooks in a food outlet could potentially also be taxed.	The evidence that informed the recommendations included taxes on pre-packaged SSBs. The feasibility of taxing certain non-pre-packaged SSBs would need careful consideration.

The remark that “The effect of the tax on purchases is proportional to the price increase triggered by the tax” is based on several assumptions (that is, that the tax yields a price increase for consumers, that consumers respond with a lower willingness to purchase), which should be noted.	In the final guideline, this remark is now included within the rationale to the recommendation on taxation of beverages where it has been revised to “The effect of the tax on purchases is a function of the price increase triggered by the tax.”. As noted in the preceding point within the rationale, “Implementing a tax on SSBs increases their prices (7). Consumers respond to tax-induced price increases by reducing purchases of taxed beverages (7).”.
The remarks to the recommendation on taxation of beverages potentially imply that reformulation is a positive outcome but the evidence on this is still mixed.	All six studies included in the systematic review assessing the impact of tiered taxes on product changes found evidence of beverage reformulation and reduction in sugar content. The recommendation’s rationale states that “Implementing a tax on SSBs may also encourage product changes and reformulation, and lead to a decrease in sugar content of taxed beverages. For example, taxes levied at higher rates on products containing more sugar (e.g. tiered taxes) can provide incentives for manufacturers to reformulate their products and for consumers to switch to products containing less sugar.”
The <i>WHO manual on sugar-sweetened beverage taxation policies to promote healthy diets</i> recommends an excise tax, as does the 2022 WHO book <i>Health taxes</i>. For consistency, the recommendation on taxation of beverages should recommend an excise tax too.	The evidence gathered via the systematic review did not allow for more specific recommendations to be made on the type of tax. The remarks to the recommendation on taxation of beverages in the final guideline now include the following remark: “The effectiveness of a policy depends on its design and administration. The current evidence from policy evaluations was insufficient to recommend policy design elements. However, the WHO manual on SSB taxation policies provides policy-makers with key considerations and strategies for SSB tax policy development, design, implementation and administration (5). It includes discussion of types of taxes, taxable products and tax rates, as further outlined in this guideline’s implementation considerations (Chapter 5).”.

WHO publications have previously suggested a 20% tax would result in significantly reduced consumption of SSBs. The recommendation on taxation of beverages should indicate the most effective and/or feasible tax rate or the minimum effective tax rate.	The evidence gathered via the systematic review did not allow for more specific recommendations to be made on minimum effective tax rate. The remarks to the recommendation on taxation of beverages in the final guideline now include the following remark: “The effectiveness of a policy depends on its design and administration. The current evidence from policy evaluations was insufficient to recommend policy design elements. However, the WHO manual on SSB taxation policies provides policy-makers with key considerations and strategies for SSB tax policy development, design, implementation and administration (5). It includes discussion of types of taxes, taxable products and tax rates, as further outlined in this guideline’s implementation considerations (Chapter 5).”.
It would be useful to include a statement on the range of tax rates for SSB taxes included in the underlying studies.	As noted in Chapter 3 (Summary of evidence), the range of tax rates within the systematic review was 5–50%, with most studies looking at tax rates within the range of 10–25%. Details of the SSB taxes included in the systematic review – including the tax rates – are included in Annex 10 of the final guideline.
The remarks to the recommendation on taxation of beverages need to recommend what type of nutrient profile model should be used for an SSB tax (for example, the WHO regional nutrient profile models, other nutrient profile models). It would be helpful to provide overarching guidance about how countries can select or develop a nutrient profile model to use across a package of measures. This could be developed as a separate guidance document.	The evidence gathered via the systematic review did not allow for more specific recommendations to be made on the type of nutrient profile model. The remarks to the recommendation on taxation of beverages in the final guideline now include the following remark: “The effectiveness of a policy depends on its design and administration. The current evidence from policy evaluations was insufficient to recommend policy design elements. However, the WHO manual on SSB taxation policies provides policy-makers with key considerations and strategies for SSB tax policy development, design, implementation and administration (5). It includes discussion of types of taxes,

	taxable products and tax rates, as further outlined in this guideline's implementation considerations (Chapter 5).".
It would be useful to include an overview of the evidence on substitution within the recommendation on taxation of beverages.	The summary of evidence (section 3.1.1) provides information on the impact of a SSB tax on substitution.
In line with the WHO guideline on non-sugar sweeteners, the guideline should highlight that beverages sweetened with non-sugar sweeteners do not replace water or other healthy beverages and substitution should be directed towards healthier options.	Section 5.2 (Policy design considerations) of the final guideline now notes that, in view of the recent WHO guideline on the use of non-sugar sweeteners, countries may consider including foods and beverages sweetened with non-sugar sweeteners within the range of taxable products.
The recommendation on taxation of beverages could mention the governance levels at which SSBs could be taxed.	In the final guideline, the following remark is now included beneath the recommendation on taxation of beverages: "Depending on the country, SSB taxes may be implemented by subnational or national jurisdictions.".
Cross-border shopping is not nearly as relevant at the national level and no research shows that it is an issue at the national level. The remark "Evidence from subnational studies suggests that the effect of the tax may be affected by cross-border shopping." should be edited to make clear that it is only generalizable to other subnational policies and that the evidence is largely from the United States of America.	In the final guideline, the remark has been updated to read "Evidence from subnational studies suggests that the effect of subnational SSB taxes may be affected by cross-border shopping (7)".
The external factors that influence cross-border shopping – mentioned in Chapter 5 (Implementation considerations) – should be mentioned alongside any comments about cross-border shopping.	The remarks for each recommendation are intended to provide context for the recommendation to facilitate interpretation and implementation. While the external factors (such as governance status, weak regulatory frameworks, and the availability of informal distribution networks) mentioned in Chapter 5 (Implementation considerations) are not mentioned in the remark related to cross-border shopping, the remark has been revised to note that "Regional and international cooperation offers opportunities to minimize cross-border shopping (5)".
The remark on regressivity under the recommendation on taxation of beverages:	For clarity, the remark on regressivity now reads: "The regressivity of a tax on SSBs is a

• should clarify that SSB taxes are not regressive • is less persuasive than the wording on the regressive nature of SSB taxes that is elsewhere within the guideline (that is, noting that the health benefits are likely to be greatest for the most vulnerable groups and highlighting that tax revenue can be used for interventions targeting vulnerable populations).	common argument used by opponents of such taxes (5). However, this argument is based solely on the tax burden incurred by consumers (5). It does not consider the health and economic harm caused by excessive SSB consumption, which often disproportionately affects people of lower socioeconomic status (SES), or the subsequent health benefit (and economic gains from this benefit) of a reduction in SSB consumption, which is likely to be greater among people of lower SES (5). The WHO manual on SSB taxation policies proposes additional counter-arguments to the regressivity of a tax on SSBs (5).”.
SSB taxes are not justified by claiming that low socioeconomic status groups have a greater health benefit, as only in Mexico (and not in Chile, the UK, Catalonia and Philadelphia) was there a greater reduction in sales among lower socioeconomic status groups.	In the final guideline, the evidence-to-decision tables are now included following each recommendation in Chapter 4 (recommendations). These tables include information that expands on the rationale behind the NUGAG Subgroup on Policy Actions’ judgements on the impact on equity for each recommendation. For the recommendation on taxation of beverages, the evidence-to-decision table (Table 2) notes that “Studies identified for the review of contextual factors pointed to a favourable impact on equity. Quantitative subgroup analyses by SES were not possible in the systematic review because of insufficient disaggregated data. Narrative analysis of primary studies included in the systematic review showed mixed findings on the impact of an SSB tax on equity.”.
Noting the following in the remarks to the recommendation on taxation of beverages would be useful, given they are key arguments made against SSB taxes by industry: • the effects on employment • that many SSB taxes are only recently introduced and that effects on overweight and obesity and noncommunicable diseases occur over time.	The remarks for each recommendation are intended to provide context for the recommendation to facilitate interpretation and implementation. Information related to the effects of SSB taxes on employment is included in Chapter 3 (Summary of evidence). Chapter 5 (Implementation considerations) also refers to the WHO manual on SSB taxation policies as a source of information on common arguments against policies and steps to counter opposition.

	Chapter 3 (Summary of evidence) also mentions that the lack of studies on long-term outcomes such as body weight status and diet-related NCDs is explained, in part, by the fact that most taxes on SSBs are recently implemented and that changes in body weight status and diet-related NCDs typically occur gradually.
SSB taxes should only be recommended in countries where SSB consumption is very high and where other solutions have not worked.	As noted in the <i>WHO manual on sugar-sweetened beverage taxation policies to promote healthy diets</i> , “The public health rationale for SSBs taxes, even in countries with low SSB consumption, is... to promote healthy diets and improve the nutrition of individuals, which will contribute to preventing disease and improving population health. Countries with low SSB consumption may be considered by industry as growth markets such that, in the absence of policy interventions, they could be subjected to strong marketing that may increase consumption (56).”.
Recommendation on taxation of foods	
“Discretionary foods” and “foods inconsistent with a healthy diet” should be further defined.	For consistency with WHO’s other food environment policy guidelines that are under development, the recommendation on taxation of foods now refers to “foods that do not contribute to a healthy diet”. In the final guideline, “foods that do not contribute to a healthy diet” are defined in the remarks as: “Foods that do not contribute to a healthy diet are those that are high in saturated fatty acids, <i>trans</i>-fatty acids, free sugars and/or salt, and/or which contain non-sugar sweeteners, and which are usually highly processed, and/or the consumption of which is associated with negative health outcomes.”. Another remark has also been added to the recommendation noting that “This recommendation should be considered in the context of other WHO guidelines on healthy diets, including those on total fat (8), saturated fatty acids and <i>trans</i>-fatty

	acids (9), polyunsaturated fatty acids (forthcoming), sugars (6), sodium (10), potassium (11), low-sodium salt substitutes (forthcoming), carbohydrates (12) and non-sugar sweeteners (3).”.
When defining “foods inconsistent with a healthy diet”, the recommendation on taxation of foods should define what “high in” means.	For consistency with WHO’s other food environment policy guidelines that are under development, the recommendation on taxation of foods now refers to “foods that do not contribute to a healthy diet”. The definition of such foods, included in the remarks, still includes reference to “high in” (“Foods that do not contribute to a healthy diet are those that are high in saturated fatty acids, <i>trans</i>-fatty acids, free sugars and/or salt, and/or which contain non-sugar sweeteners, and which are usually highly processed, and/or the consumption of which is associated with negative health outcomes.”). For clarity, another remark has now been included that references nutrient profile models as tools to define foods “high in”: “Nutrient profile models – a tool for classifying foods and beverages according to their nutritional composition for reasons relating to disease prevention and health promotion – provide one means of defining foods to be taxed or subsidized. Nutrient profile models used for this purpose should be aligned with recognized and credible national or international dietary guidelines.”.
When defining foods as healthy or unhealthy, whole food and disease/health relationships should be considered instead of assuming that the presence of one or two nutrients means a food is unhealthy. As it stands, the recommendation could potentially prevent intake of nutrient-rich foods, like cheese and whole milk. It should be specified that “discretionary foods” and “foods inconsistent with a healthy diet” are also nutrient poor.	For consistency with WHO’s other food environment policy guidelines that are under development, the recommendation on taxation of foods now refers to “foods that do not contribute to a healthy diet”. In the final guideline, “foods that do not contribute to a healthy diet” are defined in the remarks as: “Foods that do not contribute to a healthy diet are those that are high in saturated fatty acids, <i>trans</i>-fatty acids, free sugars and/or salt, and/or which contain non-sugar sweeteners, and which are usually highly processed, and/or the

	consumption of which is associated with negative health outcomes.”. Another remark has also been added to the recommendation noting that “This recommendation should be considered in the context of other WHO guidelines on healthy diets, including those on total fat (8), saturated fatty acids and <i>trans</i>-fatty acids (9), polyunsaturated fatty acids (forthcoming), sugars (6), sodium (10), potassium (11), low-sodium salt substitutes (forthcoming), carbohydrates (12) and non-sugar sweeteners (3).”.
Artificially sweetened foods should be included in “foods inconsistent with a healthy diet”, as artificial sweeteners are harmful to health and the environment.	For consistency with WHO’s other food environment policy guidelines that are under development, the recommendation on taxation of foods now refers to “foods that do not contribute to a healthy diet”. In the final guideline, “foods that do not contribute to a healthy diet” are defined in the remarks as: “Foods that do not contribute to a healthy diet are those that are high in saturated fatty acids, <i>trans</i>-fatty acids, free sugars and/or salt, and/or which contain non-sugar sweeteners, and which are usually highly processed, and/or the consumption of which is associated with negative health outcomes.”.
The draft guideline refers to “discretionary foods” or “foods inconsistent with a healthy diet” as being “usually highly processed”. The level of processing of foods does not reflect their nutritional value. “Highly processed” is not defined within the draft guideline and cannot be unambiguously defined. References to “highly processed” should be removed from the guideline.	For consistency with WHO’s other food environment policy guidelines that are under development, the guideline now refers to “foods that do not contribute to a healthy diet”. As noted in Chapter 6 (Research gaps) of the final guideline, evidence of an association between intake of highly processed foods – typically high in saturated fatty acids, <i>trans</i>-fatty acids, free sugars and/or salt and/or which contain non-sugar sweeteners (described by some as “ultra-processed”) – and risk of NCDs is accumulating.

The recommendation on taxation of foods could consider taxation of ultra-processed foods.	While the PICO question was broad, no eligible studies were identified in which the taxable products were explicitly defined based on the level of processing.
Consideration should be given to excluding minimally processed foods that contain saturated fat (for example, eggs) from saturated fat taxes or setting a higher saturated fat threshold.	The recommendation on taxation of foods suggests implementation of a policy to tax foods that do not contribute to a healthy diet. It does not set thresholds for such taxes and, as per the remarks to the recommendation, any nutrient profile model used to define foods and beverages to be taxed or subsidized should align with recognized and credible national or international dietary guidelines.
Saturated fatty acids are only one of several nutrients of concern – products with high levels of sugar, sodium and <i>trans</i> -fatty acids should also be included in tax designs.	The recommendation on taxation of foods suggests implementation of a policy to tax foods that do not contribute to a healthy diet. As per the remarks to the recommendation, these are defined as those that are high in saturated fatty acids, <i>trans</i> -fatty acids, free sugars and/or salt and/or which contain non-sugar sweeteners, and which are usually highly processed, and/or the consumption of which is associated with negative health outcomes.
Single nutrient taxes can encourage reformulation or resizing to evade the tax, which is not necessarily in the best interests of public health. Taxation based on nutrient profile or NOVA classification would be better practice.	See response to above comment.
More consideration needs to be given to whether a saturated fat tax is appropriate in contexts where there is a high burden of undernutrition.	Chapter 5 (Implementation considerations) notes that the country context should be considered when determining which products will be subject to a tax or subsidy.
The remark under the recommendation on taxation of foods that “Taxation of foods can raise their price and provide a disincentive to purchase” should be edited to state that taxes must be designed to yield a high pass through, and therefore, raise prices of products in a way that influences consumer behaviour.	The evidence gathered via the systematic review did not allow for more specific recommendations to be made on policy design elements. The remarks to the recommendation on taxation of food in the final guideline now include the following remark: “The current evidence from policy evaluations was insufficient to recommend policy design elements. However, the effectiveness of a policy to tax foods that

	do not contribute to a healthy diet will depend on the country context, and the policy's design and administration. It remains important to learn from country experiences on policy implementation including on the type of tax, the tax rate, taxable products, and the nutrient profile model used to define taxable products, as well as possible substitution effects of the tax.”.
The sentiment below, from the implementation considerations chapter, should be included in the remarks for the recommendation on taxation of foods to make it clearer how nutrient profiling can be used to define products to be taxed or subsidized: “Nutrient profiling can help define the products to be taxed or subsidized. It provides a means of differentiating between foods that are more likely to be part of a healthy diet (and therefore could be subsidized) and those that are less likely to be part of a healthy diet, notably foods that may contribute to excess consumption of energy, saturated fatty acids, trans-fatty acids, free sugars and/or salt, (and therefore could be taxed).”.	Another remark has now been included that references nutrient profile models as tools to define foods “high in”: “Nutrient profile models – a tool for classifying foods and beverages according to their nutritional composition for reasons relating to disease prevention and health promotion – provide one means of defining foods to be taxed or subsidized. Nutrient profile models used for this purpose should be aligned with recognized and credible national or international dietary guidelines.”.
The guideline points out that 3.1 billion people are unable to afford a healthy diet. It is inconceivable that taxes on unhealthy foods would change this issue, which is fundamentally due to poverty. The regressivity of food taxes should be considered very carefully, rather than easily dismissed.	As well as the recommendations on taxation of beverages and foods, the guideline also includes a recommendation on a subset of targeted food subsidies, which suggests implementation of a policy to subsidize foods that contribute to a healthy diet. Additionally, as noted in the remarks to the recommendation on taxation of foods in the final guideline, “The regressivity of a food tax is a common argument used by opponents of such taxes. However, this argument is based solely on the tax burden incurred by consumers and does not consider the health and economic harm caused by excessive consumption of foods that do not contribute to a healthy diet.”.

Recommendation on a subset of targeted food subsidies	
Without further definition of “foods that contribute to a healthy diet”, the recommendation on a subset of targeted food subsidies is likely to be impractical.	In the final guideline, the remarks for the recommendation include the following remark: “Foods that contribute to a healthy diet, are those that are nutrient-dense, rich in naturally occurring fibre and/or unsaturated fatty acids, low in saturated fatty acids, <i>trans</i>-fatty acids, free sugars and/or salt, free of non-sugar sweeteners, and/or the consumption of which is associated with positive health outcomes.”. Another remark has also been added to the recommendation noting that “This recommendation should be considered in the context of other WHO guidelines on healthy diets, including those on total fat (8), saturated fatty acids and <i>trans</i>-fatty acids (9), polyunsaturated fatty acids (forthcoming), sugars (6), sodium (10), potassium (11), low-sodium salt substitutes (forthcoming), carbohydrates (12) and non-sugar sweeteners (3).”.
The examples of “foods that contribute to a healthy diet” in the recommendation on a subset of targeted food subsidies could: • include nuts, seeds, sunflower, soybean, canola, olive oil • more precisely define wholegrains, with examples of what could be subsidized provided • include dairy foods • include fish/seafood.	See response to above comment. It is not practicable to list all possible foods that contribute to a healthy diet in the guideline.
The recommendation on a subset of targeted food subsidies should include subsidization of functional foods and dietary supplements that support health.	Section 1.2 (Scope and purpose) of the guideline (both draft and final) notes that the guideline does not cover fiscal policies on foods for special dietary purposes.
It would be useful if the guideline outlined policy design recommendations, including those related to how subsidies are delivered, the geographical distribution of subsidies, to whom subsidies are delivered and which foods are subsidized.	The evidence gathered via the systematic review did not allow for more specific recommendations to be made on policy design elements.

	In the final guideline, the remarks to the recommendation on a subset of targeted food subsidies now include the following remark: • “The current evidence from policy evaluations was insufficient to recommend policy designs. However, the effectiveness of a policy to subsidize foods that contribute to a healthy diet will depend on the country context, the policy’s design and administration. It remains important to learn from country experiences on policy implementation, including how subsidies are delivered, the geographical distribution of subsidies, to whom subsidies are delivered and which foods are subsidized.”. Chapter 5 (Implementation considerations), also provides some discussion on policy design elements, as well as references to additional resources.
There should be more specific information on how a subsidy can be implemented and which foods should be chosen.	See response to above comment. In addition, as noted in Chapter 1 (Introduction), the guideline is not an implementation manual. It does not describe how countries can implement and monitor fiscal policies to promote healthy diets, but rather recommends what measures to take. Existing global and regional implementation resources (provided in Box 1) may be used and consulted when translating the recommendations in the guideline to actions.
The remarks to the recommendation on a subset of targeted food subsidies should acknowledge the need to consider food availability and accessibility alongside affordability. Subsidies can only be effective if subsidised foods are available and accessible to purchase.	The availability and accessibility of food are important influences on food purchases. This is acknowledged in Chapter 5 (Implementation considerations), which notes that the recommendations in the guideline may require adaptation to the local context of WHO regions and Member States, including locally available foods.

Putting the recommendation on a subset of targeted food subsidies last may lead to policy-makers to think it is less important. It could be moved to second.	The order of the recommendations does not relate to their importance. In the final guideline, the recommendations are no longer numbered.
Suggested additional recommendations	
An additional recommendation could be made about measures to mitigate substitution effects and ensure a tax's success, such as providing incentives to produce and consume healthy foods, as well as promoting education and awareness of the benefits of healthy diets.	WHO recommendations are underpinned by the PICO questions that form the basis of the search for evidence. The PICO question did not ask about measures to mitigate substitution effects, so a WHO recommendation on this cannot be made in this guideline. Section 1.2 (Scope and purpose) of the guideline notes that, because no single intervention can ensure that all aspects of the food environment support healthy diets, a comprehensive package of policy actions is required and that guidelines are therefore being developed for multiple policy actions in addition to fiscal policies (including policies to restrict food marketing, nutrition labelling policies, and school food and nutrition policies). This point is reinforced in Chapter 5 (Implementation considerations).
An additional recommendation could be made about gender-responsive budgeting for fiscal policies.	WHO recommendations are underpinned by the PICO questions that form the basis of the search for evidence. The PICO question did not ask about gender-responsive budgeting for fiscal policies, so a WHO recommendation on this cannot be made in this guideline.
An additional recommendation could be made about more research being needed, especially in low- and middle-income countries. Modelling studies would be particularly useful, as they allow predictions of the relative impact of different taxes.	WHO recommendations are underpinned by the PICO questions that form the basis of the search for evidence. The PICO question did not ask about research needs, so a WHO recommendation on this cannot be made in this guideline. Research gaps are discussed in Chapter 6 (Research gaps), which notes the lack of evidence from policy evaluations, particularly from low- and middle-income countries.

Other sections of the guideline

Summary of comments received	Response
Glossary	
“Healthy diets”, “subsidies”, “non-alcoholic beverages”, “discretionary foods”, “nutrient profile model”, “unhealthy foods”, and “healthy foods” should be added to the glossary and clearly defined. Where relevant, definitions could be aligned with WHO guidelines on sugar, sodium, saturated fatty acids and <i>trans</i>-fatty acids.	“Healthy diets” is used as a general term to refer to diets that align with evidence-informed dietary guidelines provided by a recognized authoritative scientific body. Section 1.2 (Scope and purpose) provides detail on the fiscal and pricing policies considered in – and out of – scope of the guideline, including subsidies. “Non-alcoholic” is used as a general term to distinguish beverages that do not contain alcohol from those that do. For consistency with WHO’s other food environment policy guidelines that are under development, the guideline now refers to “foods that do not contribute to a healthy diet” rather than “discretionary foods”. “Foods that do not contribute to a healthy diet” is included in the “Glossary” section of the final guideline. “Nutrient profile model” is included in the “Glossary” section of the final guideline. In the final guideline, “unhealthy foods” is only used in a direct quotation and therefore is not included in the “Glossary” section of the final guideline. “Foods that contribute to a healthy diet” is included in the “Glossary” section of the final guideline.
Executive summary	
The statement on page 9 that “a healthy diet that reflects global guidance is currently unaffordable for almost 3.1 billion people” should be referenced.	This statement is referenced where it appears within the main text in Chapter 1 (Introduction). In editing the guideline with the aim of being shorter and more concise, this sentence has been removed from the “Executive summary” section.
The sentence on page 12 that “The NUGAG Subgroup on Policy Actions considered the	In editing the guideline with the aim of being shorter and more concise, this

outcomes of price change, purchases: direct effects, purchases: substitution effects, consumption: direct effects, consumption: substitution effects, and dietary intake as critical for decision-making” needs clarifying, as it may be difficult to understand. It would be useful to include a flow chart to explain direct effects and indirect effects or to rephrase the text to “price change, purchases (direct and substitution effects), consumption (direct and substitution effects)” or similar.	sentence has been removed from the “Executive summary” section. Elsewhere, the text has been revised to make references to direct and substitution effects clearer, as suggested.
In the executive summary, the sentence “The certainty of evidence is then potentially downgraded, depending on limitations in study design...” could be reworded to “The certainty of evidence may be downgraded...” to avoid implying the evidence is more than likely downgraded.	In editing the guideline with the aim of being shorter and more concise, this sentence has been removed from the “Executive summary” section.
In the executive summary, for SSB taxes, the certainty of the evidence for the outcomes of price change of taxed beverages and purchases of taxed beverages is not mentioned.	In the final guideline, the certainty of evidence for price change of taxed beverages and purchases of taxed beverages (which was “moderate”) is included in the “Executive summary” section.
In the executive summary, for SSB taxes, the statement “Evidence was also less certain for non-health outcomes, including product changes (though all three assessed taxes resulted in reductions in sugars or calorie content of beverages).” should be clarified.	In editing the guideline with the aim of being shorter and more concise, this sentence has been removed from the “Executive summary” section.
In the executive summary, it would be useful to clarify that the evidence on product changes was only assessed in settings with tiered SSB taxes (for example, the United Kingdom, South Africa and Portugal).	In editing the guideline with the aim of being shorter and more concise, the evidence on product changes is no longer included in the “Executive summary” section.
In the executive summary, when describing the evidence for subsidies, it would be interesting to include the reasons for downgrading of the certainty of the evidence.	Given other comments indicating a preference for a shorter guideline, this information has not been added to the “Executive summary” section. The full

	GRADE evidence profiles can be found in Annex 8 of the final guideline.
Confidence intervals are not relevant in the executive summary.	In editing the guideline with the aim of being shorter and more concise, all confidence intervals have been removed from the “Executive summary” section.
In the executive summary, evidence is referred to as “less certain”, but it is unclear how objectively uncertain the evidence is.	In editing the guideline with the aim of being shorter and more concise, all references to evidence being “less certain” have been removed from the “Executive summary” section.
Introduction	
Fig. 1 could be enlarged and made clearer.	In the final guideline, Fig. 1 has been enlarged.
The introduction states that “governments continue to face challenges in their attempts to develop fiscal policies, often resulting in weakened, delayed or defeated policies”, but does not detail what these challenges are. It should include detail on what these challenges are and their source (that is, industry).	The mentioned sentence is intended to be broad. Elsewhere in Chapter 1 (Introduction), the guideline notes that “The private sector... continues to influence public health policy and regulation, including through actions such as lobbying (34).”. Section 3.2 (Evidence on contextual factors) also outlines barriers to development and implementation of fiscal policies to promote healthy diets, which include industry interference and pressure, while Chapter 5 (Implementation considerations) provides information about strategies to counter industry opposition.
A comprehensive policy package needs to be wider than the WHO guidelines listed on page 27. It should include policies impacting the behaviour of actors along the value chain.	WHO acknowledges that additional policies can help to ensure that all aspects of the food environment support healthy diets. The purpose of the text on page 27 of the draft guideline was to list those policies for which WHO is currently developing guidelines on.
In the introduction, the definition of pricing policies should be clarified as the document does not discuss minimum price policies or maximum price policies.	As noted in Chapter 1 (Introduction), pricing policies were considered in scope. However, as noted in Chapter 2 (How this guideline was developed), no recommendations were formulated for pricing policies to promote healthy diets because the systematic review identified a lack of evidence relating to their effectiveness (or harms).
The introduction refers to the WHO regional nutrient profile models as being	The intended uses of the nutrient profile models developed by the WHO regional

able to be used in conjunction with the guidelines on policies to improve the food environment. It is unclear whether this is suggesting using these models for taxes on SSBs and foods inconsistent with a healthy diet.	offices vary. The nutrient profile models developed by the WHO regional offices have been added to the box of additional resources provided in Chapter 5 (Implementation considerations), with an accompanying note that they should be consulted for their intended uses.
Guideline development process	
Fig. 2 could be enlarged and made clearer.	In the final guideline, Fig. 3 (Fig. 2 in the draft guideline) has been enlarged.
The inputs to the logic model (Fig. 2) should also include the implications of global and local oligopolistic SSB markets on price formation, which affect the pass-through rate.	The box along the bottom of Fig. 3 (Fig. 2 in the draft guideline) illustrates that the commercial determinants of health can influence the inputs, interventions and outcomes.
Some evidence suggests that fiscal policies may have a signalling effect. It is unclear whether this was considered as a mechanism alongside price change (for example, in Fig. 2).	As per the note on the logic model (Fig. 3 in the final guideline), the outcomes shown in the figure are those prioritized by the NUGAG Subgroup on Policy Actions. While a signalling effect was not included as an outcome, the impact of any signalling effect on purchasing and consumption – combined with the impact of any price change on purchasing and consumption – would be captured by the purchasing and consumption outcomes.
The prevention of consumption among potential new consumers should be added as an outcome to the logic model (Fig. 2).	As per the note on the logic model (Fig. 3 in the final guideline), the outcomes shown in the figure are those prioritized by the NUGAG Subgroup on Policy Actions. These did not include the prevention of consumption among potential new consumers.
In Fig. 2, the inputs are within the country context, but the interventions and outcomes are recommended for the global level. Adapting the same logic model to the global level is debatable and the proposed logic model needs modification considering situational analysis. Policy-makers considering SSB taxes need technical assistance and references and a situational analysis related to their own jurisdiction.	Chapter 5 (Implementation considerations) notes that the recommendations on taxes and subsidies in the guideline may require adaptation to the local context of WHO regions and Member States. Chapter 5 also provides discussion of key implementation considerations and links to additional resources. As noted in the final guideline, WHO also continues to provide technical support to countries developing

	and implementing fiscal policies to promote healthy diets.
Through the question “Is the intervention acceptable to governments and policy-makers, the public and consumers, and industry?” in Table 2, the guideline implies that acceptability to industry is necessary for policy implementation. It should be made clear that this is not the case. There is also a lack of information on acceptability to industry in the guideline and the need to access another document to understand it makes it difficult to comprehend.	Table 2 in the draft guideline (Annex 7 in the final guideline) does not intend to imply that acceptability to industry is necessary for policy implementation. Understanding acceptability to industry is important for anticipating potential opposition to a policy. In the final guideline, information about acceptability to industry is included in the executive summary, Chapter 3 (Summary of evidence), Chapter 4 (Recommendations) and Chapter 5 (Implementation considerations).
Summary of evidence	
Citations should be added to the summary of evidence, so that readers know the specific studies being referred to.	Readers can refer to the two systematic review publications (referenced at the beginning of Chapter 3 (Summary of evidence)) and the GRADE evidence profiles (Annex 8 in the final guideline) for details of specific studies.
It should be noted that the evidence may have grown and evolved since the systematic review.	WHO recognizes that additional evidence will, and has, become available as more policies are adopted and evaluated. As such, the recommendations in the guideline will be regularly updated, based on new data and information, as noted in Chapter 8 of the draft guideline (Chapter 7 of the final guideline).
Continuously stressing the lack of evidence in the summary of evidence may have a chilling effect. It should be stressed that evidence does not yet exist due to limited implementation of policies.	Chapter 3 (Summary of evidence) summarises the evidence for each intervention for each outcome determined as critical or important by the NUGAG Subgroup on Policy Actions, including noting where evidence does not yet exist. The certainty of the evidence is noted for each outcome, as the grading of the evidence is part of the guideline development process, as outlined in Chapter 2 (How this guideline was implemented). Chapter 6 (Research gaps) notes that the lack of evidence for longer-term outcomes is likely because most fiscal policies have

	been recently implemented, and any changes in long-term outcomes are expected to occur gradually over time.
The guideline could distinguish between the effect of taxes imposed with the intention to improve health and those imposed with a different intention (for example, sales taxes that apply to all foods or goods).	The evidence gathered via the systematic review did not allow for more specific recommendations to be made on the type of tax. The remarks to the recommendation on taxation of beverages in the final guideline now include the following remark: “The effectiveness of a policy depends on its design and administration. The current evidence from policy evaluations was insufficient to recommend policy design elements. However, the WHO manual on SSB taxation policies provides policy-makers with key considerations and strategies for SSB tax policy development, design, implementation and administration (5). It includes discussion of types of taxes, taxable products and tax rates, as further outlined in this guideline’s implementation considerations (Chapter 5).”.
The pooling of SSB tax pass-through rates does not seem to consider that different tax designs yield different pass-through rates and that pooling would not provide an accurate overview, given the variation in policies and tax structures. The guideline should provide more discussion on tax design for governments with various tax systems.	As further detailed in the systematic review, for several key outcomes, particularly SSB prices and sales, the heterogeneity was very high, likely reflecting the variation in the study design, quality, and data sources. As noted in Chapter 1 (Introduction), the guideline is not an implementation manual
The pooled estimate for own price elasticity (–1.59) for purchases of taxed beverages does not reflect actual marketing dynamics and appears to reflect a confirmation bias in the selection process.	The search strategy for the systematic review was comprehensive and included peer-reviewed and grey literature from all countries and published in all languages from 8 databases from database inception through June 1, 2020. Further information about the search strategy – and eligibility criteria – is available in the published systematic review: https://jamanetwork.com/journals/jamaneetworkopen/fullarticle/2792842 .
It would be helpful to include discussion of the overall effect of SSB taxes on sugar consumption – that is, the combined effect of reformulation and reduced purchases –	Neither of the two studies that reported on the effect of SSB taxes on diet reported on sugar consumption.

or identify this as an area for further research.	
A more analytical and focused presentation of the review of contextual factors, and its practical implications for policy-makers, would be useful.	Chapter 5 (Implementation considerations) provides key implementation considerations, which were identified through the review of contextual factors and deliberations of the NUGAG Subgroup on Policy Actions during the evidence-to-decision discussions.
In the summary of evidence, the statement that “The increasing number of countries implementing SSB taxes suggests that these taxes may be more acceptable than other fiscal policies” should be deleted, as it is quite subjective and lacks theoretical rationale. Other fiscal policies have not been as studied as SSB taxes and require funds and have not gained the same traction.	For the purpose of the review of contextual factors, “acceptability” was interpreted as support for a fiscal or pricing policy, expression of a need for a policy or for strengthening existing measures, or preference for such a policy compared with other measures. Evidence on the number of countries that have implemented various fiscal policies shows that SSB taxes have been more widely implemented than other measures and therefore suggests that they may be more acceptable.
In references to “industry” (for example, “Acceptability to industry of taxes on food and non-alcoholic beverages appeared very low.”), it is unclear how industry is being characterised (for example, whether or not it refers to all firms involved in production of a similar product). There may be differences in acceptability between firms using different production technologies.	“Industry” is used to refer to stakeholders from the food and beverage industry. The exact stakeholders are likely to vary between studies; the published review of contextual factors can be referred to for further details of the included literature.
Implementation considerations	
The <i>WHO manual on sugar-sweetened beverage taxation policies to promote healthy diets</i> is very useful. Similar manuals for other fiscal policies to promote healthy diets would also be useful.	This comment is noted.
The guideline should include actionable information about best practice policies and/or provide manuals for taxes on foods inconsistent with a healthy diet and	Chapter 5 (Implementation considerations) in the final guideline notes numerous global and regional implementation resources on fiscal policies to promote healthy diets and on taxation in general that may serve as

subsidies on foods consistent with a healthy diet.	useful references to support implementation of the recommendation on taxation of foods. Chapter 5 also notes that implementation guidance on subsidies is more limited but that existing subsidy programmes can be a resource to support the development of implementation and evaluation mechanisms.
Overall, substitution needs more attention as it is critical in determining the effectiveness of taxes. In Chapter 5 (Implementation considerations), the text that reads “The impact a tax will have on purchases and consumption is affected by substitution. Consumer responses to a tax-induced price increase can be optimised if close substitutes are available that do not attract the tax. These close substitutes should be healthier to minimise substitution with less healthy (and untaxed) foods.” should be revised to make a clearer indication of what is being recommended.	As noted in Chapter 6 (Research gaps), there is a need for further studies investigating substitution effects. In the final guideline, the mentioned sentence has been revised for clarity, as follows: “The impact a tax will have on purchases and consumption is affected by substitution. The consumer response to a tax-induced price increase is greater if close substitutes are available. These close substitutes should be healthier to minimize substitution with other less healthy (and untaxed) foods.”.
Where the implementation considerations state that “The tax rate should be sufficiently high to deter consumption”, it would be helpful for WHO to recommend the tax rate or price increase needed to reduce consumption.	The evidence gathered via the systematic review did not allow for more specific recommendations to be made on the tax rate or price increase needed to reduce consumption. The remarks to the recommendation on taxation of beverages in the final guideline now include the following remark: “The effectiveness of a policy depends on its design and administration. The current evidence from policy evaluations was insufficient to recommend policy design elements. However, the WHO manual on SSB taxation policies provides policy-makers with key considerations and strategies for SSB tax policy development, design, implementation and administration (5). It includes discussion of types of taxes, taxable products and tax rates, as further outlined in this guideline’s implementation considerations (Chapter 5).”.
The implementation considerations could note that while ad valorem taxes create a price differential for all products, they are	As noted in Chapter 5 (Implementation considerations), it is beyond the scope of the guideline to describe different tax types in detail. Chapter 5 provides links to other

less effectively passed through to consumers.	resources, which provide more information on different tax types.
The guideline should emphasise the importance of taxes that encourage reformulation (for example, tiered taxes).	In the final guideline, the rationale to the recommendation on taxation of beverages include the following comment: “Implementing a tax on SSBs may also encourage product changes and reformulation, and lead to a decrease in sugar content of taxed beverages (7). For example, taxes levied at higher rates on products containing more sugar (e.g. tiered taxes) can provide incentives for manufacturers to reformulate their products and for consumers to switch to products containing less sugar.”. Additionally, in the final guideline, Chapter 5 (Implementation considerations) includes the following comment: “Compared with uniform tax structures, tiered structures based on nutrient content levels may be more likely to encourage consumers to substitute taxed foods and beverages with foods and beverages containing lower levels of the targeted nutrient, as well as encourage industry to reformulate foods and beverages (72, 77–84).”.
In the implementation considerations, a remark should be made about earmarking being an important part of resource considerations, and not only important for public acceptability.	While not explicitly referring to earmarking, section 5.5 on acceptability considerations states that “Public acceptability of taxes on SSBs or foods that do not contribute to a healthy diet is influenced by how the revenue from such taxes is used – public acceptability may be increased if the revenue is used for health programmes”.
It would be useful to discuss options for how to use the revenue raised by a tax (for example, promoting the benefits of healthy eating, cross-subsidising healthy foods).	How the revenue raised by a tax can be used is mentioned in various places in the guideline. For example, in the final guideline, Section 5.5 (Acceptability considerations) notes that “Public acceptability of taxes on SSBs or foods that do not contribute to a healthy diet is influenced by how the revenue from such taxes is used – public acceptability may be increased if the revenue is used for health

	programmes (62).”. Similarly, Section 5.4 (Equity considerations) notes that “For example, the revenue can be used for social protection interventions and interventions targeting vulnerable populations (including targeted subsidies on foods that contribute to a healthy diet).”
The guideline should include information on how earmarking can be done and barriers to earmarking that occur in practice.	As noted in Chapter 1 (Introduction), the guideline is not an implementation manual. The <i>WHO manual on sugar-sweetened beverage taxation policies to promote healthy diets</i> , referred to in Chapter 5, includes further discussion of earmarking and the political economy of SSB taxation.
A successful tax will result in reduced tax collection. Allocating this revenue to health workers will cause uncertainty in services and employment.	Chapter 5 (Implementation considerations) notes that “there are potential benefits from using the tax revenue, while not being dependent on it”.
Revenue from a subnational SSB tax should be earmarked to the healthy diets of local people only. Including SSB tax revenue in national tax revenue assumes there is uniform infrastructure development and decentralised administration, which may not be true in low- and middle-income countries. There are unintended consequences of including SSB tax revenue in national tax revenue.	As noted in Chapter 5 (Implementation considerations), the recommendations in the guideline may require adaptation to the local context of WHO regions and Member States. The guideline does not make any suggestion as to whether revenue from a subnational SSB tax should be included in national tax revenue.
To maximise the efficiency of fiscal policies and account for inflation and income growth, the guideline should emphasise the importance of ongoing evaluation and revision of fiscal policies.	Chapter 5 (Implementation considerations) notes that: “Specific excise taxes on SSBs or foods should be regularly adjusted for inflation and income growth to ensure these (i.e. inflation and income growth) do not reduce the effectiveness of the taxes in reducing consumption. ¹ ”.
Where the guideline notes that policy-makers should be prepared for industry opposition, it should state that arguments that taxes would be ineffective and unfair and would led to job losses are unsubstantiated and can be refuted with evidence from countries such as Mexico and Peru.	Section 5.5 (Acceptability considerations), which notes that policy-makers should be prepared for lobbying against taxes on SSBs or foods that do not contribute to a healthy diet, refers to the <i>WHO manual on sugar-sweetened beverage taxation policies to promote healthy diets</i> and notes that it describes strategies that policy-makers can employ to counter industry opposition.
In the section on “Feasibility considerations”, information on opposition	Section 5.6 (Feasibility considerations) notes that “The feasibility of

of an ideological nature (for example, fiscal policies tend to appeal more to progressive political parties) seems to have been overlooked. Strategies to support implementation (for example, secure bipartisan support, establish the right legal and administrative architecture) need to be developed.	implementation of fiscal policies to promote healthy diets is likely to depend on existing government infrastructure, taxation mechanisms and administrative capacity (62), the ability to establish a strong legal and administrative architecture, and support across government.”. <i>The WHO manual on sugar-sweetened beverage taxation policies to promote healthy diets</i>, referred to in Chapter 5, provides further information on political strategy.
The statement that a “weak evidence base” may hinder policy development and implementation is misleading and contradictory as the guideline states that there is evidence of a large desirable effect of SSB taxes on two critical outcomes.	The reference to a “weak evidence base” refers to the barriers to development and implementation of fiscal policies to promote healthy diets identified by the review of contextual factors. This has been clarified.
The guideline must recommend the use of the WHO regional nutrient profile models as a reference (for example, in Box 1).	In the final guideline, the nutrient profile models developed by the WHO regional offices have been added to the box of additional resources provided in Chapter 5 (Implementation considerations), with an accompanying note that they should be consulted for their intended uses, as these vary.
The guideline should recommend that governments apply strong conflict of interest policies when developing and designing policies. Guidance should be provided on methods and tools for preventing and managing conflict of interest and industry interference when developing and designing policies.	Chapter 5 (Implementation considerations), Section 5.1 (Overarching considerations) mentions that “the existence of governance mechanisms to protect fiscal policies to promote healthy diets from conflicts of interest” are important for country adaptation of the guideline. Chapter 5 also provides some information on other forms of industry interference. For example, Section 5.5 (Acceptability considerations) mentions typical industry tactics used to oppose taxes on SSBs or foods that do not contribute to a healthy diet and refers to the <i>WHO manual on sugar-sweetened beverage taxation policies to promote healthy diets</i>, which proposes steps to strengthen the government’s position against legal challenges and

	describes strategies that policy-makers can employ to counter industry opposition.
Information on how to counter industry strategies to delay taxes or make their implementation ineffective (for example, suing governments directly or through front groups) would be useful.	Chapter 5 (Implementation considerations) of the final guideline refers to the WHO manual on SSB taxation, which proposes steps to strengthen the government's position against legal challenges and describes strategies that policy-makers can employ to increase acceptability among government stakeholders, increase support for the adoption of an SSB tax and counter industry opposition.
There should be a discussion on the evidence around and role of marketing campaigns in raising awareness of fiscal policies and increasing their potential salience.	As mentioned at the beginning of Chapter 5 (Implementation considerations), the considerations discussed are not exhaustive but instead reflect the key implementation considerations identified through the review of contextual factors and deliberations of the NUGAG Subgroup on Policy Actions during the evidence-to-decision discussions. <i>The WHO manual on sugar-sweetened beverage taxation policies to promote healthy diets</i>, referred to in Chapter 5, provides some discussion of the use of public awareness campaigns to increase public support for a tax.
Challenges to enforcement should be considered.	Chapter 3 (Summary of evidence) provides some discussion of barriers to monitoring, evaluation and enforcement, as identified by the review of contextual factors. <i>The WHO manual on sugar-sweetened beverage taxation policies to promote healthy diets</i>, referred to in Chapter 5, also provides further information on tax enforcement.
There should be more guidance on the communication of tax policies, which can help to increase public acceptability.	As noted in Chapter 1 (Introduction), the guideline is not an implementation manual. <i>The WHO manual on sugar-sweetened beverage taxation policies to promote healthy diets</i> , referred to in Chapter 5, includes information about building a case for taxing SSBs and the political economy of SSB taxation.

Existing tools and initiatives, such as the Food Systems Dashboard and the Global Diet Quality Project, could be referred to for use to better tailor fiscal policies to specific contexts.	Box 1 lists key existing global and regional implementation resources that may be used and consulted when translating the recommendations in the guideline to actions. WHO acknowledges that there are other resources that may be used and consulted, however it is not practicable to list all possible resources in the guideline.
The guideline should emphasise the importance of working with communities when developing, implementing and reviewing fiscal policies.	Section 5.6 (Feasibility considerations) notes that community support may facilitate the development and implementation of fiscal policies to promote healthy diets, while Section 5.5 (Acceptability considerations) notes building a multisectoral coalition of supporters – which can include community leaders and grass-roots organizations – as a strategy for increasing acceptability.
Research gaps	
The guideline should emphasise that more research is needed to fill the research gaps and explain how fiscal policies can be implemented in a way that facilitates this research.	In the final guideline, Chapter 6 (Research gaps) outlines key research gaps and notes, for example, that increasing policy evaluations will provide more insights on the effectiveness of specific policy design elements. Chapter 6 also provides information on considerations for the design of future evaluations and links to resources that further discuss evaluation, including the <i>WHO manual on sugar-sweetened beverage taxation policies to promote healthy diets</i> .
Given the more limited evidence on taxation of foods inconsistent with a healthy diet and subsidization of foods that contribute to a healthy diet, a recommendation for a large-scale research programme to inform use of fiscal policies would be useful, particularly in the context of undernutrition.	WHO recommendations are underpinned by the PICO questions that form the basis of the search for evidence. The PICO question did not ask about research needs, so a WHO recommendation on this cannot be made in this guideline. Chapter 6 (Research gaps) notes that there is a lack of evidence from policy evaluations, in particular of food taxes and subsidies and from low- and middle-income countries.
Evidence that would allow more nuanced recommendations that account for context is needed (for example, on implications of the level of economic development,	Chapter 6 (Research gaps) notes that there is particularly a lack of evidence from low- and middle-income countries and that such research would provide valuable insights

affordability of food and proportion of disposable income spent on food for policy design).	into contextual factors affecting the implementation of fiscal policies.
In the “Research gaps” chapter, where the guideline states that there is a need to be realistic about the extent to which any one intervention can be expected to impact more distal outcomes on its own, it should be supported with information about other food-related policies (that is, implementing a package that includes fiscal policies, marketing restrictions, front-of-pack labelling).	In Chapters 2 (How this guideline was developed) and 3 (Summary of evidence), in the final guideline, when the guideline mentions the need to be realistic about the extent to which any one intervention can be expected to impact outcomes such as body weight status/BMI and diet-related NCDs on its own, the guideline now also mentions that fiscal and pricing policies are intended to contribute to such outcomes as part of a comprehensive package of policy actions.
Research is needed on how the impact of subsidies on diets compares with that of more general social protection measures (for example, income support).	The PICO question (included in Chapter 2 (How this guideline was developed)) compares fiscal policies with no fiscal policy. The question – and the guideline – does not compare the effectiveness of these policies with that of more general social protection measures. More research in this area would be useful.
When discussing considerations for the design of future evaluations, the level of reduction in consumption of SSBs or ultra-processed foods, and the level of increase in consumption of healthy foods, required to impact public health needs to be defined.	The level of reduction in consumption of SSBs and foods that do not contribute to a healthy diet, and the level of increase in consumption of foods that contribute to a healthy diet, required to impact public health will be context specific. In the final guideline, Chapter 5 (Implementation considerations) notes that “Country-specific modelling exercises can simulate the potential impact of a tax on prices, purchases, tax revenues and health outcomes under various scenarios”.
When discussing considerations for the design of future evaluations, the time required for reductions in consumption of SSBs to occur for to yield reductions in morbidity and mortality needs to be defined.	In the final guideline, an additional figure (Fig. 4) has been added to illustrate that changes in health-related outcomes as a result of a fiscal policy are likely to only occur in the long term. Additionally, as noted by the NUGAG Subgroup on Policy Actions (and mentioned in Chapters 2 (How this guideline was developed) and 6 (Research gaps)), there is a need to be realistic about the extent to which any one intervention can be

	expected to impact outcomes such as body weight/body mass index and diet-related noncommunicable diseases on its own.
Further guidance on how to evaluate implementation beyond process measures to include outcome and impact measures would be helpful.	Section 6.2 (Considerations for the design of future evaluations) now provides a brief discussion of outcome measures. Section 6.2 provides links to both a recent review of worldwide experience evaluating SSB taxes (which provides several considerations that should be taken into account to ensure that evaluations of such taxes are useful and rigorous) and to the WHO manual on SSB taxation policies (which discusses evaluation).
The research gaps state that no evidence was identified on the effectiveness of pricing policies. As the guideline acknowledges that pricing policies were not part of this document, this statement should be edited to reflect whether it is specific to fiscal policies.	As noted in the guideline, pricing policies were considered in scope for both the systematic review and the review of contextual factors. However, no recommendation was made for pricing policies because no studies on the effectiveness of such policies were identified by the systematic review. This research gap is therefore highlighted in the research gaps.
Annex 7	
The evidence-to-decision table is important and should be emphasised throughout.	In the final guideline, the evidence-to-decision tables are now included following each recommendation in Chapter 4 (Recommendations).
Annex 8	
The Hungarian tax dates back to 2012 and can be considered outdated.	Annex 10 in the final guideline provides the key characteristics of the policies evaluated by studies included in the systematic review on fiscal policies to promote healthy diets. Current and past fiscal policies were eligible for the systematic review.

Structure, length and clarity

Summary of comments received	Response
The guideline and the executive summary would benefit from being shorter and more concise and from more clearly presenting the guideline's main recommendations.	The guideline (including the "Executive summary" section) has been edited with the aim of being shorter and more concise, while still retaining all critical information.

The guideline would benefit from using simplified (rather than academic) language in order to be more accessible to stakeholders. The guideline could be separated into a report outlining the scientific basis for the guideline and a more accessible summary document, or the information on methods could be moved to an annex, so that the key points are clearly understood.	Simplified language has been used where possible, while remaining in line with requirements for the structure and content of WHO guidelines. WHO is developing derivative products for different target audiences, including a more accessible document for policy-makers from relevant sectors, such as finance and health.
In the draft guideline, noncommunicable diseases are mentioned separately to malnutrition. It should be clarified that malnutrition in all its forms includes noncommunicable diseases.	The “Executive summary” section and Chapter 1 (Introduction) have been revised to clarify that malnutrition includes diet-related noncommunicable diseases.
The use of the term “ad valorem” is unclear. The tax design referred to should be specified.	The guideline refers to “ad valorem excise taxes”. “Ad valorem excise tax” is defined in the glossary.

COMMENTS SUBMITTED

(Provided in alphabetical order)

24 January 2023

VIA Electronic Submission (NFS@who.int)

World Health Organization
CH-1211 Geneva 27
Switzerland

Re: Comments on Draft WHO Guideline on Fiscal Policies to Promote Health

Dear Sir or Madam:

1. The Brazilian Association of Soft Drinks and Non-Alcoholic Beverages ("ABIR") is pleased to submit these comments in response to the World Health Organization's "Draft WHO Guideline on Fiscal Policies to Promote Health".
2. ABIR is a Brazilian non-profit, non-governmental organization established in 1950 that represents 71 companies and 90% of the non-alcoholic beverage market in Brazil.
3. ABIR and its members have made important commitments to help address the challenges facing the community related to non-communicable diseases:
 - Voluntary agreement with the Brazilian Ministry of Health for a 10% reduction in total sugars content in beverages;
 - Increase the offer of reduced and low calories beverages;
 - Increase the offer of smaller beverage in smaller individual packages (e.g. 200ml; 250ml);

- Guidelines for Responsible Marketing to children, where ABIR associates do not promote marketing to children under 12 years-old;
 - School Beverage Commitment, where ABIR associates sell only selected categories of beverages to primary schools.
4. Despite the laudable purposes of Draft WHO Guideline on Fiscal Policies to Promote Health presented, which aims to prevent and control obesity and other non-communicable diseases, the promotion of a sugar-sweetened beverage tax does not deserve to prosper, given that it does not prove to be useful and adequate for the intended purpose.
 5. We would like to suggest that WHO, as the premier global health organization, should be focused on interventions with proven health outcomes rather than economic outcomes with no proven link to health.
 6. For this Draft Guideline, WHO reviewed 86 “observational” studies related to SSB taxation. That means that they fall under the “low-certainty” end of WHO’s spectrum. Out of these 86 low-certainty studies, absolutely **none of them** demonstrated any impact on NCDs (measured by reducing premature mortality). It means that the Draft Guideline found no relevant references to suggest that SSB taxation can positively impact the burden of NCDs.
 7. Despite this established process, the Draft Guideline deems an SSB tax a “strong recommendation,” based on low to very-low certainty evidence.
 8. We respectfully request that the WHO **reconsider its designation of a sugar-sweetened beverage tax as a “strong recommendation,”**



given the lack of evidence and strong science to support this strength of a policy recommendation.

9. We recommend that WHO follow its own Guideline Development Handbook and ensure that its policy recommendations remain underpinned by strong evidence, which they are not for SSB taxation.

We thank you for your consideration of these comments.

Respectfully submitted,

Victor Bicca Neto

President



ACADEMIA
ESPAÑOLA DE
NUTRICIÓN
Y DIETÉTICA

Call for comments on the draft WHO Guideline: Fiscal policies to promote healthy diets

Authors: Eduard Baladia, Manuel Moñino, Martina Miserachs, Giuseppe Russolillo

On behalf: Academia Española de Nutrición y Dietética and Consejo General de Colegios Oficiales de Dietistas-Nutricionistas

Contact email: e.baladia@academianutricion.org

Last update: 25/01/2023

Overall clarity of the guideline

The guideline is written clearly enough and its sections help to accurately understand the work carried out and the conclusions/recommendations reached.

Considerations and implications for adaptation and implementation of the guideline

Recommendation 2:

For recommendation 2 “WHO suggests implementation of a policy to tax foods inconsistent with a healthy diet”, a conditional recommendation has been determined due to “a very low certainty evidence from a limited number of real-world policy evaluations”.

While this is the general application in GRADE low certainty = conditional recommendation, we would like to highlight and remind that, although evidence is classified as low certainty, under some specific conditions strong recommendations can be done. This is summarized in chapter 14 of the WHO handbook for guideline development – 2nd ed. (ISBN 978 92 4 154896 0) © World Health Organization 2014 (14. Strong recommendations when the evidence is low quality). As contextual factors on this recommendation mention, it may affect the equity, human rights, and it is pivotal to highlight that it is foreseen with a good acceptability and feasibility.

We would like the Development Group to reflect more on whether this a Life- threatening situation. There is evidence on how unhealthy foods pose human health at risk and threaten the wellbeing of society. We believe that despite the evidence is low certainty, the potential adverse effects of taxing unhealthy foods are inappreciable. We believe that “A very high value is placed on an uncertain but potentially life-preserving benefit” and therefore a strong recommendation and not conditional should be made. It must be taken into account that many of the observational evidence on nutrition policies is generated only after they have been implemented in one or several countries. Facilitate decision making could help to provide “real world” evidences to increase certainty of the impact of policies.



However, the same would not happen with recommendation 3 on subsidies, which involves a significant investment of economic resources. We believe that policy makers should have more certainty about the impact of this kind of policies, thus in this case we would leave the recommendation as conditional.

Context and setting-specific issues that have not yet been captured

No comments. If possible, it would be of interest to include the Policy Paper of European Federation of the Associations of Dietitians (EFAD) on The Use of Fiscal Measures on Food to Improve Food Environments as part of the background that supports the relevance of fiscal policies.

https://www.efad.org/wp-content/uploads/2022/09/Fiscal_measures_policy_paper_ESDNPH_2022.pdf

Errors of fact or missing data

In the “Executive summary” ==> The evidence ==> Taxation of SSBs: it is mentioned that “on the outcomes of price change of taxed beverages and purchases of taxed beverages were large and significant, which allowed for the upgrading of the certainty of the evidence for these outcomes” ==> however, the level of certainty assigned it is not mentioned.

In the “Executive summary” ==> The evidence ==> Subsidy on foods that contribute to a healthy diet: it is mentioned that 10 studies were RCT, and later that the certainty of the evidence was “very low”. It would be interesting to recall at this point what risks of bias downgraded the certainty of evidence.

Survey response	
Family/last name	Johns
Given/first name	Paula
Organization/affiliation	ACT Health Promotion
Sector	Non-governmental agency
Sector [Other]	
Country	Brazil
Country [Other]	
Overall clarity of the guideline	ACT Health Promotion, a non-governmental organization that works to contribute to public policies for the prevention of NCDs, is pleased to participate in the public consultation on such a relevant matter we work to implement in Brazil. In general, the document is well detailed and explained, however, some points deserve attention: In page 12, the sentence “The NUGAG Subgroup on Policy Actions considered the outcomes of price change, purchases: direct effects, purchases: substitution effects, consumption: direct effects, consumption: substitution effects, and dietary intake as critical for decision-making” needs to be clarified. We suggest the inclusion of a theoretical model with a flowchart showing direct and indirect effects to facilitate understanding in the Executive Summary. Despite the document stating other reports will fill the tax design gap, in favor of guidance use and application it would be best if the document would provide more detailed recommendations specifically from the most cited report - “WHO manual on sugar sweetened beverage taxation policies to promote healthy diets”. On page 22, for example, the sentence “The tax rate should be sufficiently high to deter consumption” lacks information and it would be more informative an overall recommendation on a tax rate that encourages pass through and reduced consumption. Countries look to the WHO to make recommendations and could improve in their contextual settings more specific recommendations on what is the gold standard for: the type of tax, effective tax rate, taxable products and the nutrient profile model Acceptability considerations: the formulation of this contextual factor as "acceptable to governments and policy-makers, the public and consumers, and industry" lead to the conclusion to be necessary industry acceptability for such policy implementation. The guidance should clarify that high acceptability is not necessarily a positive prerequisite, as the clear opposition from the industry is pointed out in the review cited that shows low acceptability. The lack of information in the guidance on industry acceptability and the need to access another document to understand it make it difficult to comprehend. The explanation of industry low acceptability should be clearer in the final version. Also regarding the definition of SSBs, fruit and vegetable juices

	should be suppressed from the list of taxed products. There is no conclusive evidence on the health benefits of removing free sugars from fruit and vegetable juices, an important part of overall healthier diets. Furthermore, if the guide would include the NOVA classification, fruit and vegetable juices are not ultra-processed products, thus only ultra-processed fruit drinks would be included. On page 57, the draft document states that “Nutrient profiling can help define the products to be taxed or subsidized. It provides a means of differentiating between foods that are more likely to be part of a healthy diet (and therefore could be subsidized) and those that are less likely to be part of a healthy diet” but it lacks clear definitions of what comprehends nutrient profile models (NPM), unhealthy foods and healthy foods. It would be helpful to clarify these elements in alignment with the WHO’s previous guidelines on the daily limits of sugar, sodium, saturated fat and trans-fat.
Considerations and implications for adaptation and implementation of the guideline	Although there are no specific international experiences of taxing ultra-processed products (UPP), it would be interesting to mention precisely this absence and consider UPP as a great potential for tax policy, given the growth of evidence linking higher UPP consumption with a slew of poor health outcomes (references below). As such, considering the presence of certain additives and ingredients could be one way to identify UPPs and consider these in combination with nutrient profile models (NPM), which is an important criteria. Also, recommendations that consider proven NPM and/or the NOVA classification would be helpful to ensure consistency across all food policies implemented. · Harb, A. A. et al (2022). Ultra-processed foods and the development of obesity in adults. European Journal of Clinical Nutrition, 1-9. https://www.nature.com/articles/s41430-022-01225-z · Mesas, A. E. et al. (2022). Increased Consumption of Ultra-Processed Food Is Associated with Poor Mental Health in a Nationally Representative Sample of Adolescent Students in Brazil. Nutrients, 14(24), 5207. https://doi.org/10.3390/nu14245207 · Martini, D. et al. (2021). Ultra-Processed Foods and Nutritional Dietary Profile: A Meta-Analysis of Nationally Representative Samples. Nutrients, 13(10), 3390. https://doi.org/10.3390/nu13103390 · Hall, K. D. et al. (2019). Ultra-Processed Diets Cause Excess Calorie Intake and Weight Gain: An Inpatient Randomized Controlled Trial of Ad Libitum Food Intake. Cell metabolism, 30(1), 67–77.e3. https://doi.org/10.1016/j.cmet.2019.05.008 Despite several mentions on the guidance on industry interference and conflict of interests to put away SSBs and food taxes, as in page 51 - “Barriers to development and implementation include complexity of the development process, conflicting interests, industry interference [...] - the document should provide methods and tools for preventing and managing potential conflicts of interest and

	industry interference in the development of fiscal policies to promote healthy diets. The statement “the increasing number of countries implementing SSB taxes suggests that these taxes may be more acceptable than other fiscal and pricing policies” lacks theoretical rationale and should be deleted from pages 16 and 50. We believe that this assumption is quite subjective and incurs a potential observation bias. Countries may have invested in SSB taxes precisely influenced by the global momentum, international agenda and experiences that strengthened this subset of products. In several parts of the guidance, reformulation appears as an unintended positive consequence of the fiscal policies, as in page 18 - “Implementing a policy to tax SSBs may also encourage product changes and reformulation, and lead to a decrease in sugars content of the taxed beverages. For example, taxes levied at higher rates on products containing more sugar (e.g. tiered taxes) can provide incentives for manufacturers to reformulate their products and for consumers to switch to products containing less sugar”- and page 57 - “[..] tiered structures based on nutrient content levels may encourage consumers to substitute to foods and beverages containing lower levels of the targeted nutrient, as well as encourage industry to reformulate foods and beverages”. The ideal outcome of tax policies should not necessarily be focused on reformulation for tax avoidance, but instead on reformulation for public health, and promotion of population-level decreases in consumption of unhealthy food and beverage. Also, scientific evidence on the matter is still unclear. We recommend a review and reformulation on this matter.
Context and setting-specific issues that have not yet been captured	It is unclear how a country would use the WHO regional Nutrient Profile Models for taxation. It would be helpful to have specific examples of best practices for NPM (either in combination with or independent of UPPs) when taxing beverages and foods. In Brazil, we experienced the subsidies for Big Soda when inputs are produced in the Manaus Free Trade Zone located in Amazonia. We believe the importance of recommending that taxed food products cannot have any subsidies in the whole products chain.
Errors of fact or missing data	Considering the potential health impacts of artificially sweetened beverages consumption, the guidance definition should include these beverages. This approach may align with decisions made in the final WHO guidance on artificial sweeteners. It seems contradictory to recommend taxes on unhealthy foods and subsidies for healthy foods, based on low certainty evidence and not contemplate artificially sweetened beverages. In Brazil, we expand the scope of taxation for artificially sweetened beverages, considering the potential substitution effect from SSBs. The Big Soda movement to add artificial sweeteners in many of its beverages to avoid regulation is in process in Brazil and elsewhere,

	as noted below. Ng SW et al. (2012) Use of caloric and non-caloric sweeteners in US consumer packaged foods, 2005–2009. <i>J Acad Nutr Diet.</i> 112:1828-1834. Piernas C et al. (2013) Trends in purchases and intake of foods and beverages containing caloric and low-calorie sweeteners over the last decade in the U.S. <i>Pediatr Obes.</i> 2013;8:294-306. Sylvetsky AC et al. (2012) Low-calorie sweetener consumption is increasing in the United States. <i>Am J Clin Nutr.</i> 96:640-646. Worldwide, an estimated 36% increase in sweetener volumes (g/per capita) sold in artificially sweetened beverages was observed. Dunford EK (2018) Non-nutritive sweeteners in the packaged food supply: an assessment across 4 countries. <i>Nutrients.</i> 24;10(2):257. Russell C (2022). Global trends in added sugars and non-nutritive sweetener use in the packaged food supply: drivers and implications for public health. <i>Public Health Nutr.</i> 28:1-13. In Brazil we can already observe the industry using aggressive marketing tactics to promote artificially sweetened beverages. In a survey of products sold in a large Brazilian supermarket, at least one artificial sweetener was mentioned on 602 food packages. In total, there were 1329 artificial sweeteners mentioned in the list of ingredients, an average of 2.2 artificial sweeteners per food. Figueiredo LDS et al. (2018) Where are the low-calorie sweeteners? An analysis of the presence and types of low-calorie sweeteners in packaged foods sold in Brazil from food labelling. <i>Public Health Nutr.</i> 21(3):447-53 ACT, in partnership with the Pan American Health Organization, launched a publication in Brazil to give subsidies on sweetened beverage tax and the document brings elements to include artificially sweetened beverages as taxable products and is found available in Portuguese here https://evidencias.tributosaudavel.org.br/act-e-opas-panorama-geral/ and here https://evidencias.tributosaudavel.org.br/wp-content/themes/act-theme/ACT_relatorio-OPAS_rev04.pdf Consumption of artificial sweeteners is particularly problematic for children. Exposure to hyper sweetened foods and beverages in childhood may have effects on the preference for sweet taste, which tends to persist into adulthood, as it may lead to changes in the development of taste pathways, preferences and thresholds for sweet taste, as noted below. Swithers SE (2015) Artificial sweeteners are not the answer to childhood obesity. <i>Appetite.</i> 93:85-90. doi: 10.1016/j.appet.2015.03.027. Zhang GH, et al. (2011). Effects of mother's dietary exposure to acesulfame-K in Pregnancy or lactation on the adult offspring's sweet preference. <i>Chem Senses.</i> 36(9):763-70. The use of GRADE: what is the purpose of the tool if there is a gradation that does not seem to be considered? This seems quite clear on page 38, when explained that “The level of certainty of evidence does not imply a particular

	strength of recommendation; high certainty evidence does not necessarily mean a strong recommendation will be made, and a strong recommendation can be made with low or very low certainty evidence, depending on additional considerations.” The GRADE design for recommendations does not fit the precautionary principle approach, specially when NSS beverages are apart from the scope of guidance recommendations, considering their unknown potential for health problems, as stated in the WHO guidance on non-sugar sweeteners. Considering the relevant potential to increase tax acceptance among stakeholders with no conflict of interests, evidence on marketing and media campaigns to raise public awareness around such fiscal policies should be discussed in the document (some references suggested below). · Murukutla N. et al (2020). Results of a Mass Media Campaign in South Africa to Promote a Sugary Drinks Tax. <i>Nutrients</i>. 12(6):1878. https://doi.org/10.3390/nu12061878 · Jou J. et al (2014) Strategic Messaging to Promote Taxation of Sugar-Sweetened Beverages: Lessons From Recent Political Campaigns. <i>American Journal of Public Health</i>. 104: 847-853. https://doi.org/10.2105/AJPH.2013.301679
General comments	The guidance should explicitly state that no single policy will solve all negative health outcomes, that there is a need to pass a package of policies to promote diets and provide better access to healthy foods for low income and other vulnerable populations. The guidance should provide clearer, more actionable steps on how fiscal policies evaluated may increase equity and may protect and promote human rights. The guidance can overall use more actionable information about best practice policies for each recommendation, and/or provide manuals for healthy food subsidies and taxes on ultra-processed foods such as for SSB taxes.

02 febrero 2023

World Health Organization (WHO)
CH-1211 Ginebra 27
Suiza

Ref. Comments on Draft WHO Guideline on Fiscal Policies to Promote Health

Estimado/a

La Asociación Nacional de Fabricantes de Alimentos y Bebidas (ANFAB) del Ecuador tiene el agrado de dirigirse a Ud. en relación con la Consulta Pública “Borrador de Directrices de la Organización Mundial de la Salud -OMS- sobre Políticas Fiscales para Promover la Salud”, publicada por su organismo el pasado 9 de diciembre del 2022.

En función de lo anteriormente mencionado, deseamos manifestar que la industria de alimentos y bebidas de Latinoamérica no es ajena a la mirada responsable que todos los actores del sistema alimentario deben tener hacia los problemas de salud de la población, asociados al avance de las Enfermedades Crónicas No Transmisibles (ECNT). Por este motivo, a lo largo de los años ha venido trabajando en la mejora de la composición nutricional de sus productos e invertido en acciones de investigación, innovación y desarrollo como, por ejemplo, en la oferta de alimentos en porciones individuales, entre otras.

De forma complementaria a lo antes mencionado, este es un sector que actúa bajo un enfoque de triple impacto organizacional, comprometido en lo social, económico y ambiental. A lo largo de los años la industria ha venido trabajando y participando proactivamente en el desarrollo de políticas de fortificación de los alimentos, con una participación transparente en programas nacionales de reducción del contenido de sodio en diversos grupos alimenticios; en programas voluntarios para la reducción de calorías en materia de azúcares o grasas trans y grasas saturadas, con una mirada comprometida en la innovación de alimentos dirigidos a atender diversos tipos de necesidades nutrimentales, tanto por problemas de carencia y acceso como por ingesta excesiva.

Nuestro sector también cuenta con una gran capacidad de propuesta para la búsqueda de esquemas de información al consumidor, que propicien ocasiones de ingesta informada y educada para la construcción de una ingesta alimentaria saludable, así como la incorporación de una cultura organizacional distinta en materia de comunicación, con especial sensibilidad sobre la información y tipo de comunicación que reciben niños y adolescentes, entre otros ejemplos.

En este sentido, la industria de alimentos y bebidas, representada en ANFAB, agradece la oportunidad de presentar observaciones a la consulta pública en línea sobre el proyecto de Directrices de

la OMS sobre políticas fiscales para promover dietas saludables, destacando los siguientes elementos del proyecto de directriz:

Nivel de procesamiento

En el proyecto de directriz de la OMS se utilizan varias referencias al procesamiento, a saber, sobre el uso de alimentos “generalmente muy procesados” (Pg. 6, 19 y 53). Sobre este particular es indispensable anotar algunas reflexiones y consideraciones:

El nivel de procesamiento de un alimento no refleja el valor nutricional de ese producto. De hecho, muchos alimentos se procesan para hacerlos seguros, comestibles y disponibles en una variedad de locaciones. Se debe recordar que el procesamiento de alimentos también puede mejorar la calidad nutricional de los alimentos mediante la adición de nutrientes esenciales, como vitaminas y minerales, o a través de la disminución de otros sobre los que se considera necesario ofrecer opciones diferentes, como es el caso de los azúcares, grasas y sodio. Asimismo, una de las funciones más importantes del procesamiento de los alimentos es la de prolongar la vida útil. Existen una serie de ingredientes y sistemas de empaque, destinados a darle a los alimentos procesados, características que les permitan mantenerse apropiados para su consumo a lo largo del tiempo, convirtiéndose así en una opción muy poderosa para darle acceso a sectores socialmente vulnerables, ayudando a reducir el desperdicio y aumentar el acceso de alimentos al mayor número de personas disponibles. A modo de ejemplo, algunos métodos de procesamiento de alimentos (como la congelación o la pasteurización) reducen la actividad de las bacterias y mantienen la calidad.

Adicionalmente, para lograr una dieta saludable se debe tener en cuenta el valor nutricional global de los productos consumidos, la frecuencia y la cantidad de consumo, y no el nivel de procesamiento. Todos los alimentos se pueden disfrutar como parte de una dieta equilibrada y un estilo de vida saludable. Las clasificaciones basadas en el nivel de procesamiento que se suelen utilizar tienen problemas serios de categorización, ya que no disponen de un criterio certero para determinar en qué grupo se encuentran los alimentos. Por ende, al no estar elaborada bajo parámetros técnicos, esta ambigüedad, induce a la confusión, incluso a los profesionales de la salud¹. Otro problema grave de las clasificaciones, según el nivel de procesamiento, es que entran en conflicto con la evaluación de los alimentos basada en la composición de nutrientes y porciones recomendadas de consumo, la cual se encuentra establecida y respaldada en evidencia científica independiente.

Por lo expuesto anteriormente, es de vital importancia que las directrices de la OMS se basen en criterios y principios claramente definidos. Los alimentos “altamente procesados” no han sido definidos

¹ Braesco, Véronique; Souchon, Isabelle; Sauvart, Patrick; Haurigné, Typhaine; Maillot, Matthieu; Féart, Catherine; Darmon, Nicole (2022) Ultra-processed foods: how functional is the NOVA system? In : European Journal of Clinical Nutrition. DOI: [10.1038/s41430-022-01099-1](https://doi.org/10.1038/s41430-022-01099-1).

en el proyecto de directriz. Para el establecimiento de cualquier directriz relacionada con el consumo de “alimentos altamente procesados” y los resultados relacionados con el peso, es necesario que se aborden sistemáticamente las cuestiones relacionadas con una posible clasificación errónea, para evitar la confusión relacionada con la composición de los nutrientes y la densidad energética.

- Actualmente se utilizan varios métodos para clasificar los alimentos por nivel de procesamiento, pero no existe una definición coherente y estandarizada (legal, técnica, científica) de alimentos “altamente procesados”²
- El uso de diferentes sistemas de clasificación altera las estimaciones de la ingesta de alimentos procesados^{3,4}, lo que lleva a marcadas diferencias en las asociaciones entre el consumo de alimentos ultra procesados y los resultados de salud.⁵
- Los cuestionarios de frecuencia de alimentos que se usan ampliamente en los estudios de epidemiología observacional están diseñados para estimar la ingesta de energía y nutrientes, pero no son lo suficientemente detallados para evaluar con precisión el grado de procesamiento. El uso de herramientas no validadas para estimar el consumo de alimentos altamente procesados o ultra procesados puede dar lugar a una clasificación errónea de los alimentos por categoría de procesamiento y a una interpretación errónea de las asociaciones con los marcadores de salud.⁶
- La confiabilidad entre evaluadores varía al codificar alimentos individuales por nivel de procesamiento, tanto a través como dentro de diferentes sistemas de clasificación, lo que introduce otra fuente potencial de errores de clasificación.

² Sadler, Christina & Grassby, Terri & Hart, Kathryn & Raats, Monique & Sokolović, Milka & Timotijevic, Lada. (2021). Processed food classification: Conceptualisation and challenges. *Trends in Food Science & Technology*. 112. 149–162. [10.1016/j.tifs.2021.02.059](https://doi.org/10.1016/j.tifs.2021.02.059).

³ Crino, Michelle & T, Barakat & Trevena, Helen & B., Neal. (2017). Systematic Review and Comparison of Classification Frameworks Describing the Degree of Food Processing. *Nutrition and Food Technology: Open Access*. 3. [10.16966/2470-6086.138](https://doi.org/10.16966/2470-6086.138).

⁴ de Araújo, T. P., de Moraes, M. M., Afonso, C., Santos, C., & Rodrigues, S. S. P. (2022). Food Processing: Comparison of Different Food Classification Systems. *Nutrients*, 14(4), 729. <https://doi.org/10.3390/nu14040729>

⁵ Martínez-Perez, C., San-Cristobal, R., Guallar-Castillon, P., Martínez-González, M. Á., Salas-Salvado, J., Corella, D., Castañer, O., Martínez, J. A., Alonso-Gómez, Á. M., Wärnberg, J., Vioque, J., Romaguera, D., López-Miranda, J., Estruch, R., Tinahones, F. J., Lapetra, J., Serra-Majem, L., Bueno-Cavanillas, A., Tur, J. A., Sánchez, V. M., ... Daimiel, L. (2021). Use of Different Food Classification Systems to Assess the Association between Ultra-Processed Food Consumption and Cardiometabolic Health in an Elderly Population with Metabolic Syndrome (PREDIMED-Plus Cohort). *Nutrients*, 13(7), 2471. <https://doi.org/10.3390/nu13072471>

⁶ Marino, M., Puppo, F., Del Bo', C., Vinelli, V., Riso, P., Porrini, M., & Martini, D. (2021). A Systematic Review of Worldwide Consumption of Ultra-Processed Foods: Findings and Criticisms. *Nutrients*, 13(8), 2778. <https://doi.org/10.3390/nu13082778>

- La confiabilidad entre evaluadores varía al codificar alimentos individuales por nivel de procesamiento, tanto a través como dentro de diferentes sistemas de clasificación^{7,8,9}, introduciendo otra fuente potencial de error de clasificación errónea.
- La categorización de los alimentos como “altamente procesados”, en varios de los sistemas de clasificación, tales como NOVA, refieren más a su composición, ingredientes, y función en la dieta que a los métodos de procesamiento aplicados^{10,11}, por lo que el impacto sobre la salud se confunde por la presencia de azúcares, grasas saturadas, sodio y densidad energética de los alimentos.

Es por ello que, desde ANFAB, observamos con mucha preocupación el uso de referencias a "alimentos altamente procesados" y a sistemas de clasificación de alimentos que no se basen en un consenso científico.

Respetuosamente, se sugiere evitar la utilización de conceptos tan indeterminados como los mencionados, cuya conflictividad conceptual y técnica se debe a que no han sido creados a través de la institucionalidad multilateral para tales efectos, como lo es el CODEX ALIMENTARIUS, un espacio en donde convergen entidades científicas, académicas, de gobierno, de sociedad civil, de consumidores y del sector privado, para la creación de marcos normativos diseñados con un equilibrio transparente entre el comercio y la ciencia.

Por las razones expuestas anteriormente, ANFAB sugiere eliminar la referencia a "alimentos altamente procesados" de esta Directriz.

Impuesto sobre los productos alimenticios

ANFAB apoya iniciativas destinadas a mejorar la salud pública. Sin embargo, la recomendación de gravar los alimentos “incompatibles con una dieta saludable” no está respaldada por pruebas científicas sólidas. Es un concepto que no ha sido validado por la institucionalidad pertinente en materia de construcción multilateral de marcos normativos y definiciones armonizadas, como lo es CODEX. Esta debilidad, que constituye la columna vertebral de propuestas como la que se comenta, pone a las autoridades de muchos países y a su sector privado, en espacios de conflictividad que parten del impacto

⁷ Bleiweiss-Sande, R., Chui, K., Evans, E. W., Goldberg, J., Amin, S., & Satchek, J. (2019). Robustness of Food Processing Classification Systems. *Nutrients*, 11(6), 1344. <https://doi.org/10.3390/nu11061344>

⁸ Braesco, V., Souchon, I., Sauvart, P., Haurigné, T., Maillot, M., Féart, C., & Darmon, N. (2022). Ultra-processed foods: how functional is the NOVA system?. *European journal of clinical nutrition*, 76(9), 1245–1253. <https://doi.org/10.1038/s41430-022-01099-1>

⁹ Crino, Michelle & T, Barakat & Trevena, Helen & B., Neal. (2017). Systematic Review and Comparison of Classification Frameworks Describing the Degree of Food Processing. *Nutrition and Food Technology: Open Access*. 3. 10.16966/2470-6086.138.

¹⁰ Botelho, R., Araújo, W., & Pineli, L. (2018). Food formulation and not processing level: Conceptual divergences between public health and food science and technology sectors. *Critical reviews in food science and nutrition*, 58(4), 639–650. <https://doi.org/10.1080/10408398.2016.1209159>

¹¹ Gibney, M. J., & Forde, C. G. (2022). Nutrition research challenges for processed food and health. *Nature Food*, 3(2), 104–109. <https://doi.org/10.1038/s43016-021-00457-9>

a la seguridad jurídica, la institucionalidad y al debilitamiento del racional científico que debe acompañar los procesos de construcción de política pública.

En lo particular, en cuanto a la Recomendación Nro. 1 de las Directrices sobre “la implementación de una política fiscal para gravar bebidas azucaradas”, quisiéramos advertir que la evidencia es observacional y, por ende, de baja calidad. Por este motivo, manifestamos la preocupación de que se haga una recomendación firme cuando la información es baja y moderada.

La propia OMS reconoce la importancia del caso de México en la implementación de la política fiscal en bebidas azucaradas en el nivel nacional. 17 de los 44 estudios analizados versan sobre el caso mexicano, de los cuales solo 8 son considerados de alta calidad. Ninguno de los estudios citados analiza datos que vayan más allá del año 2016 y el único que analiza un periodo más largo concluye que en el tercer año el consumo se estabiliza¹², como también lo indican otros estudios que solo analizan el primer año de implementación¹³. La revisión de esta evidencia, si bien es valiosa, no es suficiente para concluir que esta política haya cumplido sus objetivos.

Por lo anteriormente mencionado, es importante que la evidencia disponible se pueda analizar con un mayor período de tiempo. En México, los impuestos a bebidas azucaradas están vigentes desde el 1 de enero de 2014, lo que significa que existen 9 años completos¹⁴ de información mensual de la recaudación federal. En la gráfica 1, realizada a partir de fuentes oficiales y públicas, se puede observar cómo la recaudación de bebidas azucaradas, ajustada por la cuota vigente¹⁵ para obtener la conversión directa a litros, es decir, al indicador exacto de volumen, se ha incrementado año con año desde su implementación, lo que significa que el crecimiento de los litros consumidos es de 4% en promedio anual.

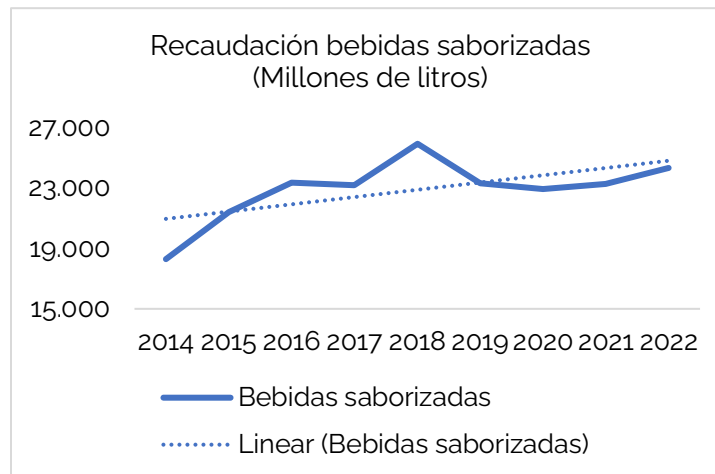
¹² Sánchez-Romero L M, Canto-Orsorio F, González-Morales R, Colchero M A, Ng S, Ramírez-Palacios P et al. Association between tax on sugar sweetened beverages and soft drink consumption in adults in Mexico: open cohort longitudinal analysis of Health Workers Cohort Study BMJ 2020.

¹³ Aguilar Esteva A, Gutiérrez E, Seira E. The effectiveness of sin food taxes: evidence from Mexico. Journal of Health Economics, Vol. 77, May 2021.

¹⁴ Fuente: Secretaría de Hacienda y Crédito Público de México. Estadísticas oportunas de finanzas públicas. <http://prestohacienda.gob.mx/EstoporLayout/estadisticas.jsp>

¹⁵ La cuota de bebidas saborizadas se cobra sobre la base de \$1 por litro actualizado con la inflación, las cuotas vigentes para cada año son: \$1 por litro de 2014-2018, \$1.17 por litro en 2019, \$1.2616 por litro en 2020, \$1.3036 por litro en 2021 y \$1.3996 en 2022. Fuente: Diario Oficial de la Federación (México).

GRÁFICA 1



En 2022 se consumieron 33% más litros a nivel nacional de los que se consumieron en 2014, primer año de implementación del impuesto. Incluso considerando el crecimiento poblacional que es de 1% promedio anual¹⁶ desde 2014, el consumo crece a mayor velocidad que la población,

En el documento de consulta, la OMS concluye que para que estos impuestos sean efectivos, la tasa gravable debe ser de, al menos, el 10% del precio final del producto al consumidor. En el caso de México, así es, por lo que no se puede atribuir que la baja efectividad de la medida se deba a la tasa. En 2014, se estableció una tasa de \$1.00 MXN/litro, lo que representó una equivalencia de alrededor de 12% al precio final. Al tratarse de un impuesto actualizable conforme con la inflación, en los últimos cinco años, el incremento en la cuota acumulada es de 40%, tres veces más de lo que la OMS recomienda como tasa para incidir en el consumo¹⁷. Aun así, como se puede observar en la tendencia lineal ascendente de la gráfica anterior, el consumo ni ha caído, ni se ha desacelerado. La inelasticidad de estos productos es tal que, en el caso específico de refrescos, el consumo no cae, aun teniendo una carga combinada de IEPS e IVA de 30%¹⁸.

Continuando con el análisis precedente, en 2014, al implementarse el impuesto de bebida azucaradas en México, junto con el de alimentos clasificados como de alta densidad calórica, el consumidor terminó ajustando la integración de su canasto para tratar de mantener su composición habitual, privilegiando el consumo de los bienes gravados, en detrimento del consumo de categorías de cuidado personal y del

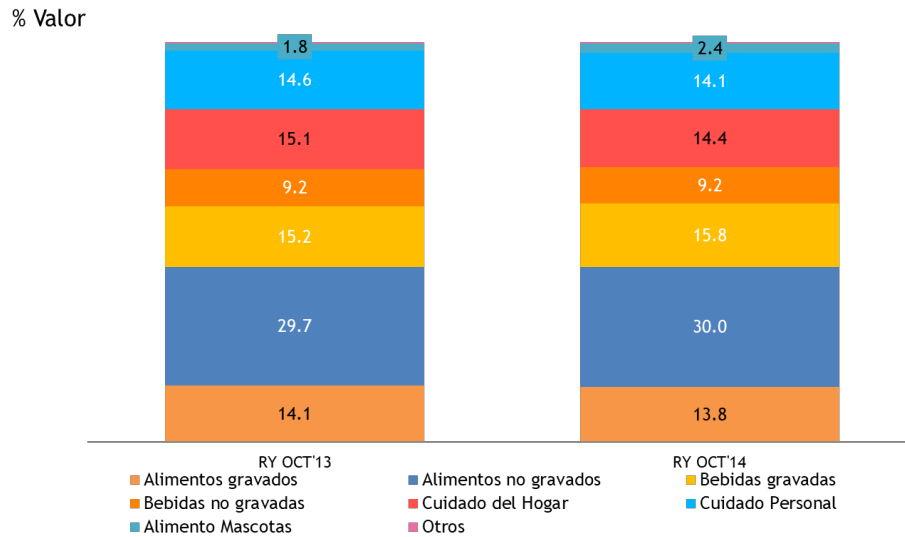
¹⁶ Estimación propia con datos del Consejo Nacional de Población de México

¹⁷ Además, en México, las bebidas azucaradas cuentan con doble tributación, lo cual de facto ya implica un precio más elevado para los consumidores del que se está considerando como incremento, pues pagan IEPS y pagan IVA, que no pagan el agua simple y otros alimentos líquidos, lo cual representa una carga fiscal combinada de 30%.

¹⁸ IEPS: Impuesto especial sobre producción y servicios. IVA: Impuesto al valor agregado.

hogar. La gráfica 2 da cuenta de cómo, durante el primero año de implementación del impuesto, en el hogar se mantuvo el gasto en categorías gravadas, mientras que se afectaron otras¹⁹:

GRÁFICA 2



Esta medida es altamente regresiva porque los hogares de los deciles más bajos destinan un porcentaje mucho mayor de su ingreso a la compra tanto de alimentos y bebidas como de productos de cuidado personal, en comparación con los deciles más altos, según datos de la ENIGH²⁰ 2020:

Concepto	% del gasto destinado a la compra			
	Decil I (Más bajo ingreso)	Promedio deciles I al III	Promedio deciles VIII al X	Decil X (Más alto ingreso)
Alimentos y bebidas	50.0	48.3	33.4	28.3
Cuidados personales	6.3	6.5	5.8	5.1

Considerando lo anteriormente expuesto, **respetuosamente se sugiere que la OMS analice más elementos para considerar emitir una recomendación de carácter firme sobre la conveniencia de implementar una política fiscal nacional sobre las bebidas azucaradas.** Ante la evidencia compartida, se considera que los potenciales efectos deseados, la viabilidad, la aceptabilidad y el bajo costo de implementación de una medida de esta naturaleza no justifican el carácter de la recomendación.

¹⁹ KWP. Consumer insights III T 2014.

²⁰ Encuesta Nacional de Ingreso y Gasto de los Hogares. INEGI. México. 2020.

Para el caso de la Recomendación Nro. 2 de en cuanto a “implementar una política fiscal sobre alimentos considerados inconsistentes con una dieta saludable”, la categoría “alimentos incompatibles con una dieta saludable” no está claramente definida. Las dietas y los estilos de vida son demasiado complejos para que un instrumento como un impuesto sobre alimentos o nutrientes individuales pueda influir fácilmente en ellos, especialmente cuando las categorías de alimentos se eligen de manera arbitraria. Distinguir los alimentos "saludables" de los "no saludables" es notoriamente difícil e inviable, y el punto esencial desde una perspectiva de salud pública son los hábitos y dietas a largo plazo, que pueden ser más o menos saludables, no los productos alimenticios individuales en sí mismos. Todos los alimentos pueden formar parte de una dieta saludable, cuando se consume en la cantidad y frecuencia adecuadas.

La efectividad de cualquier medida política debe evaluarse y validarse cuidadosamente antes de implementarla. Debe evitarse la discriminación infundada de productos, ingredientes, nutrientes o procesos. Los impuestos no deben reemplazar la educación alimentaria nutricional, que es clave para lograr los objetivos de salud pública.

Hasta la fecha, existe muy poca evidencia para concluir sobre el efecto de la tributación de los alimentos en la ingesta nutricional y el estado de salud de la población. Andreyeva et al (2022) sostiene que "la evidencia hasta la fecha no muestra ningún cambio significativo en el IMC después de la implementación de políticas fiscales relacionadas con los alimentos". También añade que no se encuentran investigaciones disponibles para las ENT relacionadas con la dieta y los resultados del embarazo y el cambio de producto.”²¹ También añade que más investigación es necesaria para comprender las implicaciones de los impuestos y subsidios a los alimentos con relación al consumo, la dieta y los resultados de salud a nivel de la población.

Los escasos estudios disponibles solo permiten concluir (y aún con un bajo nivel de evidencia) sobre la efectividad en la reducción de compras de productos gravados, mientras que la evidencia sobre resultados exitosos relacionados con la salud es mínima. Se evidencian un total de 19 estudios, todos observacionales, es decir, con baja evidencia científica:

- 4 sobre impuestos nacionales y 3 sobre impuestos estatales de las ventas en los EE. UU
- 2 sobre el impuesto de base semi-amplia en Hungría
- 1 sobre el impuesto a los dulces en Dinamarca
- 1 sobre el impuesto a los dulces en Finlandia
- 3 sobre los impuestos a las ventas
- 5 sobre el impuesto a las grasas saturadas en Dinamarca.

²¹ Andreyeva, T., Marple, K., Moore, T. E., & Powell, L. M. (2022). Evaluation of Economic and Health Outcomes Associated With Food Taxes and Subsidies: A Systematic Review and Meta-analysis. JAMA network open, 5(6), e2214371. <https://doi.org/10.1001/jamanetworkopen.2022.14371>

El análisis agrupado no se completó debido al escaso número de estudios y la heterogeneidad, por lo tanto, todos se sintetizaron narrativamente. Las únicas intervenciones con eficacia demostrada en la prevención de la obesidad infantil son las multifactoriales. Todas ellas incluyen intervenciones de actividad física, además de promoción de cambios en el comportamiento alimentario.²²

Descripción general de los hallazgos sobre el impuesto a los alimentos o nutrientes

	CAMBIO DE PRECIO	IMPACTO EN CONSUMO	IMPACTO EN LA DIETA	IMPACTO EN LA OBESIDAD	IMPACTO EN ENT
MÉTRICA	Tasa de transferencia	Elasticidad precio propio	Cambio en la ingesta de calorías	Cambio en IMC	Cambio en la mortalidad prematura
ANÁLISIS COMBINADO	No es posible el análisis agrupado	No es posible el análisis agrupado	No es posible el análisis agrupado	No es posible el análisis agrupado	No se identificaron estudios elegibles
EFFECTO	4 de 6 estudios observacionales mostraron un aumento significativo de los precios de los alimentos gravados	5 estudios observacionales mostraron una disminución significativa en las compras de alimentos gravados	2 de 7 estudios observacionales mostraron un aumento significativo en los alimentos no gravados	2 estudios observacionales, ninguno de los cuales muestra un impacto significativo.	N/A
CERTEZA DE LA EVIDENCIA	MUY BAJA	MUY BAJA	MUY BAJA	MUY BAJA	N/A
COMENTARIOS	No es necesariamente inconsistente con las observaciones de transferencia reales, incluso si	El informe no proporciona elasticidades agrupadas y, por lo tanto, no hace referencia a	Imposible decir algo concluyente sobre la sustitución según los datos proporcionados.	Una evaluación relevante del impacto sobre la obesidad depende de una evaluación	No hay pruebas para evaluar.

²² Hodder, R. K., O'Brien, K. M., Lorian, S., Wolfenden, L., Moore, T. H. M., Hall, A., Yoong, S. L., & Summerbell, C. (2022). Interventions to prevent obesity in school-aged children 6-18 years: An update of a Cochrane systematic review and meta-analysis including studies from 2015-2021. *EClinicalMedicine*, 54, 101635. <https://doi.org/10.1016/j.eclinm.2022.101635>

	el informe no proporciona estimaciones agrupadas.	comentarios con la dinámica real del mercado.		exhaustiva del efecto de sustitución.	

En cuanto a México, al igual que se señaló anteriormente respecto del caso de bebidas azucaradas, es importante se incluya en el análisis la recaudación en las cuentas nacionales, siendo éste el indicador observacional más sólido y objetivo, no sólo porque está desprovisto de todo sesgo de análisis, sino porque reporta cifras actualizadas hasta 2022, lo que permite analizar la evolución del impuesto a lo largo de 9 años.

GRÁFICA 3



Como se puede observar, en términos reales, la recaudación por el concepto de alimentos no básicos con alta densidad calórica²³ comenzó sobre los 9 mil millones de pesos en 2014 y para el cierre de 2022 fue de 30 mil 330 millones de pesos. Si los niveles de recaudación en términos reales se consideran un proxy del consumo, a nueve años su de aplicación, se da cuenta de que no solo no ha disminuido el consumo de estos productos, sino que es rampante, registrando un crecimiento del 219%.

²³ Aplica una tasa de 8% al precio final a diversos productos considerados de consumo "no básico", cuya densidad energética sea igual o superior a 274 kcal por cada 100g de las siguientes categorías: botanas (aperitivos salados), productos de confitería, chocolate y demás productos derivados del cacao, flanes y pudines, dulces de frutas y hortalizas, cremas de cacahuete y avellanas, dulces de leche, alimentos preparados a base de cereales, helados nieves y paletas de hielo

Por lo antes mencionado, **se sugiere se puedan analizar más elementos y experiencias antes de emitir una recomendación, aunque sea de carácter condicional, sobre la conveniencia de implementar una política fiscal nacional sobre alimentos considerados inconsistentes con una dieta saludable.** Ante la dificultad de definir la base gravable y la evidencia anteriormente compartida, consideramos que los potenciales efectos deseados, la viabilidad, la aceptabilidad y el bajo costo de implementación de una medida de esta naturaleza no justifican la recomendación.

Complementariamente, los impuestos sobre los alimentos y bebidas que tienen como efecto gravar a todos los productos de igual manera, independientemente de la riqueza o los ingresos que tengan las personas, no afectan a todos igual forma, ya que no considera la capacidad económica individual al momento de aplicarlo, lo que como consecuencia genera una mayor presión fiscal sobre individuos que tienen un nivel adquisitivo menor. Este último elemento se agrava aún más, cuando la propuesta fiscal tiene como ámbito de aplicación a los alimentos según el nivel de procesamiento, que, además de partir de una premisa equívoca, termina afectando a una gama importante de tipos y variedades de alimentos que (1) pueden ser parte de una dieta balanceada y saludable y (2) estar dentro de los alimentos de primera necesidad de todos los grupos poblacionales, especialmente, los más vulnerables socialmente

Los grupos de la población con menores niveles de ingreso dedican una mayor proporción de su ingreso a la adquisición de alimentos. La manera como se han implementado en varias jurisdicciones impuestos a determinados tipos de alimentos profundiza esa situación, pues su cobertura se extiende a muchos de los alimentos consumidos por esos grupos de la población, que no se pueden reemplazar sin aumentar su gasto en alimentación. Esto contribuye de manera negativa al aumento de la inseguridad alimentaria.

En conclusión, las iniciativas que plantean gravar a ciertos alimentos de manera discrecional con el fin de reducir su consumo no terminan de ser efectivas. Entidades como la OCDE²⁴ incluso lo sostienen: “las medidas fiscales destinadas específicamente a cambiar el comportamiento son complejas de diseñar y aplicar; su impacto puede ser impredecible ya que la elasticidad precio de la demanda varía entre individuos y grupos de población; pueden afectar más a los grupos de bajos ingresos que a los de mayores ingresos”.

²⁴OCDE, 2010. Healthy Choices, Reunión Ministerial de Salud de la OCDE, París, 7 y 8 de octubre de 2010, Sesión 2, París 2010

Observaciones sobre el método GRADE

Respecto del marco GRADE²⁵, utilizado para valorar la calidad del conjunto de pruebas, y para elaborar y presentar informes de las recomendaciones, no sólo evalúa factores relevantes para establecer la certeza de las pruebas, sino que también incluye factores contextuales:

“El enfoque GRADE separa explícitamente el proceso de evaluación del grado de certeza de las pruebas del proceso de formulación de recomendaciones. Este último proceso tiene en cuenta una serie de factores contextuales adicionales (repercusiones en materia de recursos, equidad y derechos humanos, aceptabilidad y viabilidad). El grado de certeza de las pruebas no implica que la recomendación tenga un grado de certeza determinado; la alta certeza de las pruebas no significa necesariamente que se hará una recomendación firme, y una recomendación firme puede hacerse con pruebas de poca o muy poca certeza, según otras consideraciones.” (Proyecto de directriz de la OMS, pág. 13)²⁶

Por lo tanto, cuando no hay certeza de las pruebas, se establece la posibilidad de utilizar factores contextuales para reforzar su recomendación. Ante esto consideramos que no deben tenerse en cuenta en la evaluación de la eficacia del impacto de los impuestos, ya que consisten en valoraciones altamente subjetivas. En este caso, las directrices GRADE alertan sobre recomendaciones fuertes respaldadas por evidencia baja o muy baja²⁷. Las recomendaciones firmes deben basarse en pruebas sólidas y fidedignas, coincidentes con lo establecido en el propio Manual para el Desarrollo de Directrices de la OMS, en pos de asegurar recomendaciones políticas sustentadas en pruebas sólidas.

“Las DGG²⁸ deben determinar la calidad general de la evidencia en todos los resultados críticos de cada recomendación. Debido a que la calidad de las pruebas se evalúa por separado para cada resultado, la calidad suele diferir entre los resultados. Si la calidad de la evidencia es la misma para todos los resultados críticos, entonces este es el nivel de calidad que se aplica a toda la evidencia que respalda la respuesta a la pregunta clave. Si la calidad de las pruebas difiere según los resultados críticos, la confianza global en las estimaciones de los efectos no puede ser superior al nivel más bajo de confianza en las

²⁵GRADE (Grading of Recommendations, Assessment, Development and Evaluations) es el marco de la OMS para elaborar y presentar resúmenes de pruebas. Tiene cuatro niveles de evidencia: -

- “Alto”: Muy seguros de que el verdadero efecto se aproxima al de la estimación del efecto.
- “Moderado”: Moderadamente confiados en la estimación del efecto, es probable que el verdadero efecto se aproxime a la estimación del efecto, pero existe una posibilidad de que sea sustancialmente diferente.
- “Bajo”: La confianza en la estimación del efecto es limitada, el verdadero efecto puede ser sustancialmente diferente de la estimación del efecto.
- “Muy baja”: Muy poca confianza en la estimación del efecto es probable que el verdadero efecto sea sustancialmente diferente de la estimación del efecto

²⁶ WHO (2022) Draft WHO Guideline on fiscal policies to promote healthy diets, p.13.

²⁷ Alexander, P. E., Gionfriddo, M. R., Li, S. A., Bero, L., Stoltzfus, R. J., Neumann, I., Brito, J. P., Djulbegovic, B., Montori, V. M., Norris, S. L., Schünemann, H. J., Thabane, L., & Guyatt, G. H. (2016). A number of factors explain why WHO guideline developers make strong recommendations inconsistent with GRADE guidance. *Journal of clinical epidemiology*, 70, 111–122. <https://doi.org/10.1016/j.jclinepi.2015.09.006> - p.112

²⁸ Miembros del grupo de elaboración de directrices de la OMS

estimaciones de los efectos para un resultado concreto. Por lo tanto, la calidad más baja de las pruebas para cualquier resultado crítico determina la calidad general de las pruebas.”²⁹

Continuando con el análisis precedente, la consulta refuerza las preguntas relacionadas con “alimentos que contribuyen a una alimentación saludable” y “alimentos que no contribuyen a una alimentación saludable”. Es importante mencionar que una alimentación saludable, involucra un contexto mucho más amplio en términos socioculturales, genéticos, ambientales, demográficos, etc. Esto mismo es ratificado en el propio documento (Pg. 21) en cuanto a que cada país, al momento de evaluar propuestas de políticas públicas de tributación alimentaria, debe verificar sus costumbres y cultura alimentaria antes de avanzar en una iniciativa de este carácter. Este abordaje metodológico, basado en la clasificación entre alimentos “buenos” y “malos”, aplicado de manera generalizada, conllevará a impactos nulos en muchos países y regiones, puesto que los problemas de malnutrición tienen una extraordinaria complejidad multifactorial que va mucho más allá de definir si un alimento debe ser gravado o no de manera individual, por su característica o su contenido nutricional, desde una definición que no dispone de sustento científico.

Principios de una buena formulación de políticas fiscales.

Sin embargo, si se introdujeran políticas fiscales, éstas deberían ser justas, previsibles y no discriminatorias respecto de los productos a los que se aplican y a los segmentos de consumidores que afectarán. En aplicación de los principios de proporcionalidad y eficacia, sólo deben introducirse impuestos cuando otros instrumentos no permitan alcanzar los objetivos de salud pública perseguidos. En última instancia, si se introducen, políticas fiscales deberían estar justificadas por objetivos de salud pública, basados en mecanismos claros para promover el debido proceso de transparencia para la asignación presupuestaria y manejo de lo recaudado con fines de salud pública.

Deben evitarse, a su vez, los impuestos *ad valorem* sobre los precios de venta, ya que no guardan relación con los objetivos perseguidos. De hecho, los impuestos *ad valorem* pueden ser un incentivo para que los consumidores opten por opciones más económicas del bien gravado, diluyendo así la eficacia potencial de un impuesto correctivo.

Asimismo, deben eludirse impuestos de carácter monofásico, es decir, que se cobran una sola vez al inicio de la cadena de distribución y que no se pueden descontar de los impuestos pagados posteriormente (tal como funciona el impuesto al valor agregado), porque generan un aumento en cascada de los precios que no pueden soportar los grupos de la población con los menores ingresos.

²⁹ World Health Organization. (2014). WHO handbook for guideline development, 2nd ed. World Health Organization. <https://apps.who.int/iris/handle/10665/145714>, p. 120.

Para finalizar deseamos manifestar que, la eficacia de una política fiscal sobre alimentos y bebidas debe considerar como primer paso una política de Educación Alimentaria Nutricional que no estigmatice a los alimentos por su nivel de procesamiento y/o contenido de nutrientes y que promueva la alimentación saludable desde una perspectiva integral. Cualquier política exitosa que se recomiende se debe buscar incidir efectivamente en los hábitos alimentarios y de actividad física, así como de cuidado integral de salud de la población, por lo que sus efectos serían observables hasta el mediano y largo plazo.

Conclusiones

Tal como se mencionó previamente, el estado científico actual que se menciona de las publicaciones analizadas sobre el tema en el documento refleja una baja y/o nula significación de los resultados. Es fundamental que, la investigación y procesamiento de datos, se analicen a la luz del contexto socioeconómico que muchos países de la región poseen, en cuanto al impacto real de la tributación sobre los alimentos y bebidas, Más aún considerando que América Latina y el Caribe ya ronda con una carga tributaria del 21,9%³⁰.

Reiteramos nuestro apoyo a la labor que la Organización Mundial de la Salud viene continuamente desarrollando a los efectos de generar recomendaciones que favorezcan la Salud Pública. No obstante, la información que se plasma en el documento demuestra que la promoción de medidas fiscales para prevenir y combatir el sobrepeso, la obesidad y la diabetes, carecen de sustento científico y empírico que demuestre una relación causal entre el consumo de un alimento o bebida específico y estos padecimientos, así como el que los impuestos o subsidios modifiquen los hábitos de consumo. **Por este motivo, consideramos prematura la instancia para el lanzamiento de una guía de recomendaciones que no disponen de robusta base científica. Es primordial que, para la eficiencia de los lineamientos planteados, se continúe relevando y analizando datos e información que permitan construir una mirada científica sólida que considere, a su vez, el intercambio con los diversos actores involucrados.**

Ante una problemática multicausal advertimos la importancia de no señalar a un único actor como responsable, se requiere de un enfoque holístico de múltiples partes interesadas. Es importante se trabaje bajo la convicción de que todos los eslabones del entramado productivo, incluido el sector privado, ocupan un rol fundamental para dar respuesta a los desafíos de sobrepeso, malnutrición, desnutrición y obesidad que se presentan a nivel mundial.

Confiamos en que nuestras observaciones sean tenidas debidamente en cuenta en la revisión del proyecto de directriz de la OMS. Le agradecemos su amable consideración y quedamos a su disposición para cualquier información o aclaración adicional que pueda necesitar.

³⁰OCDE, 2022. Estadísticas Tributarias en América Latina y Caribe. <https://www.oecd.org/tax/tax-policy/folleto-estadisticas-tributarias-en-america-latina-y-el-caribe.pdf> (pág. 3)



Asociación Nacional de Fabricantes
de Alimentos y Bebidas

Más información

Correo: ntroya@anfab.com

3 February 2023

VIA Electronic Submission (NFS@who.int)

World Health Organization
CH-1211 Geneva 27
Switzerland

Re: Comments on Draft WHO Guideline on Fiscal Policies to Promote Health

Dear Sir or Madam:

The Australian Beverages Council Limited (ABCL) is pleased to submit comments on the World Health Organisation's *Draft WHO Guideline on Fiscal Policies to Promote Health*.

The ABCL is the leading peak body representing 95 per cent of the non-alcoholic beverages industry's volume and is the only dedicated sector representative in Australia. Our members include large, medium, small and micro- beverage manufacturers, and make a substantial AUD\$7+ billion contribution to the Australian economy each year. The industry is responsible and responsive, listening to consumers, working in partnership with government and providing thought leadership on a range of important matters including sugar reduction, nutrition information labelling and responsible marketing and advertising.

We recognise the many complex and nutrition-related issues impacting the global community (such as overweight and obesity), and it is critical that all stakeholders, including industry, engage in multi-sectoral dialogue to develop holistic and long-lasting solutions, based on robust science. With that regard, the ABCL engages with allied associations worldwide as a member of the International Council of Beverages Associations (ICBA). The ABCL also acts as secretariat to the ICBA Asia-Pacific Group (APAC). Through this global network, we continue to advocate for the drinks industry's combined efforts in Australia to provide consumers with more informed choice that support healthy, balanced diets.

The role of the private sector in promoting health

The non-alcoholic beverages industry recognises WHO's role in promoting healthy diets to reduce non-communicable diseases (NCDs). In 2018, the political declaration from the United Nations (UN) High-Level Meeting (HLM) on NCDs called upon the private sector to "strengthen its commitment" to make further efforts to reformulate foods and beverages to reduce excessive use of salts, sugars, and fats, to achieve the Sustainable Development Goal (SDG) 3.4¹.

Since then, the Australian non-alcoholic beverages industry launched the [Sugar Reduction Pledge](#), an industry commitment to reduce sugar across non-alcoholic beverages by 20 percent by 2025. The [success](#) of the Pledge has led to the industry surpassing its reduction in sugar (per 100 mL) trajectory and the [recent announcement](#) to extend to a 25 per cent reduction target by 2025. The Pledge

¹ See 2018 UN High Level Meeting on NCDs Political Declaration, A-73-L-2-EN at OP 44, available at <https://digitallibrary.un.org/record/1645265?ln=en>

demonstrates the comprehensive and dynamic portfolio renovation required to achieve such success, including but not limited to: reformulation of existing products, introducing new low- and no-sugar varieties to market, introducing smaller pack sizes and placing a cap in sugar content on all existing brands and new recipes launched in Australia. Importantly, not one element can be a stand-alone, mandated initiative to sustain long-term change in consumer purchasing behaviour.

Lasting change in consumer behaviour is evidently more positive when individuals are provided with broader and informed choices (through industry-led portfolio renovation), rather than removing choices as a mandate to push them towards healthier options. To help Australian consumers make choices right for them, the ABCL recently launched a consumer-facing campaign, [DrinkFacts](#), designed to deliver facts on drinks and industry-led initiatives, such as the Responsible Marketing and Advertising Pledge and Energy Drink Commitments.

Over the past two decades the non-alcoholic beverages industry has played a role in encouraging consumers to make healthier choices. Recent evidence illustrates a clear change in consumer purchasing preference from sugar-sweetened beverages towards low- and no-sugar beverages². This shift is being driven by consumers and enabled by the beverages industry, without regulatory or government intervention. The impact of this behavioural change is two-fold: Australians are listening to public health messaging directed at making consumption choices to support a healthy and well-balanced diet, and industry is providing the options that enable consumers to make those informed choices through proactive portfolio renovation.

Sugar-sweetened beverage tax is a stand-alone initiative with limited supporting evidence

There are already significant economic tools to encourage consumption of unprocessed food and beverages in the form of the goods and services tax (GST) and it is evident from other countries that implementing economic tools such as excise and other taxes, and other fiscal policy approaches to mandate reformulation have not impacted obesity levels^{3,4,5,6}.

We note with concern WHO's continued promotion of a sugar-sweetened beverage tax as a proposed intervention, most recently in this Draft Fiscal Policies Guideline. **We respectfully request that the WHO reconsider its designation of a sugar-sweetened beverage tax as a "strong recommendation," given the lack of evidence and strong science to support this strength of a policy recommendation⁷.**

² Shrapnel WS, Butcher BE. Correction: Shrapnel, W.S.; Butcher, B.E. Sales of Sugar-Sweetened Beverages in Australia: A Trend Analysis from 1997 to 2018. *Nutrients* 2020, *12*, 1016. *Nutrients*. 2021; *13*(4):1356.

³ Ashton A. Food advertising and childhood obesity. *JRSoc Med*. 2004 Feb; *97* (2):51-52. Available from: <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC1079287>

⁴ Wright, A., Smith, K.E. & Hellowell, M. Policy lessons from health taxes: a systematic review of empirical studies. *BMC Public Health* **17**, 583 (2017). <https://doi.org/10.1186/s12889-017-4497-z>

⁵ Young, Amanda & James, Kieran & Hassan, Abeer. (2021). The role of regressive sugar tax in the soft drink industry levy (SDIL): A Marxist analysis. *Critical Perspectives on Accounting*. 102326. 10.1016/j.cpa.2021.102326.

⁶ NZIER (2017). Sugar taxes – a review of the evidence. NZIER report to Ministry of Health.

⁷ Please refer to Annex 1 of the ICBA's submission for a specific review of SSB tax research.

Our concerns are captured in detail in the ICBA's comments submitted to the WHO on 19 January 2023 (Appendix 1). The ABCL fully supports the ICBA's submission as a representation of the global non-alcoholic beverages industry's views on the draft guideline, of which we request WHO to carefully consider.

Conclusion

Thank you for considering the ABCL's comments and concerns regarding the World Health Organisation's *Draft WHO Guideline on Fiscal Policies to Promote Health*. We appreciate WHO's efforts to provide guidance to policymakers on tools to promote health, but we respectfully request that WHO reconsider its designation of a taxation on SSBs to reduce consumption of sugar as a "strong recommendation" and remove it from the Draft Guideline.

For further information or any questions pertaining to the contents of this letter, please do not hesitate to contact me via email at geoff@ausbev.org.

Respectfully submitted,



Geoff Parker
Chief Executive Officer



APPENDIX 1



19 January 2023

VIA Electronic Submission (NFS@who.int)

World Health Organization
CH-1211 Geneva 27
Switzerland

Re: Comments on Draft WHO Guideline on Fiscal Policies to Promote Health

Dear Sir or Madam:

The International Council of Beverages Associations (“ICBA”) is pleased to submit these comments in response to the World Health Organization’s “Draft WHO Guideline on Fiscal Policies to Promote Health” (“Draft Fiscal Policies Guideline”) which was released on December 9, 2022. ICBA is an international non-profit, non-governmental organization established in 1995 that represents the global non-alcoholic beverage industry⁸. The members of ICBA include multinational beverage companies that operate in more than 200 countries and territories, as well as national and regional beverage associations. ICBA has been a recognized observer at Codex Alimentarius for over 20 years and holds special consultative status with the UN’s Economic and Social Committee (ECOSOC).

ICBA would like to take this opportunity to express our support for the WHO’s important efforts to prevent and control obesity and other non-communicable diseases. ICBA and its members have long made robust commitments to help address the challenges facing the global community related to non-communicable diseases, including significant reformulation and innovation efforts to reduce sugar in beverages as well as commitments regarding marketing to children, guidelines for schools and our support of science-based interpretative front-of-package labeling⁹.

We do, however, note with concern WHO’s continued promotion of a sugar-sweetened beverage tax as a proposed intervention, most recently in this Draft Fiscal Policies Guideline. **We respectfully request that the WHO reconsider its designation of a sugar-sweetened beverage tax as a “strong recommendation,” given the lack of evidence and strong science to support this strength of a policy recommendation**¹⁰.

⁸ The members of ICBA include national and regional beverage associations as well as multinational beverage companies that operate in more than 200 countries and territories. For further information please see www.icba-net.org.

⁹ For further information on beverage industry commitments, please visit www.icba-net.org.

¹⁰ Please refer to Annex 1 for a specific review of SSB tax research.

We are aware that WHO has been actively calling for taxation of sugar-sweetened beverages (“SSB tax”) since 2016, when it published a report on “Fiscal Policies for the Diet and Prevention of NCDs.”¹¹ Since that time, SSB taxation has repeatedly failed to meet WHO’s own evidence threshold for it to be categorized as a WHO ‘Best Buy.’ In 2017, WHO identified 16 the “Best Buy” policy interventions (among 88 overall) to improve public health in a cost-effective manner. Through their own CHOICE (Choosing Interventions that are Cost-Effective) analysis, WHO acknowledged that SSB taxation did not qualify as a Best Buy.

In 2023, WHO is undertaking a revision to their list of “Best Buys” and once again, WHO has acknowledged taxation of sugar-sweetened beverages has failed to meet their own cost-effectiveness threshold to move it into the “Best Buy” category of recommended interventions.¹² During this latest iteration, published this January, WHO has expanded the Best Buys from 16 to 28, and an SSB tax still didn’t make the cut as a recommended intervention: “Out of the 58 cost-effective interventions, 28 are considered to be the most cost-effective and feasible for implementation and are identified in bold text in the Table 2, as compared to 16 interventions in the previous version.” An SSB tax wasn’t in the top 16 WHO interventions in 2017, and now in 2023 it’s not even in their top 28 interventions.

In other words, the needle has not moved on demonstrated evidence to support SSB taxation—and it certainly has not moved on demonstrating a cost-effective health outcome. At some point, **proposed interventions must be measured against real-world outcomes for them to continue to be supported.** The bottom line is that WHO’s Draft Fiscal Policy Guideline shows **no demonstrated positive health outcomes from the selective taxation of a single beverage category in a consumer’s diet.**

A Review of WHO’s Evidence Framework for Sugar-Sweetened Beverage Taxation

At the outset, we note that the WHO’s own framework, called “GRADE,”¹³ for assessing the quality and/or certainty of the evidence finds little to no support for health outcomes from sugar-sweetened beverage taxation. In fact, WHO has explicitly downgraded “health outcomes” from taxation from a “critical outcome” to an “important outcome.” This downgrading is unfortunate—those taxation outcomes that WHO deems “critical” include price changes, purchasing, and consumption. The downgraded non-critical outcomes include impact on diet, obesity and NCDs.

¹¹ See WHO Report, “Fiscal Policies for Diet and Prevention of NCDs,” October 2016, available at <https://www.who.int/news/item/11-10-2016-who-urges-global-action-to-curtail-consumption-and-health-impacts-of-sugary-drinks>

¹² WHO EB 152/6, “Political Declaration of the third high-level meeting of the General Assembly on the prevention and control of non-communicable diseases and mental health/Draft updated menu of policy options and cost-effective interventions for the prevention and control of non-communicable diseases, at page 18 of the Annex.

¹³ **GRADE** (Grading of Recommendations, Assessment, Development and Evaluations) – is WHO’s framework for developing and presenting summaries of evidence, which allegedly should provide a systematic approach for making policy recommendations. **GRADE has four levels of evidence** – also known as certainty in evidence or quality of evidence: very low, low, moderate, and high.

It is our strong suggestion that WHO, as the premier global health organization, should be focused on interventions with proven health outcomes rather than economic outcomes with no proven link to health. Instead, this Draft Guideline diminishes the discussion of health outcomes (or really, lack thereof) in favor of an economic focus. Notably, for those non-health outcomes deemed “critical” by WHO, the science is deemed moderate-to-low certainty. For those apparently “non-critical” health outcomes, WHO deems the evidence “very low-certainty.”

Under WHO’s GRADE system, evidence from randomized controlled trials starts at high quality and, because of residual confounding, evidence that includes observational data starts at low quality. For this Draft Guideline, WHO reviewed 86 studies related to SSB taxation. Notably, all the studies reviewed by WHO were observational studies, which means that they fall under the “low-certainty” end of WHO’s spectrum. A “low-certainty” study, by WHO’s own definition, means that the “true effect may be markedly different than the estimated effect.” Furthermore, “very low-certainty evidence” (which, as discussed above, is the case for all purported SSB-tax health outcomes) means that the “true effect is probably *markedly* different from the estimated effect” (emphasis ours).

Out of these 86 low-certainty studies, absolutely none of them demonstrated any impact on NCDs (measured by reducing premature mortality). To be clear: the Draft Guideline found no relevant references to suggest that SSB taxation can positively impact the burden of NCDs. Nonetheless, the Draft Guideline ranks an SSB tax a “strong recommendation.”

However, **strong recommendations should be based on evidence in which we have high confidence.** In fact, WHO’s very own GRADE guidance therefore cautions against strong recommendations supported by low or very low evidence¹⁴. This is emphasized in WHO’s Handbook for Guideline Developments, and it even emphasizes how multi-staged outcomes should be evaluated, which is critical when we are dealing with a complex SSB tax:

“GDGs must determine the overall quality of the evidence across all the critical outcomes for each recommendation. Because quality of evidence is rated separately for each outcome, the quality frequently differs across outcomes. If the quality of the evidence is the same for all critical outcomes, then this is the level of quality that applies to all of the evidence supporting the answer to the key question. **If the quality of the evidence differs across critical outcomes, the overall confidence in effect estimates cannot be higher than the lowest level of confidence in the effect estimates for an individual outcome. Therefore, the lowest quality of the evidence for any single critical outcome determines the overall quality of the evidence**”¹⁵

¹⁴ See Paul E. Alexander et.al., “[A number of factors explain why WHO guideline developers make strong recommendations inconsistent with GRADE guidance](#)”, *Journal of Clinical Epidemiology* 70 (2016), p.112.

¹⁵ [WHO’s Handbook for Guideline Development](#), 2nd edition, p. 120.

Despite this established process, the Draft Guideline deems an SSB tax a “strong recommendation,” based on low to very-low certainty evidence. To bolster the lack of necessary evidence, WHO references discretionary “contextual factors.” We agree with WHO that the contextual factors cited are all worthy of both mindfulness and support, however, we are concerned that they are being leveraged solely for a strong recommendation where the evidence is weak. We recommend that WHO follow its own Guideline Development Handbook and ensure that its policy recommendations remain underpinned by strong evidence, which they are not for SSB taxation.

I. Conclusion

ICBA applauds the WHO’s continued attention to the important issue of obesity and other non-communicable diseases but respectfully requests that the proposed “strong recommendation” on reducing the consumption of sugar through the taxation of sugar-sweetened beverages be removed from the Draft Guidelines. With all due respect, we believe it is time to move on from proposed interventions that have no demonstrated health outcomes and lack strong science to support them. We do, however, stand ready to support WHO in its important effort to support interventions that directly address the NCD challenge and appreciate this opportunity to provide input to the consultation. We thank you for your consideration of these comments.

Respectfully submitted,
/S/

Katherine W. Loatman
Executive Director

Annex I

There is No Demonstrated Evidence That Taxation Addresses Obesity or other Non-Communicable Diseases.

The purported goal of a sugar-sweetened beverage (SSB) tax is to reduce obesity and associated NCDs such as diabetes. It is well-recognized, however, that obesity is largely the result of an imbalance in excess energy consumption and too little energy expenditure over time, and that all calories count.¹⁶ Many public health bodies, including the WHO, have also long recognized that obesity has been fueled by a variety of complex environmental, social, economic, behavioral, and/or other factors.¹⁷ There is simply no consistent and undisputed evidence on the effectiveness of SSB

¹⁶ See e.g., WHO, “Obesity and Overweight” (January 2015), *available at* <http://www.who.int/mediacentre/factsheets/fs311/en/> (last accessed January 8, 2019) (“The fundamental cause of obesity and overweight is an energy imbalance between calories consumed and calories expended.”).

¹⁷ See e.g., WHO, “Draft Final Report of the Commission on Ending Childhood Obesity,” at 9 (2015), *available at* <http://www.who.int/end-childhood-obesity/commission-ending-childhood-obesity-draft-final-report-en.pdf> (last accessed January 8, 2019) (“Obesity arises from a combination of exposure of the child to an unhealthy lifestyle (the so-called obesogenic environment) and inadequate behavioral and biological responses to the obesogenic environment, which vary among individuals and which are strongly influenced by developmental or life course factors.”); WHO, “Global Action Plan for the Prevention and Control of Noncommunicable Diseases, 2013-2020” (2013), *available at*

taxes to reduce obesity or positively impact NCDs. Obesity's complexity does not lend itself to simplistic solutions like an SSB tax. If such a tax did work, Mexico, Finland, Chile, the United Kingdom, France and many other countries with SSB taxes would not be facing limitations in their efforts to reduce obesity¹⁸.

In Latin America and the Caribbean, obesity affects almost a quarter of the adult population (24.2%) and is the area with the highest number of established beverage excise taxes¹⁹. Overall, 21 countries in this region have SSB excise taxes, yet no corresponding reduction on obesity rates. In fact, obesity in the region has continued to rise between 2000 and 2016 -- by 9.5 percentage points in the Caribbean, 8.2 percentage points in Mesoamerica, and 7.2 percentage points in South America. Chile, for example, has had a tax on non-alcoholic beverages in place since 1965, with no discernible impact on obesity rates to date.²⁰ In Mexico, for example, any reduction in consumption of SSBs was brief and not sustained following the 2014 imposition of an SSB and snack tax in the country. Specifically, Government of Mexico data based on actual results (*i.e.*, the collection of sales receipts for their tax revenues) show that soft drink sales declined 1.9 percent in year one and ***grew*** the following years. Data from the Mexico government's tax receipts indicate that the trajectory for growth has continued upward, despite the tax. In addition, obesity has continued to rise in Mexico since the introduction of the soft drink tax. Data from Mexico's most recent national health and nutrition survey (2016 ENSANUT survey) has shown that the obesity rates have edged upward among adults from 2012-2016, especially among adult women (a statistically significant rise from 73 percent of the adult female population to 75.6 percent of that population).²¹ And more recent data as of 2019 confirms the upward trend continues across age groups²². From a health/obesity perspective, these Mexican taxes have not yielded any positive health outcomes after nearly a decade of implementation.

Price change and changes in purchase

The Draft Guidelines emphasize the large effect size for purchase of taxed beverages (Guidelines, p. 42). However, the **pooled estimate for own price elasticity (-1.59) is clearly out of touch with actual market dynamics** and it looks like a confirmation bias in the selection process to support the claim of significant behavioral changes. What the guideline developers seems to neglect is the **long-term effect of an SSB** or soft drink tax. They claim that there is limited research to evaluate such long-term effects, but that is simply not true.

http://apps.who.int/iris/bitstream/10665/94384/1/9789241506236_eng.pdf?ua=1; WHO, "Global Strategy on Diet, Physical Activity and Health" (2004), *available at* http://www.who.int/dietphysicalactivity/strategy/eb11344/strategy_english_web.pdf

¹⁸ See OECD's 2017 Obesity Update, available at <https://www.oecd.org/els/health-systems/Obesity-Update-2017.pdf>

¹⁹ <https://scielosp.org/pdf/rpsp/2021.v45/e21/en->

²⁰ <https://journals.plos.org/plosmedicine/article?id=10.1371/journal.pmed.1002596>

²¹ This government tax receipt data can be reviewed at <http://presto.hacienda.gob.mx/EstoporLayout/estadisticas.jsp>.

²² Rodriguez-Martinez A, Zhou B, Sophiea MK, [Height and body-mass index trajectories of school-aged children and adolescents from 1985 to 2019 in 200 countries and territories: a pooled analysis of 2181 population-based studies with 65 million participants](#), *The Lancet*, Vol: 396, Pages: 1511-1524, ISSN: 0140-6736

In July 2022, the European Commission published a report titled “Mapping of Fiscal Measures and Pricing Policies Applied to Food, Non-alcoholic and Alcoholic Beverages”. It maps existing fiscal measures and other pricing policies aiming to reduce the consumption of alcohol and of products high in fat, sugar, and salt (HFSS), including non-alcoholic beverages, in the countries participating in the EU health programme as well as Australia, Chile and the United States. Among the conclusions, it found **there is no concrete, empirical evidence that selective taxation policies have reduced obesity, overweight and associated NCDs**. Moreover, soft drinks taxation applies to products that represent only a small share of total food and beverage intake. The authors stated, *“While purchases of SSBs and HFSS foods are reduced following the initiation of fiscal measures, the degree to which this affects overall health outcomes, such as obesity and blood pressure, remains unclear based on current evidence.”*²³

A November 2022 study, published in Public Health Nutrition²⁴, evaluated a sixteen-year trend in adolescent consumption of sugar-sweetened beverages and found no beneficial consumption differences between countries with a soft drink tax compared to counties without a tax. This is the most thorough examination of the effects of soft drink taxes yet performed in Europe and the study confirms that long-term consumption is not affected by the selective category taxes. Notably, Finland – one of the countries reviewed – is a market with some of the highest rates in Europe²⁵ and it doesn’t seem to affect the consumption trend vis-à-vis neighboring Sweden with no taxes.

Unintended Consequences

In Berkeley, CA, according to a study by Silver, Popkin et al, a tax on SSBs has caused caloric beverage intake to **increase** rather than decrease after the implementation of the SSB tax. While caloric consumption of taxed beverages dropped marginally by an average of six calories per day – the equivalent to a bite of an apple -- caloric consumption of untaxed, non-alcoholic beverages rose by an average of 32 calories per day, resulting in a net **increase** of 26 calories per person per day resulting from the tax.²⁶ This is a real-world example of the unintended consequences of this seemingly simplistic fix (tax) to complex problems (overweight and obesity).

In Seattle, WA, a recent study on the SSB tax found **substitution from non-alcoholic beverages to alcoholic beverages**²⁷. At two-years post-tax implementation, volume sold of beer in Seattle (with a SSB tax) relative to Portland (without a SSB tax) increased by 7%. Overall alcohol (both beer

²³ European Commission (2022), [SC 2097106, Mapping of pricing policies and fiscal measures applied to food, non-alcoholic and alcoholic beverages - Publications Office of the EU \(europa.eu\)](#).

²⁴ Angeline Chatelan et. al.: [“Sixteen-year trends in adolescent consumption of sugar-sweetened soda in six European countries with a soda tax and comparison countries: a repeated cross-sectional survey analysis”](#), *Public Health Nutrition*, 2022 Nov 2, 1-12.

²⁵ European Commission (2022) at 30.

²⁶ L. Silver et al., “Changes in prices, sales, consumer spending, and beverage consumption one year after a tax on sugar-sweetened beverages in Berkeley, California, US: A before-and-after study,” *PLOS Medicine* (April 18, 2017).

²⁷ Lisa M. Powell and Julien Leider, [“Impact of the Seattle Sweetened Beverage Tax on substitution to alcoholic beverages”](#), *PLOS ONE*, January 2022.

and wine) volume sold increased in Seattle compared to Portland by 4% at two-years post-tax. The implied SSB cross-price elasticities of demand for were calculated to be 0.35.

In Philadelphia, PA, the imposition of a 1.5 cent per ounce beverage tax failed to provide any health outcomes or materially change consumption patterns: “[r]esults suggested that, one year after implementation, there was no major overall impact of the tax on general population-level consumption of sugar-sweetened or diet beverages, or bottled water.”²⁸ This is not to say, however, that the tax has not left its mark on the city. There have been **significant unintended economic impacts to Philadelphia**: loss of an estimated 1,190 jobs, \$54 million USD in labor income, and \$80 million USD in annual GDP.²⁹

The Philadelphia tax was never intended to reduce obesity; the city claimed that it was earmarked for early childhood education, but that promise to earmark has gone awry. According to a March 2018 report from the City Controller, the majority of the beverage tax has not been spent as intended, and “about 74 percent of the nearly \$85³⁰ million generated by the beverage tax since its inception has gone to the city’s General Fund.”

With regard to **cross-border shopping**, we recommend **WHO consider the learnings from two countries that recently abolished their soft drink tax**, e.g., **Denmark** (2014) and **Norway** (2021). In both cases, the negative impact from cross-border shopping was highlighted as the core motive for abolishing the tax.

The Danish Ministry of Taxation explicitly mention cross-border trade with Germany as **the primary reason for the soft drinks tax’s repeal**, reporting that due to soft drinks’ long shelf-life, Danes would import large quantities of soft drinks from Germany by car. While abroad, they would also buy other products³² which is why the Ministry of Taxation was concerned for Danish businesses forgoing sales³¹.

A number of other studies and reports further question the utility of such taxes. For example:

At the request of New Zealand’s Ministry of Health, the New Zealand Institute of Economic Research conducted an analysis entitled “Sugar taxes: A review of the evidence,” in which the authors ultimately concluded that “[t]he evidence that sugar taxes improve health is weak.”³²

²⁸ “Sugar-Sweetened and Diet Beverage Consumption in Philadelphia One Year after the Beverage Tax” Zhong, Auchincloss et al, International Journal of Environmental Research and Public Health, February 19, 2020.

²⁹ Oxford Economics, The Economic Impact of Philadelphia’s Beverage Tax, December 2017.

³⁰ Philadelphia Business Journal, “Controller’s new soda tax report ‘misleading and inaccurate,” says Mayor’s Office (March 13, 2018)

³¹ European Commission (2022), [SC 2097106, Mapping of pricing policies and fiscal measures applied to food, non-alcoholic and alcoholic beverages](#) - Publications Office of the EU ([europa.eu](#)), p. 172.

³² NZIER, “Sugar taxes: A review of the evidence,” at ii (2017), *available at* https://nzier.org.nz/static/media/filer_public/f4/21/f421971a-27e8-4cb0-a8fc-95bc30cceda4e/sugar_tax_report.pdf (last accessed January 7, 2019) (emphasis added).

In their review of the 47 peer-reviewed studies and working papers on the topic of sugar taxes, the authors found, among other things, that: (1) estimates of reduced intake are often overstated due to methodological flaws and incomplete measurements; (2) there is insufficient evidence to judge whether consumers are substituting other sources of sugar or calories in the face of taxes on sugar in drinks; (3) studies using sound methods report reductions in intake that are likely too small to generate health benefits and could easily be cancelled out by substitution of other sources of sugar or calories; and (4) no study based on actual experience with sugar taxes has identified an impact on health outcomes.³³

A 2019 BMJ editorial on taxing certain foods and beverages likewise cited the lack of evidence, noting that the use of taxation for such purposes is “relatively new” and that “long term data on obesity and diseases outcomes are still lacking.” In addition the editorial also acknowledges the regressive nature of such taxation, stating that “[t]axes on food and beverages are regressive because families on lower incomes who spend a higher percentage of their income on food will be disproportionately affected.”³⁴

The unintended economic consequences of selective taxation may also have detrimental effects on health. It has been clearly demonstrated that socio-economic status plays a key role in health status. In 2017, **The Lancet published a study on socioeconomic status** as a risk factor for premature mortality.³⁵ This study of 1.7 million people across seven high-income WHO member countries³⁶ found that socioeconomic status is a more important driver of health outcomes than alcohol, obesity and other risk factors considered in the WHO 25 x 25 initiative (which did not consider socioeconomic factors). Participants with low socioeconomic status had greater mortality compared with those with high socioeconomic status.³⁷ By singling out sugar and/or SSBs for discriminatory tax treatment, governments (or tax advocates who advise them) are pursuing policies that have a disproportionate detrimental impact on the very populations they are supposed to help, and therefore may worsen health outcomes.

For example, in Mexico 63.7 percent of the collected Mexican tax came from low socioeconomic households, and of these, households living in poverty paid 37.5 percent of the total tax collected.³⁸ The regressive or unfair nature of such taxes is often overlooked in policy design. Moreover, according to data from the National Household Income and Expenditure Survey (“ENIGH”), and

³³ *Id.* at i-ii.

³⁴ Moore and Fielding, “Taxing confectionary, biscuits and cakes to control obesity,” *BMJ* 2019;366:l5298 doi: 10.1136/bmj.l5298 (4 September 2019)

³⁵ S. Stringhini et al., “Socioeconomic status and the 25 × 25 risk factors as determinants of premature mortality: a multicohort study and meta-analysis of 1.7 million men and women,” *The Lancet*, Volume 389, No. 10075, at 1229-1237 (March 25, 2017).

³⁶ UK, France, Switzerland, Portugal, Italy, USA, and Australia.

³⁷ Low socioeconomic status was associated with a 2.1-year reduction in life expectancy between ages 40 and 85 years, the corresponding years-of-life-lost were 0.5 years for high alcohol intake, 0.7 years for obesity, 3.9 years for diabetes, 1.6 years for hypertension, 2.4 years for physical inactivity, and 4.8 years for current smoking.

³⁸ Kantar World Panel Mexico Report (December 2014)

the Monthly Survey of the Manufacturing Industry (“EMIM”), the tax reportedly cost the country 10,815 jobs both in the non-alcoholic beverage industry directly and in agricultural companies that are the major suppliers to the industry.³⁹ These losses mean that an unintended consequence of the tax is that low-income families are being directly and negatively affected in their daily lives.

A recent study in the *Journal of Epidemiology and Community Health* found using an economic model that an increase in the price of high-sugar drinks leads to an increase in the purchase of lager, an increase in the price of medium-sugar drinks reduces purchases of alcoholic drinks, while an increase in the price of diet/low-sugar drinks increases purchases of beer, cider, and wines. Overall, the effects of price rises are greatest in the low-income group. **Thus, changes in the price of soft drinks may lead to higher consumption of alcoholic beverages**⁴⁰

A June 2016 paper by the International Tax and Investment Center and Oxford Economics entitled “The Impact of Selective Food and Non-Alcoholic Beverage Taxes,”⁴¹ evaluated the different factors that influence the effectiveness of selective food and non-alcoholic beverage taxes (“SFBT”) on two policy objectives: improving public health and raising government revenues. It concluded that the evidence “**suggests that the impact of introducing SFBT can be wide-ranging and highly uncertain.** Very few studies provide a robust and complete account of the effects of such taxes, meaning that **governments seeking to introduce them are doing so in a highly speculative context.**”⁴²

A 2016 systematic review paper on the effectiveness of SSB taxation in middle income countries found **no evidence that taxing SSBs would reduce population weight permanently.**⁴³

In the **United Kingdom**, the UK soft drink tax accelerated an already existing decline of sugar in soft drinks. The decline was double digits prior to the tax and accelerated to roughly 35% reduction in sugar over 5 years (ending 2019) per Public Health England. The figures have continued since that time. However, overall sugar consumption in the UK has not moved as other sugar categories have increased. An item pointed out in *BMJ* is soft drink sales overall have not declined as soft drinks have been successfully reformulated (5g/100mL being key) and able to keep the consumer with them. Without tools such as low-calorie sweeteners, such positive reformulation action would not be possible.

³⁹ J. Cantu, D. Curiel, and L. Valero, “The Non-Alcoholic Beverage Industry in Mexico, Centro de Investigaciones Económicas,” at 58 (2015).

⁴⁰ *Journal of Epidemiology and Community Health*, “Effect of increasing the price of sugar-sweetened beverages on alcoholic beverage purchases: an economic analysis of sales data,” Jan 23 2018.

⁴¹ Oxford Economics and International Tax and Investment Center, “The Impact of Selective Food and Non-Alcoholic Beverage Taxes” (June, 2016), available at <http://www.oxfordeconomics.com/my-oxford/projects/341055> (last accessed January 7, 2019) (emphasis added).

⁴² *Id.* (emphasis added).

⁴³ S. Nakhimovsky et al., “Taxes on Sugar-Sweetened Beverages to Reduce Overweight and Obesity in Middle-Income Countries: A Systematic Review” (September 2016), available at <https://journals.plos.org/plosone/article?id=10.1371/journal.pone.0163358> (last accessed January 8, 2019) (emphasis added).

A study commissioned by the **European Commission** revealed that taxes on foods and beverages that were considered high in fat, sugar, and salt in certain European Union member states led to increased administrative costs, reduced jobs in some cases, higher food prices, and no apparent improvement to public health.⁴⁴

A University of Bath study⁴⁵ from an international team of economists published in the journal *Social Science & Medicine* focused on the impact of a sugar tax on people's shopping baskets comparing customer spending in Catalonia in Spain (where a tax had been introduced), with the rest of the country (where it had not been) from May 2016 - April 2018. The research found that despite a 16% price increase this ensuing sugar reduction from beverages was very modest. Overall, they calculated this tax led to an average sugar reduction on a per person basis equaled only a ***tiny 0.12 calories per person per day*** (or 3.7 calories per person per month), a caloric reduction so small that it cannot be weighed on a bathroom scale.

⁴⁴ ECSIP Consortium, "Food taxes and their impact on competitiveness in the agri-food sector, a study" (June 2014), available at <http://ec.europa.eu/growth/tools-databases/newsroom/cf/itemdetail.cfm?id=7668>

⁴⁵ <https://www.sciencedirect.com/science/article/pii/S0277953621001313?via%3Dihub>

AFGC SUBMISSION

RESPONSE TO:

WORLD HEALTH ORGANIZATION PUBLIC CONSULTATION ON THE DRAFT GUIDELINE: FISCAL POLICIES TO PROMOTE HEALTHY DIETS

3 February 2023

PREFACE

The Australian Food and Grocery Council (AFGC)¹ is the leading national organisation representing Australia's food, beverage and grocery manufacturing sector.

With an annual turnover in the 2020-21 financial year of \$133 billion, Australia's food and grocery manufacturing sector makes a substantial contribution to the Australian economy and is vital to the nation's future prosperity.

The diverse and sustainable industry is made up of over 16,000 businesses ranging from some of the largest globally significant multinational companies to small and medium enterprises. Each of these businesses contributed to an industry-wide \$3.2 billion capital investment in 2020-21.

Food, beverage and grocery manufacturing together forms Australia's largest manufacturing sector, representing over 32 per cent of total manufacturing turnover in Australia. The industry makes a large contribution to rural and regional Australia economies, with almost 40 per cent of its 272,000 employees being in rural and regional Australia.

It is essential to the economic and social development of Australia, and particularly rural and regional Australia, that the magnitude, significance and contribution of this industry is recognised and factored into the Government's economic, industrial and trade policies.

Throughout the COVID19 pandemic, the food and grocery manufacturing sector proved its essential contribution to Australian life. Over this time, while our supply chains were tested, they remain resilient but fragile.

The industry has a clear view, outlined in *Sustaining Australia: Food and Grocery Manufacturing 2030*, of its role in the post-COVID19 recovery through an expansion of domestic manufacturing, jobs growth, higher exports and enhancing the sovereign capability of the entire sector.

This submission has been prepared by the AFGC and reflects the collective views of the membership.

¹ <https://www.afgc.org.au/>

EXECUTIVE SUMMARY

The AFGC welcomes the opportunity to comment on the *Public consultation on the draft guideline: fiscal policies to promote healthy diets*² published by the World Health Organization (WHO).

The AFGC **strongly supports** the role that the individual has in making their decisions about their health through evidenced-based information and education. The links between diet and health have been long recognised by the food industry. In today's food supply, there is an interdependence between consumer demand and the food industry. For consumers to accept and then purchase/consume healthier and more nutritious food, they need to understand what is meant by 'healthier food' and how to construct a healthy and balanced diet and dietary pattern based upon these choices along with implementing physical activity guidelines. Early intervention needs to begin within the school system where cooking and food preparation skills, together with food choices, are part of the mandatory curriculum.

In turn, the industry responds to consumer demands and is committed to innovating and reformulating food, to help all Australians achieve improved health via a healthier and more nutritious food supply. However, for real success to be realised, sustained, creative and targeted public education on 'healthier' food options, across the broad cross sections of the community is a prerequisite. Sustained public education in a compelling and creative manner is critical to the success of industry's role in making a difference to the global issue of addressing obesity.

The public health focus on sugars is sometimes extended to target specific foods containing sugars, despite a lack of a strong evidence base and the potential for unintended negative outcomes. This example of sugar demonstrates the importance of ensuring policy recommendations and preventive health strategies are strongly supported by the current evidence base. For a complex issue such as obesity, it is important to consider the multifactorial nature of health as opposed to an excessive and simplistic focus on a particular nutrient – namely sugars.

The current evidence to support the use of fiscal policy to change consumer behaviour is limited as is the evidence on the impact of such taxes on any successful health-related outcomes. Rather, voluntary reformulation, endorsed by the WHO as a non-communicable disease-prevention strategy, is currently resulting in changes to the nutrient composition of packaged foods and drinks without having to resort to regulatory measures such as fiscal policies.

² <https://www.who.int/news-room/articles-detail/public-consultation-on-the-draft-guideline-fiscal-policies-to-promote-healthy-diets>

RECOMMENDATIONS

The AFGC recommends (in no specific order) that:

1. Reflecting the low level of evidence, amend Recommendation 1 of the guideline from “strong” to “conditional” in line with the GRADE framework.
2. Use best practice when developing guidance on fiscal policy, based on robust scientific evidence and due consideration of regulatory impacts.
3. Amend the definition of sugar-sweetened beverages (**SSBs**) when applied to food fiscal policy and exclude fruit and vegetable juices and nectars, flavoured milk and milk-based drinks, and plant-based milk substitutes due to their important nutritional contributions.
4. Remove references to processing from the definition of discretionary foods and elsewhere in the guideline.
5. Acknowledge the role that industry currently and will continue to play in voluntarily innovating and reformulating foods and beverages to provide a wide variety of choices for consumers.

OVERVIEW

The AFGC welcomes the opportunity to comment on the *Public consultation on the draft guideline: fiscal policies to promote healthy diets*³ published by the WHO. The aim of which is to provide countries with evidence-informed recommendations on taxation of foods and SSB, and on a subset of food subsidies.

For reference, the WHO draft guideline (**the guideline**) recommendations are:

Recommendation 1 – WHO recommends implementation of a policy to tax sugar-sweetened beverages

Recommendation 2 - WHO suggests implementation of a policy to tax foods inconsistent with a healthy diet.

Recommendation 3 - WHO suggests implementation of a policy to subsidize foods that contribute to a healthy diet.

GENERAL COMMENTS

No one food is the cause of specific NCDs with overall consumption and dietary pattern being the bigger issues. Significant action has been undertaken by industry through voluntary reformulation and portion size initiatives to improve the nutritional value and servings of many “discretionary foods”.

As noted in the Guideline’s glossary, page 6, discretionary food is defined as:

“Foods and non-alcoholic beverages that are high in saturated fatty acids, trans fatty acids, free sugars and/or salt, usually highly processed, and are not considered necessary for a healthy diet.”

³ <https://www.who.int/news-room/articles-detail/public-consultation-on-the-draft-guideline-fiscal-policies-to-promote-healthy-diets>

A core nutrition principle is the consumption of whole foods. However, as many foods have had some processing (including core foods), appropriate guidance is recommended regarding the intake of processed foods as a category which in turn may help with reduction of diet-related disease such as obesity. As processing encompasses such a wide range of activities, the key challenge is categorising foods to help consumers make healthy diet choices.

Public health nutrition policy and strategies to determine diet quality through the lens of food processing requires an evidence-based justification and demonstration of better health outcomes. A better understanding of the role of processing, technology and innovation in the production of food may be more beneficial to consumers.

Categorisation of food based on the level of processing does not account for the nutritional composition of the food. There is no scientific evidence directly linking processing *per se* of food to the risk of obesity or other diet-related NCD. Furthermore, there is no agreed, clear definition that enables objective and consistent classification of food according to the degree of processing.

Healthy diets are a function of the composition of foods consumed and the amount of food consumed in a particular time period, at both individual and population levels. The amount consumers eat is of course, ultimately a personal choice, and challenging to regulate. Regulation can assist, however, through ensuring that foods are appropriately labelled so that consumers can make informed choices. It remains a fundamental maxim, however, that all foods can contribute to a healthy diet, and the converse, that all foods can contribute to poor diets.

Recommendation

The AFGC recommends that reference to processing be removed from the definition of discretionary foods and elsewhere in the guideline.

Physical activity in the maintenance of general health and wellbeing is also critical. Physical activity makes a marginal contribution to the energy in/energy out equation but being physically fit provides substantial health benefits. It protects against a range of adverse health outcomes associated with overweight and obesity including diabetes, hypertension, heart disease, osteoporosis and mental illness. Enabling and encouraging higher levels of physical activity are necessary given an increasingly automated and digital society. In the face of a more sedentary lifestyle, opportunities for incidental movement have been attenuated.

The AFGC has no specific policy positions or recommendations in this area, except to note that physical activity, food, diet and health outcomes, are all interconnected by links to better health and reducing chronic disease such as obesity.

SPECIFIC COMMENTS

The AFGC wishes to make the following specific comments in relation to this draft guideline.

1.0 Link between added sugars and obesity

The role of excessive sugar intake on health and disease is currently an active area of scientific and policy debate, regardless of whether sugar intake is directly related to negative health outcome or whether it is due to an excessive energy intake.

The public health focus on sugars is sometimes extended to target specific foods containing sugars, despite a lack of evidence base and the potential for unintended negative outcomes.

This example of sugar demonstrates the importance of ensuring policy recommendations and preventive health strategies are strongly supported by the current evidence base. For a complex issue such as obesity, it is important to consider the multifactorial nature of health as opposed to an excessive and simplistic focus on a particular nutrient – namely sugars.

2.0 Link between sugar sweetened beverages and obesity

The connection between SSB consumption and obesity is weak. There is no definitive evidence regarding obesity levels and SSB consumption in academic research⁴. Therefore, the rationale for imposing an SSB tax (Recommendation 1) to reduce measured obesity rates is assumed or modelled as opposed to definitive evidence being presented.

The draft WHO guideline relies largely on the evidence from observational studies, which cannot establish a cause-and-effect relationship, and as such are of very low quality. As stated in the guideline, page 12, the Grading of Recommendations, Assessment, Development and Evaluations (**GRADE**) framework has been used for developing and presenting summaries of evidence. GRADE guidance cautions against strong recommendations supported by low or very low evidence.

To this point, a recent comprehensive review⁵ developed by the European Commission acknowledged that the current evidence on the impact of such taxes on any successful health-related outcomes is minimal. Most studies on weight outcomes were insignificant, with effects too small in magnitude to result in significant public health improvements.

Additionally, there was no evidence of these policies lowering overall total energy intake or having a positive effect on overall diet quality. The efficacy of fiscal policies targeting SSB was mostly successful at lowering purchase.

Recommendation

The AFGC recommends the WHO use best practice when developing guidance on fiscal policy, based on robust scientific evidence and due consideration of regulatory impacts. Based on the level of evidence provided, the Recommendation 1 should be amended from “strong” to “conditional” in line with the GRADE Framework.

3.0 Nature of tax

Discriminatory and regressive economic tools such as taxes have been rejected (or no consensus achieved) by the United Nations (**UN**) and other organisations, including: the WHO ‘Tackling non communicable diseases’ report (2017)⁶, WHO’s Independent High-Level Commission on NCDs “Time to Deliver” Report (2018)⁷; and in the affirmed UN Member States consensus of Political Declarations of the UN High United States (**US**) High Level Meeting on Prevention and Control of NCDs (2018)⁸.

⁴ Menzies Research centre. Fat chance: why sugar taxes won't work. A report by the Menzies Research Centre with assistance from Cadence Economics. 2017. Available at [FAT CHANCE — Menzies Research Centre \(menziesrc.org\)](https://www.menziesrc.org/fat-chance). Accessed Jan 13, 2023.

⁵ European Commission, European Health and Digital Executive Agency, SC 2097106, *Mapping of pricing policies and fiscal measures applied to food, non-alcoholic and alcoholic beverages : final implementation report*, Publications Office of the European Union, 2022. Available at <https://data.europa.eu/doi/10.2925/756737>. Accessed Jan 17, 2023.

⁶ WHO Tackling NCDs .2017. Available at <http://apps.who.int/iris/bitstream/handle/10665/259232/WHO-NMH-NVI17.9-eng.pdf?jsessionid=5F8B961B9136EBC7E5A23A3D9F15C789?sequence=1>. Accessed Jan 12, 2023.

⁷ WHO. Time to deliver report of the WHO Independent High-level Commission on Noncommunicable Diseases. 2018. Available at [9789241514163-eng.pdf \(who.int\)](https://www.who.int/publications-detail/time-to-deliver-report-of-the-who-independent-high-level-commission-on-noncommunicable-diseases). Accessed Jan 12, 2023.

⁸ WHO Independent High-Level Commission on Non-communicable Diseases Final Report. 2019. Available at <https://apps.who.int/iris/bitstream/handle/10665/330023/9789241517003-eng.pdf?sequence=11&isAllowed=y>. Accessed Jan 12, 2023.

In Australia, the Grattan Institute released a report ⁶ which noted the imperfect, regressive nature of a sugar tax yet justifying it on the basis that although it would impact lower socio-economic group the greatest, these groups would benefit the most. This report is consistent with many studies that are reliant on predictive models to project a likely or possible reduction in body mass index (**BMI**) and obesity, rather than from data gathered in the context of a tax having already been implemented.

A further justification presented by the Grattan Institute ⁹ was the opportunity that the tax take would be directed to health spending, but ignoring the fact that Australia rarely uses hypothecated taxes (for reasons of economic efficiency and budget autonomy), and ignoring the fundamental inequity of selectively taxing the products of one industry and penalising their consumers (many of whom are not obese or overweight) to benefit the whole community was not drawn out.

Numerous health experts cannot agree on the potential effectiveness of food taxes in reducing obesity as it is difficult to predict the final impact the taxes may have on food prices and the effects on demand and substitution (i.e. consumers switching to alternative foods).

The experience of applying sugar or fat taxes in countries has been mixed and not always successful in reducing obesity nor popular. For example, Denmark abolished a tax of foods¹⁰ in 2012 based on their saturated fat levels within a year because the tax was so unpopular that consumers were driving across the border to avoid it. Similarly, there are cases in the US where sugar taxes have been repealed. For instance, Cook County, which incorporates the City of Chicago, removed its soda tax just nine days after it came into effect in 2017 due to its unpopularity¹¹.

There is added complexity with a recommendation to extend tax to foods (as per Recommendation 2) and determining a definition that distinguishes "healthy" versus "unhealthy" foods. What is clear is the need for improved food and nutrition, and culinary literacy to enable people to make informed healthier choices in foods that they buy, prepare and consume.

The AFGC is unaware of conclusive high-level evidence on the effect of the taxation of foods on nutritional intake and the health status of the population. Andreyeva *et al* (2022) found that:

*"the limited evidence to date does not show any significant changes in BMI after implementation of food-related fiscal policies, and no research was available for diet-related NCDs, and pregnancy and product change outcomes."*¹²

In summary, the evidence does not support the recommendations and rationale reached above in the draft guidelines for Recommendations 1, 2 and 3 regarding the favourable cost-effectiveness, and the potential to increase equity and human rights.

The AFGC urges that the efficacy of any policy measure should be carefully assessed and validated before implementing.

⁹ Duckett S, Swerissen H. A sugary drink taxes. Recovering the community costs of obesity. Grattan Institute. 2016 Available at <https://grattan.edu.au/wp-content/uploads/2016/11/880-A-sugary-drinks-tax.pdf> Accessed Jan12, 2023

¹⁰ Stafford N. Denmark cancels "fat tax" and shelves "sugar tax" because of threat of job losses BMJ 2012; 345.

¹¹ USA today. Soda tax foes flat in Chicago area's Cook County after clash over health, taxes, sales. October 11, 2017. Available at: <https://www.usatoday.com/story/money/2017/10/11/soda-tax-fizzles-out-chicagoarea-after-clash-over-health-taxes-sales/753600001/> Accessed Jan17, 2023.

¹² Andreyeva, T., Marple, K., Moore, T. E., & Powell, L. M. (2022). Evaluation of Economic and Health Outcomes Associated With Food Taxes and Subsidies: A Systematic Review and Meta-analysis. JAMA network open, 5(6), e2214371. <https://doi.org/10.1001/jamanetworkopen.2022.14371>

4.0 Effectiveness of fiscal policy to shift consumer purchase and behaviour

Modelling of the effects of a tax on SSBs in Australia¹³ reported very modest results despite assumptions that are favourable to the proposal.

The modelling predicted:

- A drop of energy from sugars in the population diet of 16kJ per day for men, 9kJ per day for women this is less than 0.2 per cent of the average recommended daily intake (8700 kJ) and equivalent to about 1g of sugar, or one quarter of a teaspoon of sugar
- After 25 years, the average man (1.78m tall) will be 320g lighter, and the average woman (1.63m tall) 170g lighter
- Obesity rates would drop by 0.7 per cent in adult men and 0.3 per cent in adult women
- The early cost savings for the health budget are actually deferred costs. Costs increase later as deaths are pushed further down the timeline.

Further review of the issue in Australia in the Henry Tax review¹⁴ examined the potential use of taxes to modify consumption behaviour and concluded it is:

.... very difficult to estimate spill over costs, if any, of identifiable foods or food types. In addition, any quantifiable health benefits of imposing the tax would need to be weighed against the loss to those people who are at low risk

As previously mentioned, the Grattan Institute report⁶ that favoured introduction of a tax on SSBs, conceded that it would have minimal impact on levels of obesity due to the many contributors to obesity levels. Indeed they note:

...no one ingredient causes all obesity....

It also noted the imperfect, regressive nature of the tax justifying it on the basis that although it would impact lower socio-economic group the greatest, these groups would benefit the most. This report is consistent with many studies that are reliant on predictive models to project a likely or possible reduction in BMI and obesity, rather than from data gathered in the context of a tax having already been implemented.

A report commissioned by the New Zealand Ministry of Health¹⁵ looking at the strength of evidence regarding the effectiveness of a sugar tax summarised:

- Taxes do generally appear to be passed through to prices and some reduced demand is likely estimates of reduced intake are often overstated due to methodological flaws and incomplete measurement
- Price elasticities from early studies with fundamental methodological flaws have later been used in a number of other studies to assess the impact of sugar taxes, resulting in significantly overestimated reductions in demand

¹³ Veerman JL, Sacks G, Antonopoulos N, Martin J (2016) The Impact of a Tax on Sugar-Sweetened Beverages on Health and Health Care Costs: A Modelling Study. Available at. <https://doi.org/10.1371/journal.pone.0151460> Accessed Jan 12, 2023.

¹⁴ Australia's future tax system Report to the Treasurer December 2009 Part Two Detailed analysis volume 1 of 2. Commonwealth of Australia. 2010. Available at https://treasury.gov.au/sites/default/files/201910/afts_final_report_part_2_vol_1_consolidated.pdf Accessed Jan 12, 2023.

¹⁵ Sugar taxes A review of the evidence NZIER report to Ministry of Health. August 2017. Available at https://nzier.org.nz/static/media/filer_public/f4/21/f421971a-27e8-4cb0-a8fc95bc30ceda4e/sugar_tax_report.pdf Accessed Jan 12, 2023

- There is insufficient evidence to judge whether consumers are substituting other sources of sugar or calories in the face of taxes on sugar in drinks
- Studies using sound methods report reductions in intake that are likely too small to generate health benefits and could easily be cancelled out by substitution of other sources of sugar or calories
- No study based on actual experience with sugar taxes has identified an impact on health outcomes
- Studies that report health improvements are modelling studies that have assumed a meaningful change in sugar intake with no compensatory substitution, rather than being based on observations of real behaviour.

And finally,

“The evidence that sugar taxes improve health is weak.”

In summary, taxes to change consumer behaviour are inefficient and regressive, disadvantaging lower income groups and those consumers already adhering to the desired behaviour.

5.0 Definition of SSBs

The AFGC notes that for Recommendation 1, SSBs are defined as including carbonated or non-carbonated soft drinks, fruit and/or vegetable juice and drinks, nectar, liquid and powder concentrates, flavoured water, vitamin waters, energy and soft drink, ready-to-drink teas, ready-to-drink coffees, flavoured milk and milk-based drinks, and plant-based mild substitutes.

This definition is broad and includes non-alcoholic beverage that are often excluded by other organisations and agencies such as fruit and vegetable juices and nectars, flavoured milk and milk-based drinks, and plant-based milk substitutes. These are considered core foods in dietary guidelines of many countries including Australia¹⁶, and the US¹⁷, and as a consequence taxing these items is counter to the intent of the objectives of the guidelines to encourage intake of healthy foods (and beverages).

The definition of SSBs is treated inconsistently in research and policy such as dietary guidelines. Fruit and vegetable juices and nectars, flavoured milk and milk-based drinks, and plant-based milk substitutes provide valuable nutrition.

In the case of fruit and vegetable juices they provide bioavailable micronutrients at levels similar to those found in whole fruits and vegetables¹⁸.

An analysis conducted by Australia’s Commonwealth Scientific and Industrial Research Organisation (CSIRO)¹⁹ provided clear indication on the role of fruit juice in the diet and the relatively small contribution it has to total energy and sugar intake – about 1 per cent of energy and 3.5 per cent of sugar across the Australian population.

¹⁶ National Health and Medical Research Council (2013) Australian Dietary Guidelines Educator Guide Canberra: National Health and Medical Research Council. Available at https://www.eatforhealth.gov.au/sites/default/files/2022-09/n55b_educator_guide_140321_1.pdf Accessed Jan 12, 2023.

¹⁷ U.S. Department of Agriculture and U.S. Department of Health and Human Services. Dietary Guidelines for Americans, 2020-2025. 9th Edition. December 2020 Available at https://www.dietaryguidelines.gov/sites/default/files/2020-12/Dietary_Guidelines_for_Americans_2020-2025.pdf Accessed Jan 12, 2023.

¹⁸ Ruxton CHS, Myers M. Fruit Juices: Are They Helpful or Harmful? An Evidence Review. *Nutrients*. 2021 May 27;13(6):1815. Available at <https://pubmed.ncbi.nlm.nih.gov/34071760/> Accessed Jan 12, 2023.

¹⁹ Hendrie G, Baird D, Syrette J, Barnes M, Rily M. Consumption of non-dairy, non-alcoholic beverages in the Australian population: A secondary analysis of the Australian National Nutrition and Physical Activity Survey (NNPAS) 2011-12. Australia: CSIRO; 2015.

Despite lack of evidence for taxing juices, WHO includes them in the definition of a taxable product based on (natural) sugar content (food note page 17):

“None of the policies in the evidence base for this recommendation included fruit juices as a taxable product. However, reducing consumption of fruit juices could contribute to reducing overall sugars intake because of the sugars content of fruit juices.”

Flavoured milks and milk-based drinks, and milk alternatives provide valuable sources of protein and calcium (where plant-based milks are fortified) and therefore should not be classified as sugar-sweetened beverages.

Research and policy documents, such as international dietary guidelines, predominantly list dairy and their alternatives as a distinct separate food group^{20 21}. This is due to the significant scientific evidence that milk is an important component of a healthy dietary pattern and associated with positive health outcomes, such as improved digestive and bone health, dental health, weight management and can help reduce the risk of hypertension, cardiovascular disease, stroke and type 2 diabetes²².

Flavoured milk acts as a vehicle for consumption of the dairy food group. Research has found that flavoured milk drinkers have a higher total milk intake and a greater chance of maintaining adequate dairy intake during adolescents²³, were 1.7 times more likely to meet calcium and vitamin A requirements²⁴ and consume less discretionary food²⁵. Additionally, consumption of flavoured milk does not lead to weight gain or changes in BMI^{20, 26}, and has been found to be protective against dental caries²⁷.

Recommendation

The AFGC recommends that more work is required in clarifying the definition of SSBs when applied to food fiscal policy. It recommends the definition exclude fruit and vegetable juices and nectars, flavoured milk and milk-based drinks, and plant-based milk substitutes due to their important nutritional contributions.

²⁰ Herforth A, Arimond M, Álvarez-Sánchez C, Coates J, Christianson K, Muehlhoff E. A Global Review of Food-Based Dietary Guidelines. *Advances in Nutrition*. 2019;10: 590–605.

²¹ Comerford KB, Miller GD, Boileau AC, Masiello Schuette SN, Giddens JC, Brown KA. Global review of dairy recommendations in food-based dietary guidelines. *Frontiers in Nutrition*. 2021;8:1-10.

²² National Health and Medical Research Council. Australian Dietary Guidelines. Available: <https://www.eatforhealth.gov.au/guidelines>

²³ Gopinath B, Flood VM, Burlutsky G, Louie JC, Baur LA, Mitchell P. Pattern and predictors of dairy consumption during adolescence. *Asia Pac J Clin Nutr*. 2014;23(4):612-8.

²⁴ Fayet-Moore F. Effect of flavored milk vs plain milk on total milk intake and nutrient provision in children. *Nutr Rev*. 2015;74(1):1-17.

²⁵ Vien S, Luhovyy BL, Patel BP, Panahi S, El Khoury D, Mollard RC, et al. Pre- and within-meal effects of fluid dairy products on appetite, food intake, glycemia, and regulatory hormones in children. *Appl Physiol Nutr Metab*. 2017;42(3):302-10.

²⁶ Murphy MM, Douglass JS, Johnson RK, Spence LA. Drinking flavored or plain milk is positively associated with nutrient intake and is not associated with adverse effects on weight status in US children and adolescents. *J Am Diet Assoc*. 2008;108(4):631-9.

²⁷ Moynihan P. Foods and factors that protect against dental caries. *Nutr Bull*. 2000;25(4):281-6.

6.0 Recognition of voluntary reformulation and the role of industry

The current Consultation paper states that taxes may encourage reformulation:

“Implementing a policy to tax SSBS may also encourage product changes and reformulation, and lead to a decrease in sugars content of the taxed beverages”. (page 18)

It further states the ultimate end point of the guidelines is to reduce diet related NCDs:

“The recommendations in this guideline can be used by policy-makers in health and finance/tax authorities, food regulators and other actors to advocate for and ... to develop and implement new, or strengthen existing, fiscal policies to promote healthy diets, improve the health and nutritional status of all people, and ultimately reduce the burden of diet-related NCDs to accelerate achievement of the United Nations Sustainable Development Goals.”

Surprisingly, and somewhat counterproductive, the WHO recommendation from the consultation on draft Guideline for use of NNS²⁸ states:

“NNS not be used as a means of achieving weight control or reducing risk of noncommunicable diseases”.

This is inconsistent with the approach to addressing NCDs to which Member States have committed to sugar reduction via reformulation. The benefits of low/no calorie (kilojoule) sweeteners when used in place of sugars are supported by a wealth of well-conducted, acute, short- and longer-term randomised controlled trials in humans, which provide high quality evidence.

In 2018, the political declaration from the UN High-Level Meeting (HLM) on NCDs called upon the private sector to *“strengthen its commitment”* to make further efforts to reformulate foods and beverages to reduce the excessive use of salts, sugars and fats in order to achieve the Sustainable Development Goal (SDG) 3.4²⁹.

Industry has responded by reformulating products to provide healthier options, and the use of non-sugar sweeteners is a useful option for food and beverage manufacturers to help make products with less sugar and fewer calories/kilojoules, while being palatable.

From a public health policy perspective, a key undesirable effect of the WHO recommendation 1 and 2 would be the potential discouragement of the industry’s sugar reduction efforts and its contribution to Member States efforts to deliver on their commitments. This in turn could have a negative impact on the availability of lower sugar and no sugar food and drink options on the market, limit consumer choice, and hinder individuals’ efforts to reduce their free sugars intake.

Recommendation

The AFGC recommends WHO acknowledge the role that industry currently plays and in the future voluntarily innovating and reformulating foods and beverages to provide a wide variety of choices for consumers.

²⁸ Draft WHO guideline: use of non-sugar sweeteners. <https://www.who.int/news-room/articles-detail/online-public-consultation-draft-guideline-on-use-of-non-sugar-sweeteners>

²⁹ Political Declaration of the 3rd High-Level Meeting of the General Assembly on the Prevention and Control of Non-Communicable Diseases: draft resolution / submitted by the President of the General Assembly. Available at <https://digitallibrary.un.org/record/1645265?ln=en>. Accessed Jan 17, 2023.

7.0 Consideration of the local context

In Australia, intakes of free sugars have decreased over time. The Australian Bureau of Statistics (ABS) data show average free sugars intake was 12.5 per cent of total energy in 1995 and reduced to 10.9 per cent in 2011-12³⁰. This is becoming close to the WHO recommendation that free sugars contribute to less than 10 per cent of total energy intake.

A recently published peer-reviewed study³¹ analysing 22 years of longitudinal sales data of SSB in Australia demonstrates positive change in consumer behaviour. Australians have consistently made informed choices with a clear trend towards products with low- or no-sugar, while reserving the right to choose an occasional treat.

The study found a significant 30 per cent decrease in per capita sugar contribution from non-alcoholic water-based beverages over the 22-year period, which is equivalent to a reduction in 32 teaspoons or 127 grams of sugar per person per year.

Australians have been purchasing lower volumes of SSB: 83 litres per person per year in 1997 compared to 61 litres per person per year in 2018. There is a trend towards low- and no-sugar options such as plain and sparkling water and sugar-free soft drinks as indicated by 48 litres per person per year sold in 1997 compared to 88 litres in 2018 per person per year. Evidence of a major change in what Australians are drinking can also be found in bottled and packaged water which has outsold sugar-sweetened carbonated soft drinks (CSDs) since 2015. Volume sales of still and sparkling unflavoured water have increased from 12 litres per person per year in 1997 to 54 litres per person per year in 2018.

This research demonstrates an important shift in consumer behaviour, which aligns with public advice, the Australian Dietary Guidelines (2013) and the industry's current commitments to encourage Australians to make informed choices that contribute to a healthy diet.

The Australia's non-alcoholic beverages industry launched a [Sugar Reduction Pledge](#) in 2018, which is an industry commitment to reduce sugar across the non-alcoholic beverages industry by 20 per cent by 2025. The latest report³², released in March 2022, showed a 16.1 per cent reduction in sugar per 100mL has occurred from 1 January 2015 to 31 December 2021. These results of the Pledge are independently audited.

8.0 Change through voluntary initiatives such as reformulation

Under the previous and current Australian Government, the [Healthy Food Partnership](#) (announced in late 2015) has become the vehicle for cross-sectoral collaboration. With all sectors of the food industry represented (ingredient suppliers, manufacturers, retailers) as well as non-government organisations (NGO) and the public health sector, working groups address portion size including an [industry best practice guide](#) to serving sizes and voluntary [reformulation of target food categories](#).

³⁰ ABS. 2016. Australian Health Survey: Consumption of Added Sugars Australia 2011-12 4364.0.55.011. Available at [https://www.ausstats.abs.gov.au/ausstats/subscriber.nsf/0/58042B7FE6A65821CA2581F4000D1020/\\$File/4364.0.55.011%20-%20australian%20health%20survey%20-%20consumption%20of%20added%20sugars.pdf](https://www.ausstats.abs.gov.au/ausstats/subscriber.nsf/0/58042B7FE6A65821CA2581F4000D1020/$File/4364.0.55.011%20-%20australian%20health%20survey%20-%20consumption%20of%20added%20sugars.pdf) Accessed Jan 17, 2023.

³¹ Shrapnel, W.S & Butcher, B.E. Sales of Sugar-sweetened Beverages in Australia: A Trend Analysis from 1997 to 2018. Nutrients (2020) Available at <https://www.mdpi.com/2072-6643/12/4/1016> Accessed Jan 17, 2023.

³² Australian Beverages Council. Sugar Reduction Pledge Report. 2022 Available at <https://abclsite.wpenginepowered.com/wp-content/uploads/2022/04/ABCL-Sugar-Reduction-Pledge-Report-CY2021.pdf> Accessed Jan 17, 2023.

Voluntary reformulation, endorsed by the WHO as an NCD-prevention strategy, is currently resulting in changes to the nutrient composition of packaged foods and drinks without having to resort to regulatory measures such as fiscal policies and mandated compositional nutrient limits.

The AFGC respectfully requests that WHO re-draft the guideline to acknowledge and give regard to the roadmap for supporting reformulation by the private sector; and follow science-based policy to support Member States in achieving [SDG 3.4](#) to reduce pre-mature mortality from NCDs through prevention and treatment and promote mental health and wellbeing.

Recommendation

The AFGC recommends that the guideline acknowledges the role that industry currently and will continue to play in voluntarily innovating and reformulating foods and beverages to provide a wide variety of choices for consumers.

For further information about the contents of this submission contact:

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-END-

Survey response	
Family/last name	Amaral
Given/first name	Vanessa
Organization/affiliation	ABIA - Brazilian Food Industry Association
Sector	Non-governmental agency
Sector [Other]	
Country	Brazil
Country [Other]	
Overall clarity of the guideline	Dear Sir or Madam: The Brazilian Food Industry Association (“ABIA”) is pleased to submit these comments in response to the World Health Organization’s “Draft WHO Guideline on Fiscal Policies to Promote Health Diets” (Draft Fiscal Policies Guideline”) which was released on December 9, 2022. ABIA is an international non-profit, non-governmental organization established in 1963 that represents the global food and non-alcoholic beverage industry . The members of ABIA include multinational food and beverage companies that operate in more than 196 countries and territories. ABIA would like to take this opportunity to express our support for the WHO’s important efforts to prevent and control obesity and other non-communicable diseases. ABIA and its members have long made robust commitments to help address the challenges facing the global community related to non-communicable diseases, including significant reformulation and innovation efforts to reduce salt, fat and sugar in food and beverages as well as commitments regarding marketing to children, guidelines for schools and our support of science-based interpretative front-of-package labeling . We do, however, note with concern WHO’s continued promotion of a sugar-sweetened food and beverage tax as a proposed intervention, most recently in this Draft Fiscal Policies Guideline. We respectfully request that the WHO reconsider its designation of a sugar-sweetened food and beverage tax as a “strong recommendation,” given the lack of evidence and strong science to support this strength of a policy recommendation . We are aware that WHO has been actively calling for taxation of sugar-sweetened food and beverages (“SSFB tax”) since 2016, when it published a report on “Fiscal Policies for the Diet and Prevention of NCDs.” Since that time, SSB taxation has repeatedly failed to meet WHO’s own evidence threshold for it to be categorized as a WHO ‘Best Buy.’ In 2017, WHO identified 16 the “Best Buy” policy interventions (among 88 overall) to improve public health in a cost-effective manner. Through their own CHOICE (Choosing Interventions that are Cost-Effective) analysis, WHO acknowledged that SSB

	taxation did not qualify as a Best Buy. In 2023, WHO is undertaking a revision to their list of “Best Buys” and once again, WHO has acknowledged taxation of sugar-sweetened food and beverages has failed to meet their own cost-effectiveness threshold to move it into the “Best Buy” category of recommended interventions. During this latest iteration, published this January, WHO has expanded the Best Buys from 16 to 28, and an SSB tax still didn’t make the cut as a recommended intervention: “Out of the 58 cost-effective interventions, 28 are considered to be the most cost-effective and feasible for implementation and are identified in bold text in the Table 2, as compared to 16 interventions in the previous version.” An SSFB tax wasn’t in the top 16 WHO interventions in 2017, and now in 2023 it’s not even in their top 28 interventions. In other words, the needle has not moved on demonstrated evidence to support SSB taxation—and it certainly has not moved on demonstrating a cost-effective health outcome. At some point, proposed interventions must be measured against real-world outcomes for them to continue to be supported. The bottom line is that WHO’s Draft Fiscal Policy Guideline shows no demonstrated positive health outcomes from the selective taxation of a single beverage category in a consumer’s diet. A Review of WHO’s Evidence Framework for Sugar-Sweetened Food and Beverage Taxation At the outset, we note that the WHO’s own framework, called “GRADE,” for assessing the quality and/or certainty of the evidence finds little to no support for health outcomes from sugar- sweetened food and beverage taxation. In fact, WHO has explicitly downgraded “health outcomes” from taxation from a “critical outcome” to an “important outcome.” This downgrading is unfortunate— those taxation outcomes that WHO deems “critical” include price changes, purchasing, and consumption. The downgraded non-critical outcomes include impact on diet, obesity and NCDs. It is our strong suggestion that WHO, as the premier global health organization, should be focused on interventions with proven health outcomes rather than economic outcomes with no proven link to health. Instead, this Draft Guideline diminishes the discussion of health outcomes (or really, lack thereof) in favor of an economic focus. Notably, for those non-health outcomes deemed “critical” by WHO, the science is deemed moderate-to-low certainty. For those apparently “non-critical” health outcomes, WHO deems the evidence “very low certainty.” Under WHO’s GRADE system, evidence from randomized controlled trials starts at high quality and, because of residual confounding, evidence that includes observational data starts at low quality.

	For this Draft Guideline, WHO reviewed 86 studies related to SSFB taxation. Notably, all the studies reviewed by WHO were observational studies, which means that they fall under the “low certainty” end of WHO’s spectrum. A “low certainty” study, by WHO’s own definition, means that the “true effect may be markedly different than the estimated effect.” Furthermore, “very low-certainty evidence” (which, as discussed above, is the case for all purported SSFB-tax health outcomes) means that the “true effect is probably markedly different from the estimated effect” (emphasis ours). Out of these 86 low-certainty studies, absolutely none of them demonstrated any impact on NCDs (measured by reducing premature mortality). To be clear: the Draft Guideline found no relevant references to suggest that SSFB taxation can positively impact the burden of NCDs. Nonetheless, the Draft Guideline ranks an SSFB tax a “strong recommendation.” However, strong recommendations should be based on evidence in which we have high confidence. In fact, WHO’s very own GRADE guidance therefore cautions against strong recommendations supported by low or very low evidence . This is emphasized in WHO’s Handbook for Guideline Developments, and it even emphasizes how multi-staged outcomes should be evaluated, which is critical when we are dealing with a complex SSB tax: “GDGs must determine the overall quality of the evidence across all the critical outcomes for each recommendation. Because quality of evidence is rated separately for each outcome, the quality frequently differs across outcomes. If the quality of the evidence is the same for all critical outcomes, then this is the level of quality that applies to all of the evidence supporting the answer to the key question. If the quality of the evidence differs across critical outcomes, the overall confidence in effect estimates cannot be higher than the lowest level of confidence in the effect estimates for an individual outcome. Therefore, the lowest quality of the evidence for any single critical outcome determines the overall quality of the evidence” Despite this established process, the Draft Guideline deems an SSB tax a “strong recommendation,” based on low to very-low certainty evidence. To bolster the lack of necessary evidence, WHO references discretionary “contextual factors.” We agree with WHO that the contextual factors cited are all worthy of both mindfulness and support, however, we are concerned that they are being leveraged solely for a strong recommendation where the evidence is weak. We recommend that WHO follow its own Guideline Development Handbook and ensure that its policy recommendations remain

	underpinned by strong evidence, which they are not for SSB taxation.
Considerations and implications for adaptation and implementation of the guideline	
Context and setting-specific issues that have not yet been captured	
Errors of fact or missing data	
General comments	ABIA applauds the WHO's continued attention to the important issue of obesity and other non-communicable diseases but respectfully requests that the proposed "strong recommendation" on reducing the consumption of sugar through the taxation of sugar-sweetened food and beverages be removed from the Draft Guidelines. With all due respect, we believe it is time to move on from proposed interventions that have no demonstrated health outcomes and lack strong science to support them. We do, however, stand ready to support WHO in its important effort to support interventions that directly address the NCD challenge and appreciate this opportunity to provide input to the consultation. We thank you for your consideration of these comments.

CAOBISCO response to the WHO draft Guideline on fiscal policies to promote healthy diets

General comments

CAOBISCO, the association representing Chocolate, Biscuits and Confectionery of Europe would like to thank the WHO for the opportunity to contribute to the public consultation on the draft guideline: fiscal policies to promote healthy diets.

CAOBISCO, would like to highlight the following points, specifically on recommendation 2:

- **Any political initiatives for the enhancement of public health should be based on science**
 - The WHO recommendation to tax foods « inconsistent with a healthy diet » is not supported by any scientific argument. To date, there is very few evidence to conclude on the effect of the taxation of foods on nutritional intake and the health status of populations. The few available studies only allow to conclude (and still with a low level of evidence) on the purchase of taxed foods, without evaluating the impact on the state of health of populations.
 - The WHO recommendation also includes the notion of highly processed foods. To achieve a healthy diet, the overall nutritional value of the products consumed, the frequency and amount of consumption, should be considered – not the level of processing. There is no evidence to date of a deleterious role of the level of food processing. Classifications based on level of processing conflict with the established, evidence-based evaluation of foods based on nutrient composition and portion guidance.

- **Any political initiative should not exclude or prejudice foods**

Distinguishing between “healthy” and “unhealthy foods” reinforces the erroneous impression that there are ‘good’ or ‘bad’ foods. The concept of healthy diets/lifestyles is far broader than an unjustified distinction between “healthy” or “unhealthy” foods and involves several aspects of people’s lifestyle (age, genetic, physical activity, dietary habits, gender, metabolism, etc.). Balanced and healthy diets depend on how foods are combined and the frequency and amount of consumption, according to the habits, lifestyle and traditions of the various countries and populations.

In conclusion, efficacy of any political measure should be carefully assessed and validated before its implementation. In order to enhance its effectiveness, post-implementation controls and evaluations should be done to better understand their impact on food products choices. In addition, educational campaigns on healthy diets are key to achieve public health goals.

Comments on Policy design considerations (5.2)

Ad valorem taxes on sales prices should be avoided, as they are not pertinent to the objectives pursued. Ad valorem taxes can be, in fact, an incentive for consumers to opt for cheaper variants of the taxed good, thereby diluting the potential efficiency of a corrective tax.

Comments on Annex 8:

CAOBISCO would like to emphasize that the Hungarian sugar tax included in the analysis dates back to 2012 and can be considered outdated for the following reasons:

- There were fundamental changes in the tax regime from July 2022 apart from some other changes made since 2012. Products under and rates of the Sugar Tax in Hungary have been part of “Government Decree 197/2022 (4.VI.) on excess profit taxes” from July 2022 when the tax was increased and extended significantly
- A big variety of foodstuff containing zero sugar is taxed
- The study commissioned by the Hungarian government on its sugar tax stated that the tax had been ineffective
- Recent OECD health study (Health at a Glance, 2021) shows the poor health conditions and lack of physical activities of the Hungarian population in general. There are seemingly no effects (other than record income generation to the state budget) of the tax (<https://www.oecd-ilibrary.org/docserver/c8c79532-en.pdf>).

Survey response	
Family/last name	Herlinda
Given/first name	Olivia
Organization/affiliation	Center for Indonesia's Strategic Development Initiatives (CISDI)
Sector	Non-governmental agency
Sector [Other]	
Country	Indonesia
Country [Other]	
Overall clarity of the guideline	
Considerations and implications for adaptation and implementation of the guideline	
Context and setting-specific issues that have not yet been captured	
Errors of fact or missing data	
General comments	The document must comprehensively encompass a wide range of ready-to-drink beverages, encompassing both sweetened and non-sweetened options, and not simply restricted to ready-to-drink teas and coffee. Additionally, sweetened condensed milk, which is commonly regarded as a healthy milk-based beverage, should also be included. For the methods of developing this guideline, further clarification is required on ensuring that potential bias has been prevented in the development of the outcome scale (of 1 to 9, refer to page 33), including the methods and indicators utilised for minimising the bias. In the outcomes section of the logic model (Figure 2), it is important to add the prevention of consumption among new or potential consumers as a key indicator to measure the effectiveness of fiscal and pricing policies. For instance, reducing SSB consumption among children. In the context of low- and middle-income countries, where small and medium-sized enterprises (SMEs) and informal sectors represent a substantial portion of the market, it may be advisable to consider the imposition of SSB taxes on these products as part of a comprehensive approach to preventing substitution. This should be accompanied by further research on the potential impact on SMEs. It is recommended that relevant government agencies, such as the Ministries of Trade and Industry, be encouraged to provide access to relevant market data, and that member states conduct regular surveys on dietary intake and consumption at the household or individual level, either annually or biennially.

Survey response	
Family/last name	Iraoya
Given/first name	Augustine
Organization/affiliation	Centre for the Study of the Economies of Africa
Sector	Non-governmental agency
Sector [Other]	
Country	Nigeria
Country [Other]	
Overall clarity of the guideline	The guideline is very clear and well written in simple English
Considerations and implications for adaptation and implementation of the guideline	The considerations outline in the guide is simple great and robust. However it should be noted that some countries have weak or totally lack legal frameworks for fiscal policy. Could the guideline suggest actual fiscal policy stance such countries should adopt?
Context and setting-specific issues that have not yet been captured	
Errors of fact or missing data	I wish to suggest that Fig. 1 could be enlarged and made clearer. Thank you
General comments	I Wish to suggest that the guideline could achieve greater impact if it is translated and made available in key national languages in the long run. Moreover, I suggest that lessons from the impact of previous Guidelines should inform the publicity of this guideline. For instance, my work with government officials and public stakeholders on tobacco control in some developing countries shows that many of them are not aware of the provisions of such great Guidelines as this. I opine that WHO with support from local think tanks and researchers, should champion sensitization on the availability and access to such great resources for policymaking and practices. Thank you

Survey response	
Family/last name	LEIVA
Given/first name	MOISES
Organization/affiliation	Chilealimentos
Sector	Private sector
Sector [Other]	
Country	Chile
Country [Other]	
Overall clarity of the guideline	First of all, considering the scope of this guideline, the document should be in all the official languages of the United Nations and not only in English, which seems to me to limit the expression of those of us who have another mother tongue. The document adds several technical definitions that are not supported by the Codex Alimentarius, for example unhealthy diet or discretionary food. The document advances in its arguments on this type of concepts and in the end the conclusions are erroneous. We therefore suggest consulting in the languages of the United Nations and using terms defined in the Codex Alimentarius.
Considerations and implications for adaptation and implementation of the guideline	Public policies must be constructed and implemented with the active participation of different social groups that intervene, benefit from, are affected by or are interested in the reality to be intervened. The main phases of the public policy cycle are 1) identification and definition of problems; 2) policy formulation; 3) decision making; 4) implementation; 5) evaluation. We are not able to visualize the contributions that the Food Industry has made on these issues and therefore the considerations and implication of the guideline will not be representative. The Food Industry is available to provide its technical and professional expertise when needed.
Context and setting-specific issues that have not yet been captured	We believe that before creating this type of guideline, it is necessary to educate the population about food and its consumption. There is no such thing as good food or bad food. There are bad eating habits of people because they have not been educated in consuming balanced diets. The word education does not exist in this guide The Chilean food industry has some experience implementing educational aspects in public schools and is at your disposal.
Errors of fact or missing data	
General comments	Chile's food industry is constantly reformulating its products to respond to consumer demands. It is an industry that provides value for the right to development and is a legitimate economic activity in the world, ready to provide its technical and

	professional know-how to the authorities that generate public policies.

CALL FOR COMMENTS ON THE DRAFT WHO GUIDELINE: FISCAL POLICIES TO PROMOTE HEALTHY DIETS

- **Indicate recommended magnitude/rate of tax on sugar-sweetened beverages:** We suggest that the guideline clearly indicates the magnitude/rate of tax that countries should apply to achieve the greatest health benefits. WHO publications from 2017 indicated that a 20% tax would achieve significant reductions in consumption of sugar-sweetened beverages¹, while a PAHO publication from 2020 showed that a 25% tax on sugar-sweetened beverages would contribute to a 34% reduction in demand for these products.²
This recommendation is important, as it would also help guide countries that already have a 10% tax on sugar-sweetened beverages, but need to reinforce it. An example of this is Mexico, where although the 10% tax adopted in 2014 was a crucial step forward, the country still has the commitment to obtain greater health benefits and reductions in the consumption of these products by achieving the tax rate/magnitude established by international recommendations.³
- **Integrate definitions from the PAHO Nutrient Profile:** Regarding the concept of "discretionary foods" (p.6), we suggest replacing it with the concept of "ultra-processed foods" established in the PAHO Nutrient Profile. The term "ultra-processed foods" is considered to define more precisely the type of harmful foods whose consumption should be discouraged through specific taxes.⁴
- **Emphasize the protection of children's health:** We suggest emphasizing the role that taxes on unhealthy products and subsidies for healthy foods play in protecting children's health.⁵ Given that one of the objectives of the guide is to "contribute to the creation of food environments that enable healthy dietary practices among children", we also suggest highlighting the harm to children's health caused by unhealthy products, and the importance for taxes and subsidies to put children at the center of their decisions, as it could contribute to increase political support for the adoption of these policies among countries.

¹ <https://apps.who.int/iris/bitstream/handle/10665/260253/WHO-NMH-PND-16.5Rev.1-eng.pdf>

² https://iris.paho.org/bitstream/handle/10665.2/53562/9789275323007_eng.pdf

³ <https://www.insp.mx/epppo/blog/2946-imp-refresco.html>

⁴ https://iris.paho.org/bitstream/handle/10665.2/18621/9789275118733_eng.pdf

⁵ [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)



El Consejo Mexicano de la Industria de Productos de Consumo, A.C. (ConMéxico) agradece a la Organización Mundial de la Salud (OMS) la oportunidad de enviar comentarios al “Borrador de Directrices de la Organización Mundial de la Salud -OMS- sobre Políticas Fiscales para Promover la Salud”, con el objetivo de completar la orientación global y regional sobre políticas fiscales, y reconocer la evidencia sobre el impacto de las medidas fiscales para la promoción de la salud.

Nos congratulamos que la OMS haya puesto a consideración de todos los interesados esta consulta. A 18 años de la publicación de la Estrategia Mundial sobre Régimen Alimentario, Actividad Física y Salud y a nueve años de la publicación del Plan de Acción Mundial para la Prevención y Control de Enfermedades no Transmisibles 2103-2020, la realización de esta consulta resulta pertinente, pues se cuenta con evidencia para establecer un debate público objetivo, informado y documentado sobre el uso de políticas fiscales para incidir en los hábitos alimentarios y, por ende, en la dietas de las poblaciones.

Respecto de la Recomendación 1: la OMS emite una *recomendación firme* sobre la implementación de una política fiscal para gravar bebidas azucaradas.

Coincidimos con la OMS en que, al ser observacional, la calidad de la evidencia es baja, y que, aun considerando estas limitaciones de análisis, la evidencia sobre el cambio en precios y en compras es moderada. Coincidimos también en que la información sobre consumo y cambio por productos sustitutos, que resulta clave en esta discusión, es muy baja, y es prácticamente nula en cuanto al impacto en la conformación de las dietas y los indicadores de salud que son el fin ulterior deseado.

Sin embargo, extraña que a pesar de lo anterior, se haga una *recomendación firme* sobre implementar impuestos a bebidas azucaradas, por lo que nos permitimos someter a consideración de la OMS información adicional que no fue considerada en el análisis, probablemente por las limitaciones propias y comprensibles de las fuentes consultadas.

La propia OMS reconoce la importancia del caso de México en la implementación de la política fiscal en bebidas azucaradas en el nivel nacional. Diecisiete de los cuarenta y cuatro estudios analizados versan sobre el caso mexicano, de los cuales solo ocho son considerados de alta calidad y, los cuales, además, arrojan resultados encontrados; esto es, no son consistente en los resultados.

Ninguno de los estudios citados analiza datos que vayan más allá del año 2016 y el único que analiza un periodo más largo concluye que en el tercer año el consumo se estabiliza¹, como también lo indican otros estudios que solo analizan el primer año de implementación². La revisión de esta evidencia, si bien es valiosa, no es suficiente para concluir que esta política haya cumplido sus objetivos.

Por lo anterior, se propone a la OMS que considere otra manera de analizar la evidencia en un periodo más largo de tiempo. Los impuestos a bebidas azucaradas están vigentes desde el 1 de enero de 2014, lo cual significa que existan nueve años completos³ de información mensual de la recaudación federal. No hay indicador observacional más sólido, objetivo y desprovisto de todo sesgo análisis que la recaudación de las finanzas nacionales⁴.

En la gráfica 1, realizada a partir de fuentes oficiales y públicas, se puede observar cómo la recaudación de bebidas azucaradas, ajustada por la cuota vigente⁵ para obtener la conversión directa a litros, es decir, al indicador exacto de volumen, se ha incrementado año con año desde su implementación, lo que significa que el crecimiento de los litros consumidos es de 4% en promedio anual.

GRÁFICA 1

¹ Sánchez-Romero L M, Canto-Orsorio F, González-Morales R, Colchero M A, Ng S, Ramírez-Palacios P et al. Association between tax on sugar sweetened beverages and soft drink consumption in adults in Mexico: open cohort longitudinal analysis of Health Workers Cohort Study BMJ 2020.

² Aguilar Esteve A, Gutiérrez E, Seira E. The effectiveness of sin food taxes: evidence from Mexico. Journal of Health Economics, Vol. 77, May 2021.

³ Fuente: Secretaría de Hacienda y Crédito Público. Estadísticas oportunas de finanzas públicas. <http://presto.hacienda.gob.mx/EstoporLayout/estadisticas.jsp>

⁴ Ídem.

⁵ La cuota de bebidas saborizadas se cobra sobre la base de \$1 por litro actualizado con la inflación, las cuotas vigentes para cada año son: \$1 por litro de 2014-2018, \$1.17 por litro en 2019, \$1.2616 por litro en 2020, \$1.3036 por litro en 2021 y \$1.3996 en 2022. Fuente: Diario Oficial de la Federación.



Más aún, en 2022 se consumieron 33% más litros a nivel nacional de los que se consumieron en 2014, primer año de implementación del impuesto. Incluso considerando el crecimiento poblacional que es de 1% promedio anual⁶ desde 2014, el consumo crece a mayor velocidad que la población.

En el documento de consulta, la OMS concluye que para que estos impuestos sean efectivos, la tasa gravable debe ser de, al menos, el 10% del precio final del producto al consumidor. En el caso de México, así es, por lo que no se puede atribuir que la baja efectividad de la medida se deba a la tasa. En 2014, se estableció una tasa de \$1.00 MXN/litro, lo que representó una equivalencia de alrededor de 12% al precio final. Al tratarse de un impuesto actualizable conforme con la inflación, en los últimos cinco años, el incremento en la cuota acumulada es de 40%, tres veces más de lo que la OMS recomienda como tasa para incidir en el consumo.⁷ Aun así, como se puede observar en la tendencia lineal ascendente de la gráfica anterior, el consumo ni ha caído, ni se ha desacelerado. La inelasticidad de estos productos es tal que, en el caso específico de refrescos, el consumo no cae, aún teniendo una carga combinada de IEPS e IVA de 30%⁸.

Por otra parte, se considera que el análisis de los efectos no deseados, se concentran únicamente en los potenciales efectos en el empleo y la planta productiva, que coincidimos con la OMS no se vieron afectados. Pero, se pasan por alto otros efectos no deseados, tal

⁶ Estimación propia con datos del Consejo Nacional de Población.

⁷ Además, en México, las bebidas azucaradas cuentan con doble tributación, lo cual de facto ya implica un precio más elevado para los consumidores del que se está considerando como incremento, pues pagan IEPS y pagan IVA, que no pagan el agua simple y otros alimentos líquidos, lo cual representa una carga fiscal combinada de 30%.

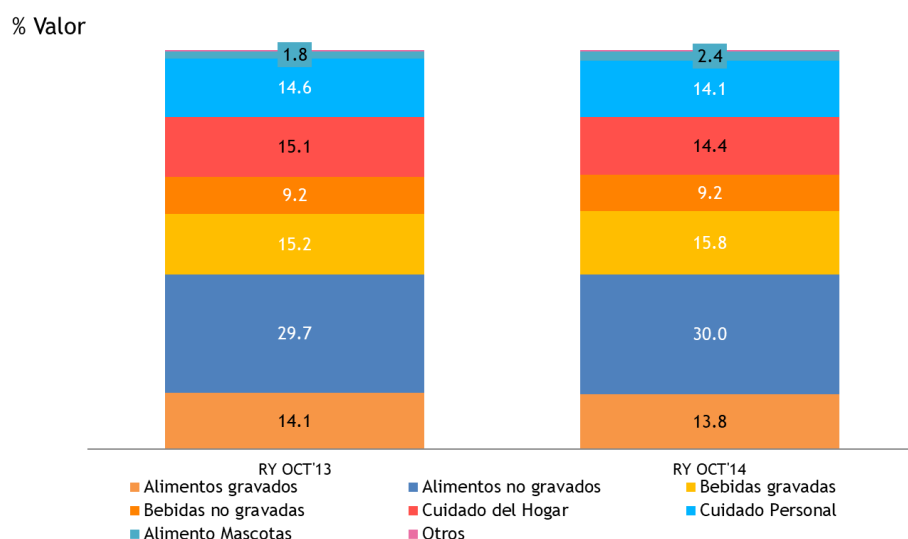
⁸ IEPS: Impuesto especial sobre producción y servicios. IVA: Impuesto al valor agregado.

vez más importantes porque impactan la misma población a la que supuestamente se quiere beneficiar con la política fiscal.

En 2014, al implementarse el impuesto de bebida azucaradas, junto con de alimentos clasificados como de alta densidad calórica, el consumidor mexicano ajustó la integración de su canasto para tratar de mantener su composición habitual, privilegiando el consumo de los bienes gravados, en detrimento del consumo de categorías de cuidado personal y del hogar.

La gráfica 2 da cuenta de cómo, durante el primero año de implementación del impuesto, en el hogar se mantuvo el gasto en categorías gravadas, mientras que se afectaron otras:⁹

GRÁFICA 2



Destaca el ejemplo del caso de la pasta dental, que pasó de utilizarse tres veces al día a dos, o la compra de productos para el cabello 2en1 en lugar de 1 champú y 1 acondicionador por separado. Si bien estos efectos no son permanentes, sí cambian la percepción del consumidor sobre su propio bienestar.

Más aún, esta medida es altamente regresiva porque los hogares de los deciles más bajos destinan un porcentaje mucho mayor de su ingreso a la compra tanto de alimentos y bebidas como de productos de cuidado personal, en comparación con los deciles más altos, según datos de la ENIGH¹⁰ 2020:

⁹ KWP. Consumer insights III T 2014.

¹⁰ Encuesta Nacional de Ingreso y Gasto de los Hogares. INEGI. 2020.

Concepto	% del gasto destinado a la compra			
	Decil I (Más bajo ingreso)	Promedio deciles I al III	Promedio deciles VIII al X	Decil X (Más alto ingreso)
Alimentos y bebidas	50.0	48.3	33.4	28.3
Cuidados personales	6.3	6.5	5.8	5.1

Extraña también que reconociendo el carácter moderado de la evidencia, la OMS sugiera ampliar la base gravable del impuesto a bebidas azucaradas, tales como bebidas y jugos de vegetales/frutas, néctares, leches saborizadas, bebidas a base de leche y bebidas a base de planta, como si ello fuera a aumentar la efectividad de la medida, habiéndose reconocido que no hay evidencia sobre la sustitución de unas bebidas dulces por otras, ni mucho menos de que ello haya modificado las preferencias de los consumidores y, por ende, su dietas.

Además, esta sugerencia contradice el carácter condicional de recomendar gravar alimentos, reconociendo la dificultad de hacer un perfilamiento nutricional adecuado, problemática que comparte con varias de las categorías de bebidas con azúcares libres. Además, en el marco jurídico mexicano, como probablemente en el de otros países, estas categorías de producto se consideran alimentos por su perfil nutrimental¹¹, ya que aportan proteína, vitaminas, minerales y otros nutrimentos.

Considerando lo anteriormente expuesto, respetuosamente se sugiere que la OMS analice más elementos para considerar emitir una **recomendación de carácter firme** sobre la conveniencia de implementar una política fiscal nacional sobre las bebidas azucaradas. Ante la evidencia compartida, se considera que los potenciales efectos deseados, la viabilidad, la aceptabilidad y el bajo costo de implementación de una medida de esta naturaleza no justifican el carácter de la recomendación.

Respecto de la Recomendación 2: la OMS sugiere implementar una política fiscal sobre alimentos considerados inconsistentes con una dieta saludable, bajo el carácter de una recomendación condicional.

Se coincide con la OMS que la evidencia sobre la efectividad de los impuestos a alimentos “considerados inconsistentes con una dieta saludable” es baja, comenzando por la

¹¹ NOM-043-SSA-2012. Alimento: cualquier sustancia o producto, sólido o semisólido, natural o transformado, que proporcione al organismo elementos para su nutrición.

dificultad de determinar una base gravable objetiva, que no tenga efectos económicos y nutricionales no deseados en la conformación de las dietas en la población.

Por ello, extraña que se emita una **recomendación condicional**. La evidencia no solo es baja, sino que la OMS señala que 10 de los 55 estudios analizados son de México y solo 6 fueron considerando de alta calidad. Por ello, al igual que con las bebidas azucaradas, se propone se incluya en el análisis la recaudación en las cuentas nacionales, siendo éste el indicador observacional más sólido y objetivo, no sólo porque está desprovisto de todo sesgo de análisis, sino porque reporta cifras actualizadas hasta 2022, lo que permite analizar la evolución del impuesto a lo largo de nueve años.

GRÁFICA 3



Como se puede observar en la gráfica anterior, en términos reales, la recaudación por el concepto de alimentos no básicos con alta densidad calórica¹² comenzó sobre los 9 mil millones de pesos en 2014 y para el cierre de 2022 fue de 30 mil 330 millones de pesos. Si los niveles de recaudación en términos reales se consideran un *proxy* del consumo, a nueve años su de aplicación, se da cuenta de que no solo no ha disminuido el consumo de estos productos, sino que es rampante, registrando un crecimiento del 219%.

¹² Aplica una tasa de 8% al precio final a diversos productos considerados de consumo “no básico”, cuya densidad energética sea igual o superior a 274 kcal por cada 100g de las siguientes categorías: botanas (aperitivos salados), productos de confitería, chocolate y demás productos derivados del cacao, flanes y pudines, dulces de frutas y hortalizas, cremas de cacahuete y avellanas, dulces de leche, alimentos preparados a base de cereales, helados nieves y paletas de hielo.

Respetuosamente se sugiere que la OMS analice más elementos para considerar emitir una recomendación, **aunque sea de carácter condicional**, sobre la conveniencia de implementar una política fiscal nacional sobre alimentos considerados inconsistentes con una dieta saludable. Ante la dificultad de definir la base gravable y la evidencia anteriormente compartida, se considera que los potenciales efectos deseados, la viabilidad, la aceptabilidad y el bajo costo de implementación de una medida de esta naturaleza no justifican la recomendación.

Respecto de la Recomendación 3: la OMS sugiere implementar una política para subsidiar alimentos que contribuyan a una dieta saludable, bajo el carácter de *recomendación condicional*.

Dado que en México no se han implementado subsidios de esta naturaleza, no se considera existan, de nuestra parte, elementos para poner a consideración de la OMS. Sin embargo, sí deben tomarse en cuenta tres factores que podrían ser pertinentes en su aplicación:

1. Restricciones presupuestales: ¿de dónde se obtendrán los recursos fiscales extraordinarios para destinar a este tipo de medidas?
2. Focalización: garantizar que los recursos lleguen a los grupos que realmente lo necesitan.
3. Elección de productos que se subsidiarían, ya que lo que se busca es incentivar la integración de una dieta variada, equilibrada y suficiente, y no el propiciar el consumo de productos individuales.

Conclusión

La información que se somete a consideración de la OMS es más comprehensiva y reciente que la utilizada para la elaboración de las recomendaciones y brinda elementos para que se reconsideren las recomendaciones y su carácter.

Por último, preocupa que estas recomendaciones fiscales se basen en los criterios de viabilidad, aceptabilidad y costo, sin que exista un análisis del resto de las acciones que deberían estar impulsando los Estados Miembros en materia de prevención y control del sobrepeso, la obesidad y las enfermedades no transmisibles. Efectivamente estas medidas fiscales y otras regulaciones a la industria alimentaria son populares, de fácil implementación y de bajo costo, pero destacar esto como una virtud puede tener el efecto no deseado de que los gobiernos desestimen la pertinencia, importancia y urgencia de otras medidas a tomar, que sin duda requieren esfuerzos presupuestales y de política pública de mayor envergadura, tales como la detección, prevención y atención de la diabetes y la hipertensión; la orientación alimentaria; la implementación de política dedicadas a la



promoción de la actividad física en el nivel local; o, la inversión en infraestructura escolar para crear entornos saludables, entre otras.

Cualquier política exitosa que se recomiende se debe buscar incidir efectivamente en los hábitos alimentarios y de actividad física, así como de cuidado integral de salud de la población, por lo que sus efectos serían observables hasta el mediano y largo plazo.

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CONSEJO GENERAL
DE COLEGIOS OFICIALES DE
Dietistas-Nutricionistas

Call for comments on the draft WHO Guideline

Fiscal policies to promote healthy diets

Authors: Eduard Baladia, Manuel Moñino, Martina Miserachs, Giuseppe Russolillo.

On behalf: Consejo General de Colegios Oficiales de Dietistas-Nutricionistas and Academia Española de Nutrición y Dietética

Contact email: presidencia@consejodietistasnutricionistas.com

Last update: 25/01/2023



Overall clarity of the guideline

The guideline is written clearly enough, and its sections help to accurately understand the work carried out and the conclusions/recommendations reached.

Considerations and implications for adaptation and implementation of the guideline

Recommendation 2:

For recommendation 2 “WHO suggests implementation of a policy to tax foods inconsistent with a healthy diet”, a conditional recommendation has been determined due to “a very low certainty evidence from a limited number of real-world policy evaluations”.

While this is the general application in GRADE low certainty = conditional recommendation, we would like to highlight and remind that, although evidence is classified as low certainty, under some specific conditions strong recommendations can be done. This is summarized in chapter 14 of the WHO handbook for guideline development – 2nd ed. (ISBN 978 92 4 154896 0) © World Health Organization 2014 (14. Strong recommendations when the evidence is low quality). As contextual factors on this recommendation mention, it may affect the equity, human rights, and it is pivotal to highlight that it is foreseen with a good acceptability and feasibility.

We would like the Development Group to reflect more on whether this a Life- threatening situation. There is evidence on how unhealthy foods pose human health at risk and threaten the wellbeing of society. We believe that despite the evidence is low certainty, the potential adverse effects of taxing unhealthy foods are inappreciable. We believe that “A very high value is placed on an uncertain but potentially life-preserving benefit” and therefore a strong recommendation and not conditional should be made. It must be taken into account that many of the observational evidence on nutrition policies is generated only after they have been implemented in one or several countries. Facilitate decision making could help to provide “real world” evidence to increase certainty of the impact of policies.



However, the same would not happen with recommendation 3 on subsidies, which involves a significant investment of economic resources. We believe that policy makers should have more certainty about the impact of this kind of policies, thus in this case we would leave the recommendation as conditional.

Context and setting-specific issues that have not yet been captured

No comments. If possible, it would be of interest to include the Policy Paper of European Federation of the Associations of Dietitians (EFAD) on The Use of Fiscal Measures on Food to Improve Food Environments as part of the background that supports the relevance of fiscal policies.

https://www.efad.org/wp-content/uploads/2022/09/Fiscal_measures_policy_paper_ESDNPH_2022.pdf

Errors of fact or missing data

In the “Executive summary” ==> The evidence ==> Taxation of SSBs: it is mentioned that “on the outcomes of price change of taxed beverages and purchases of taxed beverages were large and significant, which allowed for the upgrading of the certainty of the evidence for these outcomes” ==> however, the level of certainty assigned it is not mentioned.

In the “Executive summary” ==> The evidence ==> Subsidy on foods that contribute to a healthy diet: it is mentioned that 10 studies were RCT, and later that the certainty of the evidence was “very low”. It would be interesting to recall at this point what risks of bias downgraded the certainty of evidence.



February 3, 2023

VIA ELECTRONIC SUBMISSION

RE: Public consultation on the draft guideline: Fiscal policies to promote healthy diets

The Council for Responsible Nutrition (CRN)¹ is the leading trade association for the dietary supplement and nutritional products industry, representing manufacturers of dietary ingredients and of national brand name and private label dietary supplements, many of which are multinational and already actively selling ingredients, finished products and services globally.

CRN in consultation with its member companies, reviewed the published draft World Health Organization (WHO) guidelines on “Fiscal policies to promote healthy diets”, and per the request for public input via draft consultation (for a period ending February 3, 2023) offer the following.

CRN and CRN members support the discussion and activity of WHO on the subject of promotion of healthy diets (and the demotion of unhealthy diets), and agree that sound scientific principles and supportive objective data is the only way public health decisions can be promulgated that are free from bias, conjecture and subjective opinions.

As a global authority in public health, dedicated to addressing non-communicable diseases (NCDs), the WHO attempts to support its Member States by providing evidence-

¹ The Council for Responsible Nutrition (CRN), founded in 1973 and based in Washington, D.C., is the leading trade association representing dietary supplement and functional food manufacturers, marketers and ingredient suppliers. CRN companies produce a large portion of the functional food ingredients and dietary supplements marketed in the United States and globally. Our member companies manufacture popular national brands as well as the store brands marketed by major supermarkets, drug stores and discount chains. These products also include those marketed through natural food stores and mainstream direct selling companies. CRN represents more than 150 companies that manufacture dietary ingredients, dietary supplements and/or functional foods, or supply services to those suppliers and manufacturers. Our member companies are expected to comply with a host of federal and state regulations governing dietary supplements and food in the areas of manufacturing, marketing, quality control and safety. Our supplier and manufacturer member companies also agree to adhere to additional voluntary guidelines as well as to CRN’s Code of Ethics. Learn more about us at www.crnusa.org.

informed guidelines. **Public policy should be developed exclusively on the foundation of the highest quality and most comprehensive evidence.**

A weakness of the draft WHO guideline is the castigation and categorization of subjectively termed ‘bad’ and ‘good’ foods, without objectively considering the case-by-case benefits afforded by foods that meet tangential dietary needs.

1.Sugar-sweetened beverages (SSB)

There needs to be a clear distinction, without the subjective ‘grouping together’ of beverages based solely on their sweetness and/or amount of labeled sugar. Please consider the following:

- Sports drinks are formulated as a functional food, with specific intended use and should not be included as a type of beverage defined as a sugar-sweetened beverage.
 - Sports drinks are specifically formulated to replenish glucose, fluids, and electrolytes (sodium, potassium, magnesium, and calcium) that are lost during strenuous exercise, as well as to enhance endurance.² The amount of electrolytes and sugar in each formula is intended to allow for quick hydration and absorption of nutrients.
 - The European Food Safety Authority (EFSA) recognized in 2015 that specific nutritional requirements are needed at different stages of physical exercise to support and improve physical performance. These products, therefore need unique composition and specification of nutrients (micronutrients, electrolytes, proteins, and carbohydrate).³
 - Health claims⁴ have been authorized by the European Commission based on nutrient and health benefit during and after exercise, for example:

² Pound CM, Blair B; Canadian Pediatric Society, Nutrition and Gastroenterology Committee, Ottawa, Ontario. Energy and sports drinks in children and adolescents. *Pediatric Child Health*. 2017 Oct;22(7):406-410.

³ EFSA (European Food Safety Authority), 2015. Scientific and technical assistance on food intended for sportspeople. EFSA Supporting Publication 2015; 12(9):EN-871, 32 pp. doi:10.2903/sp.efsa.2015.EN-871

⁴ EU Register of Health Claims. <https://ec.europa.eu/food/food-feed-portal/screen/health-claims/eu-register>

- Carbohydrate-electrolyte solutions contribute to the maintenance of endurance performance during prolonged endurance exercise*
- Carbohydrates contribute to the recovery of normal muscle function (contraction) after highly intensive and/or long-lasting physical exercise leading to muscle fatigue and the depletion of glycogen stores in skeleton muscle.**

*Conditions of use of the claim: carbohydrate-electrolyte solutions must provide 80-350kcal/L from carbohydrates, and at least 75% of the energy should be derived from carbohydrates which induce a high glycemic response, such as glucose, glucose polymers and sucrose.

** Conditions of use of the claim: consumers should be informed that the beneficial effect is obtained with the consumption of carbohydrates, from all sources, at a total intake of 4 g per kg body weight, at doses, within the first 4 hours and no later than 6 hours, following highly intensive and/or long-lasting physical exercise leading to muscle fatigue and the depletion of glycogen stores in skeletal muscle.

- In 2010, the EC Concerted Action on Functional Food Science in Europe (FUFOSE) proposed a working definition of functional food as the following: a food that beneficially affects one of more target functions in the body beyond adequate nutritional effects in a way that is relevant to either an improved state of health and well-being and/or reduction of risk of disease.⁵
- Functional sports drinks play an important role in hydrating, in improving athletic performance, and in preventing or helping specific health conditions.⁶

⁵ European Commission Directorate-General for Research. Functional Foods. 2010.

http://publications.europa.eu/resource/cellar/238407ee-0301-4309-9fac-e180e33a3f89.0001.02/DOC_1

⁶ Stachenfeld N.S. The interrelationship of research in the laboratory and the field to assess hydration status and determine mechanisms involved in water regulation during physical activity. Sports Med. 2014;44:97–104. doi: 10.1007/s40279-014-0155-0.

- Sports drinks are formulated with electrolytes like sodium, potassium, chloride, calcium, phosphate, and magnesium, which are lost by sweating during training and/or competition⁷

Major implications for scientifically unsupported fiscal policy:

Public health fiscal policy that is not based on sufficient scientific evidence, if adopted at the national level, can create further misunderstanding on the safety of taxed products. This can create unnecessary international trade barriers and restrictions, and negatively impact public health. Therefore, WHO fiscal policy, a population-based policy intervention, should be based on sufficient scientific evidence with rigor, reproducibility, and repeatability. A strong recommendation for a tax policy on SSBs is not justified because the WHO analysis does not demonstrate strong scientific evidence linked to caloric reduction, change in weight status or a reduction in consumption through the use of SSB taxes.

- First, of the two studies analyzed that reported on the caloric intake, one study showed no change in total calorie intake and the other study significantly increased total calorie intake.
- Second, the evidence used to support the effect of taxes on SSBs on body weight status reported “low certainty of evidence”. Only one of the five studies that reported on this outcome, showed significantly decreased BMI. The remaining four studies reported no significant difference.
- Third, the systematic review and meta-analysis on studies related to SSB consumption stated that the difference in consumption of SSBs does not reach statistical significance.⁸

⁷ Evans G.H., James L.J., Shirreffs S.M., Maughan R.J. Optimizing the restoration and maintenance of fluid balance after exercise-induced dehydration. *J. Appl. Physiol.* 2017;122:945–951. doi: 10.1152/jappphysiol.00745.2016.

⁸ Andreyeva, T., Marple, K., Marinello, S., Moore, T. E., & Powell, L. M. (2022). Outcomes Following Taxation of Sugar-Sweetened Beverages: A Systematic Review and Meta-analysis. *JAMA network open*, 5(6), e2215276. <https://doi.org/10.1001/jamanetworkopen.2022.15276>

2.Foods inconsistent with a healthy diet

The proposed guidelines lump a number of potentially unhealthy ‘ingredients’ such as high levels of saturated fats, *trans*-fatty acids, high levels of sugar and salt, with a catch-all term of ‘usually highly processed’ foods. This latter term is subjective and speculative, without definition, and in many countries will simply involve the numerical count of ingredients on the label. This will lead to nutrient-dense products, that contain a number of value-added, nutritious ingredients, such as casein, whey, hydrolyzed protein, and isolated soy proteins being classified as ‘unhealthy’ without an unbiased, case-by-case scientific evaluation.

CRN and CRN Members respectfully note that the extent to which a food is processed does not in and of itself accurately portray the nutritional contribution that food can make to the diet. Providing consumers with a determination on the ‘healthfulness’ of the various food options in one’s diet by basing categorization on an assessment of the nutrient and fiber content, especially the more of the desirable nutrients, such as those deemed as ‘shortfall nutrients’ by agencies such as WHO and the US Dietary Guidelines for Americans.

Unfortunately, overly prescriptive blind compartmentalization could force foods products that are formulated with specific nutrients to deliver health benefits. For example, consuming yoghurt is a convenient way to deliver probiotic strains that are known to influence body’s immune response and support digestive functions. Meal replacement products are also considered nutrient-dense. These processed products are typically formulated isolated protein from plant and dairy, dietary fiber, vitamins, and minerals, to specifically replace traditional one or two meals that are high in calorie, sugar, salt, and fat in a day. Meal replacements are commonly accepted as a tool a portion-controlled meal plan to manage weight for those who are overweight and obese. Obesity raises the risk for morbidity from non-communicable diseases such as type 2 diabetes, coronary heart disease, and some cancers.

Many scientific reviews question the approach of solely using number of ingredients as a yard-stick for ‘highly processed’ and concomitantly, ‘unhealthfulness’. It seems to many that

these categorization systems are a simple extension of the ‘clean label movement’^{9,10} with the sole belief that the ‘healthfulness’ of a food is solely determined by the length of the ingredient list.

3.Subsidies for foods that contribute to a healthy diet

In addition to subsidies for healthy food, subsidies for functional food and dietary supplements that support health should be listed in the recommendation to reduce the burden of health care cost on governments.

CRN has published a Health Care Cost Savings from the Target Use of Dietary Supplements 2022-2030¹¹ report demonstrating that the use of dietary supplements with certain nutrients by specific populations can reduce the direct and indirect medical costs associated medical events related diseases. Supplementing at preventative intake levels has been shown to reduce the occurrence of medical events in the following:

- Coronary artery disease: omega-3 fatty acids, magnesium, soluble fiber, and vitamin K12
- Osteoporosis: calcium and vitamin D
- Age-related macular degeneration: lutein and zeaxanthin
- Cognitive decline: B vitamins
- Irritable bowel syndrome: probiotics
- Early childhood cognitive development: choline

Nutrients studied in CRN’s Health Care Cost Savings Studies are often found in functional foods as defined by the European Commission as “a food product that can only be considered functional if together with the basic nutritional impact it has beneficial effects on one or more function of the human organism thus either improving the general physical conditions or/and decreasing the risk of the evolution of disease”.¹² Subsidizing functional food would be an example of nutrition policy supported by science.

⁹ Ambwani S, Sellinger G, Rose KL, Richmond TK, Sonnevile KR. "It's healthy because it's natural." Perceptions of "clean" eating among U.S. adolescents and emerging adults. *Nutrients* 2020;12.

¹⁰ McCartney M. Margaret McCartney: Clean eating and the cult of healthism. *BMJ* 2016;354:i4095.

¹¹ Council for Responsible Nutrition [Health Care Cost Savings from the Targeted Use of Dietary Supplements 2022-2030](#)

¹² Ozen A.E., Pons A., Tur J.A. Worldwide consumption of functional foods: A systematic review. *Nutr. Rev.* 2012;70:472–481. doi: 10.1111/j.1753-4887.2012.00492.x.

Conclusion

CRN and CRN members consistently focus on the need to let “good science” drive dietary recommendations and regulatory decisions. It is our suggestion that the WHO guidance document address public health concerns regarding diet and resulting non-communicable disease morbidities in an objective and transparent, with engagement by all stakeholders.

Should WHO have further questions that CRN and CRN members could address, please do not hesitate to contact me at your earliest convenience.

Respectfully submitted,



James C Griffiths, Ph.D., DABT, FRSB, CFS
Diplomate, American Board of Toxicology
Fellow, Royal Society of Biology (U.K.)
Certified Food Scientist

3rd February 2023

Draft WHO Guideline: Fiscal policies to promote healthy diets

Dairy Australia Response

Dairy Australia welcomes the opportunity to respond to the World Health Organization (WHO) *public consultation on the draft guideline: fiscal policies to promote healthy diets* which aims to provide countries with evidence-informed recommendations on taxation of foods and sugar-sweetened beverages, and on a subset of food subsidies.

The recommendations are:

Recommendation 1 – WHO recommends implementation of a policy to tax sugar-sweetened beverages (SSBs)

Recommendation 2 - WHO suggests implementation of a policy to tax foods inconsistent with a healthy diet.

Recommendation 3 - WHO suggests implementation of a policy to subsidize foods that contribute to a healthy diet.

Dairy Australia is the national services body for dairy farmers and the industry. Our role is to help farmers adapt to a changing operating environment, and achieve a profitable, sustainable dairy industry. As the industry's research and development corporation (RDC), it is the 'investment arm' of the industry, investing in projects that cannot be done efficiently by individual farmers or companies.

The Australian dairy industry:

- Is the third largest regional industry in Australia, after grains and beef, and makes a significant economic contribution to regional economies.
- Is present in every state across Australia, with dairy farming activity close to major metropolitan areas to ensure reliable, year-round fresh drinking milk for local consumption.

Underpinning Dairy Australia's policy and regulatory, public health and nutrition science expertise is a commitment to evidence-based public health policy and food regulation. Our objective is to provide expertise and evaluate proposals considering the most current relevant evidence, in the context of sound regulatory and policy development principles.

Dairy Australia has reviewed the WHO draft guidelines (the guidelines) and provides the following comments.

Dairy Australia does not support the recommendations provided in this guideline whereby dairy foods are classified as sugar-sweetened beverages (SSBs) and categorised as 'unhealthy foods' for the purpose of a proposed food tax. Any guidelines on fiscal policies to promote healthy diets must be underpinned by robust scientific evidence with due consideration to the regulatory impact. Dairy foods, such as flavoured milk, should not be classified as SSBs because of the beneficial nutrient profile, referred to as the 'dairy matrix' which provides numerous nutritional and health benefits across the lifespan. In national and international dietary guidelines, dairy is considered to contribute to a 'healthy diet' as it positively impacts digestive, bone and dental health, weight management, muscle mass and hydration and can help to reduce the risk of blood

pressure, cardiovascular disease, stroke and type 2 diabetes¹. Dairy is a nutrient dense and affordable way to address food insecurity and malnutrition and its beneficial package of nutrients should exclude it from any proposed taxation scheme.

Question 1 Overall clarity of the guidelines

With regards to recommendation 1, we **do not** support flavoured milks and milk-based drinks being classified as sugar-sweetened beverages.

This is because the definition of SSBs provided in the guideline is broad and includes flavoured milks and milk-based drinks, which are typically excluded by other organisations and agencies. This is also inconsistent with research and policy, such as international dietary guidelines.

A review of countries reporting in the Food and Agriculture Organization of The United Nations (FAO) dietary guidelines database shows that nearly all advise consumption of milk or milk products (with varying amounts and types of dairy)^{2,3}. This is reflective of the overwhelming scientific evidence that milk is an important component of a healthy dietary pattern and associated with positive health outcomes. The recently revised American Dietary Guidelines have retained dairy foods as a separate, distinct food group in recognition of the health and nutrition benefits to people of all ages. The guidelines recommend three serves per day for most Americans, with a focus on low fat and reduced fat dairy foods⁴.

The Australian Dietary Guidelines state that the key to eating well is to enjoy a variety of nutritious foods from each of the five food groups every day. One of the recommended five food groups to consume every day is dairy, which includes milk, yoghurt and cheese – plain and flavoured, reduced and regular fat¹.

In Australia, flavoured milk acts as a vehicle for consumption of the dairy food group. This is critical, as eight out of 10 children and adolescents aged 2–18 years do not consume enough milk, cheese and yoghurt. In light of this, it is not surprising that nine out of 10 teenage girls do not meet the recommended amount of calcium and are low in a number of other important nutrients. This is a major concern as childhood and adolescence is a critical period of development. What happens during this period impacts on a person's bone health for the rest of their life. Around 50% of adult bone mass is acquired during the adolescent years, while a 10% increase in peak bone mass could reduce the risk of fracture by 50% in women after menopause. It has also been estimated that by 2022, costs associated with osteoporosis, osteopenia and fractures will total \$33.6 billion.

As such, flavoured milk is critical in that:

¹National Health and Medical Research Council. Australian Dietary Guidelines. Available: <https://www.eatforhealth.gov.au/guidelines>

²Herforth A, Arimond M, Álvarez-Sánchez C, Coates J, Christianson K, Muehlhoff E. A Global Review of Food-Based Dietary Guidelines. *Adv Nutr.* 2019;10:590–605.

³Comerford KB, Miller GD, Boileau AC, Masiello Schuette SN, Giddens JC, Brown KA. Global review of dairy recommendations in food-based dietary guidelines. *Front Nutr.* 2021;8:1-10.

⁴U.S. Department of Agriculture and U.S. Department of Health and Human Services. Dietary Guidelines for Americans, 2020-2025. Available: <https://www.dietaryguidelines.gov/resources/2020-2025-dietary-guidelines-online-materials>

- The body of evidence shows flavoured milk drinkers have a higher total milk intake than those who only consume plain milk^{5,6,7,8,9}. In addition, a study conducted by Sydney University found flavoured milk consumption at age 12 was associated with higher dairy intake at both ages 12 and 17. It has also been shown that adolescents that consume flavoured milk at least twice a week have a five-fold greater chance of maintaining an adequate dairy intake during adolescence (between the ages of 12 and 17 years) than those who don't consume flavoured milk¹⁰.
- Research has shown that drinking milk – whether plain or flavoured – contributes positively to children's nutrient intakes and consequently is related to the same positive health outcomes. Focusing on flavoured milk specifically, an Australian study found flavoured milk drinkers aged 9 to 16 years were 1.7 times more likely to meet the Estimated Average Requirement (EAR) for calcium¹¹. In addition to calcium intakes, flavoured milk drinkers have significantly higher intakes of vitamin A than non-consumers of milk while having similar intakes of protein, phosphorus, magnesium, potassium and iodine, compared to plain milk drinkers¹¹.
- Research from both the US and Australia shows children who drink flavoured milk have lower SSB intake (where SSB is defined as soft drinks) and fruit drink than children who don't drink flavoured milk^{10,11,12,13}. Another study showed that when flavoured milk was consumed before a meal and as part of a meal, participants consumed less discretionary food, when compared to an energy equivalent SSB¹⁴. Furthermore, studies show nutritional benefits when flavoured milk is used as a substitute for sugar-sweetened drinks. A randomised controlled trial in 98 children aged 8-10 years found that those who drank flavoured milk rather than soft drink (3 x 200mL/day for 4 months) gained more lean body mass, while boys who drank flavoured milk were 0.7cm taller¹⁵. Energy intakes were also significantly lower compared to those who continued to drink soft drink.
- Studies in both Australia and the US have shown that despite containing added sugar, consumption of flavoured milk does not lead to weight gain, or changes in BMI^{11,13}.
- Research shows that higher intakes of SSBs increase the risk of dental caries and tooth erosion, while higher intakes of milk-based beverages reduce the risk. This is likely due to the presence of substances

⁵Nicklas T, O'Neil C, Fulgoni V. Flavored milk consumers drank more milk and had a higher prevalence of meeting calcium recommendation than nonconsumers. *J Sch Health*. 2017;87(9):650-7.

⁶Nicklas TA, O'Neil CE, Fulgoni VL, 3rd. The nutritional role of flavored and white milk in the diets of children. *J Sch Health*. 2013;83(10):728-33.

⁷Fayet F, Ridges LA, Wright JK, Petocz P. Australian children who drink milk (plain or flavored) have higher milk and micronutrient intakes but similar body mass index to those who do not drink milk. *Nutr Res*. 2013;33(2):95-102.

⁸Fayet-Moore F. Effect of flavored milk vs plain milk on total milk intake and nutrient provision in children. *Nutr Rev*. 2015;74(1):1-17.

⁹Fayet-Moore F, Cassettari T, McConnell A, Kim J, Petocz P. Australian children and adolescents who were drinkers of plain and flavored milk had the highest intakes of milk, total dairy, and calcium. *Nutr Res*. 2019;66:68-81.

¹⁰Gopinath B, Flood VM, Burlutsky G, Louie JC, Baur LA, Mitchell P. Pattern and predictors of dairy consumption during adolescence. *Asia Pac J Clin Nutr*. 2014;23(4):612-618.

¹¹Fayet-Moore F. Effect of flavored milk vs plain milk on total milk intake and nutrient provision in children. *Nutr Rev*. 2015;74(1):1-17.

¹²Johnson RK, Frary C, Wang MQ. The nutritional consequences of flavored-milk consumption by school-aged children and adolescents in the United States. *J Am Diet Assoc*. 2002;102(6):853-856.

¹³Murphy MM, Douglass JS, Johnson RK, Spence LA. Drinking flavored or plain milk is positively associated with nutrient intake and is not associated with adverse effects on weight status in US children and adolescents. *J Am Diet Assoc*. 2008;108(4):631-639.

¹⁴Vien S, Luhovyy BL, Patel BP, Panahi S, El Khoury D, Mollard RC, Hamilton JK, Anderson GH. Pre- and within-meal effects of fluid dairy products on appetite, food intake, glycemia, and regulatory hormones in children. *Appl Physiol Nutr Metab*. 2017;42(3):302-310.

¹⁵Albala C, Ebbeling CB, Cifuentes M, Lera L, Bustos N, Ludwig DS. Effects of replacing the habitual consumption of sugar-sweetened beverages with milk in Chilean children. *Am J Clin Nutr*. 2008;88(3):605-611.

in milk that are protective of teeth including lactoferrin and casein. Milk's higher pH and the presence of other nutrients such as calcium and phosphorous provide protection against dental caries^{16,17,18}.

In summary, more work is required in clarifying the definition of SSBs when applied to food fiscal policy, excluding flavoured milk and milk products.

With regards to recommendation 2 and 3, dairy should be classified as foods consistent with 'healthy eating' and thus should be subsidised, not taxed.

The Australian Dietary Guidelines state that the key to eating well is to enjoy a variety of nutritious foods from each of the five food groups every day. One of the five food groups is dairy, which includes milk, yoghurt and cheese – plain and flavoured, reduced and regular fat¹⁹. The health benefits of dairy are extensive, with research showing benefits for:

- Digestive health: A growing body of research supports the role of gut health in overall health and wellbeing. Some fermented foods, such as yoghurt, contain probiotics; active bacterial cultures with unique characteristics that allow them to survive in the gastrointestinal tract. When consumed in adequate amounts, research has shown increases in microbial diversity, beneficial gut bacteria and decreased pathogens in the gut^{20,21,22}.
- Bone health: Milk, yoghurt and cheese provide a convenient and readily absorbable source of calcium, contributing around 60% of the calcium in the diet and research has shown that dairy foods are important for bone health and bone growth²³. For children with low calcium intakes, dairy consumption has been shown to favourably impact bone mineral content²⁴, while a longitudinal study of 106 children showed an average of two or more servings of dairy each day resulted in significantly better bone health in the teenage years²⁵. For the elderly, adequate dairy intake reduces the risk of all fractures by 33%, hip fractures by 46% and falls by 11% whilst improving calcium and protein intakes²⁶.
- Dental health: Dairy foods have a specific role to play in dental health as they contain a unique combination of special anti-decay nutrients such as calcium, phosphorus and the protein, casein. Milk has been linked to reduced risk of cavities, making it a good drink choice between meals, and hard cheese

¹⁶Richards D. Impact of diet on tooth erosion. *Evid Based Dent*. 2016;17(2):40.

¹⁷Dror DK, Allen L. Dairy product intake in children and adolescents in developed countries: trends, nutritional contribution, and a review of association with health outcomes. *Nutr Rev*. 2014;72(2):68-81.

¹⁸Moynihan P. Foods and factors that protect against dental caries. *Nutr Bull*. 2000;25(4):281-286.

¹⁹National Health and Medical Research Council. Australian Dietary Guidelines. Available:

<https://www.eatforhealth.gov.au/guidelines>

²⁰Lisko DJ, Johnston GP, Johnston CG. Effects of dietary yogurt on the healthy human gastrointestinal (GI) microbiome. *Microorganisms*. 2017;5(1):6-22.

²¹Filteau M, Matamoros S, Savard P, Roy, D. Molecular monitoring of fecal microbiota in healthy adults following probiotic yogurt intake. *PharmaNutrition*. 2013;1(4):123-129.

²²Rohde CL, Bartolini V, Jones N. The use of probiotics in the prevention and treatment of antibiotic-associated diarrhea with special interest in *Clostridium difficile*-associated diarrhea. *Nutr Clin Pract*. 2009;24(1):33-40.

²³Dror DK and Allen LH. Dairy product intake in children and adolescents in developed countries: trends, nutritional contribution, and a review of association with health outcomes. *Nutr Rev*. 2014;72(2):68-81.

²⁴Huncharek M, Muscat J, Kupelnick, B. Impact of dairy products and dietary calcium on bone-mineral content in children: results of a meta-analysis. *Bone*. 2008;43(2):312-321.

²⁵Moore LL, Bradlee ML, Gao D, Singer MR. Effects of average childhood dairy intake on adolescent bone health. *J Pediatr*. 2008;153(5):667-673.

²⁶Iuliano S, Poon S, Robbins J, Bui M, Wang X, De Groot L, Van Loan M, Zadeh AG, Nguyen T, Seeman E. Effect of dietary sources of calcium and protein on hip fractures and falls in older adults in residential care: cluster randomised controlled trial. *BMJ*. 2021;375(n2364):1-10.

has been linked to decreased risk of dental cavities and erosion^{27, 28}. The Australian Dental Association recommends eating a small piece of cheese after consuming sugary food or drink to help protect teeth and reduce the risk of tooth decay.

- **Weight management:** When trying to lose weight through a calorie-controlled diet, studies show that including at least three serves of milk, yoghurt or cheese a day can help people lose more weight, more centimetres from the waist and more body fat compared to people who ate fewer serves of dairy foods^{29,30}.
- **Muscle mass and hydration:** Milk contains high-quality proteins that provide all the essential amino acids needed to build and maintain muscle mass. Milk also assists with rehydration after exercise by replacing fluid and electrolytes (sodium and potassium) in the right balance³¹. Other nutrients in milk, like protein, help the body to retain fluid more effectively.
- **Reduced risk of hypertension, cardiovascular disease, stroke and type 2 diabetes:** A number of studies have found that three daily serves of milk, cheese and yoghurt is linked to a reduced risk of hypertension³², while a recently published meta-analysis found that consumption of dairy is associated with a 12% reduction in CVD risk and a 13% reduction in stroke risk³³. Finally, higher intakes of all varieties of milk, yoghurt and cheese was linked to a 11% reduction in the risk of type 2 diabetes compared to people eating less dairy foods³⁴.

In summary, more work is required in clarifying the definition of ‘healthy diets’, consistent with international dietary guidelines and other research documents when applied to food fiscal policy – which includes dairy foods.

Question 2 Considerations and implications for adaptation and implementation of the guideline

Dairy contributes to reducing food insecurity and malnutrition

Research has shown if Australians increased their intake of dairy foods to the Australian Dietary Guideline recommendations, at least \$2 billion could be saved from the annual healthcare budget³⁵.

Dairy foods are recommended as a core food group across numerous international dietary guidelines as they are a natural package of essential nutrients from calcium to protein, iodine, vitamin A, riboflavin, vitamin B12 and zinc, and provide a range of health benefits. These include improved digestive and bone health, dental

²⁷Ravishankar TL, Yadav V, Tangade PS, Tirth A, Chaitra TR. Effect of consuming different dairy products on calcium, phosphorus and pH levels of human dental plaque: a comparative study. *Eur Arch Paediatr Dent*. 2002;13:144-148.

²⁸Kashket S, DePaola D. Cheese consumption and the development and progression of dental caries. *Nutr Rev*. 2002;60(4):97-103.

²⁹Abargouei A, Janghorbani M, Salehi-Marzijarani M, Esmailzadeh A. Effect of dairy consumption on weight and body composition in adults: a systematic review and meta-analysis of randomized controlled clinical trials. *Int J Obes Relat Metab Disord*. 2012;36(12):1485-1493.

³⁰Chen M, Pan A, Malik V, Hu F. Effects of dairy intake on body weight and fat: a meta-analysis of randomized controlled trials. *Am J Clin Nutr*. 2012;96(4):735-747.

³¹Shirreffs SM, Watson P, Maughan RJ. Milk as an effective post-exercise rehydration drink. *Br J Nutr*. 2007;98:173–180.

³²Chiu S, Bergeron N, Williams P, Bray G, Sutherland B, Krauss R. Comparison of the DASH (Dietary Approaches to Stop Hypertension) diet and a higher-fat DASH diet on blood pressure and lipids and lipoproteins: a randomized controlled trial. *Am J Clin Nutr*. 2015;103(2):341-347.

³³Qin LQ, Xu JY, Han SF, Zhang ZL, Zhao YY, Szeto IM. Dairy consumption and risk of cardiovascular disease: an updated meta-analysis of prospective cohort studies. *Asia Pac J Clin Nutr*. 2015;24:90-100.

³⁴Gao D, Ning N, Wang C, Wang Y, Li Q, Meng Z, Liu Y, Li Q. Dairy products consumption and risk of type 2 diabetes: systematic review and dose-response meta-analysis. *PLoS ONE*. 2013;8(9):e73965.

³⁵Doidge, Segal & Gospodarevskaya (2012). Attributable risk analysis reveals potential healthcare savings from increased consumption of dairy products. *Nutr*. 142(9):1772-1780.

health, weight management and reduced risk of hypertension, cardiovascular disease, stroke and type 2 diabetes³⁶.

- They contribute to both nutritional adequacy and better overall diet quality when consumed inline with recommended amounts as per the dietary guidelines – which is true for both plain and flavoured varieties^{37,38}.
- Dairy foods provide more nutrients than calories, so are considered an incredibly nutrient dense source of dietary energy, whilst providing the bulk of dietary calcium, vitamins and minerals to diets that address nutrient gaps evident across populations, particularly in Australia^{39,40}.
- They are a high-quality protein and provide dietary calcium at the lowest cost compared to calcium provided by all other major food groups²⁶.

Single nutrients are a poor way to determine foods or beverages for taxation

Traditionally, nutrition research has focused on the relationship between single nutrients (like saturated fat or sodium) and health. However, when nutrients are consumed as part of a food, together with other essential nutrients and bioactive components, they work synergistically to affect health rather than how you might expect them to act as nutrients on their own. As such, the complex structure of foods in their entirety ultimately affects nutrient bioavailability, absorption, digestion and health – referred to as the dairy matrix.

Dairy foods are complex physical structures housing macronutrients, micronutrients and various other components. Milk, cheese and yoghurt are excellent sources of calcium and naturally contain a unique package of nutrients including B vitamins, high-quality protein, iodine, and are also rich in magnesium, potassium, carbohydrate, various fatty acids and bioactive components.

It's therefore important to reassess the focus on nutrients and look at consumption of whole foods in the context of the entire diet. As above, this is in line with research and policy documents such as the Australian Dietary Guidelines³⁶.

Question 3 Context and setting specific issues that have not yet been captured

No context or setting specific issues were not captured.

Question 4 Errors of fact or missing data

No comment.

³⁶National Health and Medical Research Council. Australian Dietary Guidelines. Available: <https://www.eatforhealth.gov.au/guidelines>

³⁷Ridoutt BG, Baird D, Hendrie GA. The role of dairy foods in lower greenhouse gas emission and higher diet quality dietary patterns. *Eur J Nutr.* 2021;60:275-285.

³⁸Rangan AM, Flood VM, Denyer G, Webb K, Marks GB, Gill TP. Dairy consumption and diet quality in a sample of Australian children. *J Am Coll Nutr.* 2012;31(3):185-193.

³⁹Drewnowski A. Measures and metrics of sustainable diets with a focus on milk, yogurt, and dairy products. *Nutr Rev.* 2018;76(1):21-28.

⁴⁰Ridoutt B. An alternative nutrient rich food index (NRF-ai) incorporating prevalence of inadequate and excessive nutrient intake. *Foods.* 2021;10(12):3156-3168.

Question 5 General comments

Dairy Australia welcomes the opportunity to respond to the draft WHO guideline: Fiscal policy to promote healthy diets.

We do not support the recommendations provided in the guideline for following five key reasons:

1. Dairy should not be classified as an SSB.
2. Dairy foods are a 'core' or five-food group within the Australian Dietary Guidelines because of the nutrient and health benefits they provide, with similar international recognition, for example, in the United States and as such, should be included as part of a 'healthy diet'.
3. Flavoured milk is a vehicle for optimal nutrient consumption, particularly for children and adolescents as acknowledged in the Australian Dietary Guidelines: "Milk products and calcium-enriched alternatives are particularly important foods for growing children and adolescents"⁴¹.
4. Children and adolescents who consumed flavoured milk are less likely to consume soft drinks which provide no beneficial nutrient profile.
5. Dairy is a nutrient dense and affordable way to address food insecurity and malnutrition.

Dairy Australia recommends the definition of SSBs and a healthy diet be reflective of national and international research and policy documents. Therefore, we call on the WHO to use best practice when developing guidance on fiscal policies to promote healthy diets, based on robust scientific evidence and due consideration of regulatory impacts.

We look forward to contributing to next steps and are available to discuss our submission in further details as required.

Regards

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⁴¹National Health and Medical Research Council. Eat for Health: Australian Dietary Guidelines summary. Available from: https://www.eatforhealth.gov.au/sites/default/files/2022-09/n55a_australian_dietary_guidelines_summary_131014_1.pdf

Survey response	
Family/last name	GAUSSERES
Given/first name	Nicolas
Organization/affiliation	Danone
Sector	Private sector
Sector [Other]	
Country	Other
Country [Other]	Global
Overall clarity of the guideline	
Considerations and implications for adaptation and implementation of the guideline	
Context and setting-specific issues that have not yet been captured	
Errors of fact or missing data	
General comments	Danone welcomes the opportunity to provide comments on the WHO guidelines on fiscal measures for healthy diets. As Danone, we have a mission to bring health through food to as many people as possible. To do so, Danone supports science-based public health policies which aim to encourage healthier eating behavior, including fiscal measures, as they are enablers of its mission. For fiscal measures –be they fiscal incentives or taxes- to be efficient and to minimize unintended consequences, Danone believes they should: 1/ Be adapted to the local context - Considering local population dietary status: key nutrients of concern may be different between countries, as well as the size of the gaps between current and ideal intakes. Also, each market has its specificities and unique baseline offer, varying according to local tastes and habits, as well as pre-existing policies. - Building on pre-existing policies, ensuring consistency with Food Based Dietary Guidelines and other references identifying foods to be consumed on a regular basis in healthy sustainable diets, as well as with nutrient profiles and/or thresholds already in use to avoid multiple standards applying to a single food. 2/ Foster a substitution effect towards healthier foods - Danone believes fiscal policies should make healthy foods more affordable and available. Levers include lowering VAT on healthy foods and/or targeted subsidies to the most vulnerable populations. - When authorities implement taxes on soft drinks, substitution effects are key. Thus, such taxes should follow a tiered approach. Using the tax revenue to support other health policies could yield additional benefits for the population. 3/

	Be monitored - Like all public health policies, fiscal measures for healthy diets should be rigorously evaluated to ensure they deliver the expected impact on health, and to allow for continuous improvements. - To do so, clear objectives must be set beforehand, relevant baseline data collected and robust methods used.

Comments on the WHO guidance on fiscal policies for Food Policies

The Center for the Study of Law, Justice and Society - Dejusticia is a legal and social studies organization located in Bogotá, dedicated to strengthening the rule of law and promoting human rights in Colombia and the Global South. As a research-action center, our objective is the promotion of social change by carrying out rigorous studies and solid proposals for public policies, carrying out advocacy campaigns in high-impact forums, public interest litigation, and designing and delivering educational and training programs. Since 2005, through our different thematic lines and transversal areas, we have contributed significantly with our experience and our desire for change, including those related to the effectiveness and justiciability of Economic, Social and Cultural Rights (ESCR).

- General comments:

Overall the document summarizes in a systematic manner the scientific evidence regarding the tax on sweetened beverages, yet recommendations on the tax design and implementation are unclear. In this sense, the WHO must provide more precise conclusions about the advantages and challenges of the various specific designs, especially for countries that decide to distance themselves from the definition of critical nutrients and are closer to classifications such as NOVA.

Regarding the definition of SSBs, the definition should include beverages that are sweetened with non-sugar sweeteners, because the health impacts of consuming these beverages are unknown, and not doing so might leave various kinds of ultra-processed drinks. This approach may align with decisions made in the final WHO guidance on non-sugar sweeteners. Relatedly, the ideal outcome of tax policies should not necessarily be focused on reformulation for tax avoidance, but instead on reformulation for public health, and promotion of population-level decreases in consumption of unhealthy food and beverage.

On the other hand, in terms of implementation it is important that WHO focus on the importance of recommending a holistic approach to non communicable diseases, thus it must explicitly endorse States to pass a package of policies to promote diets and provide better access to healthy foods for low income and other vulnerable populations, a single policy approach will not solve all negative health outcomes, that there is a need.

The guidance should provide clearer, more actionable steps on how these policies may “increase equity and may increase human rights.” In this regard, the guideline should emphasize that the collection of healthy taxes has the potential to provide a significant source of funding for social programs aimed at improving the lives of vulnerable populations. By doing so, it can help to reduce the likelihood of regressive outcomes, where the burden of taxation falls disproportionately on lower-income groups. However, for the tax to be truly progressive and beneficial to society as a whole, it is crucial that local governments have clear guidelines and intentions in place for the use of the funds generated by the tax. This will help to ensure that the tax revenue is used effectively to address the needs of the most vulnerable populations and prevent any potential misuse or misallocation of funds.

The effectiveness of the substitution effect, which aims to reduce the consumption of ultra-processed foods and promote healthier dietary choices, may be impacted if the prices of healthy foods also experience an increase. This can occur if the demand for healthy food options rises, leading to a price hike, or if the cost of production of these foods increases. In either case, the substitution effect may be negated, as consumers may continue to opt for less healthy, but more affordable, options. Therefore,

guidance rates both taxes on unhealthy foods and subsidies for healthy foods as recommendations of low certainty because the systematic reviews did not find enough evidence on these policies having an impact. However, these are promising policies, especially now as diets are getting worse and more people are struggling with affording food. Given the precautionary principle on public health, it is essential to move forward with the best available evidence and encourage uptake of promising policies. The GRADE design for recommendations does not fit the precautionary principle approach, and also is contradictory to the point on page 62, which states that natural experiments are likely to be the most appropriate for evaluating fiscal policy impact.

Therefore, the guidance should use more actionable information about best practice policies for each recommendation, and/or provide manuals for healthy food subsidies and taxes on ultra-processed foods, though for the targeted audiences, it would be best if all necessary and relevant content was included in the guidance document.

Additionally, to mitigate the potential substitution effects and ensure the success of a healthy tax, the WHO may consider providing recommendations on measures that can be implemented, such as examples of best practices in other countries. This could include providing incentives for the production and consumption of healthy foods, as well as promoting education and awareness on the benefits of healthy diets. Additionally, it is important to consider the allocation of the funds generated by the tax, as they may not always directly benefit the most vulnerable populations. For instance, the funds may be used to improve healthcare facilities, but the costs of accessing these facilities may still be prohibitively high for low-income populations.

Finally, the beverage industry's market power may pose a significant challenge to the success of a healthy tax, as they may be able to maintain or lower prices for their products, even as the cost of healthy alternatives becomes less affordable. This can result in a continuation of unhealthy consumption patterns, which can have negative impacts on public health. To ensure that the tax remains a health policy and is effective in promoting healthier diets, it is important to consider measures to counteract these potential outcomes, such as increased regulations and restrictions on the beverage industry or subsidies for the production and consumption of healthy alternatives.



The Eurasian Union of Juice, Water and Beverage Producers Comments on the draft “WHO guideline on fiscal policies to promote healthy diets”

The Eurasian Union of Juice, Water and Beverage Producers is a voluntary non-profit association of legal entities, whose main activity is the production or sales of juice products, soft drinks and bottled water. Organizations conducting activities in the sphere of production, supply and research of soft drinks, juice products and bottled waters, raw materials or equipment needed for the production or providing educational, consulting, technical and supply services for companies and organizations interested in the development of soft drinks, juice products and bottled water Eurasia market are also members of the Union.

Eurasian DRINKSUNION would like to thank the WHO for the opportunity to submit comments on the “WHO guideline on fiscal policies to promote healthy diets” – Draft WHO guideline for public consultation. We thank you for taking them into consideration.

Eurasian DRINKSUNION Comments.

We would like to focus on the inclusion of fruit/vegetable juices in recommendation 1.

“Recommendation 1

WHO recommends implementation of a policy to tax sugar-sweetened beverages (SSBs).

For this recommendation, SSBs refer to a broad set of non-alcoholic beverages. They are defined as all types of beverages containing free sugars,^{10,11} including carbonated or non-carbonated soft drinks, fruit and/or vegetable juice¹² and drinks, nectars, liquid and powder concentrates, flavoured water, vitamin waters, energy and sports drinks, ready-to-drink teas, ready-to-drink coffee, flavoured milks and milk-based drinks, and plant-based milk substitutes.

¹² None of the policies in the evidence base for this recommendation included fruit juices as a taxable product. However, reducing consumption of fruit juices could contribute to reducing overall sugars intake because of the sugars content of fruit juices.”

Internationally fruit juices and nectars are defined in GENERAL STANDARD FOR FRUIT JUICES AND NECTARS (CODEX STAN 247-2005). There is currently no definition for vegetable juices, though a draft standard is being prepared.

Fruit juice is defined in section 2.1.1 of this standard and in particular must have the following essential characteristics:

“...The juice is prepared by suitable processes, which maintain the essential physical, chemical, organoleptical and nutritional characteristics of the juices of the fruit from which it comes...”.

We emphasize that the standard requires that fruit juice must “maintain the essential physical, chemical, organoleptical and **nutritional characteristics** of the juices of the fruit from which it comes.” Therefore, it is not possible to reformulate fruit juice to reduce sugar – as is suggested by WHO as a potential outcome of SSB taxation. This means that taxation of fruit juice would not meet this policy objective and would be an unfair regulatory burden given that the standard prevents the fruit juice industry from mitigating the additional burden of taxation.

Now whilst section 3.1.2 **Other permitted Ingredients** of the standard **does allow** for the addition of sugars to fruit juices this is intended for acid (flavour) correction. Modern agronomy and manufacturing techniques are sufficiently advanced for the brix/acid ratio of a fruit juice to be well balanced and acceptable to the consumer without the need to add sugar, therefore the addition of sugar is very rare. The consumer expects fruit juices to be 100% pure without added sugar, hence these are the products that are commercially sold and consumed.

According to the Technical Regulation of the Customs Union 023/2011 “On juice products from fruit and vegetable” the amount of added sugar should not be higher “than 1,5% of the finished product and must not be used in order to substitute soluble solids.” It is **misleading** and **factually incorrect** for the WHO to classify 100% juices (either fruit or vegetable) as sugar-sweetened beverages. They are not. **Eurasian DRINKSUNION requests that the document is corrected.**

To support the point that that 100% juices should not be included in the SSB category we would like to make the following observations.

How much sugars are in whole oranges versus orange juice?

It takes 1-2 oranges to make one small glass of orange juice. 150 grams of oranges – without the peel – contains 12.3 grams of total sugars, whereas 150 grams of orange juice contains 12.9 grams of total sugars. A glass of orange juice (200-250 ml) contains,

on average, about 14% of the daily requirement in potassium, 7% - in copper, 25% - in folates and about 100% - in vitamin C. [5]

How much sugars are in whole apples versus apple juice?

A small glass of apple juice contains 1-2 apples. According to official data, 150 grams of whole apples (flesh plus skin) contain 17.4 grams of total sugars, whereas 150 grams of apple juice contains 14.6 grams of total sugars. A glass of apple juice (250 ml) contains, on average, about 8% of the daily requirement for potassium, 12.5% for chromium and about 150% of adequate daily intake of hydroxycinnamic acids. Additionally, apple juices (except clarified ones) contain pectins - in a glass (250 ml) of juice on average there is 15% of daily requirement in pectins, and the total content of soluble and insoluble dietary fiber in apple juices with pulp on averages make 5% of daily human requirement in a dietary fiber. [4]

Does fruit juice cause large spikes in blood sugar levels?

No. Regular consumption of 100% fruit juice has a neutral impact on blood sugar control and insulin levels. Two meta-analyses (super studies) reported no impact of regular fruit juice consumption on blood glucose and insulin levels [11,9]. The reason is linked to the low GI (glycemic index) of fruit juices.

Why do fruit juices have a low GI?

100% fruit juice has a low glycemic index (GI), approx. 50 for orange juice and 41 for apple juice [2]. These are similar to the GI given to whole fruits, which is 43 for whole orange and 36 for whole apple. The low GI is due to fruit sugars (fructose) which are more slowly absorbed than added sugars (sucrose/glucose). Polyphenols found in both fruits and juices are also known to slow the absorption of sugars from the gut [6].

Does fruit juice increase obesity risk?

No, according to three meta-analyses (super studies) of randomised controlled trials, a daily glass of 100% fruit juice has no clinical impact on body weight or weight gain in adults [3,1,8]. A clinical trial reported that a low-calorie diet helped obese adults to lose weight, whether or not they drank 500 ml of orange juice daily [10].

Fruit juice and a healthy diet.

According to the recent study juices have a high nutritional value and can make a significant contribution to the intake of some nutrients and bioactive compounds. The most important substances from juices are polyphenolic compounds (flavonoids, phenolic acids) and carotenoids (β -carotene, lycopene). All juices also contain

Chairperson
The Eurasian Union of Juice,
Water and Beverage Producers

Handwritten signature: *С.П. Ковалев*

Official circular stamp of the Federal Scientific Center of Food Safety and Food Quality Control (VNIIPiF) of the Ministry of Health of the Russian Federation. The stamp contains the following text:

- ВНИИПФИ
- ФЕДЕРАЛЬНОГО НАУЧНОГО ЦЕНТРА БЕЗОПАСНОСТИ И КАЧЕСТВА ПИТАНИЯ
- МИНИСТЕРСТВА ЗДРАВООХРАНЕНИЯ РОССИЙСКОЙ ФЕДЕРАЦИИ
- ОТДЕЛ ПРОДУКТОВ СОЮЗНОГО НАПИТКА
- МОСКВА
- ИНН 77080406878
- ОГРН 1227700431529

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03, February 2023

ONLINE CONSULTATION ON THE DRAFT WHO GUIDELINE: FISCAL POLICIES TO PROMOTE HEALTHY DIETS

Response of European Specialist Dietetic Network (ESDN) for Public Health of the European Federation of the Associations of Dietitians (EFAD)¹.

We recognize the colossal work of the WHO Dept. of Nutrition and Food Safety along with Dept. of Health Promotion on drafting the guideline on fiscal policies to promote healthy diets and welcome the opportunity to participate in this consultation.

We would like to offer the following comments and suggestions, which we hope will contribute to an even stronger version of the guideline.

- **Overall clarity of the guideline:**
 - We find the overall clarity of the proposed guideline to be to the point and the addition of the glossary section enhances the understanding of the taxation terminology. Yet, despite the whole document presenting evidence on the effectiveness of implementing an excise tax, the final recommendation section lacks specificity on the type of tax. Plus, the tiered tax approach could motivate industry to reformulate to their benefit, hence the guideline should be more specific on the type of tax that is being recommended.
 - Secondly, this guideline should put more emphasis on the allocation of tax revenues. This could be either done as a separate, (i.e. a fourth recommendation), or the two recommendations on taxing sugar-sweetened beverages (SSBs) and foods inconsistent with a healthy diet could be amended to include information on how to earmark the earned revenues. In the remarks section of the recommendation, the revenue of the extra tax money could be recommended to use for public health programs. Examples could include improving water filtering systems both for municipalities and for individual buildings, for installing water fountains at primary and middle schools and/or the revenues could be used for multiple health care campaigns

¹Zeynep Begüm Kalyoncu Atasoy (Türkiye), Elena Carrillo (Spain), Amanda Avery, (United Kingdom), Teresa Rodrigues (Portugal), Zoi Toumpakari (United Kingdom), Bernadette Kiss-Toth (Hungary) and Manuel Moñino (Spain). <http://www.efad.org/en-us/specialists-networks/public-health/>

that advocate consuming more fruits and vegetables. Essentially, the guideline should support programs and policies that address conditions caused by poor diets. The funds could be recommended to be directed to the disproportionately affected communities to help reduce health inequalities.

- **Considerations and implications for adaptation and implementation of the guideline**
 - Despite the WHO recommendations to not have a hierarchical order, putting the subsidy recommendation as the final of the recommendations may prompt policymakers to deem it less important. Therefore, we propose the subsidy recommendation to be placed as the second instead of last.
 - Plus, unsalted and unroasted nuts should be added to the list of foods to be subsidized along with vegetables, fruits, and legumes that are established by national authorities in the context of their food-based dietary guidelines.
- **Context and setting-specific issues that have not yet been captured**
 - There needs to be more guidance on the communication of the tax policies, which can help increase their public acceptability. Especially in the high inflation countries the taxes may not be noticed by consumers as their price expectations have become distorted due to constantly increasing prices. Hence, governments need to communicate the taxes with consumers that they would know at least a portion of the price increase would be due to the taxes. Acceptability of taxes among consumers is a key factor to ensure its implementation and previous research has shown that this could be achieved by communicating the effectiveness of taxes on promoting a healthy diet or reducing consumption of foods inconsistent with a healthy diet.
- **Errors of fact or missing data**
 - Artificially sweetened beverages should be included in the list of foods inconsistent with a healthy diet. We propose to reword the definition of foods inconsistent with a healthy diet” as follows: refers to foods that are high are high in saturated fatty acids, trans-fatty acids, free sugars and/or salt, usually highly processed, and may fall into a discretionary food category and generally contribute to displacing healthy foods.

- **General comments**

- There could also be a separate section on banning tax exemptions for the companies that produce SSBs and foods inconsistent with a healthy diet.
- We would like the guideline include a set of recommendations for governments to implement systems to discourage consumption of foods inconsistent with a healthy diet as artificially sweetened beverages, 100%/concentrated fruit juices, etc. We do not want consumers to think that these products are necessarily healthier if they are not being taxed. We need to improve access to safe water and encourage water as the preferred beverage.
- It would be better if the wholegrains are defined more precisely in the guideline with some examples as to what could be subsidized. As a group, we worry that some of these products tend to be perceived as being expensive so the subsidies should be sufficient to enable people on low incomes to be able to afford the healthier choices.

Selected References

https://www.efad.org/wp-content/uploads/2022/09/Fiscal_measures_policy_paper_ESDNPH_2022.pdf

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Call for comments on the draft WHO Guideline: Fiscal policies to promote healthy diets

Comments on the draft guideline

EuroHealthNet, 23 January 2023

1. Overall clarity of the guideline

EuroHealthNet compliments the drafting team on developing this WHO guideline on fiscal policies to promote healthy diets. The document presents a clear line-up of most relevant and quality-graded evidence, as well as considerations for the guideline implementation. Mentions of **what the guideline is *not intended to do***, are appreciated in order to avoid misunderstandings; however, these should be better exposed and presented in the executive summary and/or the introduction section.

Given that **the executive summary of the guideline is rather long**, we encourage you to consider shortening it or making (visually) clearer the executive summary is a prelude to the further document. Currently, a lot of the information in the two sections seems to be overlapping and repetitive. As an alternative, these two parts could be merged with an accompanying abstract upfront.

Secondly, we believe that a point made in the guidelines' scope and purpose, namely that "no single intervention can ensure that all aspects of the food environment support healthy diets" and that therefore "a comprehensive package of policy actions is required" should be emphasised more throughout the document. The **systems-thinking underpinning the rationale** for the guidelines should make it clear that WHO is delivering the publication as part of a series of **all-angle tools to create health and sustainability-supportive food and living environments**. We suggest adding that **the efficiency of a specific policy is undermined if it is not accompanied by a systemic change**. For example, policies to foster consumption of fruit and vegetables (0% VAT, etc.) are more efficient in a system where marketing of health-undermining products such as HFSS is regulated and the prices of the HFSS products reflect the wider societal consequences (disease burden, social systems burden). Hence, it should also be specified that if implemented all together, the efficiency of each would likely increase.

Finally, it is our observation that **the narrative related to the presentation of the results is discouraging**, namely stressing continuously the lack of sufficient evidence to prove their

efficiency. It should thus be stressed better the "it has not yet been proven" due to the fact that many countries have not yet implemented such policies. We are simply **cautious of how the current narrative may unconsciously reaffirm and/or cause a legislative chill-off effect.**

2. Considerations and implications for adaptation and implementation of the guideline

In terms of implementation of the guideline and the fact that it explicitly mentions that "Despite progress in this area, governments continue to face challenges in their attempts to develop fiscal policies to promote healthy diets, often resulting in weakened, delayed or defeated policies", we would recommend to **explicitly identify the sources of such harmful actions.** That is to say, the for-profit food and drink industry and business operators. The document does not go into detail regarding what the specific challenges are that governments continue to face. We can assume that many of these have to do with industry involvement, and lobbying activities, which have resulted in measures based on self-regulation and voluntary enforcement. The document should **clearly identify and clarify on the added or undermining value of self-regulatory and voluntary activities and initiatives from the industry and economic operators in the field.**

Considering the section of the guidelines that contains the WHO Recommendations, we were wondering if the three recommended actions could not better capture and use of stronger policy language to send a convincing message to decision- and policy-makers active in the fiscal policies field. The implementation section does consider the diversity of WHO regions and Member States, including their various situations and contexts, available resources and capacities, as well as existing policies and governance structures. This being said, when it concerns the **countries' institutional arrangements relevant to fiscal policies, EuroHealthNet suggests these should explicitly describe states' and authorities' capacities to manage good governance and conflict of interests (COI) policies at place.**

For *Recommendation 1*, EuroHealthNet suggests adding various governance levels at which sugar-sweetened beverages (SSBs) could be taxed. While the text mentions the fact that "the recommendations may require adaptation to the local context of WHO regions and Member States", currently, the **level of responsibility for development and implementation of an SSB is not yet well-defined.** Furthermore, we believe the *health equity and human rights leverage potential calls for a standalone point under the rationale provided.* It is one of the most critical aspects of the policies analysed, yet one that is more often under constant attack and doubt-inflicting by the opponents of an SSB, **hence highlighting its inaccuracy here would be advantageous.** This could simply be done through bringing in some of the messages developed as part of the recent WHO guideline document in this area. Demonstrating how taxation of SSBs can contribute to health equity and safeguard people's right to health is therefore essential point to make.

Similarly, *Recommendations 2 and 3* should adopt the same course and **clearly bring to the forefront an equity and rights-based approach to fiscal policies applied to diets.**

3. Context and setting-specific issues that have not yet been captured

Fully aware of the fact that the guideline document considers fiscal policies employed for guiding *healthy* diets, EuroHealthNet nevertheless suggests **that issues of sustainability of dietary choices are considered in this regard**. The reason for that is that in line with the newly emerged concepts of One Health and Planetary Health, diets and food systems cannot be only seen for their health-contributing element. **Rather, it is their health, equity and inclusion, as well as sustainability components that must be considered as one**. Healthy products that are unsustainably produced will also undermine health, albeit through different pathways. In European health and food policies' contexts, **such narratives have been taken up by several ongoing multi-country policy and research collaborations, notably EU Member States Joint Action on Implementing Validated Best Practices on Nutrition ([JA Best-ReMaP](#))**. A new HorizonEurope-funded research [project FEAST](#) that aims to shift European food systems away from the current 'Lose-Lose-Lose-Win' food systems where large food corporations are the only 'winner' at the expenses of the public sector, health, and the environment, towards a food system that benefits all groups in society. **As part of comprehensive, systems-oriented solutions, well-conceived fiscal policies can and should also be employed in guiding consumers and food systems for making more sustainable and greener dietary choices**. The evidence behind linking health and nutritional outcomes (NCDs prevalence) with the sustainability value of food systems and products has been emerging and should be taken up in the current publication. This has been the case for ultra-processed food products (UTPs) and products high in trans fatty, sugar, and salt content (HFSS). **Should this set of guidelines not be a place for doing so, EuroHealthNet suggests an appropriate and complementary publication be developed in alignment with the current one**. Looking forward, we strongly believe the two issues – in a twin-approach (or triple if equity concerned) – will become increasingly more relevant and 'actionable', hence laying out pathways and foundations for how to combine both will present a major policy challenge that needs to be conceptualised already today.

4. *Errors of fact or missing data*

As stated in the previous point, should the publication make space for including data and evidence on the (potential of) use of fiscal policies for guiding and promoting healthy and sustainable diets, EuroHealthNet would be keen to support it.

5. General comments

EuroHealthNet applauds WHO for developing guidelines to promote healthy diets and looks forward to seeing regional follow-up on this global publication. Should this be the next step taken, we encourage you to consult with our members, European states' public health authorities and health promotion agencies. We stand ready to facilitate this activity.

Further supporting inclusive and participatory policies, we also **encourage WHO and its regional offices to consult with organisations and networks representing civil society and end beneficiaries of fiscal policies – consumers, various population groups and communities**.

WHO Guideline: Fiscal policies to promote healthy diets ECO draft Response

Obesity is a chronic disease that acts as a gateway to other non-communicable diseases and has been linked to an increased risk of developing several of the most common cancers, such as breast, ovarian, liver and colon cancer¹. Furthermore, obesity has been shown to have a wider impact on cancer progression, treatment efficacy, quality of life, survival and likelihood of recurrence. Overall, Europe accounts for 25 percent of cancer cases worldwide² and the proportion of new cancer cases attributable to overweight and obesity is higher in Europe than the world average.

In this context, the European Cancer Organisation (ECO) welcomes the World Health Organisation's initiative to encourage stronger standardisation on fiscal policies promoting a healthy diet. We support the WHO's proposed guidelines, based as they are, upon reliable and conflict free, review of evidence and its assessment. As outlined in the supporting documentation to the consultation, the implementation of tax policies to promote healthy diets, provides all countries with a clear policy opportunity to help discourage unhealthy consumption of sugar sweetened beverages and energy-dense, nutrient-poor foods.

Therefore, the European Cancer Organisation:

- recommends, and will support, the future adoption of the WHO guidelines by all European countries, as part of a shared commitment to address the burden of Non Communicable Disease.
- emphasises that robust and agreed systems of nutrient profiles must be the backbone of the design and implementation of the recommended guidelines and therefore require a solid application of nutrient profiling to ensure fiscal policies on unhealthy food and drink;

¹ <https://easo.org/policy/obesity-and-cancer/>

² https://joint-research-centre.ec.europa.eu/jrc-news/cancer-europe-5-things-data-tells-us-2022-01-13_en

- Promotes the need for tax rates on unhealthy foods and beverages to be sufficiently high in order to achieve a real incentive for consumers not to consume these products, and at the same time promote healthy diets that are accessible to all socio-economic groups;
- encourages ongoing studies and research on the comparable effectiveness of the different policy options described in the draft WHO recommendations, especially after their implementation;

The European Cancer Organisation suggests for consideration in the final guideline recommendations about the best use of revenue raised via taxation on sugar sweetened beverages and energy-dense, nutrient-poor foods. For example, it could be suggested that a proportion of the income received from such taxes be invested to supporting education programmes about healthy diets, in school and community settings.

In respect to future work by the WHO in the area of healthy diets and improved public health, we express support for the overall need by Governments to also create, promote and implement, comprehensive strategies to obesity that help, for example, in the provision of long-term management of obesity throughout the lifespan.



AIJN comments on the draft “WHO guideline on fiscal policies to promote healthy diets”

AIJN – European Fruit Juice Association welcomes the opportunity to provide comments to the WHO online public consultation on the draft “WHO guideline on fiscal policies to promote healthy diets”.

AIJN’s recommendations

In relation to ‘Recommendation n. 1: tax on sugar-sweetened beverages’:

Summary
AIJN believes that the inclusion of plant-based products, fruit juices in particular, among SSBs under the first WHO recommendation (i.e. WHO recommends implementation of a policy to tax sugar-sweetened beverages (SSBs). Strong recommendation)) is not justified as the recommendation is not based on strong scientific evidence. 100% Fruit juice naturally contains the same vitamins, minerals, and bioactive compounds, e.g. polyphenols, in similar amounts as the constituent fruit.¹ There is no evidence or association of health issues or mortality linked to moderate fruit juice consumption, therefore there is no reason to recommend decreasing consumption, particularly since current intakes in many countries are less than 100ml daily per person.² Moreover, observational studies show that diet quality is higher in children who regularly drink fruit juice versus non-fruit juice drinkers.³

Internationally, fruit juices and nectars are defined in [GENERAL STANDARD FOR FRUIT JUICES AND NECTARS \(CODEX STAN 247-2005\)](#). There is currently no definition for vegetable juices, though a draft standard is being prepared.

Fruit juice is defined in section 2.1.1 of this standard and in particular must have the following essential characteristics,

“ The juice is prepared by suitable processes, which maintain the essential physical, chemical, organoleptical and nutritional characteristics of the juices of the fruit from which it comes.....”

We emphasise that the standard requires that **fruit juice must “maintain the essential physical, chemical, organoleptical and nutritional characteristics of the juices of the fruit from which it comes.”** Therefore it is not possible to reformulate fruit juice to reduce sugar – as is suggested by WHO as a potential outcome of SSB taxation. This means that taxation of

1 C Morand et al. (2011) Hesperidin contributes to the vascular protective effects of orange juice: a randomized crossover study in healthy volunteers. *American Journal of Clinical Nutrition* 93, 73-80

2 2018 | AIJN - European Fruit Juice Association

3 Wan, L., Jakkilinki, P.D., Singer, M.R. et al. A longitudinal study of fruit juice consumption during preschool years and subsequent diet quality and BMI. *BMC Nutr* 6, 25 (2020). <https://doi.org/10.1186/s40795-020-00347-6>

fruit juice would not meet this policy objective and would be an unfair regulatory burden given that the standard prevents the fruit juice industry from mitigating the additional burden of taxation.

Furthermore, on European level, [Directive 2012/12/EU](#) also requires that fruit juices are directly derived from the constituent fruit, with a similar composition to fruits they come from, including all elements naturally present in fruit, such as naturally occurring sugars. **Components such as preservatives, sugars, sweeteners, colourants, cannot be added to fruit juice.**

100% fruit/vegetable juices do not contain added sugar. It is misleading and factually incorrect for the WHO to classify 100% juices (either fruit or vegetable) as sugar-sweetened beverages. They are not. AIJN requests that the document is corrected.

To support the point that 100% juices should not be included in the SSB category, we would like to make the following observations, including information from the [Fruit Juice Science Centre website](#).

How much sugars are in whole oranges versus orange juice?

It takes 1-2 oranges to make one small glass of orange juice which equates to a serving of fruit in some countries. 150 grams of oranges – without the peel – contains 12.3 grams of total sugars, whereas 150 grams of orange juice contains 12.9 grams of total sugars [1].

How much sugars are in whole apples versus apple juice?

A small glass of apple juice contains 1-2 apples. According to official data, 150 grams of whole apples (flesh plus skin) contain 17.4 grams of total sugars, whereas 150 grams of apple juice contains 14.6 grams of total sugars [1].

Does fruit juice cause large spikes in blood sugar levels?

No. Regular consumption of 100% fruit juice has a neutral impact on blood sugar control and insulin levels. Two meta-analyses (super studies) reported no impact of regular fruit juice consumption on blood glucose and insulin levels [2,3]. The reason is linked to the low GI (glycemic index) of fruit juices.

Why do fruit juices have a low GI?

100% fruit juice has a low glycemic index (GI), approx. 50 for orange juice and 41 for apple juice [4]. These are similar to the GI given to whole fruits, which is 43 for whole orange and 36 for whole apple. The low GI is due to fruit sugars (fructose) which are more slowly absorbed than added sugars (sucrose/glucose). Polyphenols found in both fruits and juices are also known to slow the absorption of sugars from the gut [5].

Does fruit juice increase the risk of type 2 diabetes?

No. Regular consumption of 100% fruit juice has a neutral impact on risk of type 2 diabetes as long as overall calories are not excessive. Two meta-analyses (super studies) found that 100% fruit juice was not associated with risk of developing type 2 diabetes [6,7].

The EPIC-Norfolk Study [8], which tracked the beverage habits of 25,639 UK adults without diabetes, found that 100% fruit juice did not increase the risk of type 2 diabetes. Similar conclusions were reported by large observational studies from France [9], Netherlands [10], 8 EU countries [11] and Japan [12]. We are aware that the US Nurses and Health Professional observational studies, as reported by EFSA, found a positive association between fruit juice

consumption and risk of type 2 diabetes but would point out that the same food frequency questionnaire used by these studies did not separate out 100% fruit juice from sugar-added juices. Hence, it is likely, as reported by two meta-analyses [6,7], that the association reflects the negative impact of added sugars, not 100% fruit juice, since European studies do not find this association.

Does fruit juice increase obesity risk?

No, according to three meta-analyses (super studies) of randomised controlled trials, a daily glass of 100% fruit juice has no clinical impact on body weight or weight gain in adults [7,13,14]. A clinical trial reported that a low-calorie diet helped obese adults to lose weight, whether or not they drank 500 ml of orange juice daily [15]. Again, the opinion of EFSA on fruit juices and obesity risk is noted, however once again this was influenced by the US Nurses and Health Professional observational studies whose methodological issue is discussed above. European observational studies report no association, or a beneficial association, between fruit juice consumption and obesity risk [16].

There are fewer studies in children but the most recent systematic review and meta-analysis [17] that was commissioned by WHO and concluded that: " Artificially-sweetened beverages and 100% fruit juice consumption may make little/no difference to [body mass index], percent body fat or overweight/obesity outcomes. It is hoped that WHO will note these findings which suggest that there would be no public health benefit to weight management in children from targeting 100% fruit juices.

Fruit juice and a healthy diet.

There is no evidence or association of health issues or mortality linked to regular, moderate fruit juice consumption. On the contrary, there is evidence of neutrality (no harm). Therefore, there is no reason to recommend decreasing consumption, particularly since current intakes in many countries are less than 100ml daily per person. [18]

Observational studies show that diet quality is higher in children who regularly drink fruit juice versus non-fruit juice drinkers. The first group incorporates more fruits and vegetables in their diets, highlighting that fruit juice does not replace whole fruits.[19]

100% Fruit juices naturally contain the same vitamins, minerals, and bioactive compounds, e.g. polyphenols, in similar amounts as in whole fruits, even improving bioavailability of certain bioactive compounds. [20,21,24]

The consumption of fruit and vegetable juices has been found to increase beneficial bacterial species in the gut, suggesting a prebiotic effect, probably linked to the rich polyphenol content and the presence of pectin. [22,23]

It is generally accepted that the population is not eating enough fruit and vegetables as part of their diets. For example, the 2019 Eurostat survey [25], highlights that 1 in 3 people (33%) in the EU reported not consuming any fruit or vegetables daily and only 12% of the population consumed the recommended 5 portions or more daily.

A glass of 100% fruit or vegetable juice per day can contribute towards improving (not replacing) consumption of fruits and vegetables.

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Survey response	
Family/last name	Kestens
Given/first name	Marleen
Organization/affiliation	European Heart Network
Sector	Non-governmental agency
Sector [Other]	
Country	Belgium
Country [Other]	
Overall clarity of the guideline	The European Heart Network congratulates WHO for the establishment of this clear guideline.
Considerations and implications for adaptation and implementation of the guideline	The European Heart Network supports WHO and the recommendations it has mentioned in this guideline. However, EHN would also like to point out that (super)processed foods, including the so-called “sugar-free” products, which contain chemical sweeteners, can have detrimental effects on human health and should therefore not be promoted in any way.
Context and setting-specific issues that have not yet been captured	-
Errors of fact or missing data	-
General comments	In EHN’s publication on Transforming European Food and Drink Policies for Cardiovascular Health, (p 122 of the document uploaded below) EHN recommended the following, which corresponds to what WHO is saying Use taxes and/or subsidies to promote consumption of healthy foods and reduce consumption of unhealthy foods. There is convincing evidence from country experience and extensive modelling that fiscal policies can promote healthier diets. Currently, the evidence is strongest that taxes on sugar sweetened beverages reduce consumption and raise revenue. There is also evidence on the effectiveness of fruit and vegetable subsidies and of other targeted taxes (e.g. on foods high in saturated fats, trans fats, free sugars and/or salt) on consumption and as a driver of reformulation. EHN also included a list of ‘Who to do what’ • National governments to introduce a tax (equivalent to around 20% of price) on sugar-sweetened beverages. • National governments to introduce carefully modelled combination of taxes (e.g. on saturated fat) and/or subsidies (e.g. on fresh fruits and vegetables). • EU to respect member states’ right to introduce tax/subsidy schemes(as long as they are not discriminatory). • Civil society to advocate for implementation of effective taxes and subsidies.

ENSA contribution: Consultation on the draft WHO guideline on fiscal policies to promote healthy diets

February 2023

ENSA welcomes the opportunity to provide comments on the draft WHO Guideline on fiscal policies to promote healthy diets. Please find below our remarks:

- **Non-alcoholic beverages definition:** in recommendation 1, the WHO uses a broad definition of non-alcoholic beverages, which includes “plant-based milk substitutes”. However, plant-based drinks are available in a variety of forms, ranging from plain drinks with nutritional profiles that are comparable to those of plain milk products¹, to flavoured products that can be sparingly consumed as part of a nutritious and balanced diet. Plant-based drinks are not consumed to quench thirst but are used, hot or cold, as a food, e.g. poured into coffee or eaten with breakfast cereals. Furthermore, most plant-based drinks are important sources of nutrients, as they are produced from plants like soy, oats and almonds and in some cases fortified with minerals and vitamins. Nutrients such as protein, fat, carbohydrates, calcium, vitamins and fibre can thus be found in most plant-based drinks, to the benefit of citizens who need to switch from dairy to plant-based foods because of specific dietary needs, as well as to citizens who want to integrate more plant-based in their diet for general wellbeing, ethical or environmental reasons.² In this regard, several EU Member States have included plain plant-based alternatives in their national dietary recommendations alongside milk, indicating its role in a daily varied balanced diet. Against this background, plant-based drinks should be excluded from the scope of the beverage (read “soft drinks”) definition, in view of the nutritional composition and ways they are used.
- **Level of processing:** the WHO Guideline refers to “highly processed” foods, although the definition of processed foods remains unclear. Virtually all foods undergo processing, either at home or as part of their manufacture, for example, to make them safe to eat (e.g. via pasteurisation). Processing foods is both normal and traditional and it has a positive impact on factors like shelf life, food safety and quality, and digestibility. Processing can also enhance the nutritional quality of foods. Fortification of plant-based drinks, i.e. the addition of nutrients like vitamins and minerals, can ensure that consumers who opt for a more plant-based diet have access to essential nutrients. In order to determine the healthiness of a diet, it is more important to consider the nutritional profile of foods and the frequency of their consumption than their level of processing³. A clear distinction needs to be made with foods that are high in negative nutrients like fat, sugars and salt. We would therefore recommend removing the reference to

¹ Christopher J. Bryant, Plant-based animal product alternatives are healthier and more environmentally sustainable than animal products, Future Foods, Volume 6, 2022, ISSN 2666-8335, <https://doi.org/10.1016/j.fufo.2022.100174>.

² Beatriz Queiroz Silva, Sergiy Smetana, Review on milk substitutes from an environmental and nutritional point of view, Applied Food Research, Volume 2, Issue 1, 2022, ISSN 2772-5022, <https://doi.org/10.1016/j.afres.2022.100105>.

³ Astrup A, Monteiro CA. Does the concept of “ultra-processed foods” help inform dietary guidelines, beyond conventional classification systems? NO. Am J Clin Nutr. 2022 Jun 7:nqac123

highly/ultra-processed foods and instead consider nutritional composition to classify foods. Under recommendation 3, WHO recommends promoting the consumption of foods that contribute to a healthy diet, e.g. fruit vegetables and legumes. While the availability and affordability of whole fruit, vegetables and pulses should improve to enhance their consumption, these foods may not always address the orosensory desires and practical needs of consumers. Food preferences, lack of cooking skill, or lack of time may for instance prevent people from preparing whole plant-based meals. Nutritious dairy and meat alternatives, easy to integrate in the daily life, thus play a crucial role in incentivising consumers to diversify their diet and eat more vegetables, pulses and nuts. To enhance public acceptance of plant-based alternatives to meat and dairy products, we reiterate our recommendation above to classify plant-based milk alternatives as foods and use the nutritional composition (instead of processing levels) to differentiate foods.

About ENSA

The European Plant-based Foods Association (ENSA) represents the interests of plant-based food manufacturers in Europe. ENSA is an association of internationally operating companies, ranging from large corporations to small, family-owned businesses with an annual turnover of around €1.8 billion. ENSA members produce high-quality plant-based alternatives to dairy and meat products. Since its establishment in 2003, ENSA has been raising awareness about the role of plant-based diet in moving towards more sustainable and healthier food consumption patterns.

EPHA's response to the

Call for comments on the draft WHO Guideline: Fiscal policies to promote healthy diets

The [European Public Health Alliance](https://www.ephalliance.org/) (EPHA) is a leading European civil society alliance in Brussels, made up of 80 public health NGOs, patient groups, health professionals and disease groups, working to improve health and strengthen the voice of public health in Europe.

1. Overall clarity of the guideline

The guideline offers sufficient clarity to be understood, while being comprehensive and systematic in this review.

2. Considerations and implications for adaptation and implementation of the guideline

The evidence underpinning the guideline supports the positive outcomes of its implementation.

Any effective policy should consider low-income populations, who are mostly the ones with higher rates of non-communicable diseases. In this regard, governments and local authorities must develop measures fostering health-enabling environments and addressing the social, economic, environmental and cultural determinants of health.

3. Context and setting-specific issues that have not yet been captured

While this guideline addresses foods at retail level, it excludes the subsidies at the level of food production and agricultural subsidies. These are key determinants for the final price consumers will pay, and their promotion or discouragement are of vital importance that lead consumers' decisions. A tax policy at retail level should be accompanied by policies at the production level promoting from the bottom higher consumption of fruits, vegetables and pulses, and lower consumption of high in fat,

sugar and salt (HFSS) edibles. Advance and fit-for-purpose agricultural policies should be aligned with the most predominant environmental and health challenges of our time.

Tax policies at retail level are essential steps, but should not be the only ones in this regard. Combating the increasing rate of non-communicable diseases and their causes are an enormous challenge that requires a comprehensive policy package which tackles taxes within the seven dimensions of food environments.

- (1) Food characteristics**, such as marketing standards, reformulation policies, pesticides regulations, actions to promote bulk purchasing for retail.
- (2) Food labelling**: simplified nutrition labelling, labels highlighting socio-economic, climate and environmental sustainability, origin and animal welfare labeling.
- (3) Food promotion**: rules restricting the marketing, advertising and sales promotion, rules against misleading advertising and “greenwashing”
- (4) Food provision**: minimum sustainability criteria for public food procurement, more plant-based options in take-away meals
- (5) Food retail**: taxes (as indicated in this guideline), but also policies to support local market, removing nutritionally poor foods from sale near check-out counters
- (6) Food prices**: pricing policies to align food prices with the true cost of food and to lower the relative price of the more sustainable food options, minimal VAT for fruit and vegetable, pulses and fruits (as indicated in this guideline)
- (7) Food trade and international agreements**: import standards at the same level as EU environmental, social and animal welfare standards, action to tackle dual quality of food within the EU.

For more information, please check [Food Environments & EU Food Policy](#) (FPC, 2021)

4. Errors of fact or missing data

Long term health (as diet-related NCDs) outcomes should be considered as critical for decision-making. Due to the extreme importance of diet-related NCDs, and the increasing literature pointing at a large list of these, it is high relevance that long term health outcomes are considered as critical, and not only purchases and consumption.

5. General comments

EPHA welcomes the relentless efforts made by the WHO to combat obesity and other non-communicable diseases (NCDs), through amongst other actions for the creation of favorable food environments. Affordability is an undeniable key factor when discouraging consumers from buying a product. Making use of this to lead and encourage healthy and sustainable choices is proven to be an effective policy to tackle NCDs and to shape enabling food environments. By the publication of these guidelines on fiscal policies to promote healthy diets, the WHO steps forward in prevention and sets a clear path for governments to follow.

Such attempts to reverse the increasing NCD rates, especially among children, should be accompanied by a comprehensive and holistic policy package which address the several dimensions of food environments, from marketing promotion of nutritionally poor foodstuffs, to availability in public canteens and in supermarkets and affordability of sustainable food. In this context, it is essential to legislate a fit-for-purpose agricultural policy which supports the shift to sustainable and healthy diets.

For more information, please contact Alba Gil (alba.gil@epha.org), Junior Policy Manager at the European Public Health Alliance (EPHA; <https://epha.org/>)

Federalimentare Comments on WHO draft guideline on fiscal policies to promote healthy lifestyles

Federalimentare, the organisation representing the Italian food and drink manufacturing sector, appreciates the opportunity to provide comments to the WHO online public consultation on the draft WHO Guideline on fiscal policies to promote healthy diets.

Federalimentare recommends the following points be addressed in WHO final guidance:

- 1) WHO should remove references to “highly processed” foods, as this definition is not based on scientific consensus.**
- 2) WHO should consider the changing of Recommendation 1, to implement “tax on sugar-sweetened beverages” from *strong* to *conditional*.**
- 3) WHO should reconsider Recommendation 2, to implement a policy to “tax foods inconsistent with a healthy diet” given the lack of scientific evidence to support this recommendation.**
- 4) WHO must consider consumer education as part of any policy initiative that is intended to impact diet quality.**

- 1) WHO should remove references to “highly processed” foods as this definition is not based on scientific consensus.**

Throughout the draft, WHO uses the term “highly processed” in the context of foods that should be limited in the diet. Federalimentare is concerned that the use of this term in recommendation 2 infers that processed foods should not be consumed.¹ Indeed, many foods are processed to make them safe, edible, and palatable. The level of processing a food undergoes does not reflect the nutritional value of that product, up to now nutritional are the key elements to be taken into consideration for evaluating health impact. Food processing can also enhance the nutritional quality of foods, extend shelf-life, and help reduce food waste. Food processing can also help increase convenience and affordability for consumers.

To achieve a healthy diet, the overall nutritional value of the products consumed, the frequency and amount of consumption, should be considered – not the level of processing. All foods can be enjoyed as part of a balanced diet and healthy lifestyle. Classifications based on level of processing conflict with the established, evidence-based evaluation of foods based on nutrient composition and portion guidance.

WHO Guidelines should be based on clearly defined scientific criteria and principles. Given that there is no science-based widely accepted definition of “highly processed” food or metrics for evaluating foods based on processing levels that is consistently applied in nutrition research, the term should not be included in the guideline.

- 2) WHO should consider the changing of the Recommendation n. 1: tax on sugar-sweetened beverages from “strong” to “conditional”.**

Federalimentare believes that the first WHO recommendation (i.e. *WHO recommends implementation of a policy to tax sugar-sweetened beverages (SSBs). Strong recommendation*)), is not justified since it is not based on strong scientific evidence. Moreover, it contradicts with WHO findings which highlight that there is no

¹ WHO notes that for the purposes of the recommendation, “foods inconsistent with a healthy diet” refers to foods that are high in saturated fatty acids, trans-fatty acids, free sugars and/or salt, and usually highly processed.

evidence of a change in energy intake, a reduction in body weight or other non-communicable diseases (NCDs) as a result of imposing taxes on sugar-sweetened soft drinks:

- Effects on calorie intakes: Observational evidence about the effect of taxes on SSBs on diet was very low certainty. Pooled analysis was not possible. Of the two studies that reported on the diet outcome, both of which reported on state sales taxes in the USA, one study showed no change in total calorie intake and the other study significantly increased total calorie intake. In Berkeley, California researchers found the soft drinks tax led to an increase of 26 calories per day as consumers shifted towards more calorific beverages which were not taxed².
- Effects on body weight: The observational evidence about the effect of taxes on SSBs on body weight status was from studies that reported on state sales taxes in the USA and was low certainty. Pooled analysis was not possible. Only one of the five studies that reported on this outcome, showed significantly decreased BMI. The remaining four studies reported no significant difference.
- Effects on other outcomes: No eligible studies were identified for the outcomes of diet related NCDs, undernutrition or pregnancy outcomes.
- Chapter 2 confirms “There is a paucity of observational studies on the health impact of SSB taxes”. Even though some SSD taxes have been in effect in some countries for more than 10 or 20 years the document states that “largely because of the predictable time lag between implementation of the policy and observable health outcomes at a population level”. The experience in those countries do not show any clinical or provable evidence of a positive direct effect of this rule on health of citizens.
- The only evidence on the impact of SSBs taxes is an economic effect of the increase of the price and the consequent small decrease of purchase, particularly in the first year after entry in force. Research shows that while taxes aimed at reducing purchases of soft drinks may have a short-term impact on sales, purchasing behaviour returns to near pre-tax levels over an extended time³.
- A temporary decline in cannot be considered a demonstrable result of the health effect, because soft drinks have a low contribution in diet (in EU 3%, in Italy 1% of daily calories). For this reason, as seen in different Countries, the decrease of the market shows a limited nutritional impact (4-5 calories per day pro-capita). There is no evidence that a decline on the market of a singular food product automatically an improvement of healthy diet.
- Experience does not prove that purchasing fewer soft drinks leads to weight loss⁴ as weight loss requires reducing total calorie intake and burning more calories by being active. Markets with soft drinks taxes such as Mexico, Finland, Chile, United Kingdom, France and Ireland are still facing growing obesity problems and have not provided evidence of public health benefits.
- A recommendation should be focus only to countries where SSBs consumption trends are very high, with a significant nutritional impact in the national diet. The tax measure should not be suggested per se but based on local situations where "emergency" intervention on a single food is needed and other solutions have not worked. Therefore, there is no reason to recommend decreasing consumption, particularly since current intakes of SSB in many countries are less or around than 100 ml daily per person.

² Hanks, Andrew; Wansink, Brian et al., 2013. “From Coke to Coors: A Field Study of a Fat Tax and its Unintended Consequences”, Journal of Nutrition Education and Behavior 45, 2013

³ Euromonitor International, Passport. “Sin Tax In Food And Beverages – Strategies, Outcomes and Learnings.” (December 2016)

⁴ See Fletcher, J, D Frisvold & N. Tefft (2014) Non-linear effects of soda taxes on consumption and weight outcomes, Health Economics

- The inclusion of fruit juices among SSBs is not justified as the recommendation is not based on strong scientific evidence. 100% fruit juice naturally contains the same vitamins, minerals, and bioactive compounds, e.g. polyphenols, in similar amounts as the constituent fruit⁵. There is no evidence or association of health issues or mortality linked to moderate fruit juice consumption. Therefore, there is no reason to recommend decreasing consumption, particularly since current intakes in many countries are less than 100 ml daily per person⁶. Moreover, observational studies show that diet quality is higher in children who regularly drink fruit juice versus non-fruit juice drinkers⁷.
- The WHO manual on sugar-sweetened beverage taxation policies to promote healthy diets highlights the main public health rationale for sugar-sweetened beverage taxes relates to SSBs being non-essential contributing to high sugar and energy intakes with limited nutritional value, which does not satiate individuals increasing overall energy intake, while leading to a wide range of diet-related non-communicable diseases (NCDs) and health conditions. Flavoured milk and milk-based drinks should not be considered in the category of SSBs. Milk and dairy are part of a healthy and balanced diet as naturally nutrient-rich offering a whole range of essential nutrients, including high quality proteins, with relatively few calories. Dairy products, including sugar-sweetened ones, also naturally provide vitamins and minerals and make a significant contribution to the daily nutrient intakes for calcium, riboflavin (vitamin B2), vitamin B12 and pantothenic acid (vitamin B5). Dairy products also contain other B-vitamins, phosphorus, potassium, iodine, selenium, magnesium and zinc. In fact, besides non-sweetened dairy, sweetened milks and yoghurts can also be considered a way to increase milk consumption and boosting the population's vitamin, mineral and protein intake without any adverse impact on weight. Several studies show that yoghurt consumption, including sugared ones, has a neutral or beneficial effect on weight status and is also associated with better overall diet quality without any adverse impact on health^{8 9}. There is also a positive association between yoghurt consumption, including sugared ones, and diet quality, nutritional status and metabolic profile in children¹⁰ and adults¹¹. Consumption of yoghurt, including sugared ones, is also associated with a reduced risk of type 2 diabetes^{12 13}. A recent systematic review on dietary and policy priorities for cardiovascular disease, diabetes and obesity concluded that yoghurt, plain or sugared, should be one of the foods to encourage¹⁴. The beneficial effect of yoghurt, including

⁵ Morand, C., Dubray, C., Milenkovic, D., Lioger, D., Martin, J. F., Scalbert, A., & Mazur, A. (2011). Hesperidin contributes to the vascular protective effects of orange juice: a randomized crossover study in healthy volunteers. *The American journal of clinical nutrition*, 93(1), 73–80. <https://doi.org/10.3945/ajcn.110.004945>

⁶ AIJN (2018) 2018 Liquid Food Market Report, <https://aijn.eu/en/publications/market-reports-1/publication-2>

⁷ Wan, L., Jakkilinki, P. D., Singer, M. R., Bradlee, M. L., & Moore, L. L. (2020). A longitudinal study of fruit juice consumption during preschool years and subsequent diet quality and BMI. *BMC nutrition*, 6, 25. <https://doi.org/10.1186/s40795-020-00347-6>

⁸ Mozaffarian D, Hao T, Rimm EB, Willett WC, Hu FB. Changes in Diet and Lifestyle and Long-Term Weight Gain in Women and Men. *N Engl J Med* [Internet]. 2011 Jun 23 [cited 2017 Nov 15];364(25):2392–404. Available from: <http://www.nejm.org/doi/10.1056/NEJMoa1014296>

⁹ Wang H, Troy LM, Rogers GT, Fox CS, Mckeown NM, Meigs JB, et al. Longitudinal association between dairy consumption and changes of body weight and waist circumference: the Framingham Heart Study. Available from: <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC3809320/pdf/nihms477627.pdf>

¹⁰ Zhu Y, Wang H, Hollis JH, Jacques PF. The associations between yogurt consumption, diet quality, and metabolic profiles in children in the USA. *Eur J Nutr* [Internet]. 2015 Jun;54(4):543–50. Available from: <http://link.springer.com/10.1007/s00394-014-0735-7>

¹¹ Wang H, Livingston KA, Fox CS, et al. Yogurt consumption is associated with better diet quality and metabolic profile in American men and women. *Nutr Res* [Internet]. 2013 Jan;33(1):18–26. Available from: <http://www.ncbi.nlm.nih.gov/pubmed/23351406>

¹² Chen M, Sun Q, Giovannucci E, Mozaffarian D et al. Dairy consumption and risk of type 2 diabetes: 3 cohorts of US adults and an updated meta-analysis. *BMC Med* [Internet]. 2014 Dec;12(1):215. Available from: <http://bmccmedicine.biomedcentral.com/articles/10.1186/s12916-014-0215-1>

¹³ Gijsbers L, Ding EL, Malik VS, de Goede J, Geleijnse JM, Soedamah-Muthu SS. Consumption of dairy foods and diabetes incidence: a dose-response meta-analysis of observational studies. *Am J Clin Nutr* [Internet]. 2016 Apr 1;103(4):1111–24. Available from: <http://www.ncbi.nlm.nih.gov/pubmed/26912494>

¹⁴ Mozaffarian D. Dietary and Policy Priorities for Cardiovascular Disease, Diabetes, and Obesity: A Comprehensive Review. *Circulation* [Internet]. 2016 Jan 12;133(2):187–225. Available from: <http://www.ncbi.nlm.nih.gov/pubmed/26746178>

sugared, may be linked to the low glycaemic index of such product¹⁵. Besides, with regard to sugars, it is important to bear in mind that public health concerns are focused on 'added' or 'free' sugars rather than 'total'. This is particularly important for dairy products, as they naturally contain the intrinsic sugar lactose which is not of public health concern¹⁶.

- Sports foods are products specifically designed, formulated and marketed for use in situations of intense or recreational physical performance and/or post-exercise recovery¹⁷. The WHO's recommendation for a sugar tax on sport nutrition is not supported by scientific evidence. Such a recommendation risks pushing athletes towards products which are not suited to their specific needs. The science shows that carbohydrates, like sugars, play a critical role in physical performance and recovery. The European Food Safety Authority (EFSA) recognized in 2015 that specific nutritional requirements are needed at different stages of physical exercise to avoid negative effects on sportspeople's health¹⁸. These foods therefore need to contain nutrients (vitamins, minerals, proteins, amino acids, sugars, etc.) in different levels to those established for normal foods.
- The inclusion of plant-based milk substitutes among SSBs is not justified as there are no scientific evidence of health issues related to the consumption those products. On the contrary, plant-based products are characterized by a low-fat content, especially low saturated fat, and in some cases a good content of unsaturated fat, high in fiber and high in protein (especially those based on soy), which make them precious allies of a balanced and healthy diet. These products also meet the needs of vegans and vegetarians. Moreover, they are lactose-free, and therefore are an opportunity for those who are lactose intolerant. Plant-based milk substitutes are also an agile and functional solution that contribute to increase daily consumption of plant foods. Moreover, plant-based substitutes use raw materials (e.g., legumes, seeds) whose production requires a reduced use of natural resources (soil, water, energy) and causes lower greenhouse gas emissions, factors at the basis of the "Farm to Fork Strategy" of the European Commission and in accordance with the Green Deal. Thus, plant-based milk products contribute to sustainable food models both from the point of view of health and the environment.

Moreover, we would like to point out that in the research paper "Outcomes Following Taxation of Sugar-Sweetened Beverages. A Systematic Review and Meta-analysis," it is stated that the difference in consumption of SSBs does not reach statistical significance. Therefore, we would like to emphasise that although there is a significant reduction in sales, as long as actual consumption does not decrease or is not substituted by other products, all the alleged health benefits are based on an assumption.

Overall, all results are based on observational studies, which usually have the lowest rank in the hierarchy of evidence. Despite this, the guideline developers don't hesitate to give the SSB tax a strong recommendation. The GRADE framework (Grading of Recommendations, Assessment, Development and Evaluations) has been used for developing and presenting summaries of evidence, which allegedly should provide a systematic approach for making policy recommendations. When assessing the stock of evidence evaluated by the WHO guidelines developers, it is difficult to comprehend the strong recommendation made for taxing SSB's. The

¹⁵Wolever TM. Yogurt Is a Low-Glycemic Index Food. J Nutr [Internet]. 2017 Jul;147(7):1462S–1467S. Available from: <http://jn.nutrition.org/lookup/doi/10.3945/jn.116.240770>

¹⁶ WHO (2015). WHO guidelines on sugars intake for adults and children

¹⁷ Scientific Opinion on the substantiation of health claims related to carbohydrate-electrolyte solutions and reduction in rated perceived exertion/effort during exercise (ID 460, 466, 467, 468), enhancement of water absorption during exercise (ID 314, 315, 316, 317, 319, 322, 325, 332, 408, 465, 473, 1168, 1574, 1593, 1618, 4302, 4309), and maintenance of endurance performance (ID 466, 469) pursuant to Article 13(1) of Regulation (EC) No 1924/2006, EFSA Journal 2011;9(6):2211, DOI: <https://doi.org/10.2903/j.efsa.2011.2211>

¹⁸ European Food Safety Authority (2015). Scientific and technical assistance on food intended for sportspeople. EFSA Supporting Publication 2015; 12(9):EN-871, 32 pp. doi:10.2903/sp.efsa.2015.EN-871

evidence that such an intervention should provide any significant contribution to reducing obesity and more critical NCD-related, premature mortality is non-existent, as illustrated in the annex 1.

Additionally, we would like to refute the statement that the “regressivity argument” is not valid. Despite the fact that a meta-analysis was not possible for the subgroup analyses, the results by socioeconomic subgroup show different results. Only in Mexico there appeared to be a greater reduction in SSB sales in low socioeconomic status (SES) segments, while in Chile, the UK, Catalonia and Philadelphia it was found that the impact on sales was lower in low SES categories. This shows that not only the economic impact of these measures is greater in low-SES groups, but also that this tax is not justified by claiming that this subgroup has a greater health (and therefore economic) benefit, since they are the ones who decrease consumption of SSBs the least.

Reformulation and portion size control are more cost-effective interventions than taxation in reducing calories and sugar in the diet¹⁹. In Italy soft drinks cut 37% of sugar putted on the market by formal agreement between Health Minister and Industrial Trade Association.

The United Nations (UN) has held two high-level meetings²⁰ to establish a roadmap for the best policy recommendations on health-related issues for Member States, and in both instances the UN rejected taxation of soft drinks as an effective health policy recommendation.

Taxation of soft drinks was also rejected as an effective policy recommendation in February 2021 by the UN Committee on World Food Security in their “Voluntary Guidelines on Food Systems for Nutrition”²¹.

3) WHO should reconsider recommendation 2, to implement a policy to “tax foods inconsistent with a healthy diet” given the lack of strong scientific evidence to support this recommendation.

Federalimentare supports initiatives aimed at improving public health. However, the recommendation to tax foods “inconsistent with a healthy diet” is not supported by sound scientific evidence.

- the category “foods inconsistent with a healthy diet” is not clearly defined. Diets and lifestyles are too complex to be easily influenced by an instrument such as a tax on individual foods or nutrients, especially when food categories are chosen arbitrarily. In EFSA opinions of 2008 and 2022 on nutrient profiles there clearly reported that is a diet in line with science-based recommendations for food and nutrient intake that is an important determinant of health. Distinguishing “healthy” from “unhealthy” foods is notoriously difficult and the essential point from a public health perspective is long term dietary habits and diets, which can be more or less healthy – not individual food products in themselves. Any food can be part of a healthy diet, when consumed in the appropriate amount and frequency.
- To date, there is very few evidence to conclude on the effect of the taxation of foods on nutritional intake and the health status of the population. The only interventions with proven efficacy on the prevention of obesity among children are the ones that are multifactorial. They all include physical activity interventions in addition to changes in food behaviour.²² Unfounded discrimination of products, ingredients, nutrients or processes should be avoided.

¹⁹ The McKinsey Global Institute. “Overcoming obesity: an initial economic analysis”, November 2014

²⁰ 2018 UN High-Level Meeting on Non-Communicable Diseases (NCDs) and the 2019 UN High-Level Meeting on Universal Health Coverage (UHC).

²¹ CFS: Voluntary Guidelines on Food Systems and Nutrition (fao.org)

²² Hodder, R. K., O'Brien, K. M., Lorient, S., Wolfenden, L., Moore, T. H. M., Hall, A., Yoong, S. L., & Summerbell, C. (2022). Interventions to prevent obesity in school-aged children 6-18 years: An update of a Cochrane systematic review and meta-analysis including studies from 2015-2021. *EClinicalMedicine*, 54, 101635. <https://doi.org/10.1016/j.eclinm.2022.101635>

4) WHO must consider consumer education as part of any policy initiative that is intended to impact diet quality.

Consumer education and understanding are key considerations for the implementation of any policy intending to result in dietary shifts and positive public health outcomes. Taxation should not replace nutrition education which is key to achieving public health objectives. Non-communicable diseases are complex and multi-factorial issues that cannot be solved by taxing individual foods or nutrients but instead require a broader approach, focusing on improving consumer education and encouraging balanced diets and healthy lifestyles. WHO must consider recommendations for consumer education that must accompany any “Best Buy” practice(s). Consumer education may help shift dietary patterns overall.

General comments on the GRADE method

The GRADE framework does not only evaluate factors relevant for establishing certainty of evidence, but also includes contextual factors.

Considering this method, it is important to underline that contextual factors should be disregarded in an assessment of the impact effectiveness of taxes since they consist of highly subjective valuations. Strong recommendations should be based on sound and reliable evidence. GRADE guidance therefore cautions against strong recommendations supported by low or very low evidence ²³.

Conclusion

However, if fiscal policies were to be introduced, these should be fair, predictable, and non-discriminatory as regards the products to which they apply and the consumer segments they will impact. By applying the principles of proportionality and effectiveness, taxes should only be introduced if other instruments do not enable to reach the public health objectives being pursued. Ultimately, if introduced, fiscal policies should be justified by public health objectives.

Ad valorem taxes on sales prices should be avoided, as they are not pertinent to the objectives pursued. Ad valorem taxes can be, in fact, an incentive for consumers to opt for cheaper variants of the taxed good, thereby diluting the potential efficiency of a corrective tax.

In conclusion, the efficacy of any political measure should be carefully assessed and validated before its implementation. In order to enhance its effectiveness, post-implementation controls and evaluations should be done to better understand their impact on food product choices. In addition, educational campaigns on healthy diets are key to achieving public health goals. Federalimentare supports encouraging healthier food choices among all consumers. However, we do not believe that WHO's current draft guidelines will achieve the ultimate goal of guiding consumers toward healthier diets.

We trust that our comments will be duly considered in the revision of the draft WHO Guideline. We thank you for your kind consideration and remain at your disposal for any additional information or clarifications you may need.

²³ Alexander, P. E., Gionfriddo, M. R., Li, S. A., Bero, L., Stoltzfus, R. J., Neumann, I., Brito, J. P., Djulbegovic, B., Montori, V. M., Norris, S. L., Schünemann, H. J., Thabane, L., & Guyatt, G. H. (2016). A number of factors explain why WHO guideline developers make strong recommendations inconsistent with GRADE guidance. *Journal of clinical epidemiology*, 70, 111–122. <https://doi.org/10.1016/j.jclinepi.2015.09.006> - p.112

FIA Response to WHO Consultation on Draft Guideline Regarding the Use of Fiscal Policies to Promote Healthy Diets

Introduction

Food Industry Asia (FIA) would like to thank the World Health Organisation (WHO) for the opportunity to comment on the “Draft Guideline on Fiscal Policies to Promote Healthy Diets” on behalf of the food industry, in Asia through the e-consultation process.

FIA is a trade association, established in Asia to represent the view of the food industry as a trusted partner for multi-stakeholder dialogue. The goal of FIA is to harness the expertise of major food and beverage companies and respond to the region's complex challenges in food safety, regulatory harmonisation, health and nutrition, as well as sustainability.

FIA works with a broad range of stakeholders in Asia to promote the role of multi-stakeholder collaboration, as a cost-effective mechanism in delivering positive socio-economic outcomes. To this end, FIA is committed to working collaboratively with governments, policy makers, civil societies and academic experts throughout Asia, either directly or through existing local industry groups.

General Feedback

Obesity and its associated diseases are complex and multifaceted. Consequently, a holistic, multi-pronged approach is required to reduce the growing burden of disease, and to help create a healthier food environment.

We would therefore like to highlight the importance of taking a holistic dietary approach when recommending tax policies for foods inconsistent with a healthy diet and to emphasise the industry's continued commitment towards product innovation and reformulation. Reformulation efforts deliver a wider portfolio of healthier food and beverages, potentially containing fewer calories, added sugar, fat, and salt, alongside the addition of other nutrients (i.e., protein, fibre, vitamins and minerals) in line with public health recommendations.

FIA believes that policy interventions targeted at addressing health challenges should be grounded on sound science, where all policy components support the clear objective(s) to influence positive health behaviours and habits within the population and to incentivise industry's reformulation programmes/tools. These policy interventions need to be developed through the active participation of all stakeholders, including the industry, government bodies, academia and other relevant stakeholders to advance the public health agenda.

There is also a need for **continued support on behaviours that improve health outcomes** – by encouraging product innovation and industry's reformulation programmes over a realistic timeframe. Through this, consumers are able to adjust to the changes made to the sensory profiles (e.g., taste and texture) of the reformulated products. This also helps guide consumers in maintaining healthier food/beverage choices in the long term (as part of their diets), rather than influencing negative substitutions.

Specific to the WHO proposed draft guideline on the use of fiscal policies to promote healthy diets, FIA would like to highlight a number of areas of concern:

Industry's Concerns

1. Impact of Health Taxes on Obesity and its Associated Non-Communicable Diseases

FIA understands that while taxes could have some influence on the sale of sugar-sweetened beverages (SSBs), evidence with regards to the scale of impact on an individual's total energy intake, body weight and disease outcomes remain limited and inconclusive.

According to a systematic review and meta-analysis by Andreyeva T. et al¹, commissioned by the World Health Organisation (WHO) on SSB taxation outcomes², SSB taxes were associated with higher prices of taxed beverages (82% pass through rate³) and lower sales (15% mean reduction⁴). However, **there was no robust evidence available on Body Mass Index (BMI) and dietary outcomes** – a result that is aligned with the findings of a recent, comprehensive review developed by the European Commission⁵, acknowledging that the current evidence on the impact of such taxes and any successful health-related outcomes are minimal.

Most studies on weight outcomes have concluded that the possible effects from a tax are too small in magnitude to influence any significant public health improvements⁶. While the evidence for the efficacy of fiscal policies targeting SSBs were mostly successful in lowering purchase, **there is no evidence of these policies lowering overall caloric intake, or having a positive effect on overall diet quality.** This suggests that fiscal policies on SSBs alone, will not be enough to lower obesity and overweight at a population level.

The WHO draft guideline in discussion, relies heavily on evidence derived from observational studies (and in some cases simulation studies), which are not sufficient to establish a cause-and-effect relationship and thereby, providing evidence of a very low quality. If **member states consequently develop legislations based on guidance founded on observational studies that are of low-certainty evidence, it can adversely impact the public health goal(s)** to reduce nutrients of concern (i.e., added sugar, sodium and trans-fat) in the diet, and within a population.

In view of this, FIA recommends that the WHO leverage on the use of best practices in developing guidelines on fiscal policy, based on robust scientific evidence and due consideration of regulatory impacts.

¹ Andreyeva, T. et al. (2022) 'Outcomes Following Taxation of Sugar-Sweetened Beverages: A Systematic Review and Meta-analysis', *JAMA Network Open*, 5(6), p. e2215276. Available at: <https://doi.org/10.1001/jamanetworkopen.2022.15276>.

² The WHO commissioned study is part of a broader systematic review on the outcomes of fiscal and pricing policies on foods and non-alcoholic beverages, intended to inform guidelines that will support WHO Member States in developing and implementing fiscal and pricing policies to promote healthy diets.

³ See [WHO study](#): "Overall tax pass-through (the extent to which taxes were passed on to consumers in the form of higher prices) of the evaluated SSBs taxes was estimated at 82%; a 10%-equivalent SSBs tax was estimated to increase consumer prices of taxed beverages by 8.2%, suggesting an incomplete pass-through and tax undershifting." Pg. 6.

⁴ See [WHO study](#): "Across all studies and tax policies, there was a significant reduction in SSBs sales of 15%" Pg. 10.

⁵ European Commission. (2022). [SC 2097106: Mapping of pricing policies and fiscal measures applied to food, non-alcoholic and alcoholic beverages.](#)

⁶ European Commission. (2022). [SC 2097106: Mapping of pricing policies and fiscal measures applied to food, non-alcoholic and alcoholic beverages.](#)

2. Impact of Health Taxes on Changing Consumer Behaviour

With the introduction of health taxes on select food and beverages, consumers are expected to respond to price increases by curbing their consumption of 'high in' food and beverages and/or switch to substitutes that are not impacted by the tax, and are possibly seen as healthier alternatives. However, change in consumption habits are dependent on psychological mechanisms – such as health awareness or social norms, which determine the effectiveness of such taxes. Importantly, the **systematic review and meta-analysis** by Andreyeva T. et al⁷ **showed no significant substitution to untaxed beverages and marginal impact from SSB taxes on self-reported consumption of taxed beverages.**

Without significant and long-standing public education, consumers tend to be unresponsive to price hikes and do not significantly change their food/beverage purchases due to preference, familiarity and frequency of consumption^{8 9}. The overwhelming number of substitutes available in the retail environment can potentially negate the effect of a health tax (on any one type of product), on obesity and its associated diseases¹⁰. In fact, consumers may simply switch to cheaper brands, or other alternatives (e.g., homemade drinks), that are not necessarily healthier options.

3. Sole Nutrient Profiles Should Not Define a Product's Health Definition

As nutrients are not consumed in isolation, but rather as whole foods, based on different combinations of nutrients in a complex food matrix, this is an important factor that needs to be considered in the development of food-related taxes. Moreover, restricting access to high-quality, nutrient-dense foods and beverages will decrease access to specific nutrients and can potentially have detrimental effects on health and nutrition outcomes.

FIA is concerned about the taxation of foods being inconsistent with a healthy diet, if sole nutrient profiles are used to define taxable products without consideration to dietary guidelines.

FIA would like to highlight that a whole food and dietary approach should be considered, as opposed to an approach based solely upon nutrients in isolation.

⁷ According to the systematic and meta-analysis by Andreyeva T. et al (2022), there was no evidence of substitution to untaxed beverages, and changes in SSB consumption were not significant.

⁸ Ana G Ortega-Avila, Angeliki Papadaki and Russell Jago. (2017). Exploring perceptions of the Mexican sugar-sweetened beverage tax among adolescents in north-west Mexico: a qualitative study. *Public Health Nutrition*: 21(3), 618–626 doi: [10.1017/S1368980017002695](https://doi.org/10.1017/S1368980017002695)

⁹ Fabrice Etilé, Anurag Sharma. (2015). Do High Consumers of Sugar-Sweetened Beverages Respond Differently to Price Changes? A Finite Mixture IV-Tobit Approach. *Health Economics* 24:9 p. 1147-1163 doi: <https://doi.org/10.1002/hec.3157>

¹⁰ Young, A., James, K., & Hassan, A. (2021). The role of regressive sugar tax in the soft drink industry levy (SDIL): A Marxist analysis. *Critical Perspectives on Accounting*, 102326. doi: <https://doi.org/10.1016/j.cpa.2021.102326>

4. Clarity on the Definition of SSBs and Discretionary Foods

While the draft guideline notes the need to impose fiscal policies on SSBs and discretionary foods, it does not define the nutrition criteria of a sugar-sweetened beverage or a discretionary food product that would be considered as contributing to an unhealthy diet¹¹.

Any effort made to define/describe such products, needs to take due consideration of the habits, customs/culture and needs of the population alongside country-specific dietary guidelines. Without a robust nutrition criterion based on strong scientific evidence, there is an increased risk of consumer confusion, and potentially hindering industry's product reformulation efforts– criticising specific product categories without considering the overall healthfulness of a product.

In view of this, FIA recommends that more work is required in clarifying the definition of SSBs and discretionary foods, when applied to food fiscal policy. It is strongly encouraged that such definitions exclude food groups that encourage the intake of healthy foods (and beverages) due to their important nutritional contributions.

5. Processed Foods Can be Part of a Healthy Diet

The draft guideline, mentions that discretionary foods¹¹ should be included within health taxes, as they tend to be **'highly processed'** and inconsistent with a healthy diet.

FIA would like to seek clarification on what the term "highly processed" refers to/is defined as in this draft guideline, as processing methods are considered an indispensable aspect of food production.

Food processing has brought about the ability to transform perishable raw materials into edible, safe and nutritious foods, with the aim to ensure food safety (i.e., preservation and avoidance of food borne diseases), increase palatability (i.e., better tasting foods and access to nutrients), improve product stability across the supply chain, and produce convenient and affordable foods¹². As such, processed foods are integral to the diets of many cultures, and make up an essential part of the global food supply.

While there are several food classification systems used to classify foods based on degree of processing, there is no consensus on the definition and factors that determine the processing level of a food product¹³. The categorisation of foods as "highly processed" can cause unwarranted confusion regarding the impact of processing on health – particularly when such foods are wrongly associated with foods containing high levels of sugar, saturated fat and/or sodium; causing a misconception that food processing itself is the root cause of obesity and its associated diseases, rather than the role of a food's nutritional quality in the overall diet^{14 15}.

¹¹ According to the WHO Draft Guideline, a discretionary food refers to foods and non-alcoholic beverages that are high in saturated fatty acids, *trans*-fatty acids, free sugars and/or salt, usually highly processed, and are not considered necessary for a healthy diet.

¹² Knorr D. and Watzke H. (2019). Food Processing at a Crossroad. *Front. Nutr.* 6:85. doi: [10.3389/fnut.2019.00085](https://doi.org/10.3389/fnut.2019.00085)

¹³ Sadler CR, Grassby T, Hart K, Raats M, Sokolović M, Timotijevic L. (2021). Processed food classification: conceptualisation and challenges. *Trends Food Sci Technol.* 112:149-62. <https://doi.org/10.1016/j.tifs.2021.02.059>

¹⁴ Botelho R, Araújo W, Pineli L. (2018). Food formulation and not processing level: conceptual divergences between public health and food science and technology sectors. *Critical Rev Food Sci Nutr.* 58:4, 639-650. doi:[10.1080/10408398.2016.1209159](https://doi.org/10.1080/10408398.2016.1209159)

¹⁵ Gibney MJ and Forde CG. (2022). Nutrition research challenges for processed food and health. *Nature Food.* 3:104-9. <https://doi.org/10.1038/s43016-021-00457-9>

A variety of foods with varying degrees of processing can therefore fit into healthy diets¹⁶ through the inclusion of a broad range of foods that meet personal preferences, requirements and enjoyment, whilst also improving overall diet quality and ensuring adequate intake of nutrients. **It is important to note that no one food/drink product is the cause of a specific non-communicable disease and improvement of overall consumption and dietary patterns should be the focus.**

FIA recommends the removal of references related to processing from the definition of discretionary foods and elsewhere in the guideline as this can potentially create a false perception among member states, to make spurious recommendations based on reviewed evidence/data¹⁷, that are inaccurate, considering the important role of processed foods within a population, and when consumed as part of a healthy, balanced diet.

6. The Role of Product Reformulation in Enabling Healthier Diets

The contributory role of product reformulation in enabling healthier diets was recognised and promoted as part of a policy brief set out by the WHO in 2022¹⁸. It was emphasised that food product reformulation can contribute to ensuring access to safe and nutritious food for all, facilitating the shift towards healthier and sustainable consumption patterns.

Taxation/fiscal disincentives need not be applied to drive reformulation efforts as the industry is proactive in its reformulation journey, continually responding to evolving consumer trends for healthier products.

According to a series of studies (Annex 1) carried out by FIA in collaboration with IGD (a research organisation based in the United Kingdom), the food industry has been actively driving its reformulation commitments, to reduce added sugars and other nutrients of concern (e.g., sodium and trans-fat) within their product portfolios, across key Asian markets (Singapore, Malaysia, Thailand, Indonesia, India, Philippines, and China)¹⁹. In fact, over 7 in 10 consumers in the surveyed countries indicated their receptiveness to reformulated products, as long as the taste and flavour profiles of the products were maintained.

From an industry standpoint, **82% of the sample in Asia kickstarted its reformulation commitments** over the past five years, using a variety of techniques to support their reformulation programmes²⁰. Reformulation efforts pertaining to the reduction of added sugars and salt were highlighted as the top industry priorities, with **63%# of the sample making a variety of changes to the recipe simultaneously, to improve the nutritional profile of their products.**

Industry-led reformulation efforts have in fact resulted in positive changes to the nutrient composition of packaged foods and drinks without the need to resort to regulatory measures such as taxes on food and beverages. Some country examples are highlighted below.

¹⁶ Gonçalves C.B., Petrus R.R., Sobral P.J.A. and Tadini C.C. (2021). The NOVA classification system: a critical perspective in food Science. Trends Food Sci Technol. 116:603–8. doi: [10.1016/j.tifs.2021.08.010](https://doi.org/10.1016/j.tifs.2021.08.010)

¹⁷ *Spurious* describes a statistical relationship between two variables that would, at first glance, appear to be causally related, but upon closer examination, only appear so by coincidence or due to the role of another, intermediary variable.

¹⁸ World Health Organisation (2022). *Reformulation of food and beverage products for healthier diets: policy brief*

¹⁹ Food Industry Asia (FIA) conducted a series of reformulation studies within the abovementioned Asia countries (Singapore, Malaysia, Thailand, Indonesia, India, Philippines and China) from 2018 to 2021 to understand consumer perception and industry's progress and motivation towards its reformulation efforts to advance the public health agenda.

²⁰ Other approaches industry adopts to enable healthier production development/reformulation includes; (1) making a variety of changes to the recipe simultaneously to improve nutritional profile, (2) fortifying products with additional ingredients, (3) applying a new technology that supports reformulation (4) altering the cooking/production method and, (5) reducing the amount of a high calorie ingredient without making any other changes. Please refer to Annex 1 for the regional data on industry's techniques to support their reformulation programmes.

#Average across abovementioned Asia countries, except for China as the questionnaire did not include the same set of industry's methods asked to enable the development of healthier products.

In Singapore, efforts from the industry-led sugar reduction pledge, the voluntary Healthier Choice Scheme, alongside consumer education campaigns have brought about a positive shift in supply and demand for beverages with lesser sugar and calories²¹. **The beverage industry in Singapore has significantly reformulated their beverages to contain less sugar, with the median sugar level of pre-packed beverages decreased from 7.1% in 2017 to 4.7% in 2021.**

Moreover, the sale of pre-packaged beverages with high sugar content fell from 63% in 2017 to 40% in 2021, and sale of beverages with a low sugar content (containing <5% sugar), rose from 37% in 2017 to 60% in 2021²¹. These shifts were seen as significant as those recorded in the UK, which has a sugar-sweetened beverage tax in place.

Similarly, in Australia, signatory companies of the industry-led sugar reduction pledge successfully reduced the sugar level across their non-alcoholic beverage portfolios by more than 16% between 2015 and 2021, placing them well on track to achieve their 20% sugar reduction target by 2025²². Following the successful reduction, the Australian Beverage Industry renewed their pledge, in 2022, upgrading its target from a 20% reduction to a 25% sugar reduction achieved by 2025 across the signatories' beverage portfolio²³. The Australian Beverage Council noted that this reflects the industry's commitment, and response to the consumer needs for less sugar in their beverages, which was achieved without the introduction of a sugar-sweetened beverage tax.

FIA would like to emphasise that the industry is currently, and will continue to proactively engage in product innovation and reformulation efforts to deliver on a wide variety of food and beverage portfolios to its consumers. Additionally, member states should also take into consideration other approaches, such as portion control, consumer education programmes and strategies that can guide consumers in making, informed decisions to adopt a healthier, balanced diet.

7. Regressivity of Health Taxes

The draft guideline noted that the regressivity of a health tax on food and beverages must be weighed against the wider benefits such taxes could bring – assessing the expenditure and economic gains, following the health gains a tax can elicit²⁴. Discriminatory and regressive economic tools such as a tax has been rejected (or no consensus achieved) by the UN and other organisations, including in: the *WHO 'Tackling NCDs' report (2017)*²⁵, *WHO's Independent High-Level Commission on NCDs "Time to Deliver" Report (2018)*²⁶; and in the affirmed UN Member States consensus of *Political Declarations of the UN High – United States (US) Level Meeting on Prevention and Control of NCDs (2018)*²⁷.

²¹ Singapore Ministry of Health. (2022). *Speech by Mr Ong Ye Kung, Minister for Health, at the 19th International Society for Peritoneal Dialysis Congress 2022 Opening Ceremony*.

²² Australian Beverages. (2022). <https://www.australianbeverages.org/initiatives-advocacy-information/sugar-reduction-pledge/>.

²³ Food Navigator (2022). *'No need for regressive taxes': Major Australian beverage brands make further sugar reduction pledges*.

²⁴ See *WHO draft guideline*: "Countries may be concerned about the possible financial regressivity of a tax, but this possibility must be weighed against the health benefits, which are likely to be greatest for the most vulnerable population groups, which tend to decrease consumption of taxed products by a greater extent and thus reap greater health-benefits", page 23. As argued above, the guideline could reduce the availability and affordability of NSS beverages for the diabetic population, which may lead to negative substitution effect and poor maintenance of weight management.

²⁵ WHO Tackling NCDs .2017. Available at [http://apps.who.int/iris/bitstream/handle/10665/259232/WHO-NMH-NVI17.9-](http://apps.who.int/iris/bitstream/handle/10665/259232/WHO-NMH-NVI17.9-eng.pdf;jsessionid=5F8B961B9136FBC7E5A23A3D9F15C789?sequence=1)

[eng.pdf;jsessionid=5F8B961B9136FBC7E5A23A3D9F15C789?sequence=1](http://apps.who.int/iris/bitstream/handle/10665/259232/WHO-NMH-NVI17.9-eng.pdf;jsessionid=5F8B961B9136FBC7E5A23A3D9F15C789?sequence=1)

²⁶ WHO. Time to deliver report of the WHO Independent High-level Commission on Noncommunicable Diseases. 2018. Available at [9789241514163-eng.pdf \(who.int\)](https://apps.who.int/iris/bitstream/handle/10665/330023/9789241514163-eng.pdf;jsessionid=5F8B961B9136FBC7E5A23A3D9F15C789?sequence=11&isAllowed=y)

²⁷ WHO Independent High-Level Commission on Non-communicable Diseases Final Report. 2019. Available at [https://apps.who.int/iris/bitstream/handle/10665/330023/9789241517003-](https://apps.who.int/iris/bitstream/handle/10665/330023/9789241517003-eng.pdf;jsessionid=5F8B961B9136FBC7E5A23A3D9F15C789?sequence=11&isAllowed=y)
[eng.pdf;jsessionid=5F8B961B9136FBC7E5A23A3D9F15C789?sequence=11&isAllowed=y](https://apps.who.int/iris/bitstream/handle/10665/330023/9789241517003-eng.pdf;jsessionid=5F8B961B9136FBC7E5A23A3D9F15C789?sequence=11&isAllowed=y)

Moreover, the regressive nature of the tax will impact lower socio-economic groups the greatest, which has not been addressed in this draft guideline. Particularly in ASEAN, where most nations are grappling with the depressed economic activity and rising food inflation, since the start of the COVID-19 pandemic²⁸; an additional price hike from a health tax will further impact households within lower income brackets disproportionately²⁹.

According to the World Bank, for every one percentage point increase in food prices, 10 million people are thrown into extreme poverty worldwide³⁰. As such, the implementation of food and beverage tax could place many consumers in an increasingly vulnerable position.

FIA urges the WHO and member states to study the efficacy and potential impacts of any policy measure prior to implementation to avoid unintended consequences.

Conclusion

FIA firmly believes that a collaborative approach, involving the commitment of governments, industry and other stakeholders (i.e., civil societies, research institutions), is required to support the development of policies in tackling the rising prevalence of obesity and its associated diseases.

In order to meet the WHO policy objective of reducing overconsumption of added sugars, salt and fat within the general population, we would like to emphasise that the guideline be grounded on sound scientific evidence (i.e., high quality evidence base such as randomised controlled trials), with greater focus placed on the promotion of comprehensive nutrition education and reformulation programmes, to effectively reach all social groups and ensure that consumers make informed food choices, as part of a balanced diet.

We respectfully invite the WHO to continue counting on the tremendous potential, both in terms of resources and expertise, that the food industry can provide, in delivering healthier outcomes for society, while creating greater demand for healthy foods through thriving innovation efforts.

²⁸ Oxford Economics. (2022). [The outlook for food prices in Asia](#).

²⁹ Food & Drink Federation. (2021). [Eating into household budgets](#).

³⁰ World Bank. (2022). [Joint Statement: The Heads of the World Bank Group, IMF, WFP, and WTO Call for Urgent Coordinated Action on Food Security](#).

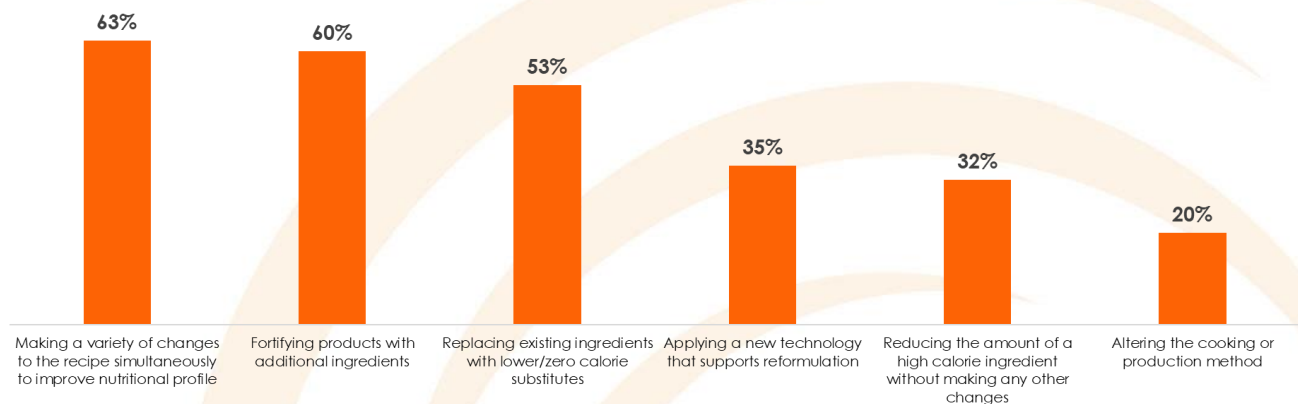
Annex 1 – FIA-IGD Reformulation Studies for Asia

The food industry has been consistently working to deliver solutions through product innovation and reformulation to nudge healthier behaviours, by improving the nutritional quality of its food and beverage products.

With innovation and reformulation efforts often carried out behind closed doors, FIA sought to understand the broad reformulation landscape of the food and beverage sector across seven markets – [Singapore](#), [Malaysia](#), [Thailand](#), [Indonesia](#), [India](#), [Philippines](#) and [China](#).

Using a purposive sampling method, the survey was completed by 139 food and drink companies[#] of varied sizes (MNCs & SMEs) operating in the abovementioned markets.

It was found that companies were using a variety of techniques to support their reformulation programmes. The most popular approaches are – making a variety of changes to a recipe simultaneously (63%), fortifying products with additional ingredients (60%), and replacing existing ingredients with lower/zero calorie substitutes (53%).



[#] As the China study was carried out using a slightly different methodology, the data is not presented here.

February 3, 2023

Re: WHO draft guideline on fiscal policies to promote healthy diets

Food, Health and Consumer Products of Canada (FHCP) welcomes the opportunity to review and provide comments in response to the World Health Organizations (WHO) online [public consultation on the draft guideline: fiscal policies to promote healthy diets](#) (hereafter referred to as “draft WHO guideline”).

FHCP would also like to state its support for comments shared by our industry partners - Food Drink Europe and the International Confectionary Association.

FHCP is the voice of Canada’s largest manufacturing employer. Canada’s food, health, and consumer product manufacturers make the foods we love, the over-the-counter medicines and natural health products we trust to treat our common ailments, the paper products that clean up life’s little messes, and so much more. Consumers have trusted FHCP members’ brands for more than a century.

Food, health, and consumer product manufacturers directly employ more than 350,000 people in Canada. We transform Canada’s agricultural riches into value-added finished goods that feed families here at home and around the world. We work closely with Canadian farmers and are the single largest employer in rural Canada, serving as a critical link between rural and urban communities. We make safe over-the-counter medications and natural health products that empower Canadians to practice self-care while relieving pressure on the healthcare system.

Throughout the pandemic, our industry has been making significant investments to keep our front-line workers safe and taking all steps necessary to provide essential products on store shelves. With our significant footprint, food, health, and consumer product manufacturing is a critical driver of Canada’s economy and has the potential to be an engine for Canada’s post-COVID recovery and self-reliance, creating good jobs and opportunities along the way.

General Comments

FHCP and its members are committed to supporting consumers in their health and wellness goals. We support providing consumers with information to educate them about healthy eating so that they make informed food decisions that suit their lifestyles. Committed to supporting consumers in their health and wellness goals, our member companies continue to invest in product development and reformulation to enhance the nutrition profile and increase the choices available to consumers.

FHCP recognizes the serious public health issues facing individuals and communities around the world and the important impact food environments play in driving healthy eating choices. We also recognize that no other industry has a greater role and impact on food environment and food formulation than those within the food supply chain, from farm to fork. It is from this perspective that FHCP would like to address some elements of the WHO draft guideline including key recommendations. More specifically, FHCP would like to assert its concerns with the following:

- The WHO's use of the term "highly processed" in the draft guideline, as it has not been defined.
- The WHO's strong recommendation to implement a policy to tax sugar-sweetened beverages (SSBs), when the evidence does not support it.
- The WHO's recommendation to implement a policy to tax foods inconsistent with a healthy diet, when it is not supported by sound scientific evidence.

Set out below are FHCP's comments on specific elements of the draft WHO guideline and key recommendations which we believe merit consideration before finalizing the WHO guidance.

Definition of "highly processed" not defined

FHCP is concerned with the references made in the draft WHO guideline to processing, specifically the use of the term "usually highly processed" or "highly processed" in the context of foods that should be limited in the diet or "...are not considered necessary for a healthy diet".¹ FHCP believes that the discourse surrounding processed food is often confused by various interpretations of what is meant by "processed foods." In fact, almost all food is processed to some degree before it is consumed and has been for centuries. Food processing is necessary to extend shelf-life, to enhance nutrition (e.g., addition of vitamins and minerals) make it safe (e.g., pasteurization), make food more palatable and add greater variety in our food supply as well as convenience.²³ Food processing also plays a role in ensuring that sufficient food is available to meet consumer nutrient needs.⁴

The level of processing a food undergoes does not necessarily reflect the nutritional value or quality of that food. A study by Dwyer et al., (2012), which was based on the U.S. National Health and Nutrition Examination Survey (NHANES) 2003-2006 data showed that processed foods and enriched and fortified foods helped provide significant amounts of shortfall nutrients (35% of fiber, 40% folate, 47% of potassium) in the diet of Americans.⁵ A review of the U.S.

¹ WHO draft guidance defines **Discretionary food**: Foods and non-alcoholic beverages that are high in saturated fatty acids, *trans*-fatty acids, free sugars and/or salt, usually highly processed, and are not considered necessary for a healthy diet. p.6

² Johns Hopkins University. Food Processing. Accessed January 30, 2023 from <https://www.foodsystemprimer.org/food-processing/>

³ Dwyer JT, Fulgoni VL III *et al* (2012). Is "processed" a four-letter word? The role of processed foods in achieving dietary guidelines and nutrient recommendations. *Adv Nutr* 3:536-48

⁴ Weaver, C.M., *et al.* (2014). Processed Foods: Contributions to nutrition. *Am J Clin Nutr.* Jun;99(6):1525-42. <https://doi.org/10.3945/ajcn.114.089284>

⁵ Dwyer JT, Fulgoni VL III *et al* (2012). Is "processed" a four-letter word? The role of processed foods in achieving dietary guidelines and nutrient recommendations. *Adv Nutr* 3:536-48. Retrieved from <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC3649724/pdf/536.pdf>

National Health and Nutrition Examination Survey (NHANES) 2003-2008 also concluded that nutrient-dense foods, whether processed or not, seemed to help Americans meet the U.S. dietary guidelines.⁶

While efforts have been made to categorize foods based on level of processing to assess the role processing has on diet quality,⁷ research has also shown that definitions of ultra-processed foods are subjective and inconsistently applied;⁸ and that “highly processed”, has not been precisely defined.^{9,10}

We believe all foods can be enjoyed as part of an overall healthy eating pattern and lifestyle and that food processing has an important place within the food system by supplying safe, convenient and non-perishable foods. Classifying food simply based on the level of processing is a very narrow view and unfairly vilifies food that can be part of a healthy diet and that many consumers rely upon as a convenient, affordable, safe, and nutritious option. In other words, the level of processing alone does not dictate whether a diet is healthy; factors such as nutrient density, the frequency, and amount consumed, need to be considered. Since the term “highly processed” is not well defined, we recommend removing it from the draft WHO guideline.

Insufficient evidence to support a strong recommendation for taxing sugar-sweetened beverages (SSBs)

FHCP believes that all policy initiatives aimed at improving public health should be based on strong scientific evidence, which demonstrates positive health outcomes and support the overall policy objectives. We are therefore concerned with the “strong” recommendation to implement a tax on SSBs. We do not believe that it is well supported, since it is based on moderate observational evidence and its “potential” to influence consumption of SSBs.¹¹ The evidence presented to support this recommendation indicated that there was no evidence of a change in energy intake, a reduction in body weight or other non-communicable diseases (NCDs) because of imposing taxes on sugar-sweetened beverages. This is consistent with other research looking at SSB tax and health impacts including a 2017 review by the New Zealand Institute for Economic Research which found “evidence that sugar taxes improve health is weak.”¹²

⁶ Ibid.

⁷ Monteiro C.A., Cannon G., Moubarac J.C., Levy R.B., Louzada M.L.C., Jaime P.C. (2018). The UN decade of nutrition, the NOVA food classification and the trouble with ultra-processing. *Public Health Nutr.* **21**(1): 5–17.

⁸ Gibey, M. (2019). Ultra-Processed Foods: Definitions and Policy Issues. *Current Developments in Nutrition*, 3,(2)2, February, nzy077, <https://doi.org/10.1093/cdn/nzy077>

⁹ Shirin Panahi, Wendelyn Jones, Alison M. Duncan, Guylaine Ferland, Heather Keller, Andrea Grantham, and James D. House. (2022). Guidance and perspectives on highly processed foods. *Applied Physiology, Nutrition, and Metabolism.* 47(10): 1038-1044. <https://doi.org/10.1139/apnm-2022-0150>

¹⁰ Sadler, Christina & Grassby, Terri & Hart, Kathryn & Raats, Monique & Sokolović, Milka & Timotijevic, Lada. (2021). Processed food classification: Conceptualisation and challenges. *Trends in Food Science & Technology.* 112. 149–162. 10.1016/j.tifs.2021.02.059.

¹¹ Ibid.

¹² New Zealand Institute of Economic Research. (2017). Sugar taxes. A review of the evidence. Retrieved from: https://www.nzier.org.nz/hubfs/Public%20Publications/Client%20reports/sugar_tax_report.pdf

The research paper *“Outcomes following Taxation of Sugar-Sweetened Beverages A systematic review and Meta-Analysis”* also demonstrated that while higher SSB prices reduced SSB purchases, it also showed that changes in consumption were not significant.¹³ To align with the level of evidence currently available, we urge the WHO to modify the strength of its first recommendation from a “strong” to “moderate” or “conditional” recommendation.

Moreover, FHCP believes that SSBs are regressive and discriminatory, and that the economic impact of taxation measures on low-socioeconomic subgroups need to be carefully considered, particularly when data suggest that this subgroup has the least impact on sales. This was demonstrated in evidence from Chile, the UK, Spain, and Philadelphia which showed that the reduction in SSB sales was actually smaller in low-income areas.¹⁴

Limited evidence for taxing foods inconsistent with a healthy diet

FHCP believes that the recommendation to implement a policy to tax foods “inconsistent with a healthy diet” is not supported by sound scientific evidence and warrants further consideration. We are specifically concerned that the category “foods inconsistent with a healthy diet” is not clearly defined and may mistakenly be perceived as defining foods as either “healthy” or “unhealthy.” Doing so places a value-based assessment, rather than a fact-based assessment on some foods, and establishes a false dichotomy for consumers, that foods are definitively good or bad, or either healthy or unhealthy. Dietitians agree this is not helpful for consumers struggling to make informed decisions that are right for their families. In thinking about food choices, consumers should take into consideration both positive nutrients and nutrients of concern and their place in the overall diet and focus on building healthy eating patterns that emphasize variety and balance. A total diet approach is also endorsed by the Academy of Nutrition and Dietetics (AND).¹⁵

An individual’s health and behaviours surrounding food choices and nutrition are complex and involve a multitude of factors.¹⁶ Improving dietary patterns to reduce obesity and chronic disease will require sustainable public health efforts which address the individual behaviours impacting food choices as well as food environments. A robust and sustained educational program is an integral part of the equation. FHCP believes that taxation measures, if considered, should not replace education that will empower consumers to make informed food choices.

Equally, we urge the WHO to reconsider its recommendation to tax foods “inconsistent with a healthy diet” since it is “based on a very low certainty of evidence from limited number of real-

¹³ Andreyeva T, Marple K, Marinello S, Moore TE, L P. (2022). Outcomes Following Taxation of Sugar-Sweetened Beverages. A Systematic Review and Meta-Analysis. JAMA Network Open. Jun; 5(6): e2215276. doi: [10.1001/jamanetworkopen.2022.15276](https://doi.org/10.1001/jamanetworkopen.2022.15276)

¹⁴ Ibid.

¹⁵ Academy of Nutrition and Dietetics. (2013). AND Position. Total Diet Approach to Communicating Food and Nutrition Information. *J Acad Nutr Diet.*,113:307-317.

¹⁶ Story M, Karen M, Kaphingst KM, O'Brien RR, Glanz K. (2008). Creating healthy food and eating environments: policy and environmental approaches. *Ann Rev.* 29:253–72. <https://doi.org/10.1146/annurev.publhealth.29.020907.090926>

world policy evaluations and evidence from modelling studies...”.¹⁷ While there was a reduction in sales of taxed foods, there was very little evidence to suggest that taxation of foods based on nutritional quality had a positive influence on health. As stated by Andreyeva et al. (2022) “the limited evidence to date does not show any significant changes in BMI after implementation of food-related fiscal policies, and no research was available for diet related NCDs, and pregnancy and product outcomes”¹⁸

In conclusion, we urge the WHO to carefully consider our comments above before putting forth guidance that is not based on sound scientific evidence or principles. The agency responsible for international public health should not take positions that are not based on sound science as they will not achieve the intended goal of promoting healthy diets and in the long term, improved health outcomes.

We truly appreciate the opportunity to provide feedback on this important initiative and trust our comments will be thoughtfully considered as the WHO works to revise the guideline.

Food Health & Consumer Products of Canada

¹⁷ WHO Draft Guideline on fiscal policies to promote healthy diets. P. 18

¹⁸ Andreyeva T, Marple K, Moore TE, L. P. (2022). Evaluation of Economic and Health Outcomes Associated With Food Taxes and Subsidies. A Systematic Review and Meta-Analysis. JAMA Network Open. doi: [10.1001/jamanetworkopen.2022.14371](https://doi.org/10.1001/jamanetworkopen.2022.14371)

January 2023

FoodDrinkEurope comments on WHO draft Guideline on fiscal policies to promote healthy diets

FoodDrinkEurope, the organisation representing the European food and drink manufacturing sector, appreciates the opportunity to provide comments to the WHO online public consultation on the draft WHO Guideline on fiscal policies to promote healthy diets. FoodDrinkEurope would like to highlight the following elements of the draft Guideline.

Level of processing

The draft WHO Guideline uses several processing references, namely the use of “usually highly processed” foods on p.6, p.19 and p.53.

In this regard, we would like to underline that the level of processing a food undergoes does not reflect the nutritional value of that product. Indeed, many foods are processed to make them safe, edible, and palatable. Food processing can also enhance the nutritional quality of foods by adding essential nutrients, like vitamins and minerals. Food processing extends shelf-life and helps reduce food waste. Some methods of food processing (such as freezing or pasteurisation) decrease the activity of bacteria and maintain quality.

To achieve a healthy diet, the overall nutritional value of the products consumed, the frequency and amount of consumption, should be considered – not the level of processing. All foods can be enjoyed as part of a balanced diet and healthy lifestyle. Classifications based on level of processing conflict with the established, evidence-based evaluation of foods based on nutrient composition and portion guidance.

WHO Guidelines should be based on clearly defined criteria and principles. The term “Highly processed” food has not been (in the draft Guideline), is and cannot be unambiguously defined and the term should therefore not be included in the Guideline. In any Guideline related to consumption of “highly processed foods” and weight-related outcomes, it will be necessary to consistently address issues related to potential misclassification, and control for confounding related to nutrient composition and energy density.

- Several methods of classifying foods by level of processing are currently used but there is no consistent (legal or scientific) definition of “highly processed” or “ultra-processed” foods.¹
- The use of different classification systems alters estimates of intakes of processed foods^{2,3}, leading to marked differences in associations between ultra-processed food consumption and health outcomes.⁴

¹ Sadler, Christina & Grassby, Terri & Hart, Kathryn & Raats, Monique & Sokolović, Milka & Timotijevic, Lada. (2021). Processed food classification: Conceptualisation and challenges. *Trends in Food Science & Technology*. 112. 149–162. 10.1016/j.tifs.2021.02.059.

² Crino, Michelle & T, Barakat & Trevena, Helen & B., Neal. (2017). Systematic Review and Comparison of Classification Frameworks Describing the Degree of Food Processing. *Nutrition and Food Technology: Open Access*. 3. 10.16966/2470-6086.138.

³ de Araújo, T. P., de Moraes, M. M., Afonso, C., Santos, C., & Rodrigues, S. S. P. (2022). Food Processing: Comparison of Different Food Classification Systems. *Nutrients*, 14(4), 729. <https://doi.org/10.3390/nu14040729>

⁴ Martínez-Pérez, C., San-Cristóbal, R., Guallar-Castillón, P., Martínez-González, M. Á., Salas-Salvadó, J., Corella, D., Castañer, O., Martínez, J. A., Alonso-Gómez, Á. M., Wärnberg, J., Vioque, J., Romaguera, D., López-Miranda, J., Estruch, R., Tinahones, F. J., Lapetra, J., Serra-Majem, L., Bueno-Cavanillas, A., Tur, J. A., Sánchez, V. M., ... Daimiel, L. (2021). Use of Different Food Classification Systems to Assess the Association between Ultra-Processed Food Consumption and Cardiometabolic Health in

- Food frequency questionnaires widely used in observational epidemiology studies are designed to estimate energy and nutrient intakes but are not sufficiently detailed to accurately assess degree of processing. Use of tools not validated to estimate “highly processed” or “ultra-processed food” consumption may lead to misclassification of foods by processing category and misinterpretation of associations with health markers.⁵
- Inter-rater reliability varies when coding individual food items by processing level, both across and within different classification systems ^{6,7,8}, introducing another potential source of misclassification error.
- The categorisation of foods as “highly processed” refers more to their composition and role in the diet rather than to processing methods applied ^{9,10}, so the impact on health is confounded by the presence of sugars, saturated fat, sodium, and energy density of the foods.

FoodDrinkEurope is therefore strongly concerned by the use of references to “highly processed” and “ultra-processed foods” and to food classification systems such as NOVA, which are not based on scientific consensus. Experts themselves did not give the same classification to the same foods when asked to allocate foods into categories based on the level of processing, ultimately leading to an inconsistent identification of foods.¹¹ There is no consensus on what factors determine the level of processing. Moreover, the most recent compilation of the scientific evidence shows that grouping foods based on their level of processing is counter-intuitive and leads to opposite findings when looking at the risk of all-cause mortality related to “ultra-processed foods.”¹²

For the reasons specified above, FoodDrinkEurope therefore suggests removing the reference to “highly processed” and “ultra-processed foods” from this Guideline.

Recommendation n. 1: tax on sugar-sweetened beverages

FoodDrinkEurope believes that the first WHO recommendation (i.e. *WHO recommends implementation of a policy to tax sugar-sweetened beverages (SSBs). Strong recommendation*)), is not justified since it is not based on strong scientific evidence. Moreover, it contradicts with WHO findings which highlight that there is no evidence of a change in energy intake, a reduction in body weight or other non-communicable diseases (NCDs) as a result of imposing taxes on sugar-sweetened soft drinks:

an Elderly Population with Metabolic Syndrome (PREDIMED-Plus Cohort). *Nutrients*, 13(7), 2471. <https://doi.org/10.3390/nu13072471>

⁵ Marino, M., Puppo, F., Del Bo', C., Vinelli, V., Riso, P., Porrini, M., & Martini, D. (2021). A Systematic Review of Worldwide Consumption of Ultra-Processed Foods: Findings and Criticisms. *Nutrients*, 13(8), 2778. <https://doi.org/10.3390/nu13082778>

⁶ Bleiweiss-Sande, R., Chui, K., Evans, E. W., Goldberg, J., Amin, S., & Satchek, J. (2019). Robustness of Food Processing Classification Systems. *Nutrients*, 11(6), 1344. <https://doi.org/10.3390/nu11061344>

⁷ Braesco, V., Souchon, I., Sauvant, P., Haurigné, T., Maillot, M., Féart, C., & Darmon, N. (2022). Ultra-processed foods: how functional is the NOVA system?. *European journal of clinical nutrition*, 76(9), 1245–1253. <https://doi.org/10.1038/s41430-022-01099-1>

⁸ Crino, Michelle & T, Barakat & Trevena, Helen & B., Neal. (2017). Systematic Review and Comparison of Classification Frameworks Describing the Degree of Food Processing. *Nutrition and Food Technology: Open Access*. 3. 10.16966/2470-6086.138.

⁹ Botelho, R., Araújo, W., & Pineli, L. (2018). Food formulation and not processing level: Conceptual divergences between public health and food science and technology sectors. *Critical reviews in food science and nutrition*, 58(4), 639–650. <https://doi.org/10.1080/10408398.2016.1209159>

¹⁰ Gibney, M. J., & Forde, C. G. (2022). Nutrition research challenges for processed food and health. *Nature Food*, 3(2), 104–109. <https://doi.org/10.1038/s43016-021-00457-9>

¹¹ Braesco, V., Souchon, I., Sauvant, P., Haurigné, T., Maillot, M., Féart, C., & Darmon, N. (2022). Ultra-processed foods: how functional is the NOVA system?. *European journal of clinical nutrition*, 76(9), 1245–1253. <https://doi.org/10.1038/s41430-022-01099-1>

¹² Taneri, P. E., Wehrli, F., Roa-Díaz, Z. M., Itodo, O. A., Salvador, D., Raeisi-Dehkordi, H., Bally, L., Minder, B., Kieft-de Jong, J. C., Laine, J. E., Bano, A., Glisic, M., & Muka, T. (2022). Association Between Ultra-Processed Food Intake and All-Cause Mortality: A Systematic Review and Meta-Analysis. *American journal of epidemiology*, 191(7), 1323–1335. <https://doi.org/10.1093/aje/kwac039>

- Observational evidence about the effect of taxes on SSBs on diet was very low certainty (see Annex 6). Pooled analysis was not possible. Of the two studies that reported on the diet outcome, both of which reported on state sales taxes in the USA, one study showed no change in total calorie intake and the other study significantly increased total calorie intake.
- The observational evidence about the effect of taxes on SSBs on body weight status was from studies that reported on state sales taxes in the USA and was low certainty see (Annex 6). Pooled analysis was not possible. Only one of the five studies that reported on this outcome, showed significantly decreased BMI. The remaining four studies reported no significant difference. In a narrative subgroup analysis of body weight status by SES, one USA study reported larger effects among individuals with higher levels of education (compared with individuals with lower levels of education).
- No eligible studies were identified for the outcomes of diet related NCDs, undernutrition or pregnancy outcomes.
- The inclusion of plant-based products, fruit juices in particular, among SSBs is not justified as the recommendation is not based on strong scientific evidence. 100% fruit juice naturally contains the same vitamins, minerals, and bioactive compounds, e.g. polyphenols, in similar amounts as the constituent fruit.¹³ There is no evidence or association of health issues or mortality linked to moderate fruit juice consumption. Therefore, there is no reason to recommend decreasing consumption, particularly since current intakes in many countries are less than 100 ml daily per person.¹⁴ Moreover, observational studies show that diet quality is higher in children who regularly drink fruit juice versus non-fruit juice drinkers.¹⁵
- Sports foods are products specifically designed, formulated, and marketed for use in situations of intense or recreational physical performance and/or post-exercise recovery.¹⁶ The WHO's recommendation for a sugar tax on sport nutrition is not supported by scientific evidence. Such a recommendation risks pushing athletes towards products which are not suited to their specific needs. The science shows that carbohydrates, like sugars, play a critical role in physical performance and recovery. The European Food Safety Authority (EFSA) recognized in 2015 that specific nutritional requirements are needed at different stages of physical exercise to avoid negative effects on sportspeople's health.¹⁷ These foods therefore need to contain nutrients (vitamins, minerals, proteins, amino acids, sugars, etc.) in different levels to those established for normal foods.

Moreover, we would like to point out that in the research paper "*Outcomes Following Taxation of Sugar-Sweetened Beverages A Systematic Review and Meta-analysis*," it is stated that the difference in consumption of SSBs does not reach statistical significance.¹⁸ Therefore, we would like to emphasise that although there is a significant reduction in sales, as long as actual

¹³ Morand, C., Dubray, C., Milenkovic, D., Lioger, D., Martin, J. F., Scalbert, A., & Mazur, A. (2011). Hesperidin contributes to the vascular protective effects of orange juice: a randomized crossover study in healthy volunteers. *The American journal of clinical nutrition*, 93(1), 73–80. <https://doi.org/10.3945/ajcn.110.004945>

¹⁴ AIJN (2018) 2018 Liquid Food Market Report, <https://aijn.eu/en/publications/market-reports-1/publication-2>

¹⁵ Wan, L., Jakkilinki, P. D., Singer, M. R., Bradlee, M. L., & Moore, L. L. (2020). A longitudinal study of fruit juice consumption during preschool years and subsequent diet quality and BMI. *BMC nutrition*, 6, 25. <https://doi.org/10.1186/s40795-020-00347-6>

¹⁶ Scientific Opinion on the substantiation of health claims related to carbohydrate-electrolyte solutions and reduction in rated perceived exertion/effort during exercise (ID 460, 466, 467, 468), enhancement of water absorption during exercise (ID 314, 315, 316, 317, 319, 322, 325, 332, 408, 465, 473, 1168, 1574, 1593, 1618, 4302, 4309), and maintenance of endurance performance (ID 466, 469) pursuant to Article 13(1) of Regulation (EC) No 1924/2006, EFSA Journal 2011;9(6):2211, DOI: <https://doi.org/10.2903/j.efsa.2011.2211>

¹⁷ European Food Safety Authority (2015). Scientific and technical assistance on food intended for sportspeople. EFSA Supporting Publication 2015; 12(9):EN-871, 32 pp. doi:10.2903/sp.efsa.2015.EN-871

¹⁸ Andreyeva, T., Marple, K., Marinello, S., Moore, T. E., & Powell, L. M. (2022). Outcomes Following Taxation of Sugar-Sweetened Beverages: A Systematic Review and Meta-analysis. *JAMA network open*, 5(6), e2215276. <https://doi.org/10.1001/jamanetworkopen.2022.15276>

consumption does not decrease or is not substituted by other products, all the alleged health benefits are based on an assumption.

Quality of the evidence

Overall, all results are based on observational studies, which usually have the lowest rank in the hierarchy of evidence. Despite this, the Guideline developers do not hesitate to give the SSBs tax a strong recommendation. The GRADE framework (Grading of Recommendations, Assessment, Development and Evaluations) has been used for developing and presenting summaries of evidence, which allegedly should provide a systematic approach for making policy recommendations. When assessing the stock of evidence evaluated by the WHO Guideline developers, it is difficult to comprehend the strong recommendation made for taxing SSBs. The evidence that such an intervention should provide any significant contribution to reducing obesity and more critical NCD-related, premature mortality is non-existent, as illustrated in the following table:

	PRICE CHANGE	➔ IMPACT ON CONSUMPTION	➔ IMPACT ON DIET	➔ IMPACT ON OBESITY	➔ IMPACT ON NCD
METRIC	Pass-through rate	Own price elasticity	Change in calorie intake	Change in BMI	Change in premature mortality
POOLED ANALYSIS	Pooled analysis of 46 estimates from 41 studies	Pooled analysis of 35 estimates from 33 studies	Pooled analysis not possible	Pooled analysis not possible	No eligible studies identified
EFFECT	82% pass-through	-1.59 95% CI: (-2.11 to -1.08)	1 out of 2 observational studies referenced showed significant effect.	1 out of 5 observational studies referenced showed significant effect.	N/A
CERTAINTY OF EVIDENCE	MODERATE	LOW/MODERATE	VERY LOW	VERY LOW	VERY LOW
FOODDRINKEUROPE COMMENTS	Not necessarily inconsistent with actual pass-through rates. Highly sensitive to level of taxation. Lower pass-through rates observed at regional level compared to federal level.	Pooled effect inconsistent with real-life elasticities. Based on the referenced estimate, tax proceeds would probably be negative due to losses in corresponding VAT/GST.	No progress on this topic since the publication of Appendix 3 in 2017: still no conclusive finding on the substitution effect.	A relevant assessment of the impact on obesity depends on a comprehensive evaluation of the substitution effect.	No relevant research is referenced.

We would therefore recommend changing the recommendation from “strong” to “conditional.”

Additionally, we would like to refute the statement that the “regressivity argument” is not valid. Despite the fact that a meta-analysis was not possible for the subgroup analyses, the results by socioeconomic subgroup show different results. Only in Mexico there appeared to be a greater reduction in SSBs sales in low socio-economic status (SES) segments, while in Chile, the UK, Catalonia and Philadelphia it was found that the impact on sales was lower in low SES categories. This shows that not only the economic impact of these measures is greater in low-SES groups, but also that this tax is not justified by claiming that this subgroup has a greater health (and therefore economic) benefit, since they are the ones who decrease consumption of SSBs the least.

Recommendation n. 2: tax on food products

FoodDrinkEurope supports initiatives aimed at improving public health. However, the recommendation to tax foods “inconsistent with a healthy diet” is not supported by sound scientific evidence.

- For the draft WHO Guideline recommendation n. 2 (i.e. implementation of a policy to tax foods “inconsistent with a healthy diet”), the category “foods inconsistent with a healthy diet” is not clearly defined. Diets and lifestyles are too complex to be easily influenced by an instrument such as a tax on individual foods or nutrients, especially when food categories are chosen arbitrarily. Nutritionists stress that healthy people need a balanced diet including foods with a wide range of nutrients, such as carbohydrates and sugars, proteins, fibre, vitamins, minerals, and fats. Distinguishing “healthy” from “unhealthy” foods is notoriously difficult and the essential point from a public health perspective is long term dietary habits and diets, which can be more or less healthy – not individual food products in themselves. Any food can be part of a healthy diet, when consumed in the appropriate amount and frequency.
- The effectiveness of any policy measure should be carefully assessed and validated before implementing. Unfounded discrimination of products, ingredients, nutrients, or processes should be avoided. Taxation should not replace nutrition education which is key to achieve public health objectives.
- To date, there is very few evidence to conclude on the effect of the taxation of foods on nutritional intake and the health status of the population. Andreyeva et al (2022) show that “the limited evidence to date does not show any significant changes in BMI after implementation of food-related fiscal policies, and no research was available for diet-related NCDs, and pregnancy and product change outcomes.”¹⁹
- The rare studies available only allow to conclude (and still with a low level of evidence) about the effectiveness in reducing purchases of taxed products, whereas the evidence about successful health-related outcomes is minimal. A total of 19 studies – all observational – on four national taxes and three state sales taxes in the USA. More than half of the studies concerns the “junk food” tax in Mexico, while there are two studies on the semi-broad-based tax in Hungary, one study on confectionary tax in Denmark and Finland, three studies on the sales taxes and finally five studies on the saturated fat tax in Denmark.
- Pooled analysis was not completed due to the low number of studies and heterogeneity. Hence all studies were synthesised narratively.

¹⁹ Andreyeva, T., Marple, K., Moore, T. E., & Powell, L. M. (2022). Evaluation of Economic and Health Outcomes Associated With Food Taxes and Subsidies: A Systematic Review and Meta-analysis. *JAMA network open*, 5(6), e2214371. <https://doi.org/10.1001/jamanetworkopen.2022.14371>

- The only interventions with proven efficacy on the prevention of obesity among children are the ones that are multifactorial. They all include physical activity interventions in addition to changes in food behaviour.²⁰

Overview of findings on food or nutrient tax

	PRICE CHANGE	➔ IMPACT ON CONSUMPTION	➔ IMPACT ON DIET	➔ IMPACT ON OBESITY	➔ IMPACT ON NCD
METRIC	Pass-through rate	Own price elasticity	Change in calorie intake	Change in BMI	Change in premature mortality
POOLED ANALYSIS	Pooled analysis not possible	Pooled analysis not possible	Pooled analysis not possible	Pooled analysis not possible	No eligible studies identified
EFFECT	4 out of 6 observational studies showed significantly increased prices on taxed food	5 observational studies showed significantly decreased purchases of taxed foods	2 out of 7 observational studies showed significant increase in untaxed food	2 observational studies – none of them showing significant impact.	N/A
CERTAINTY OF EVIDENCE	VERY LOW	VERY LOW	VERY LOW	VERY LOW	N/A
FOODDRINKEUROPE COMMENTS	Not necessarily inconsistent with actual pass-through observations, even if the report provides no pooled estimates.	The report provides no pooled elasticities and hence no reference for comments with actual market dynamics.	Impossible to say anything conclusive on substitution based on the data provided.	A relevant assessment of the impact on obesity depends on a comprehensive evaluation of the substitution effect.	No evidence to assess.

General comments on the GRADE method

The GRADE framework does not only evaluate factors relevant for establishing certainty of evidence, but also includes contextual factors. This methodological feature is highlighted in the Guideline:

“The GRADE approach makes an explicit separation of the process for assessing the level of certainty in the evidence from the process for making recommendations. The latter process takes a number of additional contextual factors (resource implications, equity and human rights, acceptability and feasibility) into consideration. The level of certainty of evidence does not imply a particular strength of recommendation; high certainty evidence does not necessarily mean a strong

²⁰ Hodder, R. K., O'Brien, K. M., Lorient, S., Wolfenden, L., Moore, T. H. M., Hall, A., Yoong, S. L., & Summerbell, C. (2022). Interventions to prevent obesity in school-aged children 6-18 years: An update of a Cochrane systematic review and meta-analysis including studies from 2015-2021. *EClinicalMedicine*, 54, 101635. <https://doi.org/10.1016/j.eclinm.2022.101635>

recommendation will be made, and a strong recommendation can be made with low or very low certainty evidence, depending on additional considerations.” (Draft WHO Guideline p.13)²¹

Therefore, when certainty of evidence is lacking, contextual factors can be used to bolster their recommendation. We believe that contextual factors should be disregarded in an assessment of the impact effectiveness of taxes since they consist of highly subjective valuations.

Strong recommendations should be based on sound and reliable evidence. GRADE guidance therefore cautions against strong recommendations supported by low or very low evidence.²² This is also emphasised in *WHO’s Handbook for Guideline Developments*, and it even highlighted how multi-staged outcomes should be evaluated, which is critical when we are dealing with complex tax interventions:

“GDGs must determine the overall quality of the evidence across all the critical outcomes for each recommendation. Because quality of evidence is rated separately for each outcome, the quality frequently differs across outcomes. If the quality of the evidence is the same for all critical outcomes, then this is the level of quality that applies to all of the evidence supporting the answer to the key question. If the quality of the evidence differs across critical outcomes, the overall confidence in effect estimates cannot be higher than the lowest level of confidence in the effect estimates for an individual outcome. Therefore, the lowest quality of the evidence for any single critical outcome determines the overall quality of the evidence.”²³

Principles of sound fiscal policymaking

However, if fiscal policies were to be introduced, these should be fair, predictable, and non-discriminatory as regards the products to which they apply and the consumer segments they will impact. By applying the principles of proportionality and effectiveness, taxes should only be introduced if other instruments do not enable to reach the public health objectives being pursued. Ultimately, if introduced, fiscal policies should be justified by public health objectives.

Ad valorem taxes on sales prices should be avoided, as they are not pertinent to the objectives pursued. Ad valorem taxes can be, in fact, an incentive for consumers to opt for cheaper variants of the taxed good, thereby diluting the potential efficiency of a corrective tax.

We trust that our comments will be duly considered in the revision of the draft WHO Guideline. We thank you for your kind consideration and remain at your disposal for any additional information or clarifications you may need.

²¹ WHO (2022) Draft WHO Guideline on fiscal policies to promote healthy diets, p.13.

²² Alexander, P. E., Gionfriddo, M. R., Li, S. A., Bero, L., Stoltzfus, R. J., Neumann, I., Brito, J. P., Djulbegovic, B., Montori, V. M., Norris, S. L., Schünemann, H. J., Thabane, L., & Guyatt, G. H. (2016). A number of factors explain why WHO guideline developers make strong recommendations inconsistent with GRADE guidance. *Journal of clinical epidemiology*, 70, 111–122. <https://doi.org/10.1016/j.jclinepi.2015.09.006> - p.112

²³ World Health Organization. (2014). *WHO handbook for guideline development*, 2nd ed. World Health Organization. <https://apps.who.int/iris/handle/10665/145714>, p. 120.

**SUBMISSION TO THE CONSULTATION ON WORLD HEALTH
ORGANIZATION DRAFT GUIDELINE ON FISCAL POLICIES TO
PROMOTE HEALTHY DIETS
FEBRUARY 2023**

About this submission

The George Institute for Global Health is pleased to contribute to the public consultation on the World Health Organization (WHO) draft guideline on fiscal policies to promote healthy diets

Research produced by The George Institute for Global Health and other world-leading health and medical research institutes across the world indicates that implementing fiscal policies to promote healthy diets is a powerful tool to decrease unhealthy food consumption, alter preferences, stimulate healthier purchases, and improve human health. Unhealthy diets are associated with increased rates of diet-related non-communicable diseases (NCDs), including overweight and obesity, dental caries, diabetes, and some cancers. Based on this work and the broader evidence base, we strongly recommend the implementation of fiscal policies, such as taxes on less healthy foods and beverages and subsidies on healthier foods and beverages.

We congratulate the WHO on the development of the Guideline and stand ready to collaborate to address research gaps and considerations identified through the systematic review, scoping review, and review of contextual factors conducted by the WHO. We welcome the opportunity to further engage on this critical issue.

The George Institute has supported a complementary, joint submission developed with the NCD Alliance, NCD Child, World Cancer Research Fund International, and World Obesity Federation.

About The George Institute for Global Health

The George Institute is a leading independent global medical research institute established in Sydney, with additional major centres in China, India, and the UK, and an international network of experts and collaborators. Our mission is to improve the health of millions of people worldwide by using innovative approaches to prevent and treat the world's biggest killers: non-communicable diseases (NCDs) and injury.

Our work aims to generate effective, evidence-based, and affordable solutions to the world's biggest health challenges. We research the chronic and critical conditions that cause the greatest loss of life and quality of life and the most substantial economic burden, particularly in resource-poor settings.



Our food policy team works to reduce death and disease caused by diets high in salt, harmful fats, added sugars, and excess energy. The team conducts multi-disciplinary research with a focus on generating outputs that will help governments and industry deliver a healthier food environment for all.

Our health systems research program conducts evaluations of complex interventions (including health policies and regulations), implementation science, economic analysis, and public health law research. It has particular focus on the impact of chronic conditions, and the policies and programs implemented to address those conditions, on socioeconomically disadvantaged populations. It has advised numerous governments and organisations such as the WHO.

The George Institute also owns and manages FoodSwitch, a mobile app that empowers consumers to make better food choices by providing simple nutrition information on a scanned product and suggesting healthier alternatives to 'switch' to. FoodSwitch collects nutrition information in 18 countries via annual in-store supermarket visits and crowd-sourcing images of new products through consumers who use the app. The data collected informs our research and advocacy work to improve food environments.



Overall clarity of the Guideline

The structure and overall clarity of the Guideline could be much improved as follows:

- **The Guideline should be set out more clearly for ease of readability and navigation.** Overall, it is long, and the Member States would benefit from a shorter, more concise document with recommendations brought to the forefront; background material should be provided in annexes or a companion discussion paper, as well as a brief executive summary that solely includes the three recommendations and the key findings, restrictions, and research gaps identified.
- **Several sentences could be refined to improve the overall clarity of the Guideline.**
 - **Page 11 (objectives):** The statement “*provide Member States with recommendations and implementation considerations, based on evidence specific to taxation of foods and SSBs and to a subset of food subsidies with the primary intention to change consumer behaviour by lowering prices of targeted foods*” implies that the evidence on taxation intends to assist with lowering prices, but taxes first increase prices. If a comma were to be added after ‘subsidies’ to make a separate clause, the sentence would relay a more accurate and clearer message to readers.
 - **Page 12:** The sentence “*The NUGAG Subgroup on Policy Actions considered the outcomes of price change, purchases: direct effects, purchases: substitution effects, consumption: direct effects, consumption: substitution effects, and dietary intake as critical for decision-making.*” is difficult to understand.
- **Page 14 (and subsequent references):** The reader should be able to read the Executive Summary without reference to other sections of the document. The inclusion of confidence intervals is not relevant in this context. Where systematic review results are reported, the relative term ‘less certain’ is also used frequently, and it is not clear how objectively uncertain this makes the findings.
- **Page 17 (and subsequent references):** It would be helpful if the document could more clearly delineate the degree to which the Member States should consider elements and/or act on the recommendations. The inclusion of ‘strong’ and ‘conditional’ recommendations that are aligned with the [Grading of Recommendations, Assessment, Development and Evaluations \(GRADE\)](#) Framework is helpful, but it is possible that the implications of conditional recommendations will not be easily understood by Member States. The Guideline downplays the importance of considering other fiscal policies for healthy diets beyond taxes on sugar-sweetened beverages (SSBs). It should explicitly mention that the availability and certainty of evidence is linked to the level of implementation; and therefore “conditional” recommendations, if well designed, would be expected to have a desirable and large effect.
- **Page 18-19 (and subsequent references):** The language in recommendations 2 and 3 should be stronger. “WHO suggests” is very weak as a recommendation, even though



we appreciate the modest strength of the evidence outlined. We suggest replacing “suggests” with “recommends” in both cases.

- **Page 31:** Ideally this section outlining the nature of the Guideline Development Group (and the missing external peer-review group section on a later page) would explicitly note whether any members are food or related industry representatives.
- **Page 33:** Figure 2 (Logic model depicting pathways from fiscal and pricing policies to behavioural, health and non-health outcomes) is too small and difficult to read.

Adaptation and implementation of the Guideline

The implementation considerations of the Guideline could be further strengthened as follows:

- The Guideline should more clearly outline how it aligns with other WHO sets of recommendations and policy guidelines for promoting healthy diets and nutrition to prevent obesity and diet related NCDs (including policies to restrict food marketing, nutrition labelling policies, and school food and nutrition policies).
- The Guideline should emphasise the importance of working with communities (patients, consumers, people living with NCDs (and their carers), communities, civil society, and the public) during the development, implementation, and review of fiscal policies. The engagement of lawyers is also important to guarantee that regulations not only achieve their health objectives, but also conform with domestic and international law.
- The Guideline has a broad target audience and must specify that its primary audience is Member States, and in particular finance authorities. Furthermore, more specificity on suggested recommendations for different audiences would be helpful. For instance, academia could be nominated as an appropriate group to investigate changes in levels of taxation applied to SSBs over time to allow comparisons between countries through standardised monitoring systems.
- To maximise the efficiency of fiscal policies and take inflation and income growth into account, the Guideline should emphasise the significance of active implementation and reform over time. It is common to refer to fiscal policy as static and unchangeable, but whether policies are carried out in a way that promotes better health can depend on power imbalances, necessitating ongoing evaluation and revision. Detailed analyses that consider cultural factors, how food is cooked, where it is purchased, availability, accessibility, and quality, as well as how industry reacts to policies, can provide important insights.
- Overall, the issue of substitution needs more attention in the Guideline because this will be critical in determining the effectiveness of taxes (since they can be undermined by consumers switching to other unhealthy food). In discussing implementation issues,



the sentence below should be revised to make a clearer indication of what is being recommended:

- *“The impact a tax will have on purchases and consumption is affected by substitution. Consumer responses to a tax-induced price increase can be optimised if close substitutes are available that do not attract the tax. These close substitutes should be healthier to minimise substitution with less healthy (and untaxed) foods.”*
- Reformulation can make a major contribution to the overall effectiveness of food and beverage taxes, and the Guideline should emphasise the importance of designing taxes that promote reformulation (e.g., tiered taxes, where the tax rate increases with the content of an undesired nutrient or dietary factor). Reformulation policies should encourage manufacturers not only to reduce the quantity of undesired nutrients (i.e., sodium, sugar) but also to replace ingredients and additives with whole or minimally processed foods.
- **Page 59 (Section 5.6):** This section focuses exclusively on industry, an obvious source of opposition. However, what seems to have been overlooked is opposition of an ideological nature. Fiscal policies often appeal more to progressive political parties. Strategies to support the implementation of these initiatives needs to be developed e.g., for securing bipartisan support or establishing the right legal and administrative architecture.

Context-specific issues that have not yet been captured

The George Institute has identified several gaps concerning context-specific issues and makes the following recommendations to strengthen the Guideline:

- Although there is a strong policy case to be made for health taxes in terms of health impact and cost, the Guideline needs to address more directly the legitimate equity concerns of consumers and other stakeholders. It will be important to gauge consumers’ reactions in the context of any complementary initiatives designed to address the burden placed on low-income families (e.g., subsidies on fruit and vegetables). To maximise the health benefits of taxes, the document must acknowledge under the remarks of recommendation #3 (subsidies for healthy diets) the need to consider affordability and accessibility of healthy foods.
- As the Guideline acknowledges, policies need to be tailor-made for the country and there are many decisions to be made based on the country’s nutritional situation, cultural context, locally available foods, dietary customs, available resources and capacities, and existing policies and governance structure. This understanding should inform the:
 - Inclusion and exclusion criteria for taxed foods
 - Targeted nutrients and dietary factors
 - Tax rate(s)
 - Food sources to tax (e.g., supermarkets vs traditional markets)



- **Page 8:** The Objectives, Rationale and Purpose section should refer to the right to food and human rights, stressing that the Guideline's recommendations support Member States that have ratified the 1966 International Covenant on Economic, Social and Cultural Rights (CESCR) to uphold their obligations.
- **Page 8:** In addition, reference should be made to all elements of the UN Declaration of Human Rights (UDHR) that are relevant to taxation and subsidies. Beyond the right to health (Article 25), a range of other rights are relevant, including the right to life (Article 3) and right to education (26). Highlighting the relevance of the UDHR provides further impetus for countries that have ratified the Declaration to implement fiscal policies.

Any errors of fact or missing data

The George Institute believes the WHO has thoroughly analysed the data to develop an evidence-based Guideline document. However, we believe the document could be further strengthened as follows:

- **Recommendation 1 and 2: Taxation of SSBs and food or nutrients**
 - It would be useful if the rationale for the SSB tax directly addressed the issue of non-nutritive sweeteners. SSB taxes may lead to the increased purchase and consumption of beverages sweetened with non-nutritive sweeteners, and the potential health risks of this should be factored in the SSB tax policy design. Referring to a related forthcoming guideline is not adequate.
 - Often used to bolster the appeal of the health tax argument is an add-on proposition that the revenue generated would then be earmarked to support health improvement programs, including the provision of fresh fruit and vegetables to low-income families. Under recommendations #1 and #2, we urge WHO to consider including a remark about this in the section on implementation considerations, not just to increase public acceptability but also as part of the resource considerations (given the return on investment). The establishment of the [Thai Health Promotion Foundation](#) using surcharge excise taxes is an example of an innovative health promotion program.
- **Recommendation 3: Subsidy of foods that contribute to a healthy diet**
 - The conditional recommendation was formulated based on a very low certainty of evidence on a subset of targeted food subsidies and was supported by favourable cost-effectiveness. Given that effectiveness is a necessary condition for cost-effectiveness, it is unclear how an intervention with a 'low certainty of evidence' can at the same time be 'probably' cost-effective.
 - The need to consider the accessibility of food should be acknowledged. Subsidies to encourage the purchase and consumption of healthy foods can only be effective if these foods are available and accessible for purchase.



- **Page 6:** The terms “Healthy Diets”, “Subsidies”, “non-alcoholic beverages” and “Discretionary Foods” should be added to the glossary and clearly defined.
- **Page 60 (Box 1):** Several other useful publications that provide global guidance and tools could be outlined in the Guideline. For example:
 - Fiscal policies to promote healthy diets: Policy brief (2022) World Health Organization. World Health Organization. Available at: <https://www.who.int/publications-detail-redirect/9789240049543>
 - Lauer, J.A. et al. (2022) Health taxes policy and practice. Hackensack, NJ: World Scientific.
 - Pettigrew S, Booth L, Dunford E, Scapin T, Webster J, Wu J, Tian M, Praveen D, Sacks G. An examination of public support for 35 nutrition interventions across seven countries. Eur J Clin Nutr. 2022 Sep 27. doi: 10.1038/s41430-022-01211-5. PMID: 36167980.
- **Additional recommendations to consider:**
 - The Guideline acknowledges the limited evidence to support implementation of fiscal policies, and we support the inclusion of a further recommendation that more research needs to be done to shed light on this issue, particularly in Low- and Middle-Income Countries (LMICs). Modelling studies are particularly helpful to support countries in the design of policies as they allow prediction of the relative impact of multiple different taxes.
 - We suggest adding a recommendation to consider gender-responsive budgeting for fiscal policies. This will dictate how funds are raised and used, and exactly who benefits. A budget of this kind can optimise existing revenues, expenditures, and allocations to benefit all. Revenue is essential to fulfilling human rights. This is reflected in the human rights legal framework – including the International Covenant on Economic Social and Cultural Rights (ICESCR).

Other comments

The WHO has a significant role in providing technical assistance and sharing information and country experiences. Beyond the comments made above, we would like to reiterate our support for the following elements in particular:

- We welcome the processes established within the development of the Guideline to manage conflicts of interest in external peer reviews and this public consultation process. This is crucial to the integrity of such guidelines and the optimisation of their downstream impacts on public health.
- We welcome reference to the need for future studies with data disaggregated by socio-economic status (SES), sex, gender, and geographical location to enable analysis of the impact on health equity of fiscal policies to promote healthy diets.
- We support the Guideline protecting adults and children and including recommendations covering not only sugar sweetened beverage (SSB) taxes, but also subsidies and taxing unhealthy food products.



- We endorse the specific reference to taxing a broad range of beverages containing free sugars beyond just carbonated soft drinks.
- We support the acknowledgement of industry opposition and direction given to relevant WHO resources.
- We support the consideration of learnings from other domains (e.g., tobacco) in the Guideline.

Contact(s)

This submission was prepared by Claudia Selin Batz, a Policy and Advocacy Advisor within The George Institute's Impact & Engagement team, based on input from a team of leading NCD researchers around the world.¹

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To whom it may concern at the World Health Organization,

The Global Center for Legal Innovation on Food Environments at the O'Neill Institute for National and Global Health Law at Georgetown University (GC4LIFE) acknowledges the importance of the drafting of the “WHO guideline on fiscal policies to promote healthy diets” (the Draft Guideline) and the related open public consultation process. The Draft Guideline has the potential to strengthen legal and advocacy efforts to protect and promote the realization of the right to health and other interrelated human rights at the domestic and international levels. In this context, the GC4LIFE would like to offer the following comments and suggestions to help enhance the Draft Guideline’s power to contribute to these aims, by being more robustly grounded in human rights and bolstering its recommendations.

Recommendations:

1. Strengthen the human rights’ approach in the Draft Guideline, to acknowledge that its adoption can materialize States’ obligations to tackle non-communicable diseases (NCDs) under international human rights law, stressing that fiscal policy is a suitable and rights-compliant measure to fulfil such duties.
2. Stress the need for fiscal policies to be coherent across the board - to prevent tax breaks, subsidies or other fiscal measures from undermining health outcomes.
3. Include artificially sweetened foods and beverages within the scope of the Draft Guideline to reflect that the right to health includes a duty to prevent NCDs and other diseases, as well as adverse impacts on health.
4. Stress the need for policy to be informed by the best available evidence free from conflicts of interest, while leaving space for policy innovation and progress.

Recommendation 1: Strengthen the human rights’ approach in the Draft Guideline, to acknowledge that its adoption can materialize States’ obligations to tackle NCDs under international human rights law, stressing that fiscal policy is a suitable and rights-compliant measure to fulfil such duties.

Although the Draft Guideline includes human rights considerations in its reasoning, it does not engage with international human rights law (IHRL) extensively. Since States’ obligations under IHRL are relevant to the prevention of NCDs, they serve as a basis for the adoption of fiscal and pricing policies.¹ Therefore, we recommend grounding the Draft Guideline more strongly in human rights standards. This would appropriately reflect international legal obligations, making it clear that States have a duty to prevent and address NCDs, grounding fiscal measures as suitable means to fulfill that end. Such a framing would be a powerful tool for advocates working to promote health and human rights and for public officers facing opposition to adopt effective NCD prevention measures.

NCDs associated with preventable risk factors, like unhealthy diets, not only constitute a public health crisis but also hamper the realization of human rights.² In this context, States’ obligations to respect,

¹ Since the Draft Guideline does not include specific recommendations for pricing policies, the present document will refer to fiscal policies exclusively. However, it is important to acknowledge that pricing policies can be a relevant component of NCDs prevention measures. Therefore, they should also be addressed in accordance with human rights standards.

² This has been acknowledged repeatedly by human rights experts and authoritative interpreters. See e.g., High-Level Meeting of the General Assembly, *Political Declaration of the 3rd High-Level Meeting of the General Assembly on the Prevention and Control of Non-*

protect and fulfill human rights require them to address unhealthy diets in a proactive manner to comply with their obligations under IHRL. Within this realm of obligations, with respect to economic, social and cultural rights, States have the duty to take steps, to the maximum of their available resources, to achieve progressively the full realization of human rights.³ Specifically, those measures that do not require the allocation of economic resources have been considered of immediate nature.⁴ That can be the case of some regulations aimed to prevent NCDs, like health-promoting taxes.

Under the right to health, States have an obligation to refrain from interfering with the enjoyment of the right (respect),⁵ as well as a duty to prevent non-State actors, including corporations, from hampering the right to health (protect).⁶ Moreover, States must, under the obligation to fulfil, adopt legislation and national health policies to advance towards the full realisation of the right.⁷

The right to health is an inclusive right that extends to its underlying determinants, such as food, nutrition, potable water and a healthy environment.⁸ Therefore, States have a duty to promote those conditions that allow people to enjoy the highest level of health and to modify those that hamper such a possibility. Moreover, States have an obligation to prevent, treat and control epidemic and endemic diseases,⁹ a duty that has been considered a priority by the Committee on Economic, Social and Cultural Rights (CESCR), the authoritative interpreter of the International Covenant on Economic, Social and Cultural Rights (ICESCR).¹⁰

Unhealthy diets are influenced by the environment where people live and develop and such environments are largely shaped by the activity of private actors that promote products and behaviors that are unhealthy, constituting commercial determinants of health.¹¹ Therefore, States' obligation to address the underlying determinants of health, including the commercial ones, through a preventative approach requires fostering health-promoting environments.

Communicable Diseases, UN Doc. A/66/L.1 (16 September 2011); UN Secretary General, *Prevention and Control of Non-Communicable Diseases, Report of the Secretary-General*, UN Doc. A/66/83 (19 May 2011); Anand Grover, *Report of the Special Rapporteur on the Right of Everyone to the Enjoyment of the Highest Attainable Standard of Physical and Mental Health. Unhealthy Foods, Non-Communicable Diseases and the Right to Health*, UN Doc. A/HRC/26/31 (1 April 2014); Dainius Pūras, *Statement by the UN Special Rapporteur on the Right to Health on the Adoption of Front-of-Package Warning Labelling to Tackle NCDs* (27 July 2020).

³ International Covenant on Economic, Social and Cultural Rights (ICESCR), Art 2.1.

⁴ *Case of the Workers of the Fireworks Factory in Santo Antônio de Jesus and their families v. Brazil*. Inter-American Court of Human Rights (15 July 2020). United Nations High Commissioner for Human Rights. *Report of the United Nations High Commissioner for Human Rights*, UN Doc. E/2007/82 (25 June 2007).

⁵ Committee on Economic, Social and Cultural Rights (CESCR). *General Comment 14: The Right to the Highest Attainable Standard of Health*, UN Doc. E/C.12/2000/4 (11 August 2000), para 34; Grover, *Unhealthy Foods, NCDs and the Right to Health*, para. 14; Pūras, *Statement by the UN Special Rapporteur on the Right to Health on the Adoption of Front-of-Package Warning Labelling to Tackle NCDs*.

⁶ CESCR. *General Comment 14: The Right to the Highest Attainable Standard of Health*, para 35; Grover, *Unhealthy Foods, NCDs and the Right to Health*, para. 15; Pūras, *Statement by the UN Special Rapporteur on the Right to Health on the Adoption of Front-of-Package Warning Labelling to Tackle NCDs*.

⁷ CESCR. *General Comment 14: The Right to the Highest Attainable Standard of Health*, para 36.

⁸ ICESCR, Art 12; CESCR. *General Comment 14: The Right to the Highest Attainable Standard of Health*. paras 4, 11.

⁹ ICESCR, Art 12.2 (c). [“The steps to be taken by the States Parties to the present Covenant to achieve the full realization of [the right to health] shall include those necessary for (...) (c) The prevention, treatment and control of epidemic, endemic, occupational and other diseases” “].

¹⁰ CESCR. *General Comment 14: The Right to the Highest Attainable Standard of Health*, para 44.c.

¹¹ World Health Organization, ‘Commercial Determinants of Health: Key Facts’, 5 November 2021, <https://www.who.int/news-room/fact-sheets/detail/commercial-determinants-of-health>.

Since price is an important driver of food choice, fiscal and pricing policies are fundamental to enable such rights-promoting environments, where healthy foods choices are accessible and affordable and unhealthy alternatives are discouraged by making them less affordable.¹² Such measures could contribute to making healthy choices the easier and preferred option, in accordance with the right-to-health framework.¹³ Moreover, fiscal measures are also relevant towards realizing the right to adequate food, that requires both physical and economic access, at all times, to food that is adequate in its nutritional value and cultural appropriateness.¹⁴

Inaction at the face of preventable NCDs risk factors is not an option. On the contrary, under human rights law States have the immediate obligation to take measures that are “deliberate, concrete and targeted” towards realizing economic, social and cultural rights without discrimination.¹⁵ In the context of the rights to health and adequate food, this entails a specific and continuing obligation to move “as expeditiously and effectively as possible” towards their attainment.¹⁶ This includes through measures that extend to regulating the activities of private actors that infringe human rights realization or put them at risk¹⁷ and the adoption of measures that effectively facilitate the enjoyment of human rights, like a fiscal framework that discourages the consumption of unhealthy commodities and incentivizes healthy choices.¹⁸ As mentioned before, the immediate nature of such duty is particularly relevant when rights-promoting measures are not substantially dependent on resources, as is the case with some fiscal measures.

In fact, as acknowledged in the Draft Guideline, fiscal measures are either cost-effective or cost-saving and taxes on unhealthy products can, in fact, provide additional resources to fund rights-promoting activities. Hence, besides having tangible health benefits (extensively backed up by evidence that is addressed in the Draft Guideline), fiscal measures –particularly taxes– can serve the double purpose of health promotion and resource mobilization. The latter provides additional justification for their adoption under IHRL, as States’ obligation to move progressively towards human rights realization “to the maximum of their available

¹² The CESCR has addressed the need to tackle NCD and its risk factors on several occasions [e.g., CESCR. *Concluding observations on the fifth periodic report of Mauritius*. UN Doc. E/C.12/MUS/CO/5 (2019), para 52], including through measures to foster healthy diets [e.g., CESCR. *Concluding observations on the combined fifth and sixth periodic reports of Mexico*. UN Doc. E/C.12/MEX/CO/5-6 (17 April 2018), para.48-9] and discourage unhealthy foods and beverages [e.g., CESCR. *Concluding Observations of the Fourth Periodic Report of Argentina*. UN Doc. E/C.12/ARG/CO/4 (2018), para. 46.f.].

¹³ Pūras, *Statement by the UN Special Rapporteur on the Right to Health on the Adoption of Front-of-Package Warning Labelling to Tackle NCDs*; Grover, *Unhealthy Foods, NCDs and the Right to Health*, para.64 [“With a view to respecting, protecting and fulfilling the right to health, the Special Rapporteur recommends that States take the following steps: (a) Increase availability and accessibility of healthier food alternatives through fiscal and agricultural policies that discourage production of unhealthy foods. Also take measures to incentivize farmers to grow healthier products; (b) Make nutritious and healthy foods available and geographically and economically accessible, especially to low-income groups”].

¹⁴ CESCR. *General Comment 12: The Right to Adequate Food*. UN Doc. E/C.12/1999/5 (5 December 1999), paras 6-7.

¹⁵ CESCR. *General Comment No. 3: The Nature of States Parties’ Obligations (Art. 2, Para. 1, of the Covenant)*. UN Doc E/1991/23 (14 December 1990), para. 2.

¹⁶ The continuing obligation to as expeditiously and effectively as possible towards human rights realization has been recognized repeatedly by the CESCR, both in the context of general State obligations under the ICESCR [CESCR. *General Comment No. 3*, para. 2] and in its interpretations on specific rights, including the rights to health [CESCR. *General Comment No. 14*, para. 31] and food [CESCR. *General Comment No. 12*, para. 14].

¹⁷ CESCR. *General Comment No. 24 (2017) on State Obligations under the International Covenant on Economic, Social and Cultural Rights in the Context of Business Activities*. UN Doc. E/C.12/GC/24 (10 August 2017), para. 19.

¹⁸ CESCR. *General Comment No. 24 (2017) on State Obligations under the International Covenant on Economic, Social and Cultural Rights in the Context of Business Activities*, para. 19 [“The obligation to protect sometimes necessitates direct regulation and intervention. States parties should consider measures such as restricting marketing and advertising of certain goods and services in order to protect public health”]; Grover, *Unhealthy Foods, NCDs and the Right to Health*, para. 19 [“To reduce the intake of unhealthy foods, States should adopt policies to create disincentives for consuming them. For instance, some States have levied a consumption tax on sugar-sweetened beverages to curb the obesity epidemic”].

resources” and “by all appropriate means”¹⁹ carries the implicit promise that resources will be collected and utilized towards making them a reality. Hence, States’ unwillingness to mobilize and use the maximum of their available resources to fully guarantee human rights can constitute a breach of their international obligations.²⁰

The importance of resource mobilization for human rights was stressed in the United Nations Agenda 2030, which calls Member States to strengthen domestic resource mobilization (...) to improve domestic capacity for tax and other revenue collection (Goal 17) as well as reduce the NCD burden (Goal 3.4), end all forms of malnutrition (Goal 2.2) and decrease overall inequalities to benefit vulnerable populations which bear larger health burdens (Goals 1, 5 and 10).²¹ In the context of States obligations to fulfill human rights, this can require the adoption of progressive taxation schemes.”²²

States also have an immediate duty to respect, protect and fulfil human rights without discrimination²³ and to address the needs of people in vulnerable conditions with priority.²⁴ NCDs have a disparate impact on some individuals and groups that are in a situation of special vulnerability, who suffer a higher burden of disease, are most exposed to NCD risk factors and encounter special challenges to face them on account of their socioeconomic status, racial or ethnic belonging, amongst others.²⁵ Therefore, under the human rights framework, States must take specific measures to correct this situation of *de facto* discrimination, where the adoption of NCD prevention measures, including fiscal policies, can have an impact on the realization of the right to equality and non-discrimination. In turn, in order to be compliant with such rights, the fiscal system should be structured so that it enables poverty alleviation and progressive human rights realization, as well as not unjustifiably burden specific persons or groups.²⁶

The potentially regressive impact of health-promoting taxes, that can financially burden people in socioeconomically vulnerable positions more, and could generate indirect discrimination against those

¹⁹ ICESCR, Art 2.1.

²⁰ The CESCR has stressed not only that “[a] State which is unwilling to use the maximum of its available resources for the realization of the right to health is in violation of its obligations under article 12,” but also that “[i]f resource constraints render it impossible for a State to comply fully with its Covenant obligations, it has the burden of justifying that every effort has nevertheless been made to use all available resources at its disposal in order to satisfy, as a matter of priority, the [core] obligations.” It is clear from this interpretation that “every effort” could extend to resource mobilization and allocation. CESCR, *General Comment 14: The Right to the Highest Attainable Standard of Health*, para 47.

²¹ United Nations. *Sustainable Development Goals* (2015). Available at: <https://sdgs.un.org/goals>.

²² CESCR. *General Comment No. 24 (2017) on State Obligations under the International Covenant on Economic, Social and Cultural Rights in the Context of Business Activities*, para 23.

²³ International Covenant on Civil and Political Rights (ICCPR), Art 2; ICESCR, Art. 2; amongst other human rights treaties.

²⁴ CESCR. *General Comment 14: The Right to the Highest Attainable Standard of Health*, para 43.

²⁵ See e.g., JD Mackenbach et al., ‘A Systematic Review on Socioeconomic Differences in the Association between the Food Environment and Dietary Behaviors’, *NUTRIENTS* 11, no. 9 (September 2019), <https://doi.org/10.3390/nu11092215>; Jay L. Zagorsky and Patricia K. Smith, ‘The Association between Socioeconomic Status and Adult Fast-Food Consumption in the US’, *Economics & Human Biology* 27 (2017): 12–25; Mina Qobadi and Marinelle Payton, ‘Racial Disparities in Obesity Prevalence in Mississippi: Role of Socio-Demographic Characteristics and Physical Activity’, *International Journal of Environmental Research and Public Health* 14, no. 3 (2017): 258; Tamar Adjoian, Rachel Dannefer, and Shannon M. Farley, ‘Density of Outdoor Advertising of Consumable Products in NYC by Neighborhood Poverty Level’, *BMC Public Health* 19, no. 1 (2019): 1–9; Rebecca T. Adeigbe et al., ‘Food and Beverage Marketing to Latinos: A Systematic Literature Review’, *Health Education & Behavior* 42, no. 5 (2015): 569–82; Gopal K Singh, Michael D Kogan, and Stella M Yu, ‘Disparities in Obesity and Overweight Prevalence Among US Immigrant Children and Adolescents by Generational Status’, *Journal of Community Health* 34, no. 4 (2009): 271–81, <https://doi.org/10.1007/s10900-009-9148-6>.

²⁶ See e.g., *Report of the Special Rapporteur on Extreme Poverty and Human Rights, Magdalena Sepúlveda Carmona*, UN Doc. A/HRC/26/28 (22 May 2014); *Report of the Special Rapporteur on Extreme Poverty and Human Rights, Philip Alston*, UN Doc. A/HRC/29/31(27 May 2015).

groups, is often alleged as an argument against them.²⁷ However, the progressive nature of fiscal policies is only properly understood when considering the redistributive effect of the fiscal system as a whole. This requires taking into consideration that the products whose price is increased by health-promoting taxes are inherently harmful to individuals and societies, generating disparate impact on some protected groups.

In line with this, allegations of indirect discrimination require showing that an apparently neutral measure has an adverse impact on groups that are protected by anti-discrimination norms. Therefore, the first step towards concluding that health-promoting taxes are discriminatory is to show that they have an adverse impact on protected groups overall. However, this is not the case. Although it may be true that consumption taxes can have a greater financial impact on people who are in a socioeconomically more vulnerable position, they also offer benefits that offset such financial burden, including on health, increased productivity, and reductions in health-related costs. Hence, they are beneficial overall.

Moreover, even if taxes did have an adverse impact – albeit temporary – this would not necessarily make them unlawful under the anti-discrimination framework, or regressive, since there can be measures to compensate for such negative impact. Significantly, when coupled with mechanisms to funnel tax revenues into health promoting programs, health-promoting taxes can serve a positive redistributive function that actually promotes equity.²⁸ In fact, considering the redistributive effect of the fiscal system as a whole, it is the combination of revenue mobilization and spending choices that matter to assess fiscal measures from a rights-based perspective,²⁹ including an evaluation of whether, along with discouraging unhealthy products, fiscal measures are promoting healthier alternatives. Acknowledging this fact, the Draft Guideline could recommend investing in such measures alongside promoting food and beverage taxes and subsidies.

There has also been extensive development by diverse human rights bodies in relation to fiscal policies to promote healthy diets specifically. This includes but is not restricted to the developments by Special Rapporteurs on the right to health that are referenced in the Draft Guideline. Further grounding the Draft Guideline's recommendations on these other sources, outlined below, could help strengthen its justification and become a more powerful tool, particularly for public health and human rights advocates as well as public servants advancing or defending these measures.

In 2011, the UN Secretary-General issued a report on the prevention and control of NCDs, expressing concern over the rise of what he deemed the “new frontier in the fight to improve global health.”³⁰ On that occasion he recommended the introduction of food taxes and subsidies to promote a healthy diet as a “cost-effective and low-cost population-wide interventions that can reduce risk factors for non-communicable diseases.”³¹ Shortly after, in September of the same year, the UN General Assembly echoed his concern in

²⁷ See, e.g., Forbes Staff, ‘Hogares Pobres Serán Los Más Afectados Con Los “impuestos Saludables” de La Tributaria - Forbes Colombia’, 10 October 2022, <https://forbes.co/2022/10/10/economia-y-finanzas/hogares-pobres-seran-los-mas-afectados-con-los-impuestos-saludables-en-la-tributaria>.

²⁸ E Blas, A Sivasankara Kurup, and World Health Organization, ‘Equity, Social Determinants and Public Health Programmes / Editors Erik Blas and Anand Sivasankara Kurup’, 2010, <https://apps.who.int/iris/handle/10665/44289>.

²⁹ Olivier De Schutter, ‘Taxing for the Realization of Economic, Social and Cultural Rights’, in *Tax, Inequality, and Human Rights* (Oxford University Press, 2019), 63. See also Asociación Civil por la Igualdad y la Justicia (ACIJ) et al., ‘Principles for Human Rights in Fiscal Policy’, May 2021 Principle 3.

³⁰ UN Secretary General, *Prevention and Control of Non-Communicable Diseases, Report of the Secretary-General*, UN Doc. A/66/83 (19 May 2011)

³¹ UN Secretary General, ‘Prevention and Control of Non-Communicable Diseases, Report of the Secretary-General’, 19 May 2011, para. 42, A/66/83, UN Doc. A/66/83.

a Political Declaration on the control and prevention of NCDs, again recommending fiscal measures, including taxation, to address the most common NCD risk factors.³²

The Committee on Economic, Social and Cultural Rights (CESCR) has also expressed concern over the rising levels of malnutrition and NCDs on several occasions. In Mexico, worried about the rising levels of overweight and obesity, the CESCR recommended the State party develop a comprehensive national strategy to address food insecurity and promote a healthier diet.³³ Likewise, in Mauritius, it extended its worry about the high incidence of NCDs and related deaths, demanding the country “take effective measures to reduce the risk factors of non-communicable diseases.”³⁴ The CESCR expressed similar concern in its Concluding Observations to Argentina’s fourth periodic report, this time recommending the adoption of health promoting taxes specifically, urging Argentina to “[t]ake effective measures to discourage the consumption of unhealthy foods and beverages, including an increase in the tax on sugary beverages.”³⁵

In the context of children’s right to health, the Committee on the Rights of the Child (CRC), the authoritative interpreter of the Convention on the Rights of the Child, has raised the need to limit children’s exposure to “fast foods” that are high in fat, sugar or salt, energy-dense and micronutrient-poor, and drinks containing high levels of caffeine or other potentially harmful substances.”³⁶ Although the CRC has not referred to fiscal measures in particular, since taxes can achieve the objective of reducing children’s exposure to unhealthy products, they could be included under the umbrella of such recommendation.

UN Special Rapporteurs have also addressed the need for health-promoting taxes to realize the right to health and food. In 2011, Special Rapporteur on the right to food, Olivier de Schutter, assessed the links between health and malnutrition, recommending both be dealt with through a life-course approach. He then recommended the use of taxation to encourage healthy diets, raising equity concerns by expressing that, in the current food system “the poor are penalized for being poor, both because “HFSS [high fat, sugar and salt] foods and soft drinks are cheap and because healthy diets are expensive.”³⁷ Hence, he emphasized the need for relative prices of food to change, through both proper taxation and subsidies. On a similar note, upon a visit to Mexico and concerned about the rise in overweight and obesity, the same Special Rapporteur recommended Mexico to “consider the use of taxation to discourage energy-rich diets, including in particular the consumption of soft drinks, and the subsidization of poor communities’ access to water, fruit and vegetables.”³⁸

Accordingly, on a report focusing specifically on NCDs, the Special Rapporteur on the right to health also acknowledged the interdependence of the rights to health and adequate food, calling for States to formulate policies that positively affect the availability and accessibility of healthy foods, including trade and fiscal policies in order to respect, protect and fulfill human rights.³⁹ Upon making such recommendation, the

³² High-Level Meeting of the General Assembly, *Political Declaration of the 3rd High-Level Meeting of the General Assembly on the Prevention and Control of Non-Communicable Diseases*, UN Doc. A/66/L.1 (16 September 2011), para. 43.

³³ CESCR. *Concluding observations on the combined fifth and sixth periodic reports of Mexico*. UN Doc. E/C.12/MEX/CO/5-6 (17 April 2018), para.48-9.

³⁴ CESCR. *Concluding observations on the fifth periodic report of Mauritius*. UN Doc. E/C.12/MUS/CO/5 (2019), para. 52.

³⁵ CESCR. *Concluding Observations of the Fourth Periodic Report of Argentina*. UN Doc. E/C.12/ARG/CO/4 (2018), para. 46.f.

³⁶ Committee on The Rights of the Child. *General Comment 15: The Right of the Child to the Enjoyment of the Highest Attainable Standard of Health*. UN Doc. CRC/C/GC/15 (11 2000), para. 47.

³⁷ Olivier De Schutter. *Report Submitted by the Special Rapporteur on the Right to Food*. UN Doc. A/HRC/19/59 (26 December 2011), para. 39.

³⁸ Olivier De Schutter, ‘Report of the Special Rapporteur on the Right to Food, Olivier De Schutter - Mission to Mexico’, 17 January 2012, para. 60.f, A/HRC/19/59/Add.2, UN Doc. A/HRC/19/59/Add.2.

³⁹ Grover, *Unhealthy Foods, NCDs and the Right to Health*, para. 16 and 64.

Special Rapporteur stressed that “to reduce the intake of unhealthy foods, States should adopt policies to create disincentives for consuming them,” for example taxation.⁴⁰

Relatedly, in 2016 the Special Rapporteur on the right to food, Hilal Elver, echoed the recommendations above by encouraging States to implement health taxes to promote the right to food. Acknowledging international trade disputes emerging from health-promoting taxes, she also stressed the need for such rights-promoting measures not to be subject to World Trade Organization standards.⁴¹

All things considered, while much of the legal debate around measures to prevent NCD has focused on whether States *are allowed to* intervene (which is reflected in the Draft Guideline’s language that fiscal measures are “in accordance with” human rights), IHRL actually imposes an *obligation* to take action. Hence, failing to take decisive action towards NCD prevention could constitute a violation of States’ human rights duties, including on the right to health and adequate food. Moreover, fiscal measures, in particular, are suitable and appropriate measures to fulfill IHRL obligations, especially those derived from the rights to health and adequate food. Therefore, such framing could be strengthened in the Draft Guideline.

Recommendation 2: stress the need for fiscal policies to be coherent across the board - to prevent the existence of tax breaks, subsidies or other fiscal measures that can benefit private actors and undermine health outcomes.

The effect of fiscal policy is best assessed comprehensively, considering the combination of revenue mobilization and spending choices rather than individual measures in isolation.⁴² Hence, even if it excludes some measures from its scope (e.g., food production subsidies), it is advisable for the Draft Guideline to stress the need for fiscal policy to be coherent across the board and to be adopted with proper mechanisms to ensure transparency and accountability, to avoid incoherent policies or industry interference from undermining health-promoting efforts.

Subsidies to unhealthy food and beverages are particularly concerning in this regard, as they can concomitantly erode the tax base and promote products that harm health. Moreover, subsidies to unhealthy products often lack transparency and are hidden from the public view, as well as not being subject to proper accountability measures.⁴³

In Australia, for example, recent research revealed that companies that manufacture ultra-processed foods were granted a plethora of tax breaks that essentially resulted in these companies paying 0% in taxes. According to this research, these industries receive nearly \$5 billion a year in subsidies, one company alone costing Australian taxpayers over one billion dollars each year in lost tax revenue.⁴⁴ Moreover, advertising, marketing and sponsorship costs are tax deductible in Australia. Hence, Australian taxpayers are indirectly subsidizing the marketing of junk foods.⁴⁵ The issue of subsidies was also raised with concern in the US,

⁴⁰ Anand Grover, ‘Report of the Special Rapporteur on the Right of Everyone to the Enjoyment of the Highest Attainable Standard of Physical and Mental Health. Unhealthy Foods, Non-Communicable Diseases and the Right to Health’ (1 April 2014), para. 19.

⁴¹ Hilal Elver. *Interim Report of the Special Rapporteur on the Right to Food*, UN Doc. A/71/282’ (3 August 2016), para. 99.f.

⁴² De Schutter, ‘Taxing for the Realization of Economic, Social and Cultural Rights’, 63. *See also* Asociación Civil por la Igualdad y la Justicia (ACIJ) et al., ‘Principles for Human Rights in Fiscal Policy’ Principle 3.

⁴³ Paolo de Renzio, ‘La transparencia en los gastos tributarios en América Latina’, June 2019.

⁴⁴ James Muecke, Grant Ennis, and James Muecke and Grant Ennis, ‘Sugar Shovellers Are Making Us Sick, Fat and Poor (and Check out What They Pay in Tax!)’, *Michael West* (blog), 15 November 2022, <https://michaelwest.com.au/sugar-shovellers-are-making-us-sick-fat-and-poor-and-check-out-what-they-pay-in-tax/>.

⁴⁵ *Ibid.*

where corn syrup was flooding the market as a result of federal subsidies on corn.⁴⁶ Elsewhere, sugar is often included amongst “necessary” food items that are therefore exempt from taxes, again indirectly subsidizing the consumption of a product that it is harmful to health.⁴⁷ These benefits make unhealthy products cheaper and prevalent, jeopardizing both government revenue and public health and should therefore be avoided.

The issue of subsidies was addressed by the Special Rapporteur on the right to health Anand Grover in the aforementioned report, where he urged to reduce the price of nutritious foods, for example by removing agricultural subsidies benefiting unhealthy foods and shifting those to subsidies for increasing the production of healthier foods.⁴⁸ This makes it clear that a rights-promoting fiscal policy, that concomitantly discourages unhealthy products while making healthy products more affordable, should assess the effects of fiscal measures across the board, considering *all* the incentives and disincentives that fiscal policy creates – and not just taxes or subsidies that are expressly created with health-promoting aims.

Similarly, tax expenditures (including concessions, exemptions or other kinds of deliberately differential treatment that reduce the tax that individuals or companies pay)⁴⁹ can also benefit unhealthy commodities and the companies that produce them, undermining public health efforts. In Brazil, for example, tax benefits on industrialized products in the Manaus Free Trade Zone benefit soft drink producers, an issue denounced by civil society organizations on account of the health and environmental implications of the soft drink industry. However, attempts to remove such benefits were successfully challenged by industry and ultimately withdrawn.⁵⁰ In this context, it is advisable that such measures are considered within the holistic assessment of fiscal systems and included within the scope of the Draft Guideline.

Notably, tax expenditures often lack transparent objectives and appropriate assessment on the public costs and benefits of their implementation, leading to unjustified fiscal privileges that hinder equity-promoting efforts. A recent comparative study in Latin America showed that, although tax expenditures reduce public revenue significantly (by between 10 to 20%), public information on tax expenditures is often inadequate, decisions to concede them are not transparent and are prone to corruption and their impact –where it is measured– is generally negative.⁵¹ Significantly, public information on the objectives, beneficiaries and impact of tax expenditures is often lacking, making it difficult to foster their accountability and leading to potential abuse.⁵² This again raises the need for systemic assessment of fiscal and taxation systems in order to evaluate their potential for human rights realization accurately.

Fiscal measures that hamper human rights realization could breach the duty to *protect* human rights, as they can promote activities of non-State actors that have adverse human rights implications. Additionally, to the extent that States spend their own resources towards rights-hindering actions (through either subsidies or tax breaks), this could also breach the duty to *respect* human rights, that demands State actors to refrain from actions that can hamper human rights realization. Moreover, the use of economic power to obtain prerogatives or benefits, sometimes illegally, can constitute corruption. Thus, in the report on

⁴⁶ Ezra Klein, ‘The Problem with Corn Syrup’, 12 September 2008, <https://prospect.org/article/problem-corn-syrup/>.

⁴⁷ Bridget J. Crawford and Carla Spivack, ‘Tampon Taxes, Discrimination, and Human Rights’, *Wis. L. Rev.*, 2017, 498.

⁴⁸ Grover, ‘Unhealthy Foods, NCDs and the Right to Health’, para. 19.

⁴⁹ Tax expenditures can be defined as concessions, exemptions or other kinds of deliberately differential treatment that reduce the tax that individuals or companies pay, or will pay, to the government. They include tax exemptions, tax incentives and differentiated tax rates. Asociación Civil por la Igualdad y la Justicia (ACIJ) et al., ‘Principles for Human Rights in Fiscal Policy’, 9.

⁵⁰ Aline Brandão Mariath and Ana Paula Bortoletto Martins, ‘Atuação da indústria de produtos ultraprocessados como um grupo de interesse’, *Revista de Saúde Pública* 54 (14 December 2020): 107–107, <https://doi.org/10.11606/s1518-8787.2020054002127>.

⁵¹ de Renzio, ‘La transparencia en los gastos tributarios en América Latina’.

⁵² *Ibid.*, 1.

Interamerican Standards for Business and Human Rights, the Interamerican Commission on Human Rights (IACHR), exemplified how corporate actors leverage their influence to resist or reject unhealthy food taxes, and lobby for subsidies that benefit their businesses, emphasizing the negative human rights implications of such practices.⁵³

Recommendation 3: Include artificially sweetened foods and beverages within the scope of the Guideline to reflect that the right to health includes a duty to prevent NCDs and other diseases, as well as adverse impacts on health.

The Draft Guideline does not refer to the need to tax artificially sweetened beverages and food products. Considering evidence that artificial sweeteners can be harmful to health⁵⁴ and to the environment,⁵⁵ and on account of artificially sweetened beverages being potentially close substitutes for SSBs, it is advisable for these products to be acknowledged as part of the WHO's Draft Guideline recommendations. Such an approach is in accordance with the right-to-health framework, that includes a duty to prevent NCDs and other diseases, as well as other adverse impacts on health.

As explained in depth in Recommendation 1, the right to health entails addressing its underlying determinants and taking measures to prevent diseases, including NCDs and its risk factors.⁵⁶ Since evidence shows that artificial sweeteners can be harmful to health and the environment,⁵⁷ the obligation to prevent such harm to human rights requires acknowledging and addressing the issue both on account of the risks of the products themselves and in light of possible substitution effects, where States have the duty to implement due diligence in preventing such risks from materializing.

The Draft Guideline does address the issue of substitution effects, emphasizing that “close substitutes should be healthier to minimize substitution to similarly less healthy (and untaxed) foods” (p. 57). However, regarding beverages, it concludes that the available evidence indicates no significant substitution to untaxed beverages (p.44). Although evidence of harm as a consequence of the use of artificial sweeteners is not as extensively developed as with other products (like sugar), this does not mean States’ can remain inactive to address the risks.

Some countries, like Mexico and Argentina, have already taken a preventive approach towards artificial sweeteners and other additives, implementing front-of-package labels to warn against their consumption by children. Recommendations on fiscal measures that are meant to complement such efforts as part of

⁵³ Relatoría Especial sobre Derechos Económicos Sociales Culturales y Ambientales. *Informe Empresas y Derechos Humanos: Estándares Interamericanos* (January 2019) para. 265.

⁵⁴ See e.g., Charlotte Debras et al., ‘Artificial Sweeteners and Risk of Cardiovascular Diseases: Results from the Prospective NutriNet-Santé Cohort’, *Bmj* 378 (2022); Meghan B. Azad et al., ‘Nonnutritive Sweeteners and Cardiometabolic Health: A Systematic Review and Meta-Analysis of Randomized Controlled Trials and Prospective Cohort Studies’, *Cmaj* 189, no. 28 (2017): E929–39; Olivier Bruyère et al., ‘Review of the Nutritional Benefits and Risks Related to Intense Sweeteners’, *Archives of Public Health* 73, no. 1 (2015): 1–10.

⁵⁵ Evidence indicates that ultra-processed products (often containing artificial sweeteners) are harmful for the environment. See e.g., Liwen Zheng et al., ‘Ultra-Processed Food Is Positively Associated With Depressive Symptoms Among United States Adults’, *Frontiers in Nutrition* 7 (2020), <https://doi.org/10.3389/fnut.2020.600449>; Josefa Maria Fellegger Garzillo et al., ‘Ultra-Processed Food Intake and Diet Carbon and Water Footprints: A National Study in Brazil’, *Revista de Saúde Pública* 56 (2022): 6; Jacqueline Tereza Da Silva et al., ‘Greenhouse Gas Emissions, Water Footprint, and Ecological Footprint of Food Purchases According to Their Degree of Processing in Brazilian Metropolitan Areas: A Time-Series Study from 1987 to 2018’, *The Lancet Planetary Health* 5, no. 11 (1 November 2021): e775–85, [https://doi.org/10.1016/S2542-5196\(21\)00254-0](https://doi.org/10.1016/S2542-5196(21)00254-0).

⁵⁶ PIDESC, Art. 12.2 (c)

⁵⁷ See references 50-1 above.

comprehensive policy responses to the NCD crisis should be careful not to foster inconsistencies that could undermine ongoing public health efforts.

More worryingly, the Guideline's silence on artificial sweeteners can be interpreted to mean they are considered healthier (or even healthy) alternatives, and therefore, be granted the subsidies that the Guideline itself promotes, hindering the cohesiveness of the fiscal policy to promote good health outcomes.

Recommendation 5: Stress the need for policy to be informed by the best available evidence free from conflicts of interest, while leaving space for policy innovation and progress.

The human rights framework, including the right to enjoy the benefits of scientific progress and its applications, requires aligning public policies with the best available scientific evidence.⁵⁸ However, in the context of NCD prevention, this must neither be interpreted to mean that evidence gaps allow governments to remain inactive nor that all evidence needs to meet gold standards before governments are mandated to act. Therefore, we suggest reframing the language of the recommendations to clarify that the available evidence points towards the effectiveness of fiscal measures, instead of focusing on the “low certainty” or the “conditional” nature of the recommendations, which could be misinterpreted as an obstacle towards taking decisive action, particularly at the face of strong and well-documented industry interference.⁵⁹

Aligning public policies with the best available scientific evidence not only constitutes “good practice” but is a materialization of human rights’ obligations.⁶⁰ In this context, the Draft Guideline’s evidence-informed approach is welcome and compliant with a rights-based approach. Nonetheless, the requirement for evidence-informed policies should not be read in isolation, but rather in conjunction with the obligation to act at the face human rights violations.

Hence, where evidence of a problem that affects human rights is clear, as in the case of NCDs, there is a duty to take action,⁶¹ even if the evidence on the specific policy solutions is still not consolidated. Therefore, it is important that the language of the Draft Guideline regarding shortcomings or limitations in the evidence is not interpreted in any way as hampering States’ ability and obligation to adopt measures to tackle NCDs.

The Draft Guideline would be wise to frame the discussion on the available evidence constructively, to acknowledge its limitations while also fostering policy adoption that enables further real-world evaluations and progress. By enabling knowledge development and progress, this too is a manifestation of the right to scientific progress that abides by the mandate to regularly review the adequacy of laws regulating business practices to identify compliance and information gaps and address emerging problems.⁶²

⁵⁸ PIDESC, Art. 15.1 (b); CESCR. *General Comment 25 on Science and Economic, Social and Cultural Rights (Article 15 (1) (b), (2), (3) and (4) of the International Covenant on Economic, Social and Cultural Rights)* (2020), para 52 and 54; Dainius Pūras, *Statement by the UN Special Rapporteur on the Right to Health on the Adoption of Front-of-Package Warning Labelling to Tackle NCDs*.

⁵⁹ See e.g., Arsenios Tselengidis and Per-Olof Östergren, ‘Lobbying against Sugar Taxation in the European Union: Analysing the Lobbying Arguments and Tactics of Stakeholders in the Food and Drink Industries’, *Scandinavian Journal of Public Health* 47, no. 5 (July 2019): 565–75, <https://doi.org/10.1177/1403494818787102>; Méliissa Mialon and Fabio da Silva Gomes, ‘Public Health and the Ultra-Processed Food and Drink Products Industry: Corporate Political Activity of Major Transnationals in Latin America and the Caribbean’, *Public Health Nutrition* 22, no. 10 (July 2019): 1898–1908, <https://doi.org/10.1017/S1368980019000417>.

⁶⁰ *Ibid.*

⁶¹ PIDESC, Art. 2.1; CESCR. *General Comment No. 3: The Nature of States Parties’ Obligations* (1990).

⁶² CESCR. *General Comment No. 24 (2017) on State Obligations under the International Covenant on Economic, Social and Cultural Rights in the Context of Business Activities*, para 15.

The fact that the Draft Guideline highlights the “low certainty” of evidence in its recommendations can be misleading and be illegitimately used to hamper policy action, particularly by those actors who repeatedly signal the lack of evidence as an excuse to obstruct policy progress and to thwart any attempts at human-rights promoting regulation.⁶³ Additionally, evaluating evidence with standards that are too strict to meet, while scientifically desirable, may further skew evidence towards high-income-countries, who are the only ones with the resources to produce it.

⁶³ Lack of evidence is often used by industry actors as a pretext to avoid effective public health regulations. See e.g., Gastón Ares et al., ‘Argumentos de La Industria Alimentaria En Contra Del Etiquetado Frontal de Advertencias Nutricionales En Uruguay’, *Revista Panamericana de Salud Pública* 44 (2020): e20.

Survey response	
Family/last name	Conrad
Given/first name	Johanna
Organization/affiliation	German Nutrition Society
Sector	Non-governmental agency
Sector [Other]	
Country	Germany
Country [Other]	
Overall clarity of the guideline	The overall clarity of the guideline is good. In two regards, its clarity could be improved further: • By adding a short, 1-3 page summary or abstract which presents the three key recommendations and other key aspects of the guideline in a concise way (currently, the draft guideline's executive summary is 15 pages long – too long to be read completely by busy people). • Besides, the limitations of the GRADE approach to assessing the certainty of evidence for complex, population-level public health interventions could be laid out more clearly. In particular, it could be made clearer that this approach does not capture the full range of evidence that supports the use of fiscal instruments to promote healthier diets (as an example, the large body of literature from the economic sciences that shows that consumers and companies generally respond to price signals, which provides indirect evidence for the use of fiscal instruments, is only partly considered). • While the different levels of certainty of evidence for randomized controlled trials (RCTs) and observational studies according to GRADE are explained in the summary, it should be mentioned more explicitly that that evidence appraisal of fiscal policies can by design hardly draw on RCTs (or cluster RCTs). • Since the WHO arrives at a strong recommendation for a tax on SSBs, it would be informative to include a statement on the range of taxes used in the underlying studies. The presently presented numbers suggest that the effectiveness would be higher at higher tax rates, yet it is not clear whether the contextual factors would argue for or against higher tax rates.
Considerations and implications for adaptation and implementation of the guideline	The handbook on designing and implementing taxes on sugar-sweetened beverages published by the WHO alongside the guideline is very useful. Producing similar handbooks for other types of fiscal food policies would be desirable.
Context and setting-specific issues that have not yet been captured	The review of contextual factors that informed the guideline and that has been published separately (https://www.who.int/publications/i/item/9789240035027) seems to be quite comprehensive. In the guideline, a more analytical and focused presentation of its findings, and in particular of its practical implications for policy-makers would be useful. Besides, a stronger

	link to climate change and environmental sustainability – which are both of great relevance to human health – would be desirable. So far, the issue is addressed under the heading of “acceptability” (page 36: Is the intervention aligned with environmental goals and considerations?). We suggest widening of the guideline’s scope and of the definition of healthy diets by incorporating climate relevant aspects into the understanding of healthy diets. This could support overall consistency of recommendations across topics.
Errors of fact or missing data	We did not notice any errors of fact or missing data. As mentioned above, it should, however, be noted that the approach chosen to assess the certainty of evidence does not fully capture the broad range of different types of direct and indirect evidence that supports the use of fiscal food policies. Besides, in applying GRADE, the guideline team followed the traditional approach of assessing the evidence from all non-randomised studies initially as “low certainty”. Innovations in GRADE, in particular the development of ROBINS-I as instrument to assess the risk of bias of non-randomised studies, allow for a more differential and nuanced approach to the various types of non-randomised studies (some of which are much more reliable than others). In future guidelines, these innovations should be used (see https://www.jclinepi.com/article/S0895-4356(17)31031-4/fulltext for a full explanation of this issue). As noted above, the concept of evidence and the appraisal of its certainty represented in GRADE is – due to its initial purpose – limited. Available evidence for the evaluation of public health policies is therefore not fully taken into account. For example, for health decision making an even more comprehensive list of decision aspects – also for evidence considerations – has been proposed for the evidence-to-decision process (doi.org/10.1186/s12962-020-0203-6) and these aspects as well as barriers and facilitators in the policy implementation process (doi.org/10.1186/s13012-021-01176-2) could be considered in a more systematic way in future revisions of the guideline.
General comments	The German Nutrition Society (DGE) strongly supports the WHO activities to derive evidence-supported guidelines for public health nutrition activities including fiscal policies. In summary, due to the mentioned methodological limitations the derived recommendations appear rather conservative. It is therefore recommended to apply an updated methodology for the guideline update. For this update it would be helpful to have closed the identified methodological research gaps (related to the inconsistency or indirectness of results). To that end, research and concept developments for evidence informed public health (nutrition) policy recommendations should be actively performed and or supported.

About the Global Health Advocacy Incubator

The Global Health Advocacy Incubator (GHAI) works with civil society organizations across public health issues and political systems to provide strategic support to advocates that are working to enact and implement laws that save lives.

Our history is rooted in one of the most successful public health campaigns — tobacco control. Building on the successes and lessons learned in the global fight against tobacco deaths, the Campaign for Tobacco-Free Kids launched the GHAI in 2014 to strengthen advocacy capacity to improve public health around the globe.

Our experience designing successful campaigns and passing policies to save lives gave us an innovative and proven model for advocacy – one that is locally led and adaptable to culture, political context and issue area. Our expert multidisciplinary team has a broad range of experience planning, executing and evaluating high-impact policy advocacy campaigns. We provide capacity building and technical assistance across all components of effective policy advocacy, including political mapping, legal analysis and strategic planning to media advocacy, coalition building and grassroots mobilization. GHAI supports campaigns calling for healthy food policies through our Food Policy Program – including its Advocacy Fund and Legal Defense Fund – and Cardiovascular Health Program. For such work, we have partnered with organizations and governments to promote and defend their healthy food policy initiatives in Argentina, Bangladesh, Brazil, Barbados, China, Colombia, Ethiopia, Ghana, India, Indonesia, Jamaica, Kazakhstan, Kenya, Nigeria, Pakistan, Philippines, St. Kitts & Nevis, Tanzania, Uganda, Uruguay, and Vietnam.

1. *Overall clarity of the Guideline*

Overall, this document lacks actionable guidance for governments to take in promoting fiscal policies to change diets. While there are strong recommendations to support SSB taxes, the gold standard for the design of those taxes and what WHO recommends in terms of implementing the taxes, including the rate, and type of tax is unclear from reading this document. While we understand there are accompanying documents, it would be best to have all recommendations consolidated in one document to help governments, civil society and other stakeholders understand what WHO's position is on these fiscal policies. Below, we provide detailed comments about specific points in the guideline, either providing clarification or strengthening the recommendations to help increase the reader's understanding. As a civil society organization, and one of the proposed target audiences for this guideline, we hope that you will take our comments into consideration:

- For recommendation two (pg. 18), please clarify the precise definition of "*food inconsistent with a healthy diet*". We recommend that this definition should include minimum cut-off points/thresholds or specific WHO guidelines/recommendations. The document authors can choose to use and define the term "Ultra-Processed Products" or "ultra-processed foods" (UPP/UPF) (Monteiro et al., 2019).
- There is a statement: "Pricing policies are defined as enforceable legal measures taken by governments to restrict price promotions or implement minimum price policies (price floors) and maximum price policies (price ceilings)." (page 28) The document, however, does not discuss minimum price policies or maximum price policies, so this definition should be clarified, as per the statement on page 36: "Pricing policies were considered in scope for both the systematic review and the review of contextual factors. However, no recommendations were formulated for pricing policies



to promote healthy diets because of a lack of evidence relating to their effectiveness (or harms); the title of this guideline hence refers only to fiscal policies to promote healthy diets.

- In figure 2 on page 33 (the logic model), the inputs section includes resources, structures, and mechanisms, but it is important to also include: The implications of global and local oligopolistic SSB markets on price formation, which affects the industry's response to shifting the tax to the final price. We would recommend adding, in the outcomes section, the prevention of consumption by new consumers (I.e., children) as an important indicator to measure as the result of fiscal and pricing policies. These indicators are not commonly measured but can better show the impact of these policies. Further, we would recommend that children are considered as a targeted population.
- The Guideline should expand on how following the recommendations could “increas[e] equity and probably increase[e] human rights.” These are important factors, and thus it may help Member States if more information was provided in the guidelines to explain them.
 - First, it would be helpful if the guidelines explained what is meant by equity in these contexts. For instance, is this supposed to mean equity in health outcomes, or other forms of equity? Additionally, it would be helpful to explain equity for whom – for example, equity across the population within a country, equity among specific groups within a population, and/or equity across Member-States’ populations.
 - Second, regarding human rights, the Guideline could provide some information or cite to other resources that help explain how these fiscal policies can increase states’ compliance with human rights obligations. For example, the Special Rapporteur on extreme poverty and human rights stated that “fiscal policies are a critical tool that States can employ to comply with their international human rights obligations.” (Carmona MS, 2014.) Several rapporteurs of the UN Special Rapporteur on the right to health have also addressed this issue. (United Nations, 2020a and United Nations, 2018b). Citing to documents such as these examples may be a way that the Guideline can stay relatively streamlined, while also showing readers where they can get more information about this important topic.
- For recommendation one (pg. 52), please specify what kind of SSB tax design is recommended. The WHO SSB tax manual recommends an SSB excise tax as the most appropriate instrument for SSB taxes (WHO, 2022a). For consistency, it would be clearer to state that the WHO recommends an “SSB excise tax.” Excise taxes have been found to be more effective than sales or value added tax (VAT) (Roche et al., 2022).

Additionally, in 2022, the WHO published a book titled *Health Taxes*, which advocates for the importance of health taxes and proper implementation methods. In chapter 8, titled "Design of Effective Health Taxes," the authors argue in favor of excise taxes (over other tax types, such as sales and import taxes) to reduce consumption for several health harming products, including SSBs and unhealthy foods. The authors argue this for several reasons: 1) excise taxes can be uniquely applied to specified products and will have a greater impact on the relative price of the taxed product than taxes on a broader range of products; 2) excise taxes can be set at higher rates than other broad-based taxes. The authors also argue that excise taxes are most likely to influence consumption behavior, and point out other weaknesses of sales and import taxes to achieve health goals. (Powell & Chaloupka, 2022)

- Two major WHO publications advocate for SSB taxes to be designed as excise taxes due to their effectiveness. For consistency, WHO should have a unified stance regarding SSB tax design to avoid confusion among audiences that may read various documents published around the same period. Therefore, it is important to rephrase recommendation one, as “WHO recommends an SSB excise tax.” (WHO 2022a & Powell & Chaloupka, 2022)



- Recommendation one, remark nine (pg.53) should be clarified that SSB taxes are not regressive and have positive economic gains. For example, in Philadelphia, SSB tax revenues support early childhood education (free pre-kindergarten programs), and renovations to local parks, libraries, etc. (Langellier et al., 2017).
- It is noted on page 57, that nutrient profiling could help define products taxed or subsidized, specifically mentioning an "*excess consumption of energy, saturated fatty acids, trans-fatty acids, free sugars and/or salt... therefore, could be taxed.*" For the sake of clarity, this sentiment should have been mentioned earlier in the remarks for recommendation two to provide a clear understanding of how nutrient profiling is being used to define products to be taxed or subsidized.

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2) Considerations and implications for adaptation and implementation of the guideline

- For recommendation 1 (page 17), please include more details- what type of tax (excise, etc.), what rate of tax? The “large effect” of the observational evidence is based on particular tax design decisions that are not included in this recommendation. This is added upon on page 22 of the guideline, but the recommendation for the specific excise tax design (made in paragraph 3) should be stated more clearly and prominently within the document.
- The definition of SSBs should be modified to include non-sugar sweeteners (mentioned in footnote #11 on page 17). Due to the growing body of research that artificial sweeteners may



pose health risks, particularly for children, we suggest that they are included in the definition of SSBs. (Blum et al., 2005; Young et al., 2019; Bellissimo et al., 2007; Johnson et al., 2008).

- Mentions of reformulation, such as the point on page 18, should be more nuanced. Specifically, reformulation that results in the creation of ultra-processed products and/or includes artificial sweeteners should not be encouraged. The definition of SSBs should be comprehensive to discourage these types of unhealthy reformulation.
- For recommendation 1, point 7, regarding the design and administration, countries could use more specific recommendations on what is the gold standard for: the type of tax, tax rate, taxable products and the nutrient profile model. Countries look to the WHO to make those recommendations, of course with the ability for countries to make their own decisions autonomously. This is repeated on page 19 in relation to an unhealthy food tax policy and should be made more specific.
- Guidance should be provided about preventing and managing potential conflicts of interest and industry interference in the development of fiscal policies to promote healthy diets. This is another area in which the document can cite to WHO guideline documents (I.e., WHO guideline on sodium intake for adults and children, WHO guideline on sugars intake; forthcoming guideline on non-sugar sweeteners) (WHO, 2015b & WHO, 2012c).
- Regarding food subsidies, like the comments on taxes, it would be helpful for the document to outline policy design recommendations, including those mentioned for consideration on page 20: *“how subsidies are delivered, the geographical distribution of subsidies, to whom subsidies are delivered and which foods are subsidized.”*
- The document, on page 21 (and repeated on page 57) states *“Nutrient profiling can help define the target foods of a fiscal policy, by providing a means of differentiating between foods that are more and less likely to be part of a healthy diet,”* it would be helpful to be more specific and provide examples of best practices for nutrient profile models when taxing products.
- On page 22, it is stated: *“The tax rate should be sufficiently high to deter consumption. The effect of the tax on outcomes of interest is likely to be larger if the tax rate is higher. Based on current evidence, the estimated percentage reduction in consumer purchases of SSBs in response to a price increase is about 1.6 times the percentage of the price increase.”* It would be helpful for WHO to provide a recommendation on the percentage of the tax or the price increase needed to reduce consumption.
- Regarding nutrient profile models, on page 28, the guideline states: *“The guidelines on policies to improve the food environment can be used in conjunction with available manuals (5) and tools, including the nutrient profile models developed by the WHO regional offices for regulating marketing of foods and non-alcoholic beverages to children (72-77).”* It is unclear whether this is a recommendation to use the WHO regional offices’ nutrient profile models for the purposes of defining thresholds for taxes on SSBs or unhealthy foods.
- On page 57, the document states: *“The impact a tax will have on purchases and consumption is affected by substitution. The consumer response to a tax-induced price increase is greater if close substitutes are available. These close substitutes should be healthier to minimize substitution to similarly less healthy (and untaxed) foods.”* In order to avoid substitution with unhealthy goods, tax policies should be designed using a nutrient profile model that discourage consumption of foods and beverages high in nutrients of concern and should not include exemptions for particular food or beverage categories.
- We agree with the point made on page 58 regarding needing to adjust specific taxes regularly for inflation to ensure they remain effective. We have seen that some tax policies do not include regular increases (such as South Africa’s Health Promotion Levy, as of January 2023) and that

could diminish the longer-term success of a tax policy. Some other considerations for this section include the following:

- While ad valorem taxes create a price differential for all products, they are less effectively passed through to consumers.

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3) Context and setting-specific issues that have not yet been captured

- For recommendation one, remark six (page 18), there needs to be more context on what type of nutrient profile model should be recommended for optimal effectiveness of an SSB tax. For example, does WHO recommend using a nutrient profile model based on the WHO regional NPMs for marketing? Is there a different NPM countries should use that WHO recommends?
 - There are numerous Nutrient Profile Models that have been developed around the world. Examples include the PAHO model, the WHO EURO Nutrient Profile; the Nutrient Profile Model for the WHO African Region, the WHO Nutrient Profile Model for South-East Asia Region, and others developed and adapted at the national level. These NPMs vary in complexity and detail.
 - It would be helpful for the WHO to provide overarching guidance about how countries can select and/or develop a NPM that is appropriate for their context and objectives. The WHO regional NPM documents focus on marketing measures and include complex systems with many categories of products. To support Member States in developing a package of healthy food measures – which is known to be the most effective approach, rather than employing on-off measures – it would be incredibly helpful if WHO developed an overarching NPM guidance document that is designed to be used across healthy food measures and is easily implementable. If WHO develops this type of resource, it could then be cited to in this guideline as well as other relevant guidelines.
- Regarding the food subsidy recommendations/remarks (page 20), the document states that the “examples of ‘foods that contribute to a healthy diet’ are vegetables and fruit, legumes and whole grains.” However, there should be a more specific recommendation regarding how this policy can



be implemented and which foods should be chosen for a subsidy policy. The “remarks” section being a bit more thorough with how a policy like this could work, and how it can be implemented on a larger scale would be helpful to provide to countries interested in this type of policy.

- The cross-border shopping comments have been made throughout the document (I.e., page 35, page 53, etc.) but to our knowledge, evidence only shows cross-border shopping implications when SSB taxes are implemented sub-nationally (I.e., in the United States, in cities like Seattle and Philadelphia). This argument is not nearly as relevant on the national level, and no research has shown that cross-border shopping is an issue (Roberto et al., 2019 & Madsen et al., 2019). Further, the context provided in the first paragraph on page 58 is important to consider (I.e., regarding the lessons learned with tobacco taxation that external factors are more likely to predict price and tax differentials between jurisdictions) and should be raised alongside any comments about cross-border shopping.
- We have found in our research as well that public acceptability increases if the revenue is used for health or social programs (as stated on page 22). However, the guidelines should also provide information on how earmarking can be done, and some barriers to earmarking that occur in practice.
- Regarding Table 2 on page 35, the values question states: *“What are the values people affected by the intervention assign to the intervention health outcomes?”* We would also consider values to the health system and/or the economy to be additional considerations, as it is unlikely for individuals impacted by the intervention to acknowledge the short-term health outcomes for a tax, whereas, it would be more likely for researchers or other public health stakeholders to prove and articulate those outcomes.
- On page 52, we would advise for the definition of SSBs to be expanded to beverages that contain non-caloric sweeteners. In cases where non-caloric sweeteners have been omitted from the SSB tax policy, these substances have appeared in reformulated beverages. We would also recommend changing the language from “including” to “including, but not limited to,” as new drinks appear on the market regularly, and countries should not inadvertently omit those from the policy. Related to this point, the 3rd bullet on page 53 states that a SSB tax *“may encourage product changes and reformulation”*. It would be helpful for the authors to provide evidence that shows positive health effects for reformulation to justify not including non-sugar sweeteners in a SSB tax policy (Hargous et al., 2020; Martinez et al., 2020; Rebolledo et al., 2022). Further, the definition of free sugars that is addressed in the different sections of the document, but which is made particularly explicit in the notes on page 52 is a significant advance to include drinks sweetened with sweeteners other than sugar; however: 1. It does not explicitly mention non-caloric sweeteners. 2. Perhaps it is necessary to include within the definition of sugary drinks: industrially prepared breast milk substitutes or infant formulas Sales-Free Selling (WHO, 1981d), as well as non-alcoholic malt drinks based on malt. Likewise, the definition in footnote 45 on page 52, states: *“free sugars, including monosaccharides and disaccharides, added to foods and beverages by the manufacturer, cook, or consumer, and sugars naturally present in honey, syrups, fruit juices, and fruit juice concentrates”* (http://www.who.int/nutrition/publications/guidelines/sugars_intake/en/). This definition should be clarified for the context of tax policy, as those sweeteners added by the consumer would be potentially challenging to tax. This also opens up other questions including: should (and could) beverages or foods prepared in restaurants and for immediate consumption be subject to tax? Without this clarification and a context-specific definition of “free sugars” provided, stakeholders may be confused about the definition of the taxable base.



- Regarding the point on page 52, “*The effect of the tax on purchases is proportional to the price increase triggered by the tax,*” there are several assumptions made in this statement. This assumes that the tax yields a price increase for the consumer (the pass through) and that the consumer responds accordingly with a lower willingness to purchase the product. These assumptions should be noted, with specific recommendations on how countries, when implementing an SSB tax policy, can ensure the greatest pass through and impact on consumer behavior.
- Regarding the 4th bullet on page 53, we would recommend incorporating the recommended tax design elements per the research review. The document recommended on page 57, an excise tax design (“*Specific excise taxes are most likely to lead to higher prices and therefore discourage consumption*”), but this recommendation is not explicitly included in the “recommendations” section of the paper, which may be confusing (and could ultimately be missed) for readers of the document.
- The document generally needs to present clear guidelines on reformulation from a public health perspective. The document currently does not delve into the implications of the reformulation to evade the tax without public health criteria (Hofman et al., 2021). It is essential for the document to explain that the reformulation is a consequence of taxation, but not necessarily an objective of taxes on unhealthy food and beverage s. (on page 52)
- Regarding recommendation 2 (on page 53, last bullet), we would recommend making an edit on page 53 “that are high in saturated fatty acids...” and to define what “high in” means according to the authors of this document.
- We recommend clarifying the point: “*Price changes that affect the cost of foods can influence decisions on food purchases. Taxation of foods can raise their price and provide a disincentive to purchase.*” Does this mean to explicitly discuss unhealthy foods, or neutrally state that price difference change behavior? (and therefore, if the price of healthy foods is lowered, consumption may increase?) This can be restated as “Price increases, such as through excise taxes, on unhealthy foods can provide a disincentive for consumers to purchase these products.”
- We recommended incorporating in recommendation 2 (page 53): “*Price changes that affect the cost of foods can influence decisions on food purchases. Taxation of foods can raise their price and provide a disincentive to purchase,*” an additional aspect related to the reduction of new consumers of sugary drinks in addition to reducing consumption (Sánchez-Romero et al., 2020), which is essential for the prevention of new consumers in early childhood.
- We would challenge the point on single nutrient taxes for foods (point 4 on page 54), as saturated fatty acids are only one of several nutrients of concern, and products with high levels of other nutrients of concern including sugar, sodium, and trans fats should also be included in tax designs to more comprehensively discourage consumption of ultra-processed foods.
- On page 56, it is necessary to include more precise considerations for the tax design related to 1. the tax designs’ impact on the final price (I.e., sugar content thresholds, non-sugar sweetener inclusion, marketing of products, etc.). This may vary based on the type of SSB market (oligopolistic or perfect competition)], the favorability that the tax is within the final price and is not explicit only at the time of payment at a cash register (as is the case with VAT). Policymakers should consider who pays the tax and when (production, distribution, or sale). The best practices vary based on the tax structures country by country. We recommend incorporating specific guidance for policymakers to be mindful about collection of the tax, as these design elements are important in determining the price formation and pass through of the tax (WHO, 2022a).



- The “resource considerations” section on page 58 is helpful for framing tax designs but should help readers consider the different designs with a more comprehensive overview and/or decision tree to weigh pros and cons of each tax design.
- In the same way, in the “resource considerations” section on page 58, the statement: *“Although specific excise taxes based on nutrient content (e.g., taxes on sugary drinks based on sugar content) are likely to have a greater impact, simpler taxes (e.g., volume-based sugar-sweetened beverage taxes)”* closes the possibility to countries considering reducing consumption of sugar-sweetened beverages regardless of the sugar content or considering reducing consumption of ultra-processed food and beverages as a category (Popkin B et al., 2019) This statement also seems to discourage countries who may want to tax beverages containing non-caloric sweeteners, which cannot be taxed per gram of sugar Similarly, this statement omits the challenges in designing taxes per gram of sugar.
- Regarding the equity considerations, the approach to the “regressiveness of the tax” vs. progressivity transcends the investments of the fiscal resources of the tax. Today must approach the discussion in a more holistic way that considers: the impacts on the guarantee and protection of the full enjoyment of children's rights, the decrease in healthcare and productivity expenses associated with diseases derived from the consumption of sugary drinks in low-income households (for whom the disease burden is higher), the reduction in the costs of the health system, improvements in productivity among others. (The Task Force on Fiscal Policy for Health, 2019).
- Regarding the Feasibility considerations, the “community” definition should include the role of civil society in the processes of oversight or surveillance of fiscal policies, as well as of academics without conflicts of interest (I.e., food industry funding) in evaluations of fiscal policy implementation to produce evidence-free of conflict of interest.
- Regarding the “acceptability considerations section” number 5.5 on page 59, the point about industry arguments should be clarified, “Policy-makers should be prepared for industry opposition to taxes on SSBs or foods that are inconsistent with a healthy diet, including **unsubstantiated** arguments that taxes would be ineffective and unfair and would lead to job losses.” The section goes on to say that this opposition could be refuted with a coalition of supporters, but it can also be refuted with evidence from countries like Mexico and Peru which have successfully implemented SSB taxes and have not had negative impacts on their manufacturing sectors. (Díaz, J et al., 2023 & Guerrero-López et al., 2017)

Regarding the 6.2 Considerations for the design of future evaluations, it is necessary to define: 1. What is the level of reduction in the consumption of sugary drinks is to impact public health? 2. The time required for the reductions in the consumption of sugar-sweetened beverages to occur that would yield lower rates of disease and premature death from diet-related causes. Throughout the document, the use of the term “ad-valorem” category is unclear for policy-makers. The document authors should specify the tax design referred to.

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4) Errors of fact or missing data

- The use of Grading of Recommendations Assessment Development and Evaluation (GRADE) tool in this document should be revisited, as it understates the findings of research and may conflict with following the precautionary principle for public health or taking the best approach with limited evidence when faced with a public health problem. Providing low confidence classifications for these policies may have negative impacts on government decisions of whether to implement more novel healthy food policies such as ultra-processed food taxes and subsidies for healthy foods.



- Often there are not randomized controlled trials for tax or other fiscal policies, because these policies are evaluated in a population where they have been implemented, and therefore, the population cannot be randomized to not receive the tax, because the population as a whole receives the tax. This is a fallacy of the “high certainty” rating that RCTs are given and the low certainty rating of observational studies (as stated on page 12), given that observational studies provide data on policies that are already implemented.
- As stated on page 62, section 6.2, “Considerations for the design of future evaluations,” the statement that natural experiments are likely to be the most appropriate for evaluating fiscal policy impact should be taken into consideration in the GRADE methodology. If natural experiments were weighted as high as randomized controlled trials this would have an impact on the rating of recommendations related to fiscal and other important food policies.
- Clarify statement: “Evidence was also less certain for non-health outcomes, including product changes (though all three assessed taxes resulted in reductions in sugars or calorie content of beverages.”
- While the “certainty of evidence is low” on the subsidies on foods that contribute to a healthy diet, the fact that the available studies “consistently showed a significant increase in purchase of subsidized fruits and vegetables” (page 15) does provide promising evidence, in light of the crisis of food affordability stated on page 9, which is impacting over 3 billion people.
- The statement that “the increasing number of countries implementing SSB taxes suggests that these taxes may be more acceptable than other fiscal policies,” is not necessarily true. SSB taxes are a proven policy implemented in many countries and previously studied, whereas other fiscal policies (I.e., subsidies on healthy foods) have not been as studied, and require funds (vs. SSB taxes provide necessary government revenue, particularly in the setting of the COVID-19 pandemic) and therefore, have not gained the same traction.
- This is not necessarily true: “Implementing a policy to tax SSBs increases their prices. Consumers respond to tax-induced price increases by reducing their purchases.” (page 17) This is only if the tax is designed such that the tax is “passed through” and therefore, transferred to the consumer. A 2022 study from Roche et al. That assessed SSB taxes in the Latin America and Caribbean region shows that sugar-sweetened beverage taxes are low, on average representing less than 10% of the total retail price (Roche et al., 2022). This supports the need for stronger and higher taxes on unhealthy foods in order to elicit behavior change.
- Regarding the statement on page 18, “*evidence from subnational studies suggests that the effect of the tax may be affected by cross-border shopping,*” this should be edited to reflect that this is only generalizable to other subnational policies, and largely the evidence is from the United States.
- Regarding the statement on page 19: “*...taxation of foods can raise their price and provide a disincentive to purchase...*” we believe that this should be edited, to state that taxes must be designed to yield a high pass through, and therefore, raise prices of products in a way that influences consumer behavior.
- Also on page 19 the document states: “*A single nutrient tax (based on evidence from a tax on saturated fatty acids) may also increase prices and reduce purchases of taxed products. However, such a tax is likely to have a broad range of taxable products and could include foods that do not fall into a discretionary food category,*” The authors should consider that single nutrient taxes can encourage food industry reformulation or package resizing to evade the tax, which may not necessarily be in the best interest of public health. Taxing all ultra-processed foods by their



nutrient profile or NOVA classification would be a better practice to discourage purchase and consumption of these products.

- Annexes 1, 2, 3 and 4 as well as the external peer group should be filled in before finalization in order to ensure transparency in the creation process of the guideline.
- On pages 41-42 the explanation of the pooling of the taxes and pass through does not seem to accurately represent the reality that different tax designs yield different pass throughs, and a pooling would not provide an accurate overview of pass throughs given the variation of the different policies assessed and different tax structures. While we acknowledge that the *2022 Manual on Sugar Sweetened Beverage Taxation Policies to Promote Healthy Diets* includes some of these policy scenarios, both documents (the Guidance and the Manual) should include more discussions and considerations related to tax design for governments with various tax systems.
- Please consider adding this study from Chile which shows no negative impact from the national SSB tax increase on employment or the economy, to the paragraph on page 44 discussing this issue, as this study is not yet cited to our knowledge (Paraje et al., 2021).
- Specific citations are lacking throughout the text, specifically in the summary of evidence section (starting on page 40-51). It is critical to include in text citations in order for the reader to understand what specific studies are being referenced in the evidence section.
- The statement that there is a “*weak evidence base*” on fiscal policies (in the second to last paragraph on page 59) is misleading. The document states that there is actually “evidence of a large desirable intervention effect on two critical outcomes [of taxes on sugar-sweetened beverages]” (on page 52, recommendation 1), so this assertion is contradictory to that.
- Regarding the research gaps, the document’s authors state that there is a lack of evidence from policy evaluations, especially from LMICs (page 61). In order to achieve this information, there is a need to pass more policies and dedicate funding to their evaluation, which WHO can help to encourage.
- The point regarding not having long-term data on health outcomes is valid, though we (as public health professionals) cannot wait for there to be positive, long-term health consequences to encourage policy changes, and need to put considerable weight on the important, proximal outcomes that have come out of existing tax policies in Mexico and South Africa, and the future implications of policies like Colombia’s recently passed tax on sugar sweetened beverages and ultra-processed foods, and Ghana’s tax on sugar sweetened beverages. (Batis et al., 2016; Hernández-F et al., 2019; Wrottesley et al., 2021; Essman et al., 2021; Law for Promotion of Healthy Food Environment and NCD Prevention, 2021; Excise Duty Amendment Bill, 2022)
- The statement that “*There is also a need to be realistic about the extent to which any one intervention can be expected to impact those more distal outcomes on its own*” (page 61) should be supported with information about other related food policies (i.e., implementing a package of policies like Argentina and Chile, including fiscal policies, marketing restrictions, front of package warning labels, etc.
- Regarding the statement in the last paragraph of page 61, the issue of substitution effects is valid, however, if a strong nutrient profile model or the NOVA classification is used to guide the policies, this will ensure to limit unhealthy substitutions. This is another area where combining policies, such as front of package warning labeling and marketing restrictions, can strengthen the impact of a fiscal policy.
- Regarding the point on page 62, that “*no evidence was identified on the effectiveness of pricing policies,*” the document acknowledges that “pricing policies” were not a part of this document,

and therefore, this statement should be edited to reflect whether this finding is specific to “fiscal policies.”

- Regarding the point on page 62 about policy acceptance, the literature on public support for health behavior change policies has found that people have greater acceptance of policies after they have been implemented (Diepeveen et al., 2013). Extrapolating from this literature, in theory, the more subsidies for healthy food policies that are implemented, the greater the acceptance for these policies will be.

We also identified the following articles that we recommend be included in this guidance:

- The evidence gathering and grading section (pg. 37) states that the evidence gathered were two systematic reviews, contextual factors review and modelling studies for food taxation. The methodology of the systematic reviews does not include SSB tax modeling studies. In the research gaps section, the authors stated that there are not yet many observational studies that look at longer-term outcomes such as body weight, diet-related NCDs, undernutrition and pregnancy outcomes (pg.61), given these variables take longer time to measure and SSB taxes are a fairly new intervention. Modelling studies can be used as a resource to help close this research gap and provide a better understanding of the potential long-term effect of SSB taxes.
 - Phonsuk, P., Vongmongkol, V., Ponguttha, S., Suphanchaimat, R., Rojroongwasinkul, N., & Swinburn, B. A. (2021). Impacts of a sugar sweetened beverage tax on body mass index and obesity in Thailand: A modelling study. *PloS one*, 16(4), e0250841. <https://journals.plos.org/plosone/article?id=10.1371/journal.pone.0250841>
 - **Main findings:** This study modeled the effects of a potential tax on SSBs in Thailand at three different tax rates (11%, 20%, and 25%) and found that consumption could decrease by 14%, 26%, and 32% respectively. The study also estimated that the rates of obesity would decrease by 1.73%, 3.83%, and 4.91% with the respective tax rates.
 - Liu, S., Veugelers, P. J., Maximova, K., & Ohinmaa, A. (2022). Modelling the health and economic impact of sugary sweetened beverage tax in Canada. *Plos one*, 17(11), e0277306. <https://journals.plos.org/plosone/article?id=10.1371/journal.pone.0277306>
 - **Main findings:** This study evaluated the impact and cost-effectiveness of a potential SSB tax in Canada. The researchers simulated three flat taxes levied on the weight of SSBs: CAD\$0.01/oz, CAD\$0.015/oz, and CAD\$0.02/oz. They estimated that a tax CAD\$0.015/oz could decrease the average mean prevalence of overweight and obesity by 0.91% for males and 0.68% for females within one year. Additionally, the tax was projected to prevent a total of 210,542 new cases of chronic diseases and 2,189 deaths over the next 25 years.
 - Valizadeh, P., Popkin, B. M., & Ng, S. W. (2022). Linking a sugar-sweetened beverage tax with fruit and vegetable subsidies: A simulation analysis of the impact on the poor. *The American journal of clinical nutrition*, 115(1), 244–255. <https://doi.org/10.1093/ajcn/nqab330>
 - **Main findings:** Researchers simulated the effects of a national 1-cent-per-ounce SSB tax on SSB purchases of urban/semiurban US households, by household income level. The study found that households who purchase more SSBs would make greater reductions in consumption with a tax on SSBs. The authors found that low-income households would make greater reductions in SSB purchases compared to higher-income households across all levels of SSB consumption.



One study was released during the comment period, and may be useful for consideration:

- Silver LD, Padon AA, Li L, Simard BJ, Greenfield TK. (2023). Changes in sugar-sweetened beverage consumption in the first two years (2018 – 2020) of San Francisco’s tax: A prospective longitudinal study. *PLOS Global Public Health* 3(1): e0001219. <https://doi.org/10.1371/journal.pgph.0001219>
 - **Main findings:** This study found that consumption of SSBs declined by 34% in San Francisco in the first two years after the implementation of the 1 cent per ounce SSB tax on January 1, 2018. Additionally, in San Francisco, the probability of consuming greater than 6 ounces per day decreased by 4.3% in the first year and 13.6% in the two years post-tax compared to pre-tax trends.

Few observational studies have evaluated the long-term effects of SSBs on body weight, diet-related non-communicable diseases, undernutrition, and pregnancy outcomes. However, recent studies have begun to focus on longer-term outcomes, including 1 study released during the public comment period:

- Rogers, N. T., Cummins, S., Forde, H., Jones, C. P., Mytton, O., Rutter, H., ... & Adams, J. (2023). Associations between trajectories of obesity prevalence in English primary school children and the UK soft drink industry levy: an interrupted time series analysis of surveillance data. *medRxiv*, 2022-09. <https://journals.plos.org/plosmedicine/article?id=10.1371/journal.pmed.1004160>
 - **Main findings:** The researchers conducted a time series analysis examining the trajectories in the prevalence of obesity at ages 4 and 5 years and 10 and 11 years. The UK’s Soft Drink Industry Levy (SDIL) was implemented in April 2018. The researchers used monthly obesity prevalence data from 2014 to 2020 (including 19 months post-tax) to estimate the trends in obesity before and after the tax implementation. Using population data from the National Child and Measurement Program, the study concluded that the SDIL was associated with an 8% relative reduction in obesity in girls between ages 10 and 11 compared to expected trends.
- Section 3.1.2 can be revised to consider some real-world examples that are not yet in the peer-reviewed literature, such as Colombia’s recent decision to tax ultra-processed foods, as well as more recent modeling studies which were not included in the review. This evidence may encourage more governments to adopt taxes on ultra-processed products.
 - Gračner, T., Kapinos, K. A., & Gertler, P. J. (2022). Associations of a National Tax on Non-Essential High Calorie Foods with Changes in Consumer Prices. *Food policy*, 106, 102193. <https://doi.org/10.1016/j.foodpol.2021.102193>
 - **Main findings:** The study investigated the prices of taxed and tax-exempt foods following the Mexico UPP tax across store types and cities, using monthly price data between 2012 and 2016. Researchers compared price changes for specific products before and after the tax and found that prices of taxed food increased by an average 4.8%. However, across food categories, prices of taxed foods differ; for example, costs of candies, cookies and packaged pastries increased by 8% compared to pre-tax prices; prices of fresh pastries and ready-to-eat cereal increased but only in 2014. Furthermore, prices for chocolates and pizza did not increase after the tax and costs of cakes and savory snacks increased little compared to pre-tax prices. On the other hand, UPP prices in supermarkets



increased on average by 5.4% compared to smaller grocery stores by 3.4% on average.

- Grout, L., Mizdrak, A., Nghiem, N., Jones, A. C., Blakely, T., Ni Mhurchu, C., & Cleghorn, C. (2022). Potential effect of real-world junk food and sugar-sweetened beverage taxes on population health, health system costs and greenhouse gas emissions in New Zealand: a modelling study. *BMJ nutrition, prevention & health*, 5(1), 19–35. <https://doi.org/10.1136/bmjnph-2021-000376>
 - **Main findings:** This study modeled the potential environmental and health effects of different junk food and sugar-sweetened beverage tax designs used in countries which have implemented such policies (like Barbados and Denmark) for New Zealand (NZ). The study compared ten different food and beverage tax designs from high-income countries, and measured potential quality adjusted life years (QALYS), health care costs savings and greenhouse gas emissions that would result from implementing each tax policy option. The study found there to be strong evidence to implement a food and beverage tax in New Zealand, including the potential for health gains, health system cost savings, reduction in health inequities and reductions in greenhouse gas emissions. The best tax policy for each outcome varied per outcome, with the most QALYS coming from the Denmark tax model, most health expenditure savings from Palau's model, for example. The study also found that there could be greater health gains for Māori (Indigenous community with the highest rates of obesity, heart disease, and poverty in NZ) than non-Māori.
- Colchero, M. A., Paraje, G., & Popkin, B. M. (2021). The impacts on food purchases and tax revenues of a tax based on Chile's nutrient profiling model. *PloS one*, 16(12), e0260693. <https://doi.org/10.1371/journal.pone.0260693>
 - **Main findings:** The study simulated the impact of taxing all food and beverages with warning labels in Chile. The study predicted that taxing all foods and beverages with warning labels at a tax rate of 10%, 20% or 30% would lead to a reduction in consumption. Overall, the study concluded that the larger the price increase, the greater the decrease in demand would be.
- Section 3.1.3 is missing several articles about healthy food incentives/subsidies. The studies listed below have similar outcomes to the other studies mentioned in the section. Specifically, highlighting the effectiveness of food incentives and vouchers in low-income communities.
 - Lowery CM, R Henderson, N Curran, S Hoeffler, M DeMarco, SW Ng. 2022. "Grocery Purchase Changes Were Associated With A North Carolina COVID Food Assistance Incentive Program". *Health Affairs* 41(11) <https://doi.org/10.1377/hlthaff.2022.00902>
 - **Main findings:** The primary outcome was to investigate the effect of a \$40 monthly subsidy on total spending on fruit, vegetables, and nuts to U.S. Supplemental Nutrition Assistance Program (SNAP) recipients. Researchers examined the volume of food items purchased and the percentage of total food and beverage spending. The authors compared study participants' purchases of the key food groups before and after receiving a \$40 subsidy through the intervention. Overall, study found an increase of \$26.95 in monthly spending on fruit, vegetables, nuts, and legumes.



- Berkowitz SA, N Curran, S Hoeffler, R Henderson, A Price, SW Ng. 2021. “The Association of Food Purchases with a Fruit and Vegetable Subsidy Program for Low-Income Individuals”. JAMA Open Network. 4(8): e2120377.
<https://doi.org/10.1001/jamanetworkopen.2021.20377>
 - **Main findings:** This study evaluated whether providing incentives to purchase healthy foods is associated with changes in food purchasing. The SuperSNAP program provides \$40 per month in additional funds to recipients of the U.S. Supplemental Nutrition Assistance Program (SNAP) that could be spent on fresh, frozen, or canned fruits and vegetables with no added sugar, fat, or salt. The primary outcome of this study was total expenditure on all fruits, vegetables, legumes, and nuts. The results of the study showed that spending on fruits, vegetables, nuts, and legumes increased by \$24.34 in the SuperSNAP group compared to the comparison (SNAP recipients not enrolled in the program).

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5. General Comments

- The “key question” of “What is the effect in adults and children on priority outcomes of implementing a fiscal and/or pricing policy compared with not implementing the policy?” is a difficult question to answer based on the research that exists, where most of the research is a pre-post comparison of an implemented tax (natural experiment) and where there is no control group.
- We have made several comments in this document regarding the need for a strong recommendation from the WHO about tax designs. WHO had previously recommended, through documents including the “Using price policies to promote healthier diets” document from 2015, that prices be raised on SSBs by at least 20% in order to decrease consumption, based on evidence from price elasticity studies. This document seems to have backtracked on such recommendations, which have been used as the basis for several civil society-led SSB tax proposals.
 - *"The evidence for meaningful health effects is strongest for taxes on sugar-sweetened beverages, with suggestions that SSB prices would need to be raised by 20%, or more." (pg. 24, WHO, 2015)*
 - *"Appropriately designed taxes on sugar sweetened beverages would result in proportional reductions in consumption, especially if aimed at raising the retail price by 20% or more." (pg. 9, WHO, 2015)*
- We applaud the inclusion of healthy food subsidies (recommendation 3) on page 53. We would urge WHO to invest more resources in determining how to effectively implement these policies to make the largest impact for low-income populations, especially in the context of the current economic environment, where food prices are increasing and a recession may be approaching. Investing resources in piloting and researching such programs would, if successful, make this recommendation stronger, and may lead to further adoption of this policy.
- Use of an overarching framework for all food policies (I.e., marketing, school health promotion, nutrition labeling, etc., as noted on page 56) would be beneficial for governments looking to adopt WHO best practices. WHO’s recommendation of a particular nutrient profile model to determine which foods to discourage, which align with WHO’s recommendations, would ensure that governments do not necessarily need to conduct their own nutrient profile modeling studies (though they can, if they so choose and have available resources). The WHO can provide minimum standards, which governments can choose to meet or supersede. Providing one nutrient profile model with minimum standards which is relevant for several policies would be a straightforward approach that could increase uptake of this package of policies.
- For section 5.2 on page 56, in order to best reach the target audience of this document, we would recommend including policy design considerations within this document. The current recommendations are very vague, and do not provide enough information for the target audiences to move forward with proposing fiscal policies. We would recommend incorporating key design elements (for example, ensuring that SSB taxes are implemented as excise taxes) in this document so as to be clear for those who are newer to this issue that WHO already has recommendations on best practices, and those should be followed when possible. The approach taken for the “WHO manual on Sugar-sweetened beverage taxation policies to promote Healthy



Diets (2022)” is more understandable and actionable for the target audiences, so understanding what purpose this document is intended to serve would be helpful to provide.

- We would advise that the recommendation section in the document make clear that the best approach to reducing diet related disease and premature death would be to implement multiple policies, including those mentioned in the other documents which are in process or already published, and noted on page 21.
- The vast majority of the document discusses the methodology for reaching the conclusions stated in the document. We would recommend moving these points to the Annex so the key points are clearly understood.
- Regarding the additional resources provided on page 60, these are useful, however, there is a need for an overarching structure that underlies multiple food policies, such as a fit for purpose nutrient profile model that can be cross-cutting. The authors of this paper should ensure that there are not contradictions between these documents, and make the recommendations related to fiscal policies as clear as possible to encourage uptake of these policies, especially the less common taxes on ultra-processed foods and subsidies for healthy foods.
- The current challenges regarding the practices in excise tax designs revolve around the inclusion of reformulated products with non-caloric sweeteners. It would be essential to have a WHO guideline on reformulation with public health criteria and/or implications of ultra-processed foods beyond categorization by nutrients of concern (I.e., sodium, sugar, saturated fat, etc.). In the same way, the WHO could guide assessment indicators to define long-term fiscal policy effectiveness including: 1. What is the level of reduction in the consumption of sugary drinks and/or ultra-processed food or increase in healthy food (via subsidies) to impact public health? 2. The time required for the polic(ies) to be in place that would yield reductions in diet-related disease and premature death.
- Regarding research and policy design needs from civil society, advocates not only need further policy design assistance for tax and other fiscal policies, but also need to know the associated health impacts of such policies, including, the optimal rate to ultimately improve diets, the impact of the decreased consumption of beverages and healthy foods that would lead to better public health outcomes and prevent diet-related diseases. This is mentioned on page 61 in the research gaps section, but could be a recommendation for future research and guideline needs.

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GAIN input to public consultation on the draft WHO guideline on fiscal policies to promote healthy diets

General comments

The Guideline provides an important resource for governments seeking to incentivise reduced consumption of food products considered to negatively affect health outcomes. GAIN strongly supports the evidence-based recommendation to tax SSBs. Given the more limited evidence on the impact of taxation of foods inconsistent with a healthy diet and of the subsidization of foods that contribute to a healthy diet, GAIN suggests that the Guideline includes a recommendation for a large-scale research programme to inform more nuanced use of fiscal instruments, particularly in relation to contexts of undernutrition.

Comments on overall clarity

- The Guideline should clarify that malnutrition in all its forms includes obesity and diet related NCDs (see WHO [link](#)). As the Guideline is currently written, NCDs are mentioned separately from malnutrition.
- Phrases such as “foods that contribute to a healthy diet” and “foods inconsistent with healthy diet” need unpacking. How is a healthy diet defined? What characteristics does a food product need to be considered consistent/inconsistent with a healthy diet? Without a tighter definition, recommendations 2 and 3 are likely to be impractical.
- In referring to industry – i.e., “Acceptability to industry of taxes on food and non-alcoholic beverages appeared very low” - how is industry being characterized? Does it refer to all firms involved in the production of a similar product (domestic/global; SME/Transnational Corporation)? There may be differences in “acceptability” between firms using different production technologies, depending on how the tax plays out.

Considerations and implications for adaptation and implementation of the guideline

- In relation to Recommendation 2, consideration should be given to excluding minimally processed foods containing saturated fat (e.g., eggs) from saturated fat taxes, or to creating a higher saturated fat threshold.
 - Setting a threshold at >2.5% would ensure that eggs and full-fat dairy products like milk, yogurt, and minimally processed cheese would not be taxed, while animal fats like butter and cream, and fatty dairy products would be taxed, in addition to plant fats like palm oil and coconut oil. At this threshold, most red meat would be taxed except for very lean cuts.
- Recommendation 2 could further consider the taxation of ultra-processed foods.

Context and setting-specific issues that have not yet been captured

The Guideline acknowledges that research from key geographic areas, such as LMICs where levels of undernutrition are greater, is limited. More attention needs to be given to:

- Whether a saturated fat tax is appropriate in contexts with high burdens of undernutrition.
 - Alternatively, and where feasible, a nuanced tax that does not apply to nutrient dense minimally processed foods (e.g., eggs) could be used and/or
 - the threshold of saturated fat in products that are taxed could be adjusted depending on the context. A threshold of >2.3% could be suggested in contexts with lower burdens of undernutrition, with a higher threshold of >2.5% in contexts with higher burdens of undernutrition.
- The design of a comprehensive policy approach.
 - Page 11 notes that further research is needed to strengthen the evidence base for action on fiscal policies, suggesting that combinations of policies are likely to be needed. This is an important point as fiscal policies play a key role in nudging behaviour, but their effectiveness can be enhanced or constrained by other instruments. The consideration of the “policy package” needs to be wider than implied by the WHO guidelines listed on page 27, to include policies impacting the behaviour of actors along the value chain.
 - Similarly, it may be important to simultaneously target multiple product categories that could be considered inconsistent with a healthy diet e.g. cakes/biscuits/ sweets in addition to SSBs. Especially when a single category does not contribute significantly to intake of for example, sugars.

Any errors of fact or missing data

- The Guideline acknowledges that there is limited, or very low certainty evidence, beyond the taxation of SSBs. The Guideline is therefore somewhat limited by the availability of data. In the section on Research gaps, a strong argument should be made for a large-scale testing programme to generate evidence as a basis for a broader set of nutrient profile-based recommendations.
- Key is evidence that would allow more nuanced recommendations to account for context. In relation to geographic location for example, evidence on the implications of the level of economic development, the affordability of food, the proportion of disposable income spent on food etc would inform an improved understanding of consumption behaviour, allowing conditional recommendations to be tailored to context.
- Reference could be made to the benefits of using existing tools such as the Food Systems Dashboard to analyse food systems with a view to better tailoring the design of fiscal policies to specific food systems contexts.
- Similarly, initiatives such as the Global Diet Quality Project could be cited as examples of data sources to inform decisions regarding the use of fiscal policies to promote healthier diets.
- Nuts and seeds should be included in the example foods that contribute to a healthy diet for subsidies in Recommendation 3.

The Global Salmon Initiative (GSI) and the undersigned organizations thank the World Health Organization (WHO) for the opportunity to submit public comments regarding the draft guideline, "Fiscal policies to promote healthy diets."

- GSI was founded by leading members of the farmed salmon sector who share a vision of producing a healthy and nutrient-dense source of protein and other vital nutrients, while minimizing their environmental footprint and continuing to improve their social and economic contribution. To help realize aquaculture's potential and achieve zero hunger by 2030, GSI members innovate to deliver nutrient-rich, responsibly farmed salmon. Through collaborative efforts to improve sustainability performance, transparency and innovation, GSI members help ensure farm-raised salmon is one of the most eco-efficient animal-based proteins available, while maintaining salmon's nutritional integrity and reducing pressure on the ocean's resources.
- Seafood Nutrition Partnership (SNP) is the leading 501(c)3 non-profit organization in the U.S. building awareness of the health and nutritional benefits of seafood. SNP is addressing the country's public health crisis through education programs that inspire Americans to incorporate more seafood and omega-3s into their diets for improved health as per leading health organizations.
- Friends of Ocean Action is a coalition of over 70 ocean leaders who are fast-tracking solutions to the most pressing challenges facing the ocean. Its members come from business, civil society, international organizations, science and technology. It is convened by the World Economic Forum, in collaboration with the World Resources Institute.
- Aquaculture Stewardship Council (ASC) is the world's leading certification scheme for farmed seafood and the ASC label only appears on food from farms that have been independently assessed and certified as being environmentally and socially responsible.

We appreciate the WHO addressing the challenging but important task of encouraging healthier dietary patterns using policies such as taxation and subsidies that limit or promote the sale of certain foods and beverages. However, the draft guideline as currently written omits fish/seafood from the definition of foods that contribute to a healthy dietⁱ, which would be considered for food subsidies. We believe this is a valuable opportunity to recognize seafood and blue foodsⁱⁱ contributions to healthy and sustainable diets.

On behalf of the salmon farmer members of GSI and the undersigned organizations, we submit the following points for consideration:

- 1) **Seafood is a vital source of high-quality protein and essential omega-3 fatty acids.** Fish and seafood should be added to the definition of foods that contribute to a healthy diet and be eligible for consumer price incentives at the retail level. The fish with the highest omega-3 fatty acid content include salmon, anchovies, herring, sardines and mackerel, among others.¹ There is widespread acknowledgement that fish, including

ⁱ Examples of "foods that contribute to a healthy diet" are vegetables and fruit, legumes and whole grains.

ⁱⁱ Blue foods are food derived from aquatic animals, plants or algae that are caught or cultivated in freshwater and marine environments.

farmed salmon, is a key component of a healthy diet, given its nutrient-dense profile, including protein, omega 3 fatty acids and other micronutrients. In addition to the underconsumption of vegetables, fruits, legumes and whole grains, seafood is also generally eaten far below recommended intake levels. With the exception of high-income Asia Pacific countries, omega-3 fatty acid consumption is lower than optimal levels in all 21 Global Burden of Disease regions.²

There are numerous studies on the benefits of seafood omega-3s for human health since the 1970s.³ Increased seafood consumption is associated with lower risk of sudden cardiac death and has a beneficial role on triglycerides, blood pressure, endothelial function and inflammation.⁴ Additionally, a 2022 study showed that higher omega-3 fatty acid blood levels, as assessed by the Omega-3 Index (O3I, erythrocyte eicosapentaenoic [EPA] + docosahexaenoic [DHA] percentage), have been linked with lower risk for cardiovascular disease and total mortality.⁵

Additional, eating seafood – whether canned, cooked from frozen or fresh – during pregnancy is important for both mothers and babies. Seafood is the only food rich in omega-3 DHA, which is needed for the baby's brain and eye development. Research has found that mothers who ate seafood during pregnancy had children with higher IQs by an average of 7.7 I.Q. points.⁶

- 2) **Seafood is encouraged for public health promotion in global food-based dietary guidelines.** Prominent organizations have recommended eating at least two servings of seafood per week for quite some time, including the U.S. Department of Agriculture/U.S. Department of Health and Human Services Dietary Guidelines for Americans (DGA) in 2010, 2015, 2020; Food and Drug Administration from 2004 to today⁷; the World Health Organization⁸, and the American Heart Association⁹. The DGA recommend eating at least two servings of seafood weekly for a healthy diet, but only 1 in 5 Americans achieves this level of intake according to data from the Centers for Disease Control and Prevention National Health and Nutrition Examination Survey.¹⁰

In many regions, food-based dietary guidelines (FBDG) are already evolving to provide healthy dietary recommendations that are both nutrient-dense and culturally relevant. Fish and seafood are recognized for contributing to healthy dietary patterns in all regions of the world and recommended for consumption multiple times a week, typically two times per week.¹¹ In addition to their nutrient contributions, fish and seafood have a significantly lower overall environmental impact when compared to other animal source foods. The Blue Food Assessment, a joint initiative of the Stockholm Resilience Center, Stanford University and EAT, notes that “properly managed or designed, many farmed blue foods can be produced with lower greenhouse gas emissions and fewer impacts on the environment than terrestrial animal-source foods.”¹²

Given the prevalence of fish and seafood in FBDG, it is important for the WHO to provide guidance to promote consumption of safe, healthy and nutrient-rich protein options, like fish and seafood, through food subsidies.

- 3) **Seafood discounts and subsidies can address health inequities and disparities.** As the draft guideline notes, inequities exist globally in nutrition status and diet-related health status, with lower-income populations bearing a disproportionate burden of disease. In fact, in countries with "low economic status, the availability of fat and [omega-3] fatty acids in the food supply is low, often below the minimum recommended intake for vulnerable groups."¹³ Research has also found a positive association between socioeconomic status and consumption of fruit, vegetables, fiber and fish.¹⁴ This indicates that subsidies – including rebates, discounts and monetary vouchers/coupons – on fish and seafood may help reduce these vast inequities and increase overall consumption.

The Blue Food Assessment also notes that fish and seafood consumption can support nutritional gender equity. The nutritional benefits of "blue foods are especially important for women, who were found to benefit more than men from increased consumption in nearly three times the number of countries studied."¹⁵

We know that heart disease is 80-90% preventable with proper diet, exercise and lifestyle modifications.^{16 17} Eating approximately one to two servings of fatty fish a week reduces the risk of dying from heart disease by 36%.¹⁸ However, price is a barrier to omega-3 rich seafood consumption among low-income populations, including Americans.¹⁹ Fish and seafood should be included in healthy food subsidy programs to increase accessibility and affordability for adults and children around the world.

Thank you for your leadership and dedication to this crucial dialogue, and for this excellent opportunity to provide comment. Fish and seafood have a critical role to play in global nutrition and should be recognized in the WHO's efforts to improve the food environment. On behalf of the following undersigned organizations, we are very keen to support this process and would be very open to connect and support however required.

Sophie Ryan, CEO
Global Salmon Initiative

Linda Cornish, President
Seafood Nutrition Partnership

Karen Demavivas, Lead
Friends of Ocean Action, World Economic Forum

Chris Ninnes, CEO
Aquaculture Stewardship Council



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- ¹ Seafood Nutrition Partnership. What Seafood Is Highest Omega-3s? <https://www.seafoodnutrition.org/seafood-101/nutrition/what-seafood-is-highest-omega-3s/>
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- ⁵ William S. Harris, Nathan L. Tintle, Linda Cornish, Jennifer Lin, The Omega-3 Index is higher in people from a coastal town versus 5 inland US cities: An observational study, *Nutrition Research*, Volume 104, 2022, Pages 66-70, ISSN 0271-5317, <https://doi.org/10.1016/j.nutres.2022.04.008>.
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- ¹⁹ David C Love, et al. Affordability influences nutritional quality of seafood consumption among income and race/ethnicity groups in the United States, *The American Journal of Clinical Nutrition*, Volume 116, Issue 2, August 2022, Pages 415–425, <https://doi.org/10.1093/ajcn/nqac099>

Dear Sir or Madam,

The International Confectionery Association (ICA) appreciates the opportunity to submit comments on the World Health Organization (WHO) online public consultation for the draft WHO guideline on fiscal policies to promote healthy diets.

ICA members represent companies across all sectors of the Confectionery Industry, from Sugar Confectionery to Chocolate Manufacturing, and from Gum to Fine Bakery Products. ICA brings together the major confectionery industry associations around the world to work collaboratively on issues affecting their businesses. There are 6 member associations representing industry in the major confectionery producing and consuming countries/regions (Australia, Brazil, Canada, Europe, Japan, USA). They represent 80% of the global confectionery manufacturing market.

ICA supports WHO's efforts to prevent and reduce the prevalence of obesity and other non-communicable diseases. ICA and its members have made commitments to help address the challenges facing the global community related to non-communicable diseases. Our industry continues to advance efforts showing how confectionery and chocolate can be part of a healthy, balanced lifestyle and provide portion options and information to help people manage their sugar and calorie intake.^{1,2,3} However, we have concerns with WHO's draft guidance and specifically with WHO's proposed recommendation 2 to implement a policy to "tax foods inconsistent with a healthy diet." We are concerned that an esteemed international scientific body would consider providing guidelines for the general population that are based on weak scientific evidence that has not been strongly linked to positive health outcomes.

ICA recommends the following points be addressed in WHO's final guidance.

- 1) WHO should remove references to "highly processed" foods, as there is no definition and the term is not based on scientific consensus.**
- 2) WHO should reconsider recommendation 2, to implement a policy to "tax foods inconsistent with a healthy diet" given the lack of scientific evidence to support this recommendation.**
- 3) WHO must consider consumer education as part of any policy initiative that is intended to impact diet quality.**

¹ <https://alwaysatreat.com/>

² https://candyusa.com/wordpress/wp-content/uploads/2022/12/2022_AlwaysATreat_OnePager_Dec-2022.pdf

³ <https://treatwell.caobisco.eu/responsible/>

WHO should remove references to “highly processed” foods throughout their Guidelines

Throughout the draft, WHO uses the term “highly processed” in the context of foods that should be limited in the diet. ICA is concerned that the use of this term in recommendation 2 infers that processed foods should not be consumed.⁴ The level of processing of a food does not directly relate to its nutritional value. Food processing can enhance the nutritional quality of foods, ensure product safety and integrity, extend shelf-life, and help reduce food waste. Food processing can also help increase convenience and affordability for consumers.⁵

There is currently no universally accepted definition of “highly processed” or “ultra-processed” foods.⁶ In nutrition research, several systems to classify and code foods by the level of processing have been used, however, these systems have not been standardized.^{7,8,9} The use of these different classification systems often results in widely differing associations and conclusions regarding highly and ultra-processed food consumption and health outcomes.¹⁰ WHO guidelines should be based on clearly defined scientific criteria and principles. Given that there is no science-based widely accepted definition of “highly processed” food or metrics for evaluating foods based on processing levels that is consistently applied in nutrition research, the term should not be included in the guideline.

⁴ WHO notes that for the purposes of the recommendation, “foods inconsistent with a healthy diet” refers to foods that are high in saturated fatty acids, trans-fatty acids, free sugars and/or salt, and usually highly processed.

⁵ Connie M Weaver, Johanna Dwyer, Victor L Fulgoni, III, Janet C King, Gilbert A Leveille, Ruth S MacDonald, Jose Ordoñas, David Schnakenberg, Processed foods: contributions to nutrition, *The American Journal of Clinical Nutrition*, Volume 99, Issue 6, June 2014, Pages 1525–1542, <https://doi.org/10.3945/ajcn.114.089284>

⁶ Sadler, Christina & Grassby, Terri & Hart, Kathryn & Raats, Monique & Sokolović, Milka & Timotijević, Lada. (2021). Processed food classification: Conceptualisation and challenges. *Trends in Food Science & Technology*. 112. 149–162. 10.1016/j.tifs.2021.02.059.

⁷ Bleiweiss-Sande, R., Chui, K., Evans, E. W., Goldberg, J., Amin, S., & Sacheck, J. (2019). Robustness of Food Processing Classification Systems. *Nutrients*, 11(6), 1344. <https://doi.org/10.3390/nu11061344>

⁸ Braesco, V., Souchon, I., Sauvart, P., Haurigné, T., Maillot, M., Féart, C., & Darmon, N. (2022). Ultra-processed foods: how functional is the NOVA system?. *European journal of clinical nutrition*, 76(9), 1245–1253. <https://doi.org/10.1038/s41430-022-01099-1>

⁹ Crino, Michelle & T, Barakat & Trevena, Helen & B., Neal. (2017). Systematic Review and Comparison of Classification Frameworks Describing the Degree of Food Processing. *Nutrition and Food Technology: Open Access*. 3. 10.16966/2470-6086.138.

¹⁰ Martínez-Pérez, C., San-Cristóbal, R., Guallar-Castillón, P., Martínez-González, M. Á., Salas-Salvadó, J., Corella, D., Castañer, O., Martínez, J. A., Alonso-Gómez, Á. M., Wärnberg, J., Vioque, J., Romaguera, D., López-Miranda, J., Estruch, R., Tinahones, F. J., Lapetra, J., Serra-Majem, L., Bueno-Cavanillas, A., Tur, J. A., Sánchez, V. M., ... Daimiel, L. (2021). Use of Different Food Classification Systems to Assess the Association between Ultra-Processed Food Consumption and Cardiometabolic Health in an Elderly Population with Metabolic Syndrome (PREDIMED-Plus Cohort). *Nutrients*, 13(7), 2471. <https://doi.org/10.3390/nu13072471>



WHO should reconsider “Recommendation # 2” on implementing food taxes given the lack of evidence to support this policy recommendation

Any policy initiative for the enhancement of public health should be based on strong science and proven positive behavioral and health outcomes. We are concerned that the WHO’s recommendation to implement food taxes as a means of reducing the risk of non-communicable diseases is based on limited evidence of low certainty. There is very little evidence presented to conclude that taxation of foods based on nutritional quality positively impacts the health status of a given population.

In developing these draft guidelines, the WHO relied on the limited science that was available, all of it limited to observational research. Observational studies cannot be used to determine a causal relationship and, as such, provide low-quality evidence. Because of the low number of studies (19 from 5 countries) and the variance of the design, studies could only be synthesized narratively. Four of these studies were on national taxes, while three were on state-specific taxes in the United States. Of the studies reviewed, few concluded a positive health effect of reducing purchases of taxed products. As WHO notes, much of the research identified in the systematic review focused on immediate outcomes (e.g., price change, purchases, consumption) and few or no suitable studies were available for longer-term outcomes (e.g., body weight status, diet-related non-communicable diseases, undernutrition, pregnancy outcomes, etc.).

The WHO’s draft guidelines report no demonstrated positive health outcomes from the taxation of foods based on specific nutritional criteria. In absence of strong scientific evidence, conclusions on the effect of implementing taxes on food were based on observational studies with low certainty. WHO utilizes the GRADE (Grading of Recommendations, Assessment, Development and Evaluations) method. This approach considers the strength of research based on several factors including, in this case, contextual factors that promote healthy diets (resource implications, equity and human rights, acceptability and feasibility). While the WHO notes that “a strong recommendation can be made with low or very low certainty evidence, depending on additional considerations”, these additional contextual factors are very subjective. Strong recommendations should be based on strong research, reliable evidence and not contextual factors. Based on WHO’s review and GRADE assessment of the research, there was very low certainty evidence regarding the effect of taxes on purchases and consumption of untaxed foods and beverages.

Further, WHO must be cautious with implementing recommendations that reinforce the erroneous impression that there are ‘good’ or ‘bad’ foods. Establishing “foods that are inconsistent with healthy diets” does not help consumers understand how all foods can fit as part of a healthy dietary pattern over the course of the day/week. The concept of healthy diets/lifestyles is far broader than a distinction between “healthy” or “unhealthy” foods and involves several aspects of people’s lifestyles (age, genetics, physical activity, dietary habits, gender, metabolism, etc.). Balanced and healthy diets depend on how foods are combined and the frequency and amount of consumption according to the habits, lifestyles, and culture and traditions of the various countries and populations. Tax policies that target foods for specific nutrient content must consider the frequency and amounts of food consumed. For example, confectionery products are consumed 2-3 times a week, averaging around 1 teaspoon of added sugars per day.² Instead of focusing on tax policy recommendations, ICA believes that WHO recommendations

should focus on consumer education initiatives that can help consumers make informed choices and gradually shift consumption behavior.

As WHO considers updating its ‘Best Buy’ practices in 2023, it must consider policy interventions that are practical, realistic, and measured against real-world outcomes to see an impact. Countries around the world rely upon the WHO for well-supported scientific advice to base their own policies and legislation. Therefore, developing these draft guidelines based on low-quality evidence could potentially result in negative ramifications or may not show a positive impact(s) on health outcomes. Given the lack of strong evidence for this conclusion, we respectfully request that the WHO reconsider “Recommendation #2” to implement a policy to “tax foods inconsistent with a healthy diet.”

WHO must consider consumer education as part of any policy initiative that is intended to impact diet quality

Consumer education and understanding are key considerations for the implementation of any policy intending to result in dietary shifts and positive public health outcomes. Taxation should not replace nutrition education which is key to achieving public health objectives. Non-communicable diseases are complex and multi-factorial that cannot be solved by taxing individual foods or nutrients but instead require a broader approach, focusing on improving consumer education and encouraging balanced diets and healthy lifestyles. WHO must consider recommendations for consumer education that accompany any “Best Buy” practice(s). Consumer education may help shift dietary patterns overall.

Conclusion

In conclusion, the efficacy of any political measure should be carefully assessed and validated before its implementation. In order to enhance its effectiveness, post-implementation controls and evaluations should be done to better understand their impact on food product choices. In addition, educational campaigns on healthy diets, including guidance about appropriate portions, are key to achieving public health goals. ICA supports encouraging healthier food choices among all consumers. However, we do not believe that WHO's current draft guidelines will achieve the ultimate goal of guiding consumers toward healthier diets.

Dear Sir or Madam,

The International Confectionery Association (ICA) appreciates the opportunity to submit comments on the World Health Organization (WHO) online public consultation for the draft WHO guideline on fiscal policies to promote healthy diets.

ICA members represent companies across all sectors of the Confectionery Industry, from Sugar Confectionery to Chocolate Manufacturing, and from Gum to Fine Bakery Products. ICA brings together the major confectionery industry associations around the world to work collaboratively on issues affecting their businesses. There are 6 member associations representing industry in the major confectionery producing and consuming countries/regions (Australia, Brazil, Canada, Europe, Japan, USA). They represent 80% of the global confectionery manufacturing market.

ICA supports WHO's efforts to prevent and reduce the prevalence of obesity and other non-communicable diseases. ICA and its members have made commitments to help address the challenges facing the global community related to non-communicable diseases. Our industry continues to advance efforts showing how confectionery and chocolate can be part of a healthy, balanced lifestyle and provide portion options and information to help people manage their sugar and calorie intake.^{1,2,3} However, we have concerns with WHO's draft guidance and specifically with WHO's proposed recommendation 2 to implement a policy to "tax foods inconsistent with a healthy diet." We are concerned that an esteemed international scientific body would consider providing guidelines for the general population that are based on weak scientific evidence that has not been strongly linked to positive health outcomes.

ICA recommends the following points be addressed in WHO's final guidance.

- 1) WHO should remove references to "highly processed" foods, as there is no definition and the term is based on scientific consensus.**
- 2) WHO should reconsider recommendation 2, to implement a policy to "tax foods inconsistent with a healthy diet" given the lack of scientific evidence to support this recommendation.**
- 3) WHO must consider consumer education as part of any policy initiative that is intended to impact diet quality.**

¹ <https://alwaysatreat.com/>

² https://candyusa.com/wordpress/wp-content/uploads/2022/12/2022_AlwaysATreat_OnePager_Dec-2022.pdf

³ <https://treatwell.caobisco.eu/responsible/>

WHO should remove references to “highly processed” foods throughout their Guidelines

Throughout the draft, WHO uses the term “highly processed” in the context of foods that should be limited in the diet. ICA is concerned that the use of this term in recommendation 2 infers that processed foods should not be consumed.⁴ The level of processing of a food does not directly relate to its nutritional value. Food processing can enhance the nutritional quality of foods, ensure product safety and integrity, extend shelf-life, and help reduce food waste. Food processing can also help increase convenience and affordability for consumers.⁵

There is currently no universally accepted definition of “highly processed” or “ultra-processed” foods.⁶ In nutrition research, several systems to classify and code foods by the level of processing have been used, however, these systems have not been standardized.^{7,8,9} The use of these different classification systems often results in widely differing associations and conclusions between highly and ultra-processed food consumption and health outcomes.¹⁰ WHO guidelines should be based on clearly defined scientific criteria and principles. Given that there is no science-based widely accepted definition of “highly processed” food or metrics for evaluating foods based on processing levels that is consistently applied in nutrition research, the term should not be included in the guideline.

⁴ WHO notes that for the purposes of the recommendation, “foods inconsistent with a healthy diet” refers to foods that are high in saturated fatty acids, trans-fatty acids, free sugars and/or salt, and usually highly processed.

⁵ Connie M Weaver, Johanna Dwyer, Victor L Fulgoni, III, Janet C King, Gilbert A Leveille, Ruth S MacDonald, Jose Ordoñas, David Schnakenberg, Processed foods: contributions to nutrition, *The American Journal of Clinical Nutrition*, Volume 99, Issue 6, June 2014, Pages 1525–1542, <https://doi.org/10.3945/ajcn.114.089284>

⁶ Sadler, Christina & Grassby, Terri & Hart, Kathryn & Raats, Monique & Sokolović, Milka & Timotijevic, Lada. (2021). Processed food classification: Conceptualisation and challenges. *Trends in Food Science & Technology*. 112. 149–162. 10.1016/j.tifs.2021.02.059.

⁷ Bleiweiss-Sande, R., Chui, K., Evans, E. W., Goldberg, J., Amin, S., & Sacheck, J. (2019). Robustness of Food Processing Classification Systems. *Nutrients*, 11(6), 1344. <https://doi.org/10.3390/nu11061344>

⁸ Braesco, V., Souchon, I., Sauvant, P., Haurigné, T., Maillot, M., Féart, C., & Darmon, N. (2022). Ultra-processed foods: how functional is the NOVA system?. *European journal of clinical nutrition*, 76(9), 1245–1253. <https://doi.org/10.1038/s41430-022-01099-1>

⁹ Crino, Michelle & T, Barakat & Trevena, Helen & B., Neal. (2017). Systematic Review and Comparison of Classification Frameworks Describing the Degree of Food Processing. *Nutrition and Food Technology: Open Access*. 3. 10.16966/2470-6086.138.

¹⁰ Martínez-Pérez, C., San-Cristóbal, R., Guallar-Castillón, P., Martínez-González, M. Á., Salas-Salvadó, J., Corella, D., Castañer, O., Martínez, J. A., Alonso-Gómez, Á. M., Wärnberg, J., Vioque, J., Romaguera, D., López-Miranda, J., Estruch, R., Tinahones, F. J., Lapetra, J., Serra-Majem, L., Bueno-Cavanillas, A., Tur, J. A., Sánchez, V. M., ... Daimiel, L. (2021). Use of Different Food Classification Systems to Assess the Association between Ultra-Processed Food Consumption and Cardiometabolic Health in an Elderly Population with Metabolic Syndrome (PREDIMED-Plus Cohort). *Nutrients*, 13(7), 2471. <https://doi.org/10.3390/nu13072471>



WHO should reconsider “Recommendation # 2” on implementing food taxes given the lack of evidence to support this policy recommendation

Any policy initiative for the enhancement of public health should be based on strong science and proven positive behavioral and health outcomes. We are concerned that the WHO’s recommendation to implement food taxes as a means of reducing the risk of non-communicable diseases is based on limited evidence of low certainty. There is very little evidence presented to conclude that taxation of foods based on nutritional quality positively impacts the health status of a given population.

In developing these draft guidelines, the WHO relied on the limited science that was available, all of it limited to observational research. Observational studies cannot be used to determine a causal relationship and, as such, provide low-quality evidence. Because of the low number of studies (19 from 5 countries) and the variance of the design, studies could only be synthesized narratively. Four of these studies were on national taxes, while three were on state-specific taxes in the United States. Of the studies reviewed, few concluded a positive health effect of reducing purchases of taxed products. As WHO notes, much of the research identified in the systematic review focused on immediate outcomes (e.g., price change, purchases, consumption) and few or no suitable studies were available for longer-term outcomes (e.g., body weight status, diet-related non-communicable diseases, undernutrition, pregnancy outcomes, etc.).

The WHO’s draft guidelines show no demonstrated positive health outcomes from the taxation of foods based on specific nutritional criteria. In absence of strong scientific evidence, conclusions on the effect of implementing taxes on food were based on observational studies with low certainty. WHO utilizes the GRADE (Grading of Recommendations, Assessment, Development and Evaluations) method. This approach considers the strength of research based on several factors including, in this case, contextual factors that promote healthy diets (resource implications, equity and human rights, acceptability and feasibility). While the WHO notes that “a strong recommendation can be made with low or very low certainty evidence, depending on additional considerations”, these additional contextual factors are very subjective. Strong recommendations should be based on strong research, reliable evidence and not contextual factors. Based on WHO’s review and GRADE assessment of the research, there was very low certainty evidence regarding the effect of taxes on purchases and consumption of untaxed foods and beverages.

Further, WHO must be cautious with implementing recommendations that reinforce the erroneous impression that there are ‘good’ or ‘bad’ foods. Establishing “foods that are inconsistent with healthy diets” does not help consumers understand how all foods can fit as part of a healthy dietary pattern over the course of the day/week. The concept of healthy diets/lifestyles is far broader than a distinction between “healthy” or “unhealthy” foods and involves several aspects of people’s lifestyles (age, genetics, physical activity, dietary habits, gender, metabolism, etc.). Balanced and healthy diets depend on how foods are combined and the frequency and amount of consumption according to the habits, lifestyles, and culture and traditions of the various countries and populations. Tax policies that target foods for specific nutrient content must consider the frequency and amounts of food consumed. For example, confectionery products are consumed 2-3 times a week, averaging around 1 teaspoon of added sugars per day.² Instead of focusing on tax policy recommendations, ICA believes that WHO recommendations



should focus on consumer education initiatives that can help consumers make informed choices and gradually shift consumption behavior.

As WHO considers updating its' 'Best Buy' practices in 2023, it must consider that proposed policy interventions that are practical, realistic, and measured against real-world outcomes to see an impact. Countries around the world rely upon the WHO for well-supported scientific advice to base their own policies and legislation. Therefore, developing these draft guidelines based on low-quality evidence could result in negative ramifications across the globe. Given the lack of strong evidence for this conclusion, we respectfully request that the WHO reconsider "Recommendation #2" to implement a policy to "tax foods inconsistent with a healthy diet."

WHO must consider consumer education as part of any policy initiative that is intended to impact diet quality

Consumer education and understanding are key considerations for the implementation of any policy intending to result in dietary shifts and positive public health outcomes. Taxation should not replace nutrition education which is key to achieving public health objectives. Non-communicable diseases are complex and multi-factorial issues that cannot be solved by taxing individual foods or nutrients but instead require a broader approach, focusing on improving consumer education and encouraging balanced diets and healthy lifestyles. WHO must consider recommendations for consumer education that must accompany any "Best Buy" practice(s). Consumer education may help shift dietary patterns overall.

Conclusion

In conclusion, the efficacy of any political measure should be carefully assessed and validated before its implementation. In order to enhance its effectiveness, post-implementation controls and evaluations should be done to better understand their impact on food product choices. In addition, educational campaigns on healthy diets, including guidance about appropriate portions, are key to achieving public health goals. ICA supports encouraging healthier food choices among all consumers. However, we do not believe that WHO's current draft guidelines will achieve the ultimate goal of guiding consumers toward healthier diets.

Online consultation on the Draft WHO Guideline on Fiscal Policies to Promote Health

Comments by the International Food and Beverage Alliance

Introduction

The International Food and Beverage Alliance (IFBA) is a group of some of the world's largest food and non-alcoholic beverage companies – The Coca-Cola Company, Ferrero, General Mills, Grupo Bimbo, Kellogg's, Mondelez International and PepsiCo – who share a common goal of helping people around the world achieve balanced diets and healthy, active lifestyles. IFBA is a non-commercial, non-profit making organization, in special consultative status with ECOSOC.

Since its establishment in 2008, IFBA has been championing voluntary industry action to improve nutrition and health outcomes, in support of the World Health Organisation's (WHO) actions to tackle Non-Communicable Diseases (NCDs). In line with calls by the United Nations and the WHO, IFBA members have supported WHO, UN and Member State strategies through a series of substantial and progressive actions aimed at improving global health and nutrition, including most recently, the adoption of the first-ever collective commitment by the food industry to implement globally set standardized targets for sodium reduction in manufactured foods and the adoption of the WHO's objective to eliminate industrially produced trans-fat from the global food supply by 2023.

The International Food & Beverage Alliance (IFBA) welcomes the opportunity to provide comments on the World Health Organization's "Draft WHO Guideline on Fiscal Policies to Promote Health" ("Draft Fiscal Policies Guideline"), published on December 9, 2022.

Comments on Recommendation 1

The draft Guideline makes a "strong recommendation" in favour of the implementation of a policy to tax sugar-sweetened beverages (SSBs).

IFBA does not share WHO's conclusion that this recommendation is warranted in light of the insufficient and poor-quality evidence underpinning it. We respectfully invite the WHO to revisit the draft guideline to reflect the lack of conclusive evidence that SSB taxation has demonstrated positive health outcomes.

WHO Guidelines should be based on evidence providing high confidence of their likely effectiveness:

IFBA supports science- and evidence-based policy recommendations that effectively help deliver positive public health outcomes. We do not believe it is appropriate to make a "strong recommendation" to adopt discriminatory taxation regarding a specific beverage category without sufficient evidence on health outcomes, or when the evidence underpinning this recommendation is of low quality/low certainty.

Member States and other stakeholders – including non-state actors – look to WHO to make science-based recommendations to inform the development of their policy responses and therefore expect such recommendations to be supported by strong scientific consensus and based on evidence directly related to the object of the guideline.

According to the WHO's GRADE system¹, evidence from randomized controlled trials starts at high quality and, because of residual confounding, evidence that includes observational data starts at low quality. For this Draft Guideline, WHO reviewed 86 studies related to SSB taxation, all exclusively observational studies, thereby offering "low-certainty" evidence. "Low-certainty evidence" and "very low-certainty evidence", by WHO's own definition, do not offer conclusive evidence of a policy's effects. **The evidence on the impact of SSB fiscal measures on diet and health outcomes is inconclusive at best:**

As stated in our comments to the consultations on the draft Appendix 3 to the Global Action Plan on NCDs, while some researchers claim that modelling demonstrates that taxation will result in positive health outcomes, today, there are still no demonstrated positive health outcomes from the selective taxation of a single beverage category in a consumer's diet.

[A new repeated cross-sectional survey analysis](#), published in Public Health Nutrition, studying a sixteen-year trend in teenage consumption of sugar-sweetened beverages in Europe, found no beneficial consumption differences between countries with a soft drink tax compared to counties without a tax. This study is the most thorough longitudinal examination of the effects of soft drink taxes yet performed in Europe and the study confirms that long-term consumption is not affected by selective category taxes. It is thus hardly a surprise that these taxes fail to deliver any health benefits.

Two recent reviews of SSB taxes implemented around the world, referenced in the Technical Briefing for Appendix 3, also found no evidence of a positive health outcome:

- A 2020 review by the World Bank of the latest global evidence of the effectiveness of SSB taxes found that "given the majority of health-focused SSB taxes have only recently been introduced, it is too early to evaluate their impacts on population-level health outcomes."²
- A 2022 systematic review and meta-analysis of the literature on implemented SSB taxes commissioned by the WHO to provide comprehensive guidance on the outcomes associated with SSB taxation worldwide concluded that studies to assess how SSB taxes are associated with dietary intake, BMI and health outcomes are lacking and "further research on SSB taxes is needed to understand associations with diet and health outcomes..."³

Absent sound evidence, this intervention may merely have an economic impact, not a health one:

In the absence of sound evidence demonstrating its efficiency from a health perspective, the taxation of a certain product category may appear arbitrary and aimed only at having effects of an economic nature. The evidence underpinning expected "non-critical" health outcomes, by WHO's own analysis, is deemed of "very low-certainty." This means this intervention may result in little-to-no proven impact on health outcomes, nutrients intake, or otherwise improved nutrition at a population level. The WHO should promote interventions with proven health outcomes rather than economic outcomes with no demonstrated impact on health.

¹ **GRADE** (Grading of Recommendations, Assessment, Development and Evaluations) – is WHO's framework for developing and presenting summaries of evidence, which allegedly should provide a systematic approach for making policy recommendations. **GRADE has four levels of evidence** – also known as certainty in evidence or quality of evidence: very low, low, moderate, and high.

² World Bank (2020) Taxes on Sugar-Sweetened Beverages: Summary of International Evidence and Experiences. Washington DC: World Bank. Available from: <http://hdl.handle.net/10986/33969>.

³ Andreyeva T, Marple K, Marinello S, Moore TE, Powell LM (2022) Outcomes Following Taxation of Sugar-Sweetened Beverages: A Systematic Review and Meta-analysis. JAMA Network Open 5(6): e2215276.

We strongly encourage the WHO to support further research to determine if SSB taxes can deliver cost-effective, public health outcome before such an intervention is recommended.

Comments on Recommendation 2

The draft Guideline makes a “conditional recommendation” to tax foods inconsistent with a healthy diet.

The effectiveness of a tax on foods “inconsistent with a healthy diet” is not supported by the evidence, and WHO Guidelines should be based on evidence providing high confidence of their likely effectiveness:

As per our comments relating to Recommendation 1, we do not believe it is appropriate to make this recommendation, even “conditional” on the basis of “very low quality evidence”.

Only 19 studies, all observational, on four national taxes and three state sales taxes in the USA on foods or nutrients were included. 10 of these studies relate to the Mexican tax. As the draft Guideline states *“no studies were identified for the outcomes of consumption of taxed foods (a measure of direct effects), consumption of untaxed foods (a measure of substitution effects), dietary intake, product changes, diet-related NCDs, undernutrition or pregnancy outcomes”, and “the observational evidence about the effect of a food tax BMI was from studies that reported on sales taxes in two States in the USA and was low certainty. Pooled analysis was not possible. Of the two studies that reported on this outcome, neither study reported a significant impact.”*

Hence, the conditional Recommendation to tax foods “inconsistent with a healthy diet” is effectively not underpinned by any concrete observational evidence as to the impact of such taxes on health outcomes.

As Andreyeva et al (2022) *demonstrated “the limited evidence to date does not show any significant changes in BMI after implementation of food-related fiscal policies, and no research was available for diet-related NCDs, and pregnancy and product change outcomes.”*^[19]

While some studies have pointed to a decline in sales – which is obvious if a tax increases the price of a product and price elasticity of demand is negative, as it is for the vast majority of products - none have demonstrated a causal effect on nutritional intake or positive health outcomes.

The Recommendation is ill-defined in scope and intended application, and therefore leading to potential unintended consequences:

The draft Guideline is intended to apply to “foods inconsistent with a healthy diet”. These refer to “foods that are high in saturated fatty acids, *trans*-fatty acids, free sugars and/or salt, usually highly processed, and may fall into a discretionary food category.”

While this terminology, commonly shortened to “HFSS” is widely used, it is subject to widely diverging definitions and there are no global nutritional criteria that would lend themselves to applying discriminatory taxation. Under the WHO’s own nutritional profile system, the vast majority of packaged foods would likely be the object of such taxes.⁴ The argument that such taxes would be effective in steering consumers towards healthy diets is hardly plausible in this scenario. As the draft Guideline states, HFSS products “*may* fall into a discretionary food category”, but basic foods are

^[19] Andreyeva, T., Marple, K., Moore, T. E., & Powell, L. M. (2022). Evaluation of Economic and Health Outcomes Associated With Food Taxes and Subsidies: A Systematic Review and Meta-analysis. JAMA network open, 5(6), e2214371. <https://doi.org/10.1001/jamanetworkopen.2022.14371>

⁴ WHO Regional Office for Europe nutrient profile model -

https://www.euro.who.int/_data/assets/pdf_file/0005/270716/Nutrient-children_web-new.pdf

often high in fat, sugar or salt as well. This does not make them undesirable (“inconsistent with a healthy diet”); indeed they can be and often are important elements of a balanced diet.

The terminology “usually highly processed” in relation to HFSS foods is also ill-defined and not conducive to a meaningful Recommendation. If the intention is to recommend taxes on “highly processed” foods, it should be recalled that the level of processing of a food product is not an indicator of its nutrient profile, nor is it related to health outcomes. This concept should be discarded.

We would further question the argument made in the draft Guideline that “the regressivity of a tax on foods is a narrow view of the impact of the tax looking at the burden of a tax with respect to income and ignoring other wider aspects such as impact on expenditures and economic gains from the health impact gains following a reduction of use due to the tax.” As the draft Guideline also points out, “a healthy diet that reflects global guidance is currently unaffordable for almost 3.1 billion people,” where a “healthy diet is based on average food group amounts recommended by food-based dietary guidelines from 10 countries.” What this means is that 3.1 billion people today are not able to afford sufficient amounts of recommended food groups, which are essentially basic foods. It is not conceivable that HFSS taxes would change this major food security problem, which is fundamentally due to poverty.⁵ The regressivity of food taxes in this context is not a factor that should be easily dismissed but, rather, considered very carefully.

Furthermore, we do not support so-called *ad valorem* taxes on sales prices, as they are not aligned with the goals pursued. These taxes often lead consumers to choose cheaper variants of the same product, sometimes leading to purchasing products with different overall nutritional quality. Instead, the WHO and Member States should implement interventions that focus on healthier lifestyles in a holistic manner, rather than having piecemeal proposals like selective taxes.

Conclusion

The proposed WHO Draft Fiscal Policy Guideline shows no demonstrated positive health outcomes either from product category taxes, such as SSB taxes, or broader food taxes, such as taxes based on nutrient profiling. As such, we do not believe the WHO should be making any policy recommendations in this area.

We believe instead that policy interventions must be grounded in science and based on solid evidence of likely effectiveness and positive health outcomes. We urge the WHO to support further research to close the evidence gaps before making such recommendations.

IFBA and its members remain at the disposal of the WHO and its Member States to provide evidence, insights and perspectives on these issues as deemed appropriate.

⁵ <https://www.weforum.org/agenda/2022/10/healthy-diet-food-agriculture-africa-income>



19 January 2023

VIA Electronic Submission (NFS@who.int)

World Health Organization
CH-1211 Geneva 27
Switzerland

Re: Comments on Draft WHO Guideline on Fiscal Policies to Promote Health

Dear Sir or Madam:

The International Council of Beverages Associations (“ICBA”) is pleased to submit these comments in response to the World Health Organization’s “Draft WHO Guideline on Fiscal Policies to Promote Health” (“Draft Fiscal Policies Guideline”) which was released on December 9, 2022. ICBA is an international non-profit, non-governmental organization established in 1995 that represents the global non-alcoholic beverage industry¹. The members of ICBA include multinational beverage companies that operate in more than 200 countries and territories, as well as national and regional beverage associations. ICBA has been a recognized observer at Codex Alimentarius for over 20 years and holds special consultative status with the UN’s Economic and Social Committee (ECOSOC).

ICBA would like to take this opportunity to express our support for the WHO’s important efforts to prevent and control obesity and other non-communicable diseases. ICBA and its members have long made robust commitments to help address the challenges facing the global community related to non-communicable diseases, including significant reformulation and innovation efforts to reduce sugar in beverages as well as commitments regarding marketing to children, guidelines for schools and our support of science-based interpretative front-of-package labeling².

We do, however, note with concern WHO’s continued promotion of a sugar-sweetened beverage tax as a proposed intervention, most recently in this Draft Fiscal Policies Guideline. **We respectfully request that the WHO reconsider its designation of a sugar-sweetened beverage tax as a “strong recommendation,” given the lack of evidence and strong science to support this strength of a policy recommendation**³.

¹ The members of ICBA include national and regional beverage associations as well as multinational beverage companies that operate in more than 200 countries and territories. For further information please see www.icba-net.org.

² For further information on beverage industry commitments, please visit www.icba-net.org.

³ Please refer to Annex 1 for a specific review of SSB tax research.

We are aware that WHO has been actively calling for taxation of sugar-sweetened beverages (“SSB tax”) since 2016, when it published a report on “Fiscal Policies for the Diet and Prevention of NCDs.”⁴ Since that time, SSB taxation has repeatedly failed to meet WHO’s own evidence threshold for it to be categorized as a WHO ‘Best Buy.’ In 2017, WHO identified 16 the “Best Buy” policy interventions (among 88 overall) to improve public health in a cost-effective manner. Through their own CHOICE (Choosing Interventions that are Cost-Effective) analysis, WHO acknowledged that SSB taxation did not qualify as a Best Buy.

In 2023, WHO is undertaking a revision to their list of “Best Buys” and once again, WHO has acknowledged taxation of sugar-sweetened beverages has failed to meet their own cost-effectiveness threshold to move it into the “Best Buy” category of recommended interventions.⁵ During this latest iteration, published this January, WHO has expanded the Best Buys from 16 to 28, and an SSB tax still didn’t make the cut as a recommended intervention: “Out of the 58 cost-effective interventions, 28 are considered to be the most cost-effective and feasible for implementation and are identified in bold text in the Table 2, as compared to 16 interventions in the previous version.” An SSB tax wasn’t in the top 16 WHO interventions in 2017, and now in 2023 it’s not even in their top 28 interventions.

In other words, the needle has not moved on demonstrated evidence to support SSB taxation—and it certainly has not moved on demonstrating a cost-effective health outcome. At some point, **proposed interventions must be measured against real-world outcomes for them to continue to be supported.** The bottom line is that WHO’s Draft Fiscal Policy Guideline shows **no demonstrated positive health outcomes from the selective taxation of a single beverage category in a consumer’s diet.**

A Review of WHO’s Evidence Framework for Sugar-Sweetened Beverage Taxation

At the outset, we note that the WHO’s own framework, called “GRADE,”⁶ for assessing the quality and/or certainty of the evidence finds little to no support for health outcomes from sugar-sweetened beverage taxation. In fact, WHO has explicitly downgraded “health outcomes” from taxation from a “critical outcome” to an “important outcome.” This downgrading is unfortunate—those taxation outcomes that WHO deems “critical” include price changes, purchasing, and consumption. The downgraded non-critical outcomes include impact on diet, obesity and NCDs.

⁴ See WHO Report, “Fiscal Policies for Diet and Prevention of NCDs,” October 2016, available at <https://www.who.int/news/item/11-10-2016-who-urges-global-action-to-curtail-consumption-and-health-impacts-of-sugary-drinks>

⁵ WHO EB 152/6, “Political Declaration of the third high-level meeting of the General Assembly on the prevention and control of non-communicable diseases and mental health/Draft updated menu of policy options and cost-effective interventions for the prevention and control of non-communicable diseases, at page 18 of the Annex.

⁶ **GRADE** (Grading of Recommendations, Assessment, Development and Evaluations) – is WHO’s framework for developing and presenting summaries of evidence, which allegedly should provide a systematic approach for making policy recommendations. **GRADE has four levels of evidence** – also known as certainty in evidence or quality of evidence: very low, low, moderate, and high.

It is our strong suggestion that WHO, as the premier global health organization, should be focused on interventions with proven health outcomes rather than economic outcomes with no proven link to health. Instead, this Draft Guideline diminishes the discussion of health outcomes (or really, lack thereof) in favor of an economic focus. Notably, for those non-health outcomes deemed “critical” by WHO, the science is deemed moderate-to-low certainty. For those apparently “non-critical” health outcomes, WHO deems the evidence “very low-certainty.”

Under WHO’s GRADE system, evidence from randomized controlled trials starts at high quality and, because of residual confounding, evidence that includes observational data starts at low quality. For this Draft Guideline, WHO reviewed 86 studies related to SSB taxation. Notably, all the studies reviewed by WHO were observational studies, which means that they fall under the “low-certainty” end of WHO’s spectrum. A “low-certainty” study, by WHO’s own definition, means that the “true effect may be markedly different than the estimated effect.” Furthermore, “very low-certainty evidence” (which, as discussed above, is the case for all purported SSB-tax health outcomes) means that the “true effect is probably *markedly* different from the estimated effect” (emphasis ours).

Out of these 86 low-certainty studies, absolutely none of them demonstrated any impact on NCDs (measured by reducing premature mortality). To be clear: the Draft Guideline found no relevant references to suggest that SSB taxation can positively impact the burden of NCDs. Nonetheless, the Draft Guideline ranks an SSB tax a “strong recommendation.”

However, **strong recommendations should be based on evidence in which we have high confidence.** In fact, WHO’s very own GRADE guidance therefore cautions against strong recommendations supported by low or very low evidence⁷. This is emphasized in WHO’s Handbook for Guideline Developments, and it even emphasizes how multi-staged outcomes should be evaluated, which is critical when we are dealing with a complex SSB tax:

“GDGs must determine the overall quality of the evidence across all the critical outcomes for each recommendation. Because quality of evidence is rated separately for each outcome, the quality frequently differs across outcomes. If the quality of the evidence is the same for all critical outcomes, then this is the level of quality that applies to all of the evidence supporting the answer to the key question. **If the quality of the evidence differs across critical outcomes, the overall confidence in effect estimates cannot be higher than the lowest level of confidence in the effect estimates for an individual outcome. Therefore, the lowest quality of the evidence for any single critical outcome determines the overall quality of the evidence**”⁸

⁷ See Paul E. Alexander et.al., “[A number of factors explain why WHO guideline developers make strong recommendations inconsistent with GRADE guidance](#)”, *Journal of Clinical Epidemiology* 70 (2016), p.112.

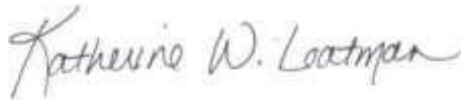
⁸ *WHO’s Handbook for Guideline Development*, 2nd edition, p. 120.

Despite this established process, the Draft Guideline deems an SSB tax a “strong recommendation,” based on low to very-low certainty evidence. To bolster the lack of necessary evidence, WHO references discretionary “contextual factors.” We agree with WHO that the contextual factors cited are all worthy of both mindfulness and support, however, we are concerned that they are being leveraged solely for a strong recommendation where the evidence is weak. We recommend that WHO follow its own Guideline Development Handbook and ensure that its policy recommendations remain underpinned by strong evidence, which they are not for SSB taxation.

I. Conclusion

ICBA applauds the WHO’s continued attention to the important issue of obesity and other non-communicable diseases but respectfully requests that the proposed “strong recommendation” on reducing the consumption of sugar through the taxation of sugar-sweetened beverages be removed from the Draft Guidelines. With all due respect, we believe it is time to move on from proposed interventions that have no demonstrated health outcomes and lack strong science to support them. We do, however, stand ready to support WHO in its important effort to support interventions that directly address the NCD challenge and appreciate this opportunity to provide input to the consultation. We thank you for your consideration of these comments.

Respectfully submitted,



Katherine W. Loatman
Executive Director

Annex I

There is No Demonstrated Evidence That Taxation Addresses Obesity or other Non-Communicable Diseases.

The purported goal of a sugar-sweetened beverage (SSB) tax is to reduce obesity and associated NCDs such as diabetes. It is well-recognized, however, that obesity is largely the result of an imbalance in excess energy consumption and too little energy expenditure over time, and that all calories count.⁹ Many public health bodies, including the WHO, have also long recognized that obesity has been fueled by a variety of complex environmental, social, economic, behavioral, and/or other factors.¹⁰ There is simply no consistent and undisputed evidence on the effectiveness of SSB

⁹ See e.g., WHO, “Obesity and Overweight” (January 2015), *available at* <http://www.who.int/mediacentre/factsheets/fs311/en/> (last accessed January 8, 2019) (“The fundamental cause of obesity and overweight is an energy imbalance between calories consumed and calories expended.”).

¹⁰ See e.g., WHO, “Draft Final Report of the Commission on Ending Childhood Obesity,” at 9 (2015), *available at* <http://www.who.int/end-childhood-obesity/commission-ending-childhood-obesity-draft-final-report-en.pdf> (last accessed January 8, 2019) (“Obesity arises from a combination of exposure of the child to an unhealthy lifestyle (the so-

taxes to reduce obesity or positively impact NCDs. Obesity's complexity does not lend itself to simplistic solutions like an SSB tax. If such a tax did work, Mexico, Finland, Chile, the United Kingdom, France and many other countries with SSB taxes would not be facing limitations in their efforts to reduce obesity¹¹.

In Latin America and the Caribbean, obesity affects almost a quarter of the adult population (24.2%) and is the area with the highest number of established beverage excise taxes¹². Overall, 21 countries in this region have SSB excise taxes, yet no corresponding reduction on obesity rates. In fact, obesity in the region has continued to rise between 2000 and 2016 -- by 9.5 percentage points in the Caribbean, 8.2 percentage points in Mesoamerica, and 7.2 percentage points in South America. Chile, for example, has had a tax on non-alcoholic beverages in place since 1965, with no discernible impact on obesity rates to date.¹³ **In Mexico**, for example, any reduction in consumption of SSBs was brief and not sustained following the 2014 imposition of an SSB and snack tax in the country. Specifically, Government of Mexico data based on actual results (*i.e.*, the collection of sales receipts for their tax revenues) show that soft drink sales declined 1.9 percent in year one and **grew** the following years. Data from the Mexico government's tax receipts indicate that the trajectory for growth has continued upward, despite the tax. In addition, obesity has continued to rise in Mexico since the introduction of the soft drink tax. Data from Mexico's most recent national health and nutrition survey (2016 ENSANUT survey) has shown that the obesity rates have edged upward among adults from 2012-2016, especially among adult women (a statistically significant rise from 73 percent of the adult female population to 75.6 percent of that population).¹⁴ And more recent data as of 2019 confirms the upward trend continues across age groups¹⁵. From a health/obesity perspective, these Mexican taxes have not yielded any positive health outcomes after nearly a decade of implementation.

Price change and changes in purchase

The Draft Guidelines emphasize the large effect size for purchase of taxed beverages (Guidelines, p. 42). However, the **pooled estimate for own price elasticity (-1.59) is clearly out of touch with actual market dynamics** and it looks like a confirmation bias in the selection process to support

called obesogenic environment) and inadequate behavioral and biological responses to the obesogenic environment, which vary among individuals and which are strongly influenced by developmental or life course factors.”); WHO, “Global Action Plan for the Prevention and Control of Noncommunicable Diseases, 2013-2020” (2013), *available at* http://apps.who.int/iris/bitstream/10665/94384/1/9789241506236_eng.pdf?ua=1; WHO, “Global Strategy on Diet, Physical Activity and Health” (2004), *available at* http://www.who.int/dietphysicalactivity/strategy/eb11344/strategy_english_web.pdf

¹¹ See OECD's 2017 Obesity Update, available at <https://www.oecd.org/els/health-systems/Obesity-Update-2017.pdf>

¹² <https://scielosp.org/pdf/rpsp/2021.v45/e21/en->

¹³ <https://journals.plos.org/plosmedicine/article?id=10.1371/journal.pmed.1002596>

¹⁴ This government tax receipt data can be reviewed at <http://presto.hacienda.gob.mx/EstoporLayout/estadisticas.jsp>.

¹⁵ Rodriguez-Martinez A, Zhou B, Sophiea MK, [Height and body-mass index trajectories of school-aged children and adolescents from 1985 to 2019 in 200 countries and territories: a pooled analysis of 2181 population-based studies with 65 million participants](#), *The Lancet*, Vol: 396, Pages: 1511-1524, ISSN: 0140-6736

the claim of significant behavioral changes. What the guideline developers seems to neglect is the **long-term effect of an SSB** or soft drink tax. They claim that there is limited research to evaluate such long-term effects, but that is simply not true.

In July 2022, the European Commission published a report titled “Mapping of Fiscal Measures and Pricing Policies Applied to Food, Non-alcoholic and Alcoholic Beverages”. It maps existing fiscal measures and other pricing policies aiming to reduce the consumption of alcohol and of products high in fat, sugar, and salt (HFSS), including non-alcoholic beverages, in the countries participating in the EU health programme as well as Australia, Chile and the United States. Among the conclusions, it found **there is no concrete, empirical evidence that selective taxation policies have reduced obesity, overweight and associated NCDs**. Moreover, soft drinks taxation applies to products that represent only a small share of total food and beverage intake. The authors stated, “*While purchases of SSBs and HFSS foods are reduced following the initiation of fiscal measures, the degree to which this affects overall health outcomes, such as obesity and blood pressure, remains unclear based on current evidence.*”¹⁶

A November 2022 study, published in Public Health Nutrition¹⁷, evaluated a sixteen-year trend in adolescent consumption of sugar-sweetened beverages and found no beneficial consumption differences between countries with a soft drink tax compared to counties without a tax. This is the most thorough examination of the effects of soft drink taxes yet performed in Europe and the study confirms that long-term consumption is not affected by the selective category taxes. Notably, Finland – one of the countries reviewed – is a market with some of the highest rates in Europe¹⁸ and it doesn’t seem to affect the consumption trend vis-à-vis neighboring Sweden with no taxes.

Unintended Consequences

In Berkeley, CA, according to a study by Silver, Popkin et al, a tax on SSBs has caused caloric beverage intake to **increase** rather than decrease after the implementation of the SSB tax. While caloric consumption of taxed beverages dropped marginally by an average of six calories per day – the equivalent to a bite of an apple -- caloric consumption of untaxed, non-alcoholic beverages rose by an average of 32 calories per day, resulting in a net **increase** of 26 calories per person per day resulting from the tax.¹⁹ This is a real-world example of the unintended consequences of this seemingly simplistic fix (tax) to complex problems (overweight and obesity).

¹⁶ European Commission (2022), [SC 2097106, Mapping of pricing policies and fiscal measures applied to food, non-alcoholic and alcoholic beverages - Publications Office of the EU \(europa.eu\)](#).

¹⁷ Angeline Chatelan et. al.: “[Sixteen-year trends in adolescent consumption of sugar-sweetened soda in six European countries with a soda tax and comparison countries: a repeated cross-sectional survey analysis](#)”, *Public Health Nutrition*, 2022 Nov 2, 1-12.

¹⁸ European Commission (2022) at 30.

¹⁹ L. Silver et al., “Changes in prices, sales, consumer spending, and beverage consumption one year after a tax on sugar-sweetened beverages in Berkeley, California, US: A before-and-after study,” *PLOS Medicine* (April 18, 2017).

In Seattle, WA, a recent study on the SSB tax found **substitution from non-alcoholic beverages to alcoholic beverages**²⁰. At two-years post-tax implementation, volume sold of beer in Seattle (with a SSB tax) relative to Portland (without a SSB tax) increased by 7%. Overall alcohol (both beer and wine) volume sold increased in Seattle compared to Portland by 4% at two-years post-tax. The implied SSB cross-price elasticities of demand for were calculated to be 0.35.

In Philadelphia, PA, the imposition of a 1.5 cent per ounce beverage tax failed to provide any health outcomes or materially change consumption patterns: “[r]esults suggested that, one year after implementation, there was no major overall impact of the tax on general population-level consumption of sugar-sweetened or diet beverages, or bottled water.”²¹ This is not to say, however, that the tax has not left its mark on the city. There have been **significant unintended economic impacts to Philadelphia**: loss of an estimated 1,190 jobs, \$54 million USD in labor income, and \$80 million USD in annual GDP.²²

The Philadelphia tax was never intended to reduce obesity; the city claimed that it was earmarked for early childhood education, but that promise to earmark has gone awry. According to a March 2018 report from the City Controller, the majority of the beverage tax has not been spent as intended, and “about 74 percent of the nearly \$85²³ million generated by the beverage tax since its inception has gone to the city’s General Fund.”

With regard to **cross-border shopping**, we recommend **WHO consider the learnings from two countries that recently abolished their soft drink tax**, e.g., **Denmark** (2014) and **Norway** (2021). In both cases, the negative impact from cross-border shopping was highlighted as the core motive for abolishing the tax.

The Danish Ministry of Taxation explicitly mention cross-border trade with Germany as **the primary reason for the soft drinks tax’s repeal**, reporting that due to soft drinks’ long shelf-life, Danes would import large quantities of soft drinks from Germany by car. While abroad, they would also buy other products²⁴ which is why the Ministry of Taxation was concerned for Danish businesses forgoing sales²⁴.

A number of other studies and reports further question the utility of such taxes. For example:

At the request of New Zealand’s Ministry of Health, the New Zealand Institute of Economic

²⁰ Lisa M. Powell and Julien Leider, “[Impact of the Seattle Sweetened Beverage Tax on substitution to alcoholic beverages](#)”, PLOS ONE, January 2022.

²¹ “Sugar-Sweetened and Diet Beverage Consumption in Philadelphia One Year after the Beverage Tax” Zhong, Auchincloss et al, International Journal of Environmental Research and Public Health, February 19, 2020.

²² Oxford Economics, The Economic Impact of Philadelphia’s Beverage Tax, December 2017.

²³ Philadelphia Business Journal, “Controller’s new soda tax report ‘misleading and inaccurate,” says Mayor’s Office (March 13, 2018)

²⁴ European Commission (2022), SC 2097106, [Mapping of pricing policies and fiscal measures applied to food, non-alcoholic and alcoholic beverages - Publications Office of the EU \(europa.eu\)](#), p. 172.

Research conducted an analysis entitled “Sugar taxes: A review of the evidence,” in which the authors ultimately concluded that “[t]he evidence that sugar taxes improve health is weak.”²⁵ In their review of the 47 peer-reviewed studies and working papers on the topic of sugar taxes, the authors found, among other things, that: (1) estimates of reduced intake are often overstated due to methodological flaws and incomplete measurements; (2) there is insufficient evidence to judge whether consumers are substituting other sources of sugar or calories in the face of taxes on sugar in drinks; (3) studies using sound methods report reductions in intake that are likely too small to generate health benefits and could easily be cancelled out by substitution of other sources of sugar or calories; and (4) no study based on actual experience with sugar taxes has identified an impact on health outcomes.²⁶

A 2019 BMJ editorial on taxing certain foods and beverages likewise cited the lack of evidence, noting that the use of taxation for such purposes is “relatively new” and that “long term data on obesity and diseases outcomes are still lacking.” In addition the editorial also acknowledges the regressive nature of such taxation, stating that “[t]axes on food and beverages are regressive because families on lower incomes who spend a higher percentage of their income on food will be disproportionately affected.”²⁷

The unintended economic consequences of selective taxation may also have detrimental effects on health. It has been clearly demonstrated that socio-economic status plays a key role in health status. In 2017, **The Lancet published a study on socioeconomic status** as a risk factor for premature mortality.²⁸ This study of 1.7 million people across seven high-income WHO member countries²⁹ found that socioeconomic status is a more important driver of health outcomes than alcohol, obesity and other risk factors considered in the WHO 25 x 25 initiative (which did not consider socioeconomic factors). Participants with low socioeconomic status had greater mortality compared with those with high socioeconomic status.³⁰ By singling out sugar and/or SSBs for discriminatory tax treatment, governments (or tax advocates who advise them) are pursuing policies that have a disproportionate detrimental impact on the very populations they are supposed to help, and therefore may worsen health outcomes.

²⁵ NZIER, “Sugar taxes: A review of the evidence,” at ii (2017), *available at* https://nzier.org.nz/static/media/filer_public/f4/21/f421971a-27e8-4cb0-a8fc-95bc30ceda4e/sugar_tax_report.pdf (last accessed January 7, 2019) (emphasis added).

²⁶ *Id.* at i-ii.

²⁷ Moore and Fielding, “Taxing confectionary, biscuits and cakes to control obesity,” *BMJ* 2019;366:l5298 doi: 10.1136/bmj.l5298 (4 September 2019)

²⁸ S. Stringhini et al., “Socioeconomic status and the 25 × 25 risk factors as determinants of premature mortality: a multicohort study and meta-analysis of 1.7 million men and women,” *The Lancet*, Volume 389, No. 10075, at 1229-1237 (March 25, 2017).

²⁹ UK, France, Switzerland, Portugal, Italy, USA, and Australia.

³⁰ Low socioeconomic status was associated with a 2.1-year reduction in life expectancy between ages 40 and 85 years, the corresponding years-of-life-lost were 0.5 years for high alcohol intake, 0.7 years for obesity, 3.9 years for diabetes, 1.6 years for hypertension, 2.4 years for physical inactivity, and 4.8 years for current smoking.

For example, in Mexico 63.7 percent of the collected Mexican tax came from low socioeconomic households, and of these, households living in poverty paid 37.5 percent of the total tax collected.³¹ The regressive or unfair nature of such taxes is often overlooked in policy design. Moreover, according to data from the National Household Income and Expenditure Survey (“ENIGH”), and the Monthly Survey of the Manufacturing Industry (“EMIM”), the tax reportedly cost the country 10,815 jobs both in the non-alcoholic beverage industry directly and in agricultural companies that are the major suppliers to the industry.³² These losses mean that an unintended consequence of the tax is that low-income families are being directly and negatively affected in their daily lives.

A recent study in the *Journal of Epidemiology and Community Health* found using an economic model that an increase in the price of high-sugar drinks leads to an increase in the purchase of lager, an increase in the price of medium-sugar drinks reduces purchases of alcoholic drinks, while an increase in the price of diet/low-sugar drinks increases purchases of beer, cider, and wines. Overall, the effects of price rises are greatest in the low-income group. **Thus, changes in the price of soft drinks may lead to higher consumption of alcoholic beverages**³³

A June 2016 paper by the International Tax and Investment Center and Oxford Economics entitled “The Impact of Selective Food and Non-Alcoholic Beverage Taxes,”³⁴ evaluated the different factors that influence the effectiveness of selective food and non-alcoholic beverage taxes (“SFBT”) on two policy objectives: improving public health and raising government revenues. It concluded that the evidence “**suggests that the impact of introducing SFBT can be wide-ranging and highly uncertain.** Very few studies provide a robust and complete account of the effects of such taxes, meaning that **governments seeking to introduce them are doing so in a highly speculative context.**”³⁵

A 2016 systematic review paper on the effectiveness of SSB taxation in middle income countries found **no evidence that taxing SSBs would reduce population weight permanently.**³⁶

In the **United Kingdom**, the UK soft drink tax accelerated an already existing decline of sugar in soft drinks. The decline was double digits prior to the tax and accelerated to roughly 35% reduction

³¹ Kantar World Panel Mexico Report (December 2014)

³² J. Cantu, D. Curiel, and L. Valero, “The Non-Alcoholic Beverage Industry in Mexico, Centro de Investigaciones Económicas,” at 58 (2015).

³³ *Journal of Epidemiology and Community Health*, “Effect of increasing the price of sugar-sweetened beverages on alcoholic beverage purchases: an economic analysis of sales data,” Jan 23 2018.

³⁴ Oxford Economics and International Tax and Investment Center, “The Impact of Selective Food and Non-Alcoholic Beverage Taxes” (June, 2016), available at <http://www.oxfordeconomics.com/my-oxford/projects/341055> (last accessed January 7, 2019) (emphasis added).

³⁵ *Id.* (emphasis added).

³⁶ S. Nakhimovsky et al., “Taxes on Sugar-Sweetened Beverages to Reduce Overweight and Obesity in Middle-Income Countries: A Systematic Review” (September 2016), available at <https://journals.plos.org/plosone/article?id=10.1371/journal.pone.0163358> (last accessed January 8, 2019) (emphasis added).

in sugar over 5 years (ending 2019) per Public Health England. The figures have continued since that time. However, overall sugar consumption in the UK has not moved as other sugar categories have increased. An item pointed out in BMJ is soft drink sales overall have not declined as soft drinks have been successfully reformulated (5g/100mL being key) and able to keep the consumer with them. Without tools such as low-calorie sweeteners, such positive reformulation action would not be possible.

A study commissioned by the **European Commission** revealed that taxes on foods and beverages that were considered high in fat, sugar, and salt in certain European Union member states led to increased administrative costs, reduced jobs in some cases, higher food prices, and no apparent improvement to public health.³⁷

A University of Bath study³⁸ from an international team of economists published in the journal *Social Science & Medicine* focused on the impact of a sugar tax on people's shopping baskets comparing customer spending in Catalonia in Spain (where a tax had been introduced), with the rest of the country (where it had not been) from May 2016 - April 2018. The research found that despite a 16% price increase this ensuing sugar reduction from beverages was very modest. Overall, they calculated this tax led to an average sugar reduction on a per person basis equaled only a ***tiny 0.12 calories per person per day*** (or 3.7 calories per person per month), a caloric reduction so small that it cannot be weighed on a bathroom scale.

³⁷ ECSIP Consortium, "Food taxes and their impact on competitiveness in the agri-food sector, a study" (June 2014), available at http://ec.europa.eu/growth/tools-databases/newsroom/cf/itemdetail.cfm?item_id=7668

³⁸ <https://www.sciencedirect.com/science/article/pii/S0277953621001313?via%3Dihub>



IDF position on the draft WHO guideline on fiscal policies to promote healthy diets

27 January 2023

The International Dairy Federation (IDF)¹ acknowledges the importance of this work and appreciates the opportunity to provide comments on the draft WHO Guideline on fiscal policies to promote healthy diets.

To summarise, IDF strongly recommends the following:

- Excluding flavoured milk and milk-based drinks from the scope of the Guideline's definition for sugar-sweetened beverages, and/ or at least excluding inherent lactose from the scope by considering solely free/added sugar when applying sugar-based taxes.
- Basing the Guideline on the true impact of whole foods on health as opposed to their content of certain nutrients to classify what foods are consistent with a healthy diet.
- Modifying the definition of 'Discretionary food' to ensure nutrient-rich foods are not unduly captured.

Questioning the first recommendation to implement a policy to tax sugar-sweetened beverages.

IDF strongly recommends removing flavoured milks and milk-based drinks from the list of sugar-sweetened beverages (SSBs). The product category targeted by the policy is very large and is not consistent in its contribution to a healthy diet.

The WHO Manual on sugar tax² highlights the main public health rationale for sugar-sweetened beverage taxes relates to SSBs being non-essential contributing to high sugar and energy intakes with limited nutritional value, which does not satiate individuals increasing overall energy intake, while leading to a wide range of diet-related non-communicable diseases (NCDs) and health conditions.

In contrast, flavoured milks and milk-based drinks are nutrient-rich foods that play an important role in ensuring nutrient adequacy. Milk significantly contributes to children's and teenagers' intakes of high-quality protein, calcium, iodine, riboflavin, selenium, magnesium and vitamin B₁₂

¹ The IDF represents the global dairy sector and ensures the best scientific expertise is used to support high-quality milk and nutritious, safe and sustainable dairy products. IDF covers over 75% of global milk production and engages all stakeholders of the dairy chain in productive activities and research projects. IDF has developed working relationships with several global intergovernmental organizations, and has a formal status with the Food and Agriculture Organization of the United Nations (FAO), World Organization for Animal Health (WOAH) and the Joint FAO/WHO Food Standards Programme - Codex Alimentarius.

² WHO manual on sugar-sweetened beverage taxation policies to promote healthy diets
<https://www.who.int/publications/i/item/9789240056299>

(FAO, 2013). Flavoured dairy help children meet their nutrient requirements since they are nutrient-dense, affordable, versatile and appealing to encourage consumption. Removing or restricting access to these high-quality, nutrient-dense foods and beverages will decrease access to specific nutrients and have detrimental effects on nutrition and health.

For instance, some data are available from several school systems where flavoured milk has been removed (Quann & Adams, 2013). The removal of flavoured milks on one to all days of the week resulted in a 37.4% decrease in milk consumption, which had multiple nutritional consequences since the nutrients they provide are not easily replaced. A minimum of three to four different foods would be required to replace nutrients lost when flavoured milk is removed from the menu. Particularly prominent is the decrease in calcium, which is crucial for supporting bone growth at the very time that children are in their peak bone-building years. Quann & Adams, 2013 indicated that replacing the nutrients lost from decreased milk consumption with other foods would add more calories and fat to the diet. Furthermore, there were added costs associated with the replacement foods. Quann & Adams, 2013 estimated the incremental cost from \$2,200 to 4,600 annually per 100 students to replace the nutrient losses from a 35% decline in milk consumption.

Studies assessing the role of flavoured milk in the diets of children have clearly shown that the inclusion of flavoured milk is associated with higher total milk consumption and better overall diet quality without any adverse impact on bodyweight (Fayet et al., 2013; Fayet-Moore, 2016; Murphy et al., 2008; Nicklas et al., 2013). In a comprehensive review of the available scientific evidence regarding dietary sugars and cardiovascular health, Johnson et al., 2009 showed a differential role when sugars are added to otherwise nutrient-rich foods, such as flavoured milk and yogurts. They improved the quality of children's and adolescents' diets, and in the case of studies looking at the impact on weight, no adverse effects were found. This is supported by a recent epidemiological, cross-sectional study (Kanellopoulou et al., 2022) where it was shown that chocolate milk, despite its added sugar content, presented a protective role against childhood overweight/obesity, outweighing the possible detriments of added sugar. These studies highlight the relevance of the foods in which added sugars are consumed.

When comparing plain versus flavoured milk in research from the United States and Australia, the difference between dietary free sugars intake was not statistically significant and there was no association between anthropometric measures and milk intake (Fayet-Moore et al., 2019; Murphy et al., 2008). Fayet-Moore et al., 2019 also found that milk drinkers had the lowest SSB consumption and highlights that milk intake was the driver of total dairy intake, with flavoured and plain milk drinkers being most likely to meet both dairy and calcium targets.

With regards to sugars, it is important to bear in mind that **public health concerns are focused on 'added' or 'free' sugars rather than 'total'.** This is particularly important for dairy products, as they naturally contain the intrinsic sugar lactose which is not of public health concern (WHO, 2015), similar to the natural sugar found in whole fruits and vegetables. Lactose presents some beneficial characteristics such as a low glycemic index and it is the least damaging of fermentable sugars for teeth (International Dairy Federation, 2021). The total sugar content is not always reflective of the content of "added/free" sugar, and dairy products are a prime example, since most of the milk-based beverages contain mainly the intrinsic disaccharide lactose naturally

present in milk. According to NHANES data (2015–2018), flavoured milk contributes just 3.7% of the added sugars in the diets of US children and adolescents ages 2–18 years (Chen et al., 2020). Similarly, a recent study from Canada showed that milk and yogurts with added sugars contribute only 2.4% and 2.9% of the free sugars, respectively. These products were shown to be the lowest contributors to free sugar intake in Canadians one year or older (H. Rana et al., 2021).

In addition, the ‘strong’ level of recommendation reflected in this first WHO recommendation is not aligned with the current scientific evidence. For instance, there are no studies assessing the possible impacts of fiscal measures on nutrition and health outcomes. This leaves an incomplete picture of the key question “What is the effect in adults and children on nutrition and health priority outcomes of implementing a fiscal and/or pricing policy compared with not implementing the policy?” The considered health outcomes of policies (i.e., body weight, body mass index, diet-related NCDs, undernutrition, pregnancy outcomes) and the unintended consequences have been considered important outcomes but not critical outcomes for decision-making (page 34). However, IDF believes that these outcomes are of ultimate relevance when developing measures for healthy diets. **Making recommendations on such low-certainty evidence without a proper assessment of how these policies could impact the nutrient adequacy of for instance children’s diets appears disconcerting.**

Within the section of the first recommendation, we would also like to highlight the misuse of the term milk in ‘plant-based milk substitutes’ according to the Codex General Standard for the Use of Dairy Terms, CXS 206 -1999³.

Based on the above commentary, we propose the following corrections to the text referred to the remarks of recommendation 1:

“For this recommendation, SSBs refer to a broad set of non-alcoholic beverages. They are defined as all types of beverages containing free sugars including carbonated or non-carbonated soft drinks, fruit and/or vegetable juice and drinks, nectars, liquid and powder concentrates, flavoured water, vitamin waters, energy and sports drinks, ready-to-drink teas, ready-to-drink coffee, ~~flavoured milks and milk-based drinks~~, and plant-based ~~milk substitutes~~ **beverages**.”

If progressed without the recommended change to remove ‘flavoured milks and milk based drinks’ from the SSB definition, IDF requests that naturally occurring lactose, inherent in dairy, is clearly identified as outside of the scope of taxation policy. In accordance with the WHO definition for free/added sugars.

Questioning second recommendation on implementation of a policy to tax foods inconsistent with a healthy diet.

This recommendation focuses on the taxation of foods inconsistent with a healthy diet using solely nutrient profile to define taxable products. In that regard, IDF would like to emphasize **the**

³ https://www.fao.org/fao-who-codexalimentarius/sh-proxy/en/?lnk=1&url=https%253A%252F%252Fworkspace.fao.org%252Fsites%252Fcodex%252Fstandards%252FCXS%2B206-1999%252FCXS_206e.pdf

need for a ‘whole food’ and ‘dietary approach’, rather than ‘isolated nutrients approach’. The factor of limiting foods with high contents of saturated fatty acids, *trans*-fatty acids, free sugars and/or salt should be within the context of energy-dense, nutrient-poor foods and it should be made clear that this does not apply to nutrient-rich, healthy foods (some of which naturally contain saturated fats and sugar). Rather than assuming that the presence of one or two nutrients means that a food is unhealthy, whole food and disease/health relationships should be considered when defining healthy and unhealthy foods. This is because people do not consume nutrients in isolation, but they rather consume foods containing different combinations of nutrients in a complex food matrix.

A wealth of scientific evidence thoroughly supports that milk products, even those higher in saturated fat, sodium and free sugars, have either neutral or beneficial effects on NCDs (cardiovascular disease, stroke, type 2 diabetes, obesity, hypertension). To illustrate this, we have included in the Annex some of this research in a list of more than 50 references. The beneficial health effects of dairy foods are linked to the complex way in which the nutrients and their physical and chemical structures can interact with one another in the body and how the body digests and absorbs these nutrients. This is in reference to the food matrix effect. Dairy foods are complex structures housing macronutrients, micronutrients and various other components including an abundant supply of high-quality protein, carbohydrates (in the form of lactose), calcium, phosphorus, potassium, iodine and B vitamins as well as various fatty acids and bioactive components. There is growing recognition that dietary guidance should be based on evaluation of the health impact of the entire food matrix and this is especially true for whole dairy foods in which the collective, synergistic effects appear to be stronger than that of individual nutrients (Thorning et al., 2017). The assessment of how healthy a food is should be based on an evaluation of the health effects of the entire food matrix, not just single nutrients (Mozaffarian, 2019). The significant beneficial science-based contribution of dairy products on nutrition and health should not be overlooked in favour of a single ‘risk’ nutrient focus, such as focusing on sugar or fat content, but should be recognized and their consumption should be accordingly encouraged.

In the manner in which the WHO draft Guideline is currently presented could potentially prevent the intake of some nutrient-rich foods, such as cheese and whole milk. According to FAO, milk and dairy products play a key role in healthy human nutrition and development throughout life, but especially in childhood (FAO, 2013). For example, sufficient dairy foods intake is a readily available intervention that reduces the risk of falls and fractures commonly occurring in older adults (Iuliano et al., 2021), consumption of milk decreases malnutrition, particularly in combating stunting and thinness, and it also has a positive impact on cognitive skills in school children (R. Rana et al., 2022), and higher intakes of total dairy are positively associated with 9–57% lower risk of inadequate or deficient levels of RBC folate, serum vitamin B₆ and serum B₁₂ (Cifelli, Agarwal, et al., 2022). Indeed, milk, cheese and yogurt were found among the top foods that should be prioritised to fill common micronutrients gaps and reduce undernutrition in the current worrying situation of global widespread micronutrient deficiency, where diets are known to be inadequate, particularly in iron, zinc, folate, vitamin A, calcium, and vitamin B₁₂ (Beal & Ortenzi, 2022).

The relevance of dairy products has been reflected in the exemption of milk-based products by some countries (e.g., Chile, Mexico, Portugal and UK) that have implemented taxes on SSBs, as listed in Annex 8 of the draft WHO Guideline. They have a clear target to reduce the consumption of products of high-calorie, poor-nutrient content that have negatively impacted public health. For instance, in Mexico, as part of the Fiscal Reform that was implemented in January 1, 2014, a special tax was applied to beverages with added sugar. Milk in any presentation was excluded from this tax. This is because the Supreme Court considered that milk is a food with high nutritional contribution and with a nature different from beverages (Ley del Impuesto Especial sobre Producción y Servicios). In Mexico, milk is part of the list of ‘Canasta Básica Alimentaria’, which is a term referring to the set of products considered essential for the subsistence and well-being of the members of a family.

Therefore, to prevent the decline in nutrition and health of different populations, **IDF strongly recommends that the Guideline is based on the true impact of whole foods on health as opposed to their content of saturated fatty acids, *trans*-fatty acids, free sugars and/or salt and that it takes into account to nutritional contribution of foods to meeting overall nutrient needs, particularly the shortfall nutrients of public health concern.** At the very least, under recommendation 2, ‘foods inconsistent with a healthy diet’ should be referred to as foods that are nutrient-poor and high in saturated fatty acids, *trans*-fatty acids, free sugars and/or salt, and may fall into a discretionary food category. IDF also recommends the following text to describe discretionary food on page 6 (and further referred to on pages 19 and 53):

“Discretionary food: Foods and non-alcoholic beverages that are high in saturated fatty acids, *trans*-fatty acids, free sugars and/or salt and nutrient-poor, ~~usually highly processed~~, that are not considered necessary for a healthy diet.”

In terms of healthy diet, on page 9, it is mentioned that “a healthy diet that reflects global guidance is currently unaffordable for almost 3.1 billion people”. Healthy diet was based on average food group amounts recommended by food-based dietary guidelines from 10 countries, as noted in a footnote. IDF considers that data from 10 countries cannot reflect the global situation, and that the study should be referenced. As mentioned, affordability is a key element of the food environment. Recent studies have shown that **consumption of milk and dairy products is needed to secure adequate nutrition at affordable levels, and the substantial challenges in attempting to replace both the nutrients and health benefits associated with their consumption** (Chungchunlam et al., 2020; Cifelli, Auestad, et al., 2022; Hess et al., 2019; Scrafford et al., 2020).

We have also noticed that ‘highly processed’ referring to this category of discretionary food and foods inconsistent with a healthy diet (pages 6, 19, 53) has not been defined in the draft Guideline. WHO guidelines should be based on clearly defined criteria and principles, and the term should therefore not be included in the Guideline if it is ambiguous as it is currently in the draft guideline. In any Guideline related to the consumption of highly processed foods and weight-related outcomes, it would be necessary to consistently define what is meant by ‘highly processed’ foods, address issues related to potential misclassification, and control for confounding related to nutrient composition and energy density. Therefore, **IDF strongly**

suggests the deletion of ‘usually highly processed’ from the text or providing a consensus science-based definition of ‘highly processed’ foods. Some notes are as follows.

- Several methods of classifying foods by level of processing are currently used but there is no consistent definition of ‘highly processed’ or ‘ultra-processed’ foods (Sadler et al., 2021). The use of different classification systems alters estimates of intakes of processed foods (Crino et al., 2017; de Araújo et al., 2022), leading to marked differences and biases in associations between ultra-processed food consumption and health outcomes (Martinez-Perez et al., 2021).
- Food frequency questionnaires widely used in observational epidemiology studies are designed to estimate energy and nutrient intakes but are not sufficiently detailed to accurately assess the degree of processing. The use of tools that have not undergone science-based validation and consensus to estimate highly processed or ultra-processed food consumption may lead to the misclassification of foods by processing category and misinterpretation of associations with health markers (Marino et al., 2021).
- Inter-rater reliability, and therefore confidence levels of estimates, varies when coding individual food items by processing level, both across and within different classification systems (Bleiweiss-Sande et al., 2019; Braesco et al., 2022; Crino et al., 2017), introducing another potential source of misclassification error.
- The categorization of foods as ‘highly processed’ refers more to their composition and role in the diet rather than to the processing methods applied (Botelho et al., 2018; Gibney & Forde, 2022), hence the impact on health is confounded by the absence of essential nutrients and other beneficial components in the foods compounded with the presence of sugars, saturated fat, sodium and energy density of the foods.

Similarly to recommendation 1, this recommendation is not substantiated by studies for assessing the possible impact of fiscal measures on nutrition and health outcomes (e.g., diet-related NCDs, undernutrition or pregnancy outcomes). From the evidence collected in the document, there is only one study assessing the effects of saturated fat tax on the demand for dairy products (regular cream, sour cream), yet only providing data on the effect on the price and consumption of such products.

IDF believes that the health outcomes (i.e., body weight, body mass index, diet-related NCDs, undernutrition, pregnancy outcomes) and the unintended consequences on nutrient intakes are of ultimate relevance when developing such public health recommendations. **Making recommendations on such low-certainty evidence without a proper assessment of how these policies could impact the nutrient adequacy of for instance children’s diets appears disconcerting.**

Concluding remarks

Based on current evidence, IDF strongly recommends the following:

- **Excluding flavoured milk and milk-based drinks from the scope** of the draft Guideline definition for sugar-sweetened beverages. In addition to the latter or at the very least, IDF strongly recommends excluding inherent lactose from the scope by considering solely free/added sugar when applying sugar-based taxes.
- **Basing the Guideline on the true impact of whole foods on health** as opposed to their content of saturated fatty acids, trans-fatty acids, free sugars and/or salt in isolation, taking into account the nutritional contribution of foods to meet overall nutrient needs, particularly the shortfall nutrients of public health concern. This is in order to avoid unintended consequences on the health and nutrition of population groups that such fiscal measures could have.
- **Modifying the definition of 'Discretionary food'** to read: "Foods and non-alcoholic beverages that are high in saturated fatty acids, *trans*-fatty acids, free sugars and/or salt and **nutrient-poor**, ~~usually highly processed, and that~~ are not considered necessary for a healthy diet."

Consideration should be given to the unintended consequences of severe reductions in sugars intakes, as this could affect a variety of nutrient-dense foods and beverages, as mentioned above. Flavoured milks and other milk-based products are palatable choices that help individuals to meet nutrition targets. For populations already under-consuming calcium, B vitamins, and other essential nutrients, unnecessarily pushing consumers away from nutrient-dense foods with relatively low to moderate amounts of free/added sugars may further inhibit adequate intakes of such vital, often limiting, nutrients. For children who do not consume plain milk, these products can be an important source of essential nutrients in their diets and it is important that the WHO recognizes it in this Guideline.

IDF disagrees with the use of nutrient profiling based only on the saturated fatty acids, *trans*-fatty acids, free sugars and/or salt content of foods to set these policies. Nutrition research has evolved and shifted to examine the relationship between whole foods and health, and therefore the WHO should use the latest evidence to develop this Guideline as well as future guidelines. Using such narrow nutrient profiling systems, especially those focusing solely on negatively associated nutrients without consideration of the role of the whole food and food matrix as part of balanced diets, leads to distortions in correlations or associations between some foods, for example, milk, cheese and yogurt, and health outcomes. Not considering the overall nutritional contribution of foods to meet nutrient requirements, particularly of nutrients of public health concern is also likely to lead to unintended consequences on the health and nutrient adequacy of populations. The entire diet as well as the individual's lifestyles should be taken into consideration when drafting health-based recommendations. Restricting dairy consumption within different age groups will impact their growth and maintenance.

Milk and dairy products are a key part of healthy diets, contributing to positive long-term health impacts. They are part of the solution to the most prominent global health challenges today, helping to combat the burden of undernutrition and nutrient deficiencies. Therefore, milk-based products should not be discouraged from being consumed but promoted in this WHO Guideline.

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Annex: List of some publications showing how dairy products have either neutral or beneficial effects on non-communicable diseases.

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IFU Comments on the draft “WHO guideline on fiscal policies to promote healthy diets”

IFU would like to thank the WHO for the opportunity to submit comments on the “WHO guideline on fiscal policies to promote healthy diets” – Draft WHO guideline for public consultation. We thank you for taking them into consideration.

IFU Comments.

We would like to focus on the inclusion of fruit/vegetable juices in recommendation 1.

“Recommendation 1

WHO recommends implementation of a policy to tax sugar-sweetened beverages (SSBs).

For this recommendation, SSBs refer to a broad set of non-alcoholic beverages. They are defined as all types of beverages containing free sugars,^{10,11} including carbonated or non-carbonated soft drinks, **fruit and/or vegetable juice¹²** and drinks, nectars, liquid and powder concentrates, flavoured water, vitamin waters, energy and sports drinks, ready-to-drink teas, ready-to-drink coffee, flavoured milks and milk-based drinks, and plant-based milk substitutes.

¹² None of the policies in the evidence base for this recommendation included fruit juices as a taxable product. However, reducing consumption of fruit juices could contribute to reducing overall sugars intake because of the sugars content of fruit juices.”

Internationally fruit juices and nectars are defined in GENERAL STANDARD FOR FRUIT JUICES AND NECTARS (CODEX STAN 247-2005). There is currently no definition for vegetable juices, though a draft standard is being prepared.

Fruit juice is defined in section 2.1.1 of this standard and in particular must have the following essential characteristics,

“ The juice is prepared by suitable processes, which maintain the **essential physical, chemical, organoleptical and nutritional characteristics of the juices of the fruit from which it comes.....**”

We emphasize that the standard requires that fruit juice must “maintain the essential physical, chemical, organoleptical and **nutritional characteristics** of the juices of the fruit from which it comes.” Therefore it is not possible to reformulate fruit juice to reduce sugar – as is suggested by WHO as a potential outcome of SSB taxation. This means that taxation of fruit juice would not meet this policy objective and would be an unfair regulatory burden

given that the standard prevents the fruit juice industry from mitigating the additional burden of taxation.

Now whilst section 3.1.2 **Other permitted Ingredients** of the standard does allow for the addition of sugars to fruit juices this is intended for acid (flavour) correction. Modern agronomy and manufacturing techniques are sufficiently advanced for the brix/acid ratio of a fruit juice to be well balanced and acceptable to the consumer without the need to add sugar, therefore the addition of sugar is very rare. The consumer expects fruit juices to be 100% pure without added sugar, hence these are the products that are commercially sold and consumed.

For fruit juices it should also be considered that, in the UK and EU, it is prohibited to add sugar to fruit juices and label the product as a juice.

100% Fruit / Vegetable Juices do not contain added sugar.

It is **misleading** and **factually incorrect** for the WHO to classify 100% juices (either fruit or vegetable) as sugar-sweetened beverages. They are not. **IFU requests that the document is corrected.**

To support the point that that 100% juices should not be included in the SSB category we would like to make the following observations, including information from the Fruit Juice Science Centre website¹.

How much sugars are in whole oranges versus orange juice?

It takes 1-2 oranges to make one small glass of orange juice which equates to a serving of fruit in some countries. 150 grams of oranges – without the peel – contains 12.3 grams of total sugars, whereas 150 grams of orange juice contains 12.9 grams of total sugars [1].

How much sugars are in whole apples versus apple juice?

A small glass of apple juice contains 1-2 apples. According to official data, 150 grams of whole apples (flesh plus skin) contain 17.4 grams of total sugars, whereas 150 grams of apple juice contains 14.6 grams of total sugars [1].

Does fruit juice cause large spikes in blood sugar levels?

No. Regular consumption of 100% fruit juice has a neutral impact on blood sugar control and insulin levels. Two meta-analyses (super studies) reported no impact of regular fruit juice consumption on blood glucose and insulin levels [2,3]. The reason is linked to the low GI (glycemic index) of fruit juices.

Why do fruit juices have a low GI?

100% fruit juice has a low glycemic index (GI), approx. 50 for orange juice and 41 for apple juice [4]. These are similar to the GI given to whole fruits, which is 43 for whole orange and 36 for whole apple. The low GI is due to fruit sugars (fructose) which are more slowly

¹ <https://fruitjuicesciencecentre.eu/en>

absorbed than added sugars (sucrose/glucose). Polyphenols found in both fruits and juices are also known to slow the absorption of sugars from the gut [5].

Does fruit juice increase the risk of type 2 diabetes?

No. Regular consumption of 100% fruit juice has a neutral impact on risk of type 2 diabetes as long as overall calories are not excessive. Two meta-analyses (super studies) found that 100% fruit juice was not associated with risk of developing type 2 diabetes [6,7].

The EPIC-Norfolk Study [8], which tracked the beverage habits of 25,639 UK adults without diabetes, found that 100% fruit juice did not increase the risk of type 2 diabetes. Similar conclusions were reported by large observational studies from France [9], Netherlands [10], 8 EU countries [11] and Japan [12]. We are aware that the US Nurses and Health Professional observational studies, as reported by EFSA, found a positive association between fruit juice consumption and risk of type 2 diabetes but would point out that the same food frequency questionnaire used by these studies did not separate out 100% fruit juice from sugar-added juices. Hence, it is likely, as reported by two meta-analyses [6,7], that the association reflects the negative impact of added sugars, not 100% fruit juice, since European studies do not find this association.

Does fruit juice increase obesity risk?

No, according to three meta-analyses (super studies) of randomised controlled trials, a daily glass of 100% fruit juice has no clinical impact on body weight or weight gain in adults [7,13,14]. A clinical trial reported that a low-calorie diet helped obese adults to lose weight, whether or not they drank 500 ml of orange juice daily [15]. Again, the opinion of EFSA on fruit juices and obesity risk is noted, however once again this was influenced by the US Nurses and Health Professional observational studies whose methodological issue is discussed above. European observational studies report no association, or a beneficial association, between fruit juice consumption and obesity risk [16].

There are fewer studies in children but the most recent systematic review and meta-analysis [17] that was commissioned by WHO and concluded that: "Artificially-sweetened beverages and 100% fruit juice consumption may make little/no difference to [body mass index], percent body fat or overweight/obesity outcomes." It is hoped that WHO will note these findings which suggest that there would be no public health benefit to weight management in children from targeting 100% fruit juices.

Fruit juice and a healthy diet.

There is no evidence or association of health issues or mortality linked to regular, moderate fruit juice consumption. On the contrary, there is evidence of neutrality (no harm). Therefore, there is no reason to recommend decreasing consumption, particularly since current intakes in many countries are less than 100ml daily per person. [18]

Observational studies show that diet quality is higher in children who regularly drink fruit juice versus non-fruit juice drinkers. The first group incorporates more fruits and vegetables in their diets, highlighting that fruit juice does not replace whole fruits.[19]

100% Fruit juices naturally contain the same vitamins, minerals, and bioactive compounds, e.g. polyphenols, in similar amounts as in whole fruits, even improving bioavailability of certain bioactive compounds. [20,21,24]

The consumption of fruit and vegetable juices has been found to increase beneficial bacterial species in the gut, suggesting a prebiotic effect, probably linked to the rich polyphenol content and the presence of pectin. [22,23]

It is generally accepted that the population is not eating enough fruit and vegetables as part of their diets. For example, the 2019 Eurostat survey [25], highlights that 1 in 3 people (33%) in the EU reported not consuming any fruit or vegetables daily and only 12% of the population consumed the recommended 5 portions or more daily.

Taking of a small portion of 100% fruit or vegetable juice per day can contribute towards improving (not replacing) consumption of fruits and vegetables.

International Fruit & Vegetable Juice Association

24-1-23

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Intersectoral Forum to Fight NCDs in Brazil - ForumDCNTs congratulates the World Health Organization (WHO) and contributes to the WHO draft guideline on fiscal policies to promote healthy diets

Since 2017, the ForumDCNTs unites organizations from the different sectors dedicated to policies and programs on NCDs prevention and care. It was planned from its conception to assist the country in achieving the SDG 3.4 through SDG 17. Nowadays, over a hundred and fifty organizations from the public, private and not-for-profit/civil society sectors join efforts in the key alliance for partnerships to fight NCDs that is the ForumDCNTs. It is worth mentioning that since 2019 PAHO and WHO have also joined the ForumDCNTs in several opportunities. Regarding the web-based consultation for Member States on the draft guidelines on fiscal policies to promote healthy diets, the ForumDCNTs and the institutions that comprise it - especially the ones co-signing below - share the following comments.

Obesity and overweight are growing epidemics in Brazil, where [more than 20% of adults live with obesity and over 60% with overweight](#). According to the Global Obesity Observatory by 2060, the projected percentage of adults living with overweight and obesity in Brazil is 88% in women and 94% in men; in children, the projected percentage for 2060 is 70% in females and 84% in males. In Brazil, obesity is still not recognized as a chronic and multifactorial disease and is seen only as a modifiable risk factor. The ForumDCNTs has a Working Group exclusively dedicated to this theme.

Unhealthy dietary patterns are associated with increased risk of non-communicable diseases (NCD) and **diet-related non-communicable diseases have been steadily increasing globally**. This poses a pressing need on the society as a whole to implement evidence based-responses that can address the contributing factors. Among the evidence-based policy options to improve food environments is the implementation of taxes on sugar-sweetened beverages (SSBs). Recently, adding to several other publications as described on the draft guidelines, a [study](#) published in PLOS Global Public Health by the Public Health Institute's Prevention Policy Group points out that consumption of these beverages decreased by 34% in San Francisco in the first two years after the implementation of taxes on soda.

The WHO Draft Guideline is overall a very well designed document, presenting a clear line-up of relevant evidence, the WHO Recommendations, as well as considerations for implementation.

We sum our voices with the recommendations of implementing **fiscal policies to promote healthy diets**. Our Working Groups on Obesity and Healthy Eating have been working in collaboration with all the other working groups of the ForumDCNTs to build strategic objectives linked to the prevention and promotion of healthy eating, a key factor for the prevention of NCDs; we have been working on the following actions that are **in line with the WHO Recommendations on the draft guideline**:

- **Implementation of proper taxation of sugar-sweetened (WHO Recommendation 1), highly-processed and other products inconsistent with a healthy diet (WHO Recommendation 2).** Continuous advocacy actions for the taxation of unhealthy food, emphasizing the agenda “healthy food needs to be cheaper and ultra-processed food more expensive”. It is also important to consider, as mentioned in the draft guideline, that the acceptability of taxes on SSBs and other products that are inconsistent with a healthy diet is influenced by how the revenue raised by such taxes is used.
- **Implementation of tax measures that exempt food that contribute to a healthy diet,** including tax incentives/subsidies which can be balanced from the SSBs taxes (WHO Recommendation 3).

We are additionally working on other actions/measures that we believe could be included in the draft guideline:

- Implementation of proper taxation of alcoholic beverages and ultra-processed food;
- Implementation of frontal food labeling and advertising control policies of ultra-processed, salty food and SSBs;
- Regulation of the sale of food inconsistent with a healthy diet in school canteens/cafeterias and regulation of the school environment to promote healthy diets and subsequently improve nutrition and prevent obesity and diet-related NCDs;
- Restriction of advertising and marketing of ultra-processed and unhealthy foods, especially aimed at children.
- Policy modeling studies, including burden of disease and dietary risk factors, with assessment of tax, regulatory and fiscal measures, and their impact on price and access to healthy foods.

We consider that it can be interesting to mention the absence of specific international experiences of taxing ultra-processed products (UPP) and considering UPP as a great potential for tax policy, given the growth of evidence linking higher UPP consumption with a slew of poor health outcomes (references below).

We also suggest that the guidance overall use more actionable information about best practice policies for each recommendation, and/or provide manuals for healthy food subsidies and taxes on ultra-processed foods such as for SSB taxes.

Regarding the definition of SSBs, we recommend suppressing fruit and vegetable juices from the list of taxed products. There is no conclusive evidence on the health benefits of removing free sugars from fruit and vegetable juices, an important part of overall healthier diets. Furthermore, if the guide would include the NOVA classification, fruit and vegetable juices are not ultra-processed products, thus only ultra-processed fruit drinks with added sugar and/or other components would be included.

We suggest including the arguments of other studies in the draft guideline, namely the publications [*Changes in sugar-sweetened beverage consumption in the first two years \(2018 – 2020\) of San Francisco's tax*](#) and [*Premature Deaths Attributable to the Consumption of Ultra-processed Foods in Brazil*](#).

We also suggest limiting the mentions that the recommendations or other aspects are "based on the very low certainty evidence from a limited number of real-world policy evaluations" as it may unconsciously cause a negative effect on decision-makers. It is possible to alternatively mention that, for example, "although there are no/little specific international experiences on [subject], it would be interesting to consider them as ...".

Among the draft guideline, we appreciated the reference to the importance of considering the wider political context, as well as the implementation considerations, including resource, technical and legal feasibility of adopting new measures. The ForumDCNTs reinforces that the inter and multisectoral discussion and collaboration and a strong multisectoral coalition of support are quintessential on the development and implementation of fiscal policies to promote healthy diets. We would like to reinforce and emphasize that single interventions don't ensure that all aspects of the food environment support healthy diets, addressing the need for a comprehensive package of policy actions.

We cordially acknowledge WHO's attention and the opportunity for this contribution, and put ourselves at its disposal to assist in global and regional recommendations, as well as to collaborate for their implementation in Brazil.

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Survey response	
Family/last name	Mohammadifard
Given/first name	Noushin
Organization/affiliation	Isfahan Cardiovascular Research Center, Cardiovascular Research Institute, Isfahan University of Medical Sciences, Isfahan, Iran
Sector	Academic/research
Sector [Other]	
Country	Iran (Islamic Republic of)
Country [Other]	
Overall clarity of the guideline	
Considerations and implications for adaptation and implementation of the guideline	
Context and setting-specific issues that have not yet been captured	
Errors of fact or missing data	
General comments	1. In some countries such as Iran, there is some subsidy for unhealthy food like sugar, oil and rice. I think it needs to have some recommendations/ suggestions in this guideline in this regard. 2. Also, in the current standard for some industrial foods, the sugar and oil are too much and if the industry reduces these amounts, they may fine.

3 de febrero de 2023

Organización Mundial de la Salud (OMS)
CH-1211 Ginebra 27
Suiza

Ref. Consulta Pública OMS: Borrador de Directrices sobre Políticas Fiscales para Promover Dietas Saludables

Estimado/a

La Alianza Latinoamericana de Asociaciones de Industrias de Alimentos y Bebidas (ALAIAB)¹ tiene el agrado de dirigirse a Ud. en relación con la Consulta Pública "Borrador de Directrices de la Organización Mundial de la Salud -OMS- sobre Políticas Fiscales para Promover Dietas Saludables", publicada por su organismo el pasado 9 de diciembre del 2022.

Es preciso señalar que ALAIAB es una organización empresarial conformada por las agrupaciones gremiales que congregan a las industrias de alimentos y bebidas de América Latina y Caribe. Actualmente, la entidad cuenta con veinticuatro asociaciones de quince países del hemisferio. Por su carácter asociativo, sin fines de lucro y ajena a toda actividad política o religiosa, es la organización institucionalmente referente y representativa, frente a los foros técnicos, científicos o políticos que requieran una interacción con la industria alimentaria y de bebidas, en un ámbito regional o internacional.

En función de lo anteriormente mencionado, deseamos manifestar que la industria de alimentos y bebidas de Latinoamérica no es ajena a la mirada responsable que todos los actores del sistema alimentario deben tener hacia los problemas de salud de la población, asociados al avance de las Enfermedades Crónicas No Transmisibles (ECNT). Por este motivo, a lo largo de los años ha venido trabajando en la mejora de la composición nutricional de sus productos e invertido en acciones de investigación, innovación y desarrollo como, por ejemplo, en la oferta de alimentos en porciones individuales, entre otras.

De forma complementaria a lo antes mencionado, este es un sector que actúa bajo un enfoque de triple impacto organizacional, comprometido en lo social, económico y ambiental. A lo largo de los años la industria ha venido trabajando y participando proactivamente en el desarrollo de políticas de fortificación de los alimentos, con una participación transparente en programas nacionales de reducción del contenido de sodio en diversos grupos alimenticios; en programas voluntarios para la reducción de calorías en materia de azúcares o grasas trans y grasas saturadas, con una mirada comprometida en la innovación de alimentos dirigidos a atender diversos tipos de necesidades nutrimentales, tanto por problemas de carencia y acceso como por ingesta excesiva.

Nuestro sector también cuenta con una gran capacidad de propuesta para la búsqueda de esquemas de información al consumidor, que propicien ocasiones de ingesta informada y educada para la construcción de una ingesta alimentaria saludable, así como la incorporación de una cultura organizacional distinta en materia de comunicación, con especial sensibilidad sobre la información y tipo de comunicación que reciben niños y adolescentes, entre otros ejemplos.

En este sentido, la industria de alimentos y bebidas, representada en ALAIAB, agradece la oportunidad de presentar observaciones a la consulta pública en línea sobre el proyecto de Directrices de la OMS sobre políticas fiscales para promover dietas saludables, destacando los siguientes elementos del proyecto de directriz:

Nivel de procesamiento

En el proyecto de directriz de la OMS se utilizan varias referencias al procesamiento, a saber, sobre el uso de alimentos "generalmente muy procesados" (Pg. 6, 19 y 53). Sobre este particular es indispensable anotar algunas reflexiones y consideraciones:

El nivel de procesamiento de un alimento no refleja el valor nutricional de ese producto. De hecho, muchos alimentos se procesan para hacerlos seguros, comestibles y disponibles en una variedad de locaciones. Se debe recordar que el procesamiento de alimentos también puede mejorar la calidad nutricional de los alimentos mediante la adición de nutrientes esenciales, como vitaminas y minerales, o a través de la disminución de otros sobre los que se considera necesario ofrecer opciones diferentes, como es el caso de los azúcares, grasas y sodio. Asimismo, una de las funciones más importantes del procesamiento de los alimentos es la de prolongar la vida útil. Existen una serie de ingredientes y sistemas de empaque, destinados a darle a los alimentos procesados, características que les permitan mantenerse apropiados para su consumo a lo largo del tiempo, convirtiéndose así en una opción muy poderosa para darle acceso a sectores socialmente vulnerables, ayudando a reducir el desperdicio y aumentar el acceso de alimentos al mayor número de personas disponibles. A modo de ejemplo, algunos métodos de procesamiento de alimentos (como la congelación o la pasteurización) reducen la actividad de las bacterias y mantienen la calidad.

Adicionalmente, para lograr una dieta saludable se debe tener en cuenta el valor nutricional global de los productos consumidos, la frecuencia y la cantidad de consumo, y no el nivel de procesamiento. Todos los alimentos se pueden disfrutar como parte de una dieta equilibrada y un estilo de vida saludable. Las clasificaciones basadas en el nivel de procesamiento que se suelen utilizar tienen problemas serios de categorización, ya que no disponen de un criterio certero para determinar en qué grupo se encuentran los alimentos. Por ende, al no estar elaborada bajo parámetros técnicos, esta ambigüedad, induce a la

confusión, incluso a los profesionales de la salud². Otro problema grave de las clasificaciones, según el nivel de procesamiento, es que entran en conflicto con la evaluación de los alimentos basada en la composición de nutrientes y porciones recomendadas de consumo, la cual se encuentra establecida y respaldada en evidencia científica independiente.

Por lo expuesto anteriormente, es de vital importancia que las directrices de la OMS se basen en criterios y principios claramente definidos. Los alimentos "altamente procesados" no han sido definidos en el proyecto de directriz. Para el establecimiento de cualquier directriz relacionada con el consumo de "alimentos altamente procesados" y los resultados relacionados con el peso, es necesario que se aborden sistemáticamente las cuestiones relacionadas con una posible clasificación errónea, para evitar la confusión relacionada con la composición de los nutrientes y la densidad energética.

- Actualmente se utilizan varios métodos para clasificar los alimentos por nivel de procesamiento, pero no existe una definición coherente y estandarizada (legal, técnica, científica) de alimentos "altamente procesados"³
- El uso de diferentes sistemas de clasificación altera las estimaciones de la ingesta de alimentos procesados^{4,5}, lo que lleva a marcadas diferencias en las asociaciones entre el consumo de alimentos altamente procesados y los resultados de salud.⁶
- Los cuestionarios de frecuencia de alimentos que se usan ampliamente en los estudios de epidemiología observacional están diseñados para estimar la ingesta de energía y nutrientes, pero no son lo suficientemente detallados para evaluar con precisión el grado de procesamiento. El uso de herramientas no validadas para estimar el consumo de alimentos altamente procesados o ultra procesados puede dar lugar a una clasificación errónea de los alimentos por categoría de procesamiento y a una interpretación errónea de las asociaciones con los marcadores de salud.⁷

² Braesco, Véronique; Souchon, Isabelle; Sauvart, Patrick; Haurigné, Typhaine; Maillot, Matthieu; Féart, Catherine; Darmon, Nicole (2022) Ultra-processed foods: how functional is the NOVA system? In : European Journal of Clinical Nutrition. DOI: 10.1038/s41430-022-01099-1.

³ Sadler, Christina & Grassby, Terri & Hart, Kathryn & Raats, Monique & Sokolović, Milka & Timotijević, Lada. (2021). Processed food classification: Conceptualisation and challenges. Trends in Food Science & Technology. 112. 149–162. 10.1016/j.tifs.2021.02.059.

⁴ Crino, Michelle & T, Barakat & Trevena, Helen & B., Neal. (2017). Systematic Review and Comparison of Classification Frameworks Describing the Degree of Food Processing. Nutrition and Food Technology: Open Access. 3. 10.16966/2470-6086.138.

⁵ de Araújo, T. P., de Moraes, M. M., Afonso, C., Santos, C., & Rodrigues, S. S. P. (2022). Food Processing: Comparison of Different Food Classification Systems. Nutrients, 14(4), 729. <https://doi.org/10.3390/nu14040729>

⁶ Martínez-Pérez, C., San-Cristóbal, R., Guallar-Castillón, P., Martínez-González, M. Á., Salas-Salvado, J., Corella, D., Castañer, O., Martínez, J. A., Alonso-Gómez, Á. M., Wärnberg, J., Vioque, J., Romaguera, D., López-Miranda, J., Estruch, R., Tinahones, F. J., Lapetra, J., Serra-Majem, L., Bueno-Cavanillas, A., Tur, J. A., Sánchez, V. M., ... Daimiel, L. (2021). Use of Different Food Classification Systems to Assess the Association between Ultra-Processed Food Consumption and Cardiometabolic Health in an Elderly Population with Metabolic Syndrome (PREDIMED-Plus Cohort). Nutrients, 13(7), 2471. <https://doi.org/10.3390/nu13072471>

⁷ Marino, M., Puppo, F., Del Bo, C., Vinelli, V., Riso, P., Porrini, M., & Martini, D. (2021). A Systematic Review of Worldwide Consumption of Ultra-Processed Foods: Findings and Criticisms. Nutrients, 13(8), 2778. <https://doi.org/10.3390/nu13082778>

- La confiabilidad entre evaluadores varía al codificar alimentos individuales por nivel de procesamiento, tanto a través como dentro de diferentes sistemas de clasificación, lo que introduce otra fuente potencial de errores de clasificación.
- La confiabilidad entre evaluadores varía al codificar alimentos individuales por nivel de procesamiento, tanto a través como dentro de diferentes sistemas de clasificación^{8,9,10}, introduciendo otra fuente potencial de error de clasificación errónea.
- La categorización de los alimentos como "altamente procesados", en varios de los sistemas de clasificación, tales como NOVA, refieren más a su composición, ingredientes, y función en la dieta que a los métodos de procesamiento aplicados^{11,12}, por lo que el impacto sobre la salud se confunde por la presencia de azúcares, grasas saturadas, sodio y densidad energética de los alimentos.

En relación con lo antes mencionado, el nivel de procesamiento no refleja el valor nutricional del producto. Los alimentos procesados pueden incluir tanto ingredientes con nutrientes cuyo consumo debe incrementarse, como cereales integrales, vitaminas y minerales enriquecidos y fortificados; como aquellos en donde su consumo debe reducirse, como azúcar, sodio y grasas saturadas.

Por ende, no se puede sostener que los alimentos procesados no son saludables. Si bien algunos alimentos son densos en energía y deben limitarse en los patrones dietéticos saludables, la limitación se debe a su falta de contenido de nutrientes y a su alto contenido calórico y no al grado de procesamiento. Si se incluye el término que incluye alimentos "generalmente altamente procesados" sería esencial una definición de consenso, así como la totalidad de la evidencia científica que demuestre el efecto en la salud de dichos alimentos.

El procesamiento de alimentos contribuye a la asequibilidad, accesibilidad y seguridad de los alimentos. Algunos ejemplos: la fortificación y el enriquecimiento de alimentos a base de granos se ha considerado un éxito de salud pública en la prevención de enfermedades por deficiencia. Las tecnologías de envasado a temperatura ultra alta han minimizado el deterioro y aumentado la vida útil y mejorado la disponibilidad y accesibilidad de alimentos nutritivos, como la leche. También, las nuevas tecnologías, han permitido crear alternativas

⁸ Bleiweiss-Sande, R., Chui, K., Evans, E. W., Goldberg, J., Amin, S., & Sacheck, J. (2019). Robustness of Food Processing Classification Systems. *Nutrients*, 11(6), 1344. <https://doi.org/10.3390/nu11061344>

⁹ Braesco, V., Souchon, I., Sauvant, P., Haurigné, T., Maillot, M., Féart, C., & Darmon, N. (2022). Ultra-processed foods: how functional is the NOVA system?. *European journal of clinical nutrition*, 76(9), 1245-1253. <https://doi.org/10.1038/s41430-022-01099-1>

¹⁰ Crino, Michelle & T, Barakat & Trevena, Helen & B., Neal. (2017). Systematic Review and Comparison of Classification Frameworks Describing the Degree of Food Processing. *Nutrition and Food Technology: Open Access*. 3. 10.16966/2470-6086.138.

¹¹ Botelho, R., Araújo, W., & Pineli, L. (2018). Food formulation and not processing level: Conceptual divergences between public health and food science and technology sectors. *Critical reviews in food science and nutrition*, 58(4), 639-650. <https://doi.org/10.1080/10408398.2016.1209159>

¹² Gibney, M. J., & Forde, C. G. (2022). Nutrition research challenges for processed food and health. *Nature Food*, 3(2), 104-109. <https://doi.org/10.1038/s43016-021-00457-9>

basadas en plantas a productos animales. Todos estos alimentos podrían considerarse "altamente procesados" debido a los ingredientes agregados o la tecnología de procesamiento que mejora la nutrición, prolonga la vida útil y mejora la seguridad alimentaria. Sin embargo, cumplen importantes funciones respecto de la salud y la disponibilidad de alimentos para garantizar la seguridad alimentaria.

Al clasificar los alimentos por procesamiento se puede limitar la innovación y el avance de la ciencia y, por ende, el acceso a alimentos nutritivos, especialmente para la población con menores ingresos que no puede, por ejemplo, incluir alimentos frescos en su dieta diaria.

Es por ello que, desde ALAIAB, observamos con mucha preocupación el uso de referencias a "alimentos altamente procesados" y a sistemas de clasificación de alimentos que no se basen en un consenso científico.

Respetuosamente, se sugiere evitar la utilización de conceptos tan indeterminados como los mencionados, cuya conflictividad conceptual y técnica se debe a que no han sido creados a través de la institucionalidad multilateral para tales efectos, como lo es el CODEX ALIMENTARIUS, un espacio en donde convergen entidades científicas, académicas, de gobierno, de sociedad civil, de consumidores y del sector privado, para la creación de marcos normativos diseñados con un equilibrio transparente entre el comercio y la ciencia.

Por las razones expuestas anteriormente, ALAIAB sugiere eliminar la referencia a "alimentos altamente procesados" de esta Directriz.

Impuesto sobre los productos alimenticios

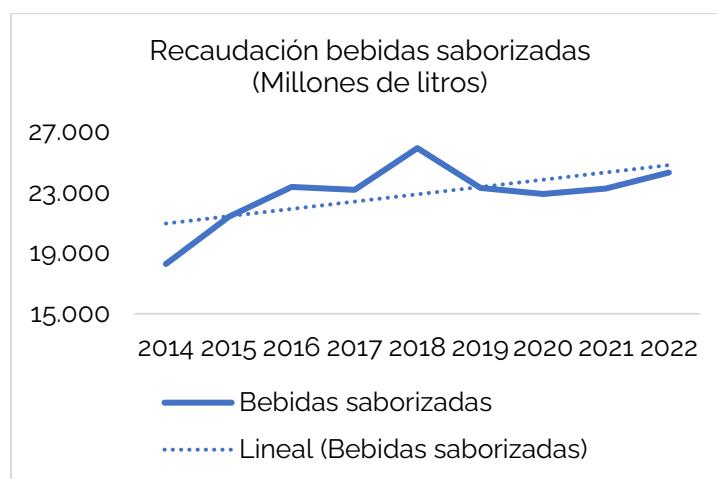
ALAIAB apoya iniciativas destinadas a mejorar la salud pública. Sin embargo, la recomendación de gravar los alimentos "incompatibles con una dieta saludable" no está respaldada por pruebas científicas sólidas. Es un concepto que no ha sido validado por la institucionalidad pertinente en materia de construcción multilateral de marcos normativos y definiciones armonizadas, como lo es CODEX. Esta debilidad, que constituye la columna vertebral de propuestas como la que se comenta, pone a las autoridades de muchos países y a su sector privado, en espacios de conflictividad que parten del impacto a la seguridad jurídica, la institucionalidad y al debilitamiento del racional científico que debe acompañar los procesos de construcción de política pública.

En lo particular, en cuanto a la Recomendación Nro. 1 de las Directrices sobre "la implementación de una política fiscal para gravar bebidas azucaradas", quisiéramos advertir que la evidencia es observacional y, por ende, de baja calidad. Por este motivo, manifestamos la preocupación de que se haga una recomendación firme cuando la información es baja y moderada.

La propia OMS reconoce la importancia del caso de México en la implementación de la política fiscal en bebidas azucaradas en el nivel nacional. Diecisiete de los cuarenta y cuatro estudios analizados versan sobre el caso mexicano, de los cuales solo ocho son considerados de alta calidad. Ninguno de los estudios citados analiza datos que vayan más allá del año 2016 y el único que analiza un periodo más largo concluye que en el tercer año el consumo se estabiliza¹³, como también lo indican otros estudios que solo analizan el primer año de implementación¹⁴. La revisión de esta evidencia, si bien es valiosa, no es suficiente para concluir que esta política haya cumplido sus objetivos.

Por lo anteriormente mencionado, es importante que la evidencia disponible se pueda analizar con un mayor periodo de tiempo. En México, los impuestos a bebidas azucaradas están vigentes desde el 1 de enero de 2014, lo que significa que existen 9 años completos¹⁵ de información mensual de la recaudación federal. En la gráfica 1, realizada a partir de fuentes oficiales y públicas, se puede observar cómo la recaudación de bebidas azucaradas, ajustada por la cuota vigente¹⁶ para obtener la conversión directa a litros, es decir, al indicador exacto de volumen, se ha incrementado año con año desde su implementación, lo que significa que el crecimiento de los litros consumidos es de 4% en promedio anual.

GRÁFICA 1



En 2022 se consumieron 33% más litros a nivel nacional de los que se consumieron en 2014, primer año de implementación del impuesto. Incluso considerando el crecimiento

¹³ Sánchez-Romero L M, Canto-Osorio F, González-Morales R, Colchero M A, Ng S, Ramírez-Palacios P et al. Association between tax on sugar sweetened beverages and soft drink consumption in adults in Mexico: open cohort longitudinal analysis of Health Workers Cohort Study BMJ 2020.

¹⁴ Aguilar Esteve A, Gutiérrez E, Seira E. The effectiveness of sin food taxes: evidence from Mexico. Journal of Health Economics, Vol. 77, May 2021.

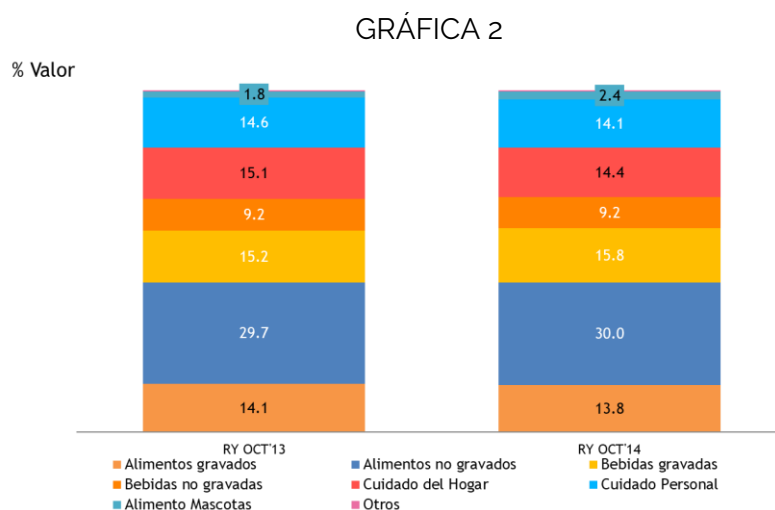
¹⁵ Fuente: Secretaría de Hacienda y Crédito Público de México. Estadísticas oportunas de finanzas públicas. <http://presto.hacienda.gob.mx/EstoporLayout/estadisticas.jsp>

¹⁶ La cuota de bebidas saborizadas se cobra sobre la base de \$1 por litro actualizado con la inflación, las cuotas vigentes para cada año son: \$1 por litro de 2014-2018, \$1.17 por litro en 2019, \$1.2616 por litro en 2020, \$1.3036 por litro en 2021 y \$1.3996 en 2022. Fuente: Diario Oficial de la Federación (México).

poblacional que es de 1% promedio anual¹⁷ desde 2014, el consumo crece a mayor velocidad que la población,

En el documento de consulta, la OMS concluye que para que estos impuestos sean efectivos, la tasa gravable debe ser de, al menos, el 10% del precio final del producto al consumidor. En el caso de México, así es, por lo que no se puede atribuir que la baja efectividad de la medida se deba a la tasa. En 2014, se estableció una tasa de \$1.00 MXN/litro, lo que representó una equivalencia de alrededor de 12% al precio final. Al tratarse de un impuesto actualizable conforme con la inflación, en los últimos cinco años, el incremento en la cuota acumulada es de 40%, tres veces más de lo que la OMS recomienda como tasa para incidir en el consumo¹⁸. Aun así, como se puede observar en la tendencia lineal ascendente de la gráfica anterior, el consumo ni ha caído, ni se ha desacelerado. La inelasticidad de estos productos es tal que, en el caso específico de refrescos, el consumo no cae, aun teniendo una carga combinada de IEPS e IVA de 30%¹⁹.

Continuando con el análisis precedente, en 2014, al implementarse el impuesto de bebida azucaradas en México, junto con el de alimentos clasificados como de alta densidad calórica, el consumidor terminó ajustando la integración de su canasto para tratar de mantener su composición habitual, privilegiando el consumo de los bienes gravados, en detrimento del consumo de categorías de cuidado personal y del hogar. La gráfica 2 da cuenta de cómo, durante el primero año de implementación del impuesto, en el hogar se mantuvo el gasto en categorías gravadas, mientras que se afectaron otras²⁰:



¹⁷ Estimación propia con datos del Consejo Nacional de Población de México.

¹⁸ Además, en México, las bebidas azucaradas cuentan con doble tributación, lo cual de facto ya implica un precio más elevado para los consumidores del que se está considerando como incremento, pues pagan IEPS y pagan IVA, que no pagan el agua simple y otros alimentos líquidos, lo cual representa una carga fiscal combinada de 30%.

¹⁹ IEPS: Impuesto especial sobre producción y servicios. IVA: Impuesto al valor agregado.

²⁰ KWP. Consumer insights III T 2014.

Esta medida es altamente regresiva porque los hogares de los deciles más bajos destinan un porcentaje mucho mayor de su ingreso a la compra tanto de alimentos y bebidas como de productos de cuidado personal, en comparación con los deciles más altos, según datos de la ENIGH²¹ 2020:

Concepto	% del gasto destinado a la compra			
	Decil I (Más bajo ingreso)	Promedio deciles I al III	Promedio deciles VIII al X	Decil X (Más alto ingreso)
Alimentos y bebidas	50.0	48.3	33.4	28.3
Cuidados personales	6.3	6.5	5.8	5.1

Considerando lo anteriormente expuesto, **respetuosamente se sugiere que la OMS analice más elementos para considerar emitir una recomendación de carácter firme sobre la conveniencia de implementar una política fiscal nacional sobre las bebidas azucaradas.** Ante la evidencia compartida, se considera que los potenciales efectos deseados, la viabilidad, la aceptabilidad y el bajo costo de implementación de una medida de esta naturaleza no justifican el carácter de la recomendación.

Para el caso de la Recomendación Nro. 2 de en cuanto a "implementar una política fiscal sobre alimentos considerados inconsistentes con una dieta saludable", la categoría "alimentos incompatibles con una dieta saludable" no está claramente definida. Las dietas y los estilos de vida son demasiado complejos para que un instrumento como un impuesto sobre alimentos o nutrientes individuales pueda influir fácilmente en ellos, especialmente cuando las categorías de alimentos se eligen de manera arbitraria. Distinguir los alimentos "saludables" de los "no saludables" es notoriamente difícil e inviable, y el punto esencial desde una perspectiva de salud pública son los hábitos y dietas a largo plazo, que pueden ser más o menos saludables, no los productos alimenticios individuales en sí mismos. Todos los alimentos pueden formar parte de una dieta saludable, cuando se consume en la cantidad y frecuencia adecuadas.

La efectividad de cualquier medida política debe evaluarse y validarse cuidadosamente antes de implementarla. Debe evitarse la discriminación infundada de productos, ingredientes, nutrientes o procesos. Los impuestos no deben reemplazar la educación alimentaria nutricional, que es clave para lograr los objetivos de salud pública.

Hasta la fecha, existe muy poca evidencia para concluir sobre el efecto de la tributación de los alimentos en la ingesta nutricional y el estado de salud de la población. Andreyeva et al (2022) sostiene que "la evidencia hasta la fecha no muestra ningún cambio significativo en el IMC después de la implementación de políticas fiscales relacionadas con los alimentos".

²¹ Encuesta Nacional de Ingreso y Gasto de los Hogares. INEGI. México. 2020.

También añade que no se encuentran investigaciones disponibles para las ENT relacionadas con la dieta y los resultados del embarazo y el cambio de producto."²² También añade que más investigación es necesaria para comprender las implicaciones de los impuestos y subsidios a los alimentos con relación al consumo, la dieta y los resultados de salud a nivel de la población.

Los escasos estudios disponibles solo permiten concluir (y aún con un bajo nivel de evidencia) sobre la efectividad en la reducción de compras de productos gravados, mientras que la evidencia sobre resultados exitosos relacionados con la salud es mínima. Se evidencian un total de diecinueve estudios, todos observacionales, es decir, con baja evidencia científica:

- Cuatro sobre impuestos nacionales y tres sobre impuestos estatales de las ventas en los EE. UU
- Dos sobre el impuesto de base semi-amplia en Hungría
- Uno sobre el impuesto a los dulces en Dinamarca
- Uno sobre el impuesto a los dulces en Finlandia
- Tres sobre los impuestos a las ventas
- Cinco sobre el impuesto a las grasas saturadas en Dinamarca.

El análisis agrupado no se completó debido al escaso número de estudios y la heterogeneidad, por lo tanto, todos se sintetizaron narrativamente. Las únicas intervenciones con eficacia demostrada en la prevención de la obesidad infantil son las multifactoriales. Todas ellas incluyen intervenciones de actividad física, además de promoción de cambios en el comportamiento alimentario.²³

²² Andreyeva, T., Marple, K., Moore, T. E., & Powell, L. M. (2022). Evaluation of Economic and Health Outcomes Associated With Food Taxes and Subsidies: A Systematic Review and Meta-analysis. *JAMA network open*, 5(6), e2214371. <https://doi.org/10.1001/jamanetworkopen.2022.14371>

²³ Hodder, R. K., O'Brien, K. M., Lorient, S., Wolfenden, L., Moore, T. H. M., Hall, A., Yoong, S. L., & Summerbell, C. (2022). Interventions to prevent obesity in school-aged children 6-18 years: An update of a Cochrane systematic review and meta-analysis including studies from 2015-2021. *EClinicalMedicine*, 54, 101635. <https://doi.org/10.1016/j.eclinm.2022.101635>

Descripción general de los hallazgos sobre el impuesto a los alimentos o nutrientes

	CAMBIO DE PRECIO	IMPACTO EN CONSUMO →	IMPACTO EN LA DIETA	IMPACTO EN LA OBESIDAD	IMPACTO EN ENT
MÉTRICA	Tasa de transferencia	Elasticidad precio propio	Cambio en la ingesta de calorías	Cambio en IMC	Cambio en la mortalidad prematura
ANÁLISIS COMBINADO	No es posible el análisis agrupado	No es posible el análisis agrupado	No es posible el análisis agrupado	No es posible el análisis agrupado	No se identificaron estudios elegibles
EFFECTO	4 de 6 estudios observacionales mostraron un aumento significativo de los precios de los alimentos gravados	5 estudios observacionales mostraron una disminución significativa en las compras de alimentos gravados	2 de 7 estudios observacionales mostraron un aumento significativo en los alimentos no gravados	2 estudios observacionales, ninguno de los cuales muestra un impacto significativo.	N/A
CERTEZA DE LA EVIDENCIA	MUY BAJA	MUY BAJA	MUY BAJA	MUY BAJA	N/A
COMENTARIOS	No es necesariamente inconsistente con las observaciones de transferencia reales, incluso si el informe no proporciona estimaciones agrupadas.	El informe no proporciona elasticidades agrupadas y, por lo tanto, no hace referencia a comentarios con la dinámica real del mercado.	Imposible decir algo concluyente sobre la sustitución según los datos proporcionados.	Una evaluación relevante del impacto sobre la obesidad depende de una evaluación exhaustiva del efecto de sustitución.	No hay pruebas para evaluar.

En cuanto a México, al igual que se señaló anteriormente respecto del caso de bebidas azucaradas, es importante se incluya en el análisis la recaudación en las cuentas nacionales, siendo éste el indicador observacional más sólido y objetivo, no sólo porque está desprovisto de todo sesgo de análisis, sino porque reporta cifras actualizadas hasta 2022, lo que permite analizar la evolución del impuesto a lo largo de 9 años.

GRÁFICA 3



Como se puede observar, en términos reales, la recaudación por el concepto de alimentos no básicos con alta densidad calórica²⁴ comenzó sobre los 9 mil millones de pesos en 2014 y para el cierre de 2022 fue de 30 mil 330 millones de pesos. Si los niveles de recaudación en términos reales se consideran un proxy del consumo, a nueve años su de aplicación, se da cuenta de que no solo no ha disminuido el consumo de estos productos, sino que es rampante, registrando un crecimiento del 219%.

Por lo antes mencionado, **se sugiere se puedan analizar más elementos y experiencias antes de emitir una recomendación, aunque sea de carácter condicional, sobre la conveniencia de implementar una política fiscal nacional sobre alimentos considerados inconsistentes con una dieta saludable.** Ante la dificultad de definir la base gravable y la evidencia anteriormente compartida, consideramos que los potenciales efectos deseados, la viabilidad, la aceptabilidad y el bajo costo de implementación de una medida de esta naturaleza no justifican la recomendación.

Complementariamente, los impuestos sobre los alimentos y bebidas que tienen como efecto gravar a todos los productos de igual manera, independientemente de la riqueza o los ingresos que tengan las personas, no afectan a todos igual forma, ya que no considera la capacidad económica individual al momento de aplicarlo, lo que como consecuencia genera una mayor presión fiscal sobre individuos que tienen un nivel adquisitivo menor. Este último elemento se agrava aún más, cuando la propuesta fiscal tiene como ámbito de aplicación a los alimentos según el nivel de procesamiento, que, además de partir de una premisa equívoca, termina afectando a una gama importante de tipos y variedades de alimentos que (1) pueden ser parte de una dieta balanceada y saludable y (2) estar dentro de los alimentos

²⁴ Aplica una tasa de 8% al precio final a diversos productos considerados de consumo "no básico", cuya densidad energética sea igual o superior a 274 kcal por cada 100g de las siguientes categorías: botanas (aperitivos salados), productos de confitería, chocolate y demás productos derivados del cacao, flanes y pudines, dulces de frutas y hortalizas, cremas de cacahuate y avellanas, dulces de leche, alimentos preparados a base de cereales, helados nieves y paletas de hielo.

de primera necesidad de todos los grupos poblacionales, especialmente, los más vulnerables socialmente

Los grupos de la población con menores niveles de ingreso dedican una mayor proporción de su ingreso a la adquisición de alimentos. La manera como se han implementado en varias jurisdicciones impuestos a determinados tipos de alimentos profundiza esa situación, pues su cobertura se extiende a muchos de los alimentos consumidos por esos grupos de la población, que no se pueden reemplazar sin aumentar su gasto en alimentación. Esto contribuye de manera negativa al aumento de la inseguridad alimentaria.

En conclusión, las iniciativas que plantean gravar a ciertos alimentos de manera discrecional con el fin de reducir su consumo no terminan de ser efectivas. Entidades como la OCDE²⁵ incluso lo sostienen: "las medidas fiscales destinadas específicamente a cambiar el comportamiento son complejas de diseñar y aplicar; su impacto puede ser impredecible ya que la elasticidad precio de la demanda varía entre individuos y grupos de población; pueden afectar más a los grupos de bajos ingresos que a los de mayores ingresos".

Observaciones sobre el método GRADE

Respecto del marco GRADE²⁶, utilizado para valorar la calidad del conjunto de pruebas, y para elaborar y presentar informes de las recomendaciones, no sólo evalúa factores relevantes para establecer la certeza de las pruebas, sino que también incluye factores contextuales:

"El enfoque GRADE separa explícitamente el proceso de evaluación del grado de certeza de las pruebas del proceso de formulación de recomendaciones. Este último proceso tiene en cuenta una serie de factores contextuales adicionales (repercusiones en materia de recursos, equidad y derechos humanos, aceptabilidad y viabilidad). El grado de certeza de las pruebas no implica que la recomendación tenga un grado de certeza determinado; la alta certeza de las pruebas no significa necesariamente que se hará una recomendación firme, y una recomendación firme puede hacerse con pruebas de poca o muy poca certeza, según otras consideraciones." (Proyecto de directriz de la OMS, pág. 13)²⁷

²⁵OCDE, 2010. Healthy Choices, Reunión Ministerial de Salud de la OCDE, París, 7 y 8 de octubre de 2010, Sesión 2, París 2010

²⁶GRADE (Grading of Recommendations, Assessment, Development and Evaluations) es el marco de la OMS para elaborar y presentar resúmenes de pruebas. Tiene cuatro niveles de evidencia: -

- "Alto": Muy seguros de que el verdadero efecto se aproxima al de la estimación del efecto.
- "Moderado": Moderadamente confiados en la estimación del efecto, es probable que el verdadero efecto se aproxime a la estimación del efecto, pero existe una posibilidad de que sea sustancialmente diferente.
- "Bajo": La confianza en la estimación del efecto es limitada, el verdadero efecto puede ser sustancialmente diferente de la estimación del efecto.
- "Muy baja": Muy poca confianza en la estimación del efecto es probable que el verdadero efecto sea sustancialmente diferente de la estimación del efecto

²⁷ WHO (2022) Draft WHO Guideline on fiscal policies to promote healthy diets, p.13.

Por lo tanto, cuando no hay certeza de las pruebas, se establece la posibilidad de utilizar factores contextuales para reforzar su recomendación. Ante esto consideramos que no deben tenerse en cuenta en la evaluación de la eficacia del impacto de los impuestos, ya que consisten en valoraciones altamente subjetivas. En este caso, las directrices GRADE alertan sobre recomendaciones fuertes respaldadas por evidencia baja o muy baja²⁸. Las recomendaciones firmes deben basarse en pruebas sólidas y fidedignas, coincidentes con lo establecido en el propio Manual para el Desarrollo de Directrices de la OMS, en pos de asegurar recomendaciones políticas sustentadas en pruebas sólidas.

*"Las DGG²⁹ deben determinar la calidad general de la evidencia en todos los resultados críticos de cada recomendación. Debido a que la calidad de las pruebas se evalúa por separado para cada resultado, la calidad suele diferir entre los resultados. Si la calidad de la evidencia es la misma para todos los resultados críticos, entonces este es el nivel de calidad que se aplica a toda la evidencia que respalda la respuesta a la pregunta clave. Si la calidad de las pruebas difiere según los resultados críticos, la confianza global en las estimaciones de los efectos no puede ser superior al nivel más bajo de confianza en las estimaciones de los efectos para un resultado concreto. Por lo tanto, la calidad más baja de las pruebas para cualquier resultado crítico determina la calidad general de las pruebas."*³⁰

Continuando con el análisis precedente, la consulta refuerza las preguntas relacionadas con "alimentos que contribuyen a una alimentación saludable" y "alimentos que no contribuyen a una alimentación saludable". Es importante mencionar que una alimentación saludable, involucra un contexto mucho más amplio en términos socioculturales, genéticos, ambientales, demográficos, etc. Esto mismo es ratificado en el propio documento (Pg. 21) en cuanto a que cada país, al momento de evaluar propuestas de políticas públicas de tributación alimentaria, debe verificar sus costumbres y cultura alimentaria antes de avanzar en una iniciativa de este carácter. Este abordaje metodológico, basado en la clasificación entre alimentos "buenos" y "malos", aplicado de manera generalizada, conllevará a impactos nulos en muchos países y regiones, puesto que los problemas de malnutrición tienen una extraordinaria complejidad multifactorial que va mucho más allá de definir si un alimento debe ser gravado o no de manera individual, por su característica o su contenido nutricional, desde una definición que no dispone de sustento científico.

Cabe destacar incluso, que hay una gama más amplia de alimentos que contribuyen a una dieta saludable que los establecidos en los ejemplos de "alimentos que contribuyen a

²⁸ Alexander, P. E., Gionfriddo, M. R., Li, S. A., Bero, L., Stoltzfus, R. J., Neumann, I., Brito, J. P., Djulbegovic, B., Montori, V. M., Norris, S. L., Schünemann, H. J., Thabane, L., & Guyatt, G. H. (2016). A number of factors explain why WHO guideline developers make strong recommendations inconsistent with GRADE guidance. *Journal of clinical epidemiology*, 70, 111–122. <https://doi.org/10.1016/j.jclinepi.2015.09.006> - p.112

²⁹ Miembros del grupo de elaboración de directrices de la OMS

³⁰ World Health Organization. (2014). *WHO handbook for guideline development*, 2nd ed. World Health Organization. <https://apps.who.int/iris/handle/10665/145714>, p. 120.

una dieta saludable" conforme a la Recomendación Nro. 3 de las directrices. Por ejemplo, según las Pautas dietéticas para estadounidenses 2020–2025³¹, un plan de alimentación saludable incluye:

- Verduras de todo tipo
- Frutas
- Cereales
- Leche y productos lácteos sin grasa o bajos en grasa
- Alimentos proteicos, incluyendo carnes magras, aves y huevos; mariscos; alubias, guisantes y lentejas; y frutos secos, semillas y productos de soja
- Aceites

Además, la guía alimentaria nacional del Reino Unido, Eatwell Guide³², en una representación visual de los tipos y proporciones de alimentos necesarios para una dieta sana y equilibrada, recomienda:

- Comer por lo menos 5 porciones de una variedad de frutas y vegetales todos los días.
- Basar las comidas en papas, pan, arroz, pasta u otros carbohidratos ricos en almidón; eligiendo versiones integrales cuando sea posible.
- Tener algunos lácteos o alternativas no lácteas (como bebidas de soja).
- Elegir opciones bajas en grasa y azúcar.
- Comer algunos frijoles-guisantes, legumbres, pescado, huevos, carne y otras proteínas (incluidas 2 raciones de pescado cada semana, una de las cuales debe ser graso).
- Elegir aceites y productos para untar insaturados y cómalos en pequeñas cantidades.
- Beber de 6 a 8 tazas/vasos de líquido al día.

Principios de una buena formulación de políticas fiscales.

Las mejores prácticas de construcción de política fiscal dictan que estas deberían ser justas, previsibles y no discriminatorias respecto de los productos a los que se aplican y a los segmentos de consumidores que afectarán. En aplicación de los principios de proporcionalidad y eficacia, sólo deben introducirse impuestos cuando otros instrumentos no permitan alcanzar los objetivos de salud pública perseguidos. En última instancia, si se introducen, políticas fiscales deberían estar justificadas por objetivos de salud pública, basados en mecanismos claros para promover el debido proceso de transparencia para la asignación presupuestaria y manejo de lo recaudado con fines de salud pública.

³¹ Dietary Guidelines for Americans 2020–2025. https://www.dietaryguidelines.gov/sites/default/files/2020-12/Dietary_Guidelines_for_Americans_2020-2025.pdf (pg. 12)

³² Food-based dietary guidelines for the United Kingdom 2016 Eatwell Guide

Deben evitarse, a su vez, los impuestos *ad valorem* sobre los precios de venta, ya que no guardan relación con los objetivos perseguidos. De hecho, los impuestos *ad valorem* pueden ser un incentivo para que los consumidores opten por opciones más económicas del bien gravado, diluyendo así la eficacia potencial de un impuesto correctivo.

Asimismo, deben eludirse impuestos de carácter monofásico, es decir, que se cobran una sola vez al inicio de la cadena de distribución y que no se pueden descontar de los impuestos pagados posteriormente (tal como funciona el impuesto al valor agregado), porque generan un aumento en cascada de los precios que no pueden soportar los grupos de la población con los menores ingresos.

Para finalizar deseamos manifestar que, la eficacia de una política fiscal sobre alimentos y bebidas debe considerar como primer paso una política de Educación Alimentaria Nutricional que no estigmatice a los alimentos por su nivel de procesamiento y/o contenido de nutrientes y que promueva la alimentación saludable desde una perspectiva integral. Cualquier política exitosa que se recomiende se debe buscar incidir efectivamente en los hábitos alimentarios y de actividad física, así como de cuidado integral de salud de la población, por lo que sus efectos serían observables hasta el mediano y largo plazo.

Conclusiones

Tal como se mencionó previamente, el estado científico actual que se menciona de las publicaciones analizadas sobre el tema en el documento refleja una baja y/o nula significación de los resultados. Es fundamental que, la investigación y procesamiento de datos, se analicen a la luz del contexto socioeconómico que muchos países de la región poseen, en cuanto al impacto real de la tributación sobre los alimentos y bebidas, Más aún considerando que América Latina y el Caribe ya ronda con una carga tributaria del 21,9%³³.

Reiteramos nuestro apoyo a la labor que la Organización Mundial de la Salud viene continuamente desarrollando a los efectos de generar recomendaciones que favorezcan la Salud Pública. No obstante, la información que se plasma en el documento demuestra que la promoción de medidas fiscales para prevenir y combatir el sobrepeso, la obesidad y la diabetes, carecen de sustento científico y empírico que demuestre una relación causal entre el consumo de un alimento o bebida específico y estos padecimientos, así como el que los impuestos o subsidios modifiquen los hábitos de consumo. **Por este motivo, consideramos prematura la instancia para el lanzamiento de una guía de recomendaciones que no disponen de robusta base científica. Es primordial que, para la eficiencia de los lineamientos planteados, se continúe relevando y analizando datos e información que permitan construir una mirada científica sólida que considere, a su vez, el intercambio con los diversos actores involucrados.**

³³OCDE, 2022. Estadísticas Tributarias en América Latina y Caribe. <https://www.oecd.org/tax/tax-policy/folleto-estadisticas-tributarias-en-america-latina-y-el-caribe.pdf> (pág. 3)

Ante una problemática multicausal advertimos la importancia de no señalar a un único actor como responsable, se requiere de un enfoque holístico de múltiples partes interesadas. Es importante se trabaje bajo la convicción de que todos los eslabones del entramado productivo, incluido el sector privado, ocupan un rol fundamental para dar respuesta a los desafíos de sobrepeso, malnutrición, desnutrición y obesidad que se presentan a nivel mundial.

Confiamos en que nuestras observaciones sean tenidas debidamente en cuenta en la revisión del proyecto de directriz de la OMS. Le agradecemos su amable consideración y quedamos a su disposición para cualquier información o aclaración adicional que pueda necesitar.



Juliana Cortez Danese
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<https://alaiab.org/wp/>

Survey response	
Family/last name	NADAKINAMANI
Given/first name	RAJKUMAR
Organization/affiliation	MODERN INDIA HEART FOUNDATION
Sector	Non-governmental agency
Sector [Other]	
Country	India
Country [Other]	
Overall clarity of the guideline	Overall clarity of the guidelines are excellent
Considerations and implications for adaptation and implementation of the guideline	I strongly agree with WHO recommendation to adapt and implement these recommendations.
Context and setting-specific issues that have not yet been captured	We may need to include recommendations on high calories food stuff and also containing high fat diet.
Errors of fact or missing data	nil
General comments	for the benefit public across the world and to reduce global mortality and morbidity of cardiovascular disease(NCD) number 1 killer we highly recommend such implications

Joint submission to the call for comments on the draft WHO guideline on fiscal policies to promote healthy diets

February 2023

1. **NCD Alliance, The George Institute for Global Health, World Cancer Research Fund International, World Obesity Federation, Africa NCDs Network, Cameroon Civil Society NCD Alliance, Cancer Research UK, Ghana NCD Alliance, Healthy Caribbean Coalition, Healthy India Alliance, HRIDAY, International Association for Dental Research, International Diabetes Federation, Norwegian Cancer Society, Reconciliation and Development Association, Resolve to Save Lives and Walé Action Santé Population** welcome the recognition by the World Health Organization (WHO) that progress to implement a comprehensive package of fiscal policies to promote healthy diets has been slow, and that Member States may benefit from further guidance to assist with establishing or strengthening different fiscal policies on food and non-alcoholic beverages, as part of a broader package of policies to promote healthy diets to reduce the burden of obesity, cancers, type 2 diabetes, cardiovascular diseases (CVD), oral diseases and other diet-related noncommunicable diseases (NCDs). We commend WHO for responding to Member States requests and developing evidence-based recommendations for promoting healthy diets through fiscal policies, and we encourage WHO to promptly finalize and disseminate the guideline. We appreciate the consultation opportunity and wish to contribute with some comments for your consideration.

Comments on overall clarity of the guideline

2. **The document must be shorter and concise.** The length and repetition of content in the draft guideline can lead to confusion and undermine the purpose of this document: to provide clear policy guidance to Member States. We urge WHO to have a shorter, concise, and well-structured version of this guideline, with its recommendations brought to the forefront; background information including on the development of the guideline in annexes or a complementary discussion paper; and **an executive summary that is limited to a few pages, highlighting the three recommendations¹ and only the main findings, limitations and research gaps found.** For instance, the fact that the scope of the guideline includes pricing policies but that there is no recommendation on pricing policies due to no studies found on the effectiveness of these policies is a very important point that is easily missed.

¹ For ease of reference, the three policy recommendations of the draft guideline currently read as:

1. *Recommendation #1: WHO recommends implementation of a policy to tax sugar-sweetened beverages (SSBs). Strong recommendation*
2. *Recommendation #2: WHO suggests implementation of a policy to tax foods inconsistent with a healthy diet. Conditional recommendation*
3. *Recommendation #3: WHO suggests implementation of a policy to subsidize foods that contribute to a healthy diet. Conditional recommendation*

3. **The document must strengthen and be clearer regarding recommendations #2 (tax on unhealthy foods) and #3 (subsidies for healthy diets) indicating that the judgment of benefit from the policy recommendations is favorable.** These recommendations are caveated as being “conditional” due to very low certainty evidence from real-world policy evaluations and modeling. However, the low certainty evidence is a case of limited availability of real-world evidence which is strong (not weak); and the existing modeling studies present a strong case for the effectiveness of health taxes and subsidies. But the current phrasing in the draft guideline can be seen as contradictory, and **risks diluting the importance of considering other fiscal policies for healthy diets beyond taxes on sugar-sweetened beverages (SSBs)**. The rationale section of these recommendations must therefore flag that the certainty of evidence is linked to the limited amount (and not quality) of real-world evidence. These two “conditional” recommendations, if well designed, are expected to have a desirable and large effect on products and healthy diets as SSB taxes have had,² and this must be clarified. Moreover, the executive summary uses several times the term “less certain” in reference to the strength of evidence on specific aspects of these policies, and this language could be improved. Confidence intervals are used when reporting on study results that are likely not relevant to Member States, and it is unclear how objective the use of this term makes findings.
4. **The document must have stronger and clearer recommendations.** As with the draft WHO guideline on marketing policies, the recommendations #2 and #3 on fiscal policies use the phrase “WHO suggests...”. As these are framed as recommendations, we suggest that they are rephrased as “WHO recommends...”. Moreover, the recommendations refer to key terms (“sugar-sweetened beverages (SSB)”, “subsidize” and “healthy diet”) that are not defined in a clear way and are scoped in different sections of the document (including via footnotes), making these recommendations vague and unclear, which leads to our next comment about the need to define additional terms.

Comments on context and setting specific issues that have not yet been captured in the guideline

5. **The document must define the terms healthy diet, sugar-sweetened beverages, non-alcoholic beverages, and subsidy.** These terms should be clearly defined from the beginning, for instance within the glossary, mindful of potential adaptations in national / local contexts.
 - **Healthy diet:** This term is currently scoped positively and negatively (i.e. what includes a healthy diet and what doesn’t) under remarks for recommendation #2 and #3, and the document would benefit from having a consolidated definition of this term, e.g. referring to the fact that **a healthy diet should be rich in desired nutrients**

² A study shows that per capita volumes of added sugar from beverage sales have decreased globally (-12%) but have increased globally (9%) for packaged foods. This suggests that globally, the level of sweetness of beverages is decreasing over time, while the level of sweetness of packaged foods is increasing. It also shows how the total number of policy actions implemented in each region was significantly correlated with greater non-nutritive sweetener quantities sold in beverages, but not packaged food. Source: Russell C, et al. Global trends in added sugars and non-nutritive sweetener use in the packaged food supply: drivers and implications for public health. *Public Health Nutrition*. 2022; 1–13. Available [here](#).

/ ingredients (such as fiber, potassium, fresh fruits and vegetables, legumes, whole grains, and also healthy sources of protein) and that foods and beverages high in undesired nutrients (such as trans-fats, saturated fats, free sugars, and salt), often ultra-processed and/or energy-dense, are inconsistent with a healthy diet. It is also

important to acknowledge that the healthy eating pattern evidence-base skews towards Western diets, and that a definition of a “healthy diet” should strive to be inclusive of global eating patterns, considering the role of cultural or religious foods, and social and cultural food safety.

- **Sugar-sweetened beverages:** The remarks under recommendation #1 aim to define the term SSB (going beyond carbonated soft drinks), however, under footnote 12 (page 17) and on page 26, it is explained that some regulations may define SSB as drinks with added sugar content rather than free sugar content. It is important that a definition of SSB encompassing all these considerations is presented in a consolidated way at the beginning of the document.
- **Non-alcoholic beverages:** It is important to include a clear definition for the term "non-alcoholic beverages" to provide clarity to Member States on what it includes and what it doesn't, as in practice this may vary across jurisdictions (e.g., if they might consider drinks with low alcohol concentration to be non-alcoholic beverages, these drinks will be subject to regulatory and fiscal policies on non-alcoholic beverages rather than alcoholic beverages).
- **Subsidy:** The same as different types of taxes are precisely described in the document, the document would benefit from providing a definition of “subsidy”.

Comments on considerations and implications for adaptation and implementation of the guideline

6. **The document must reflect the need to include monitoring and evaluation mechanisms in the guideline recommendations’ remarks.** Further emphasis is needed on the monitoring and evaluation of the recommended policies to develop the evidence needed to reiterate their effectiveness and identify when they work best.
7. **The document must highlight the importance of working with communities, including people living with NCDs, in the development, implementation and review of fiscal policies for healthy diets.** Like other public policies, fiscal policies are more effective when communities are meaningfully involved, informing these processes to ensure policies are relevant, appropriate, scalable and sustainable in a given context.³
8. **The document must reinforce the need to promote the public acceptability of fiscal policies for healthy diets, and address industry opposition and interference as part of policy implementation.** Implementation considerations around food industry opposition must be broadened out beyond acceptability considerations. For instance, the guideline should point to industry strategies that may undermine the impact of fiscal policies on

³ Ralston J et al. “The role of people living with NCDs in NCD prevention and control.” *Noncommunicable diseases: a compendium*. Edited by Banatvala N, Bovet P. New York: Routledge, 2023. Available [here](#).

unhealthy products (e.g., price promotions). Therefore, in line with the guideline's call for fiscal policies to be implemented as part of a broader package of policies to promote healthy diets, the guideline should mention how accompanying these fiscal measures with pricing or marketing policies can assist in addressing such industry strategies. The guideline would also benefit from being connected with the broader work from WHO on commercial determinants of health as there are opportunities to learn across NCD risk factors and develop comprehensive policies.

9. **The document must encourage the combined implementation of taxes on unhealthy foods and beverages and subsidies to promote healthy diets, in line with the evidence from modeling studies.** This guideline is a positive step towards encouraging countries to consider a comprehensive and coherent approach to fiscal policies for healthy diets by improving the affordability and accessibility of healthy foods, while disincentivizing the purchase and consumption of unhealthy foods and non-alcoholic beverages. The draft guideline currently mentions the importance of implementing fiscal policies as part of a broader package of policies to promote healthy diets, and that evidence from modeling studies shows that a combination of subsidies and taxes would be cost-effective or cost-saving. This language should be strengthened and reference to available and needed research on this should be reinforced, to better understand the benefits and equity implications of combining these fiscal policies.

Errors of fact or missing data

10. **The document must include considerations on the effect of recommendation #1 (SSB tax) on substitution, especially around non-sugar-sweetened beverages (NSSBs).** Although the guideline recognizes the need for more evidence on the SSB tax effects on substitution, it is important that the document refers to the fact that SSB taxes that do not include NSSBs, may lead to the increased purchase and consumption of NSSBs. Consideration on the potential health risks of this should be factored in the SSB tax policy design,⁴ in line with the findings from the forthcoming WHO guideline on non-sugar sweeteners. **The guideline must also highlight that NSSBs do not replace water and other healthy beverages, and substitution efforts should be towards documented healthier options;** and more research is needed to understand how tax models that include NSSBs may encourage substitution towards documented healthier options.
11. **The document must include considerations on the cost of a healthy diet in relation to recommendation #3 (subsidies for healthy diets).** Despite recognition that 3.1 billion people in the world cannot afford a healthy diet according to global guidance, there are no studies on the cost of a healthy diet (nor consideration of this under recommendation #3), and this should be noted as a research gap. In addition, it is essential to have research that compares the effectiveness of subsidies on healthy foods against more general social protection measures (e.g., subsidies targeted on specific populations groups or income

⁴ For instance, there is growing evidence on the direct link between artificial sweeteners and CVD risk. See: Debras C, et al. Artificial sweeteners and risk of cardiovascular diseases: results from the prospective NutriNet-Santé cohort. *BMJ*. 2022;378:e071204. Available [here](#).

support) and the impact they may have on diets, to understand which measures might be more effective, efficient and equitable, and under which context.

12. **The document must include considerations on the potential role and impact of earmarking recommended taxes or accompanying these taxes with a health budget commitment (also known as “informal earmarking”).** Under recommendations #1 and #2, we urge WHO to consider including a remark about this and within implementation considerations, not just as a way to increase public acceptability but also as part of the resource considerations (given the return on investment).⁵
13. **The document must acknowledge under the remarks of recommendation #3 (subsidies for healthy diets) the need to also consider accessibility of healthy foods.** Subsidies to encourage the purchase and consumption of healthy foods can only be effective if these foods are available and accessible for purchase.
14. **The document must emphasize the importance of basing health taxes on a clear evidence-based definition of healthy *versus* unhealthy foods and beverages, and must recommend the use of WHO regional nutrient profile models (NPMs) as a reference** (like with the draft WHO guideline on food marketing policies). A robust evidence base underpinning the design of health taxes will optimize the public health impact of these policies, and protect them from industry opposition and potential legal and trade disputes. Recommending WHO regional NPMs will encourage countries to use these regionally agreed and public health-oriented models as a reference to support them in establishing or adapting comprehensive national NPMs. These regional NPMs could be specified, for instance, under Box 1 (page 60). The guideline should also refer to and explore the advantages of using the underlying evidence base or NPMs for taxation of unhealthy foods and beverages across other nutrition policies (e.g., for public procurement of foods, front-of-pack labelling, and marketing policies). This could allow for synergistic communication strategies that support multiple nutrition policies, and reinforce public awareness and policy effectiveness.

General comments

15. **The document must specify that its primary audience is Member States.** Considering that the recommendations are intended to strengthen a set of fiscal measures to promote healthy diets by Member States, we urge WHO to divide the target audience of this guideline into two groups to make it clear what role different actors play. The primary target audience includes Member States actors (including finance authorities); and the secondary target audience includes other actors.
16. **The document must recommend that more research is undertaken on those areas with research gaps.** For instance, it should have a clear call for the need for more research on pricing policies and on both fiscal and pricing policies in low- and middle-income countries.

⁵ For instance, France, Hungary, Portugal and the UK have examples of formal and/or informal earmarking on SSB taxes, showing a return on investment in public services. Source: Thow AM, et al. Sugar-sweetened beverage taxes in Europe: learning for the future. *European Journal of Public Health*. 2022;32:2, 273–280. Available [here](#).

As acknowledged in the document, studies should collect disaggregated data by socio-economic status (SES), sex, gender, and geographical location. This will allow analysis of the impact of these fiscal policies on equity and inform how their design can be optimized to each context. More research is also needed to understand how the meaningful involvement of communities, including people living with NCDs, in the development, implementation and review of fiscal policies for healthy diets increases the effectiveness of these policies specifically.

17. **More technical guidance is required for the implementation of fiscal policies for healthy diets.** The draft guideline refers to the recently launched WHO manual on SSB taxation policies, providing guidance on the policy design, development, implementation, administration, monitoring and evaluation of SSB taxes, and how to counter industry interference. We urge WHO to consider developing similar technical guidance on the taxation of other unhealthy foods and non-alcoholic beverages, and subsidies that promote the purchase and consumption of healthy foods, to encourage and guide the implementation of these, and increase the evidence on their effectiveness. More guidance is also needed on how to design fiscal measures to optimize their synergistic effects (e.g., promoting reformulation through content-based tiered excise taxes or increasing revenues for health through formal / informal earmarking). This guideline would also benefit from clearly outlining its alignment with other recommendations and guidelines on food policy and nutrients / ingredients (published or planned).
18. **Although outside the scope of this guideline, the need to assess the effectiveness of other fiscal policies in promoting healthier food systems and diets should be acknowledged.** For instance, this guideline does not assess the impact of subsidies at the level of food production and agricultural subsidies nor the impact of trade policy instruments; and it would therefore be important to consider collaboration with UN agencies with expertise in these areas to further assess the impact of these other fiscal measures.
19. Last, we would like to commend WHO for the rigorous processes established within the development of the guideline to manage conflicts of interest, and the consideration of learnings from other domains such as tobacco (namely on the need to adapt specific excise taxes to inflation rates and the role that non-price factors may have in promoting cross-border shopping beyond taxation).

Bibliography of other key resources on fiscal measures for healthy diets

- Pettigrew S, et al. An examination of public support for 35 nutrition interventions across seven countries. *European Journal of Clinical Nutrition*. 2022. Available at: <https://www.nature.com/articles/s41430-022-01211-5> [This resource is particularly relevant as found that support levels for sugar and fat taxes were considerably stronger in the majority of the included low- and middle-income countries compared to the high-income countries that were analyzed (while the guideline currently mentions an evidence gap in relation to low- and middle-income countries).]

- Gallup, Bloomberg Philanthropies. Measuring Public Perceptions of Noncommunicable Diseases. Survey results available at: <https://www.gallup.com/analytics/401105/bloomberg-philanthropies-ncd-data.aspx> [These survey results also include data on the public support levels for higher taxes on high-sugar drinks in five countries: Colombia, India, Jordan, Tanzania and the United States (four of them being low- and middle-income countries).]
- World Health Organization, STOP. Fiscal policies to promote healthy diets: Policy brief. 2022. Available at: <https://www.who.int/publications/i/item/9789240049543>
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- Pell D, et al. Changes in soft drinks purchased by British households associated with the UK soft drinks industry levy: controlled interrupted time series analysis. *BMJ*. 2021;372:n254. Available at: <https://www.bmj.com/content/372/bmj.n254>
- Russell C, et al. Global trends in added sugars and non-nutritive sweetener use in the packaged food supply: drivers and implications for public health. *Public Health Nutrition*. 2022; 1-13. Available at: <https://www.cambridge.org/core/services/aop-cambridge-core/content/view/A6375EB569DCDA4899730EC40C69D1CC/S1368980022001598a.pdf>
- Thow AM, et al. Sugar-sweetened beverage taxes in Europe: learning for the future. *European Journal of Public Health*. 2022;32:2, 273–280. Available at: <https://doi.org/10.1093/eurpub/ckab211>

3 February 2023

WHO Steering Committee and
WHO Nutrition Guidance Expert Advisory Group (NUGAG) Subgroup on Policy Actions
World Health Organization
Avenue Appia 20
1211 Geneva
SWITZERLAND

Email Submission: [Call for comments on the draft WHO Guideline: Fiscal policies to promote healthy diets](#)

Dear Sir/Madam

Attached are the comments that the New Zealand Food & Grocery Council wishes to present on the *WHO draft Guideline on fiscal policies to promote healthy diets*.

Yours sincerely

A handwritten signature in blue ink, appearing to be "Raewyn Bleakley".

Raewyn Bleakley
Chief Executive



WHO draft Guideline on fiscal policies to promote healthy diets

Submission by the New Zealand Food & Grocery Council

3 February 2023

NEW ZEALAND FOOD & GROCERY COUNCIL

1. The New Zealand Food & Grocery Council (“NZFGC”) welcomes the opportunity to comment on the *WHO draft Guideline on fiscal policies to promote healthy diets*.
2. NZFGC represents the major manufacturers and suppliers of food, beverage and grocery products in New Zealand. This sector generates over \$40 billion in the New Zealand domestic retail food, beverage and grocery products market, and over \$34 billion in export revenue from exports to 195 countries – representing 65% of total good and services exports. Food and beverage manufacturing is the largest manufacturing sector in New Zealand, representing 45% of total manufacturing income. Our members directly or indirectly employ more than 493,000 people – one in five of the workforce.

OVERARCHING COMMENTS

3. Obesity is a challenging and multi-factorial non-communicable disease. No single nutrient or food is the cause. The relationship between the consumption of sugar sweetened beverages and obesity is weak. As a result, the focus on sugar is over-emphasised and often over-simplified.
4. NZFGC considers the evidence provided to support the recommendations is not evidence of the link between sugars and obesity because there is no evidence of health impacts of the measures proposed. There is some correlation, but not causation.
5. In New Zealand, successive governments have rejected the prospect of taxing sugary beverages on the basis that the evidence does not support health impacts. The New Zealand Ministry of Health commissioned a report on the issues around a sugar tax for New Zealand¹ that made several conclusions including that estimates of reduced intake are often overstated due to methodological flaws and incomplete measurement and no study based on actual experience with sugar taxes has identified an impact on health outcomes.
6. Far greater impact can be made through reformulation of products by industry as is evidenced in New Zealand.²
7. The definition of sugar-sweetened beverages referred to by WHO in the notes to recommendation 1 is very broad and includes products that are considered core foods in the dietary guidelines of many countries. As a consequence, taxing these items is contrary to the purpose of nutrition guidelines of encouraging intake of healthy foods (and beverages). If consumption of these falls as a result of taxes, this raises the risk of nutrition inadequacy in the diet since some nutrients within these foods (e.g. calcium from milk) are not easily added back to the diet from other food sources. The definition also varies considerably in the evidence drawn on to support the draft guidance.
8. In summary, taxes are blunt tools and regressive taxes are particularly concerning since low-income taxpayers pay a disproportionate share of the tax burden, while middle- and high-income taxpayers bear a relatively small tax burden. In any case, food costs have

¹ Sugar taxes A review of the evidence NZIER report to Ministry of Health. August 2017. Available at https://nzier.org.nz/static/media/filer_public/f4/21/f421971a-27e8-4cb0-a8fc95bc30ceda4e/sugar_tax_report.pdf Accessed Jan 12, 2023

² Daniela L, Taylor BJ et al Further reductions in the prevalence of obesity in 4 year old New Zealand children from 2017-2019. *International Journal of Obesity* (2022) 46:1176–1187; <https://doi.org/10.1038/s41366-022-01095-2>

risen significantly around the world over the past two years making food taxes an even more unattractive option than in the past.

DETAILED COMMENTS

Obesity and single nutrients such as sugar

9. Obesity is a challenging and multi-factorial non-communicable disease. No single nutrient or food is the cause. The relationship between the consumption of sugar sweetened beverages and obesity is weak. As a result, the focus on sugar is over-emphasised and often over-simplified as we collectively try to address the rise in obesity over time. Even when obesity does flat line or decrease as discussed below, the factors contributing to change are uncertain.

Evidence of implementation and modelling

10. NZFGC considers the evidence provided to support the recommendations are not evidence of the link between sugars and obesity but rather, evidence of implementation practices and modelling or expectations of impacts. There is no evidence of health impacts of the measures proposed and a major limitation of this work is that the studies comprising the evidence show some correlation, but not causation. Causality to health outcomes cannot be established.
11. It is useful, nonetheless to know that the pass through of taxes on sugar sweetened beverages is 70-80%. This would suggest that price impact of such taxes is directly linked to the level of the tax.
12. We note that the Mexican experience forms a substantial portion of the evidence (20% of the papers in Andreyeva et al 2022). Unfortunately, these rely as heavily as all others on observational and modelling impacts. We understood from Mexican sales data that consumption returned to pre-tax levels after the first year of the imposition of the tax and that there is currently no evidence of obesity abating.
13. In New Zealand, successive governments have rejected the prospect of taxing sugary beverages on the basis that the evidence does not support health impacts. The New Zealand Ministry of Health commissioned a report on the issues around a sugar tax for New Zealand³. The report's review of the literature concluded:
- Taxes generally appear to be passed through to prices and some reduced demand is likely
 - estimates of reduced intake are often overstated due to methodological flaws and incomplete measurement
 - Price elasticities from early studies with fundamental methodological flaws have later been used in a number of other studies to assess the impact of sugar taxes, resulting in significantly overestimated reductions in demand
 - There is insufficient evidence to judge whether consumers are substituting other sources of sugar or calories in the face of taxes on sugar in drinks
 - Studies using sound methods report reductions in intake that are likely too small to generate health benefits and could easily be cancelled out by substitution of other sources of sugar or calories
 - No study based on actual experience with sugar taxes has identified an impact on health outcomes

³ Sugar taxes A review of the evidence NZIER report to Ministry of Health. August 2017. Available at https://nzier.org.nz/static/media/filer_public/f4/21/f421971a-27e8-4cb0-a8fc95bc30ceda4e/sugar_tax_report.pdf Accessed Jan 12, 2023

- Studies that report health improvements are modelling studies that have assumed a meaningful change in sugar intake with no compensatory substitution, rather than being based on observations of real behaviour.

14. Far greater impact can be made through reformulation of products by industry. This has been the experience in New Zealand. Voluntary reformulation to meet reduction targets set by the National Heart Foundation (especially for sodium) and through the voluntary uptake of a front-of-pack labelling system have been in place for 12 and 6 years respectively. The front-of-pack labelling system, the Health Star Rating, has achieved quite remarkable reformulation in its 6 years of operation. It is also the case that New Zealand is recording continued declines in obesity of children with age- and sex-adjusted BMI at, or above, the 85th, 95th and 99.7th percentiles occurring over time, overall and across all sociodemographic indicators⁴.

No Causality between sugar taxes and obesity decreases

15. As we note above the *major limitation of the guideline is that the evidence does not establish causality between the tax imposition and any health effect.*

Regressivity of taxes

16. Taxes are blunt tools and regressive taxes are particularly concerning since low-income taxpayers pay a disproportionate share of the tax burden, while middle- and high-income taxpayers bear a relatively small tax burden.

17. We appreciate that WHO has recognised this, but states (p23 Draft Guideline) “this possibility must be weighed against the health benefits, which are likely to be greatest for the most vulnerable population groups, which tend to decrease consumption of taxed products by a greater extent and thus reap greater health-benefits.” Our concern is that consumption changes have been shown not be sustained and the health benefits have proved elusive.

18. The draft guideline then suggests that in any case tax revenue can be used for social protection interventions and interventions targeting vulnerable populations. In such situations the tax is simply a revenue raiser and not for a direct or linked health effect. Penalising specific products to potentially benefit broader industries and communities is not a sound fiscal approach and should not be promoted by an organisation of such standing as WHO.

Definition of sugar sweetened beverages

19. The definition of sugar-sweetened beverages referred to in the notes to recommendation 1 includes carbonated or non-carbonated soft drinks, fruit and/or vegetable juice* and drinks, nectar, liquid and powder concentrates, flavoured water, vitamin waters, energy and soft drink, ready-to-drink teas, ready -to drink coffees, flavoured milk and milk-based drinks, and plant-based milk substitutes. This definition is broad and includes non-alcoholic beverages that are often excluded by other organisations and agencies such as fruit and vegetable juices and nectars, flavoured milk and milk-based drinks, and plant-based milk substitutes. These are considered core foods in the dietary guidelines of many countries and as a consequence taxing these items is contrary to purpose of nutrition guidelines of encouraging intake of healthy foods (and beverages). As noted above, if consumption falls as a result of taxes, this risks creating nutrition inadequacy in the diet since some nutrients within these

⁴ Daniela L, Taylor BJ et al Further reductions in the prevalence of obesity in 4 year old New Zealand children from 2017-2019. International Journal of Obesity (2022) 46:1176–1187; <https://doi.org/10.1038/s41366-022-01095-2>

foods (e.g. calcium from milk) are not easily added back to the diet from other food sources.

20. The definition of sugar-sweetened beverages also varies considerably in the evidence drawn on to support the draft guidance. Beneficial nutrition is provided by fruit and vegetable juices and nectars, flavoured milk and milk-based drinks, and plant-based milk substitutes providing macro and micronutrients at levels important to healthy intakes. In our view, more work is required around the definition of sugar-sweetened beverages when applied to food fiscal policy.

Equity of tax on sugar-sweetened drinks

21. The statement in recommendation 1 of the Guideline that “the intervention increases equity and probably human rights” is an assumption based on a linkage between taxes on less healthy food options contributing to “healthy diets that are most likely to decrease health inequalities”. While a number of studies identified the prospect, there is no evidence this is the case.

Acceptability of taxes in a rising food cost environment

22. Food costs have risen around the world over the past two years by up to 65%⁵. Even if there is some decrease over the coming years, the acceptability of food taxes in the past and referred to for the WHO recommendation 1, is many years away. The acceptability refers to governments and policy makers. It seems unlikely that government’s would risk popular opposition to increasing any food prices in the current environment. In any case we note that a relatively high tax rate has to be applied for consumption to be impacted, also presenting challenges for application.

⁵ Morgan Stanley Why food prices may be peaking [Rising Food Prices: 2022 Outlook and Beyond | Morgan Stanley](#)

Survey response	
Family/last name	Torheim
Given/first name	Liv Elin
Organization/affiliation	Norwegian Institute of Public Health
Sector	Government
Sector [Other]	
Country	Norway
Country [Other]	
Overall clarity of the guideline	The Norwegian Institute of Public Health (NIPH) welcomes the opportunity to contribute to this online public consultation by the WHO on the “Draft guideline on fiscal policies to promote healthy diets”. WHO invites to comment on specific questions, of which we have addressed some in addition to providing some general comments. - We are impressed with the thorough work that has been put into the development of the guideline and find overall that the guideline is clear and well presented. - However, we have some concerns regarding how the guideline might be perceived by the various stakeholders. Guidelines need to be easy to access and use for the target groups, which in this case are first and foremost Member States (policy makers, implementers), but also civil society organisations, academic actors and food industry etc. The document is as we see it written in an academic language which might not be very accessible for the relevant stakeholders including Member States. We think it is important to use a simplified language and give the final publication an inspiring design. At the same time, this document gives a very clear and transparent basis for the recommendations. It could be considered to rename this kind of reports “The scientific basis for guidelines on fiscal policies to promote healthy diets” and then develop another document summarising the guidelines in a more accessible language. - Furthermore, the various end users (policy makers, civil society, the food industry, etc) are often not familiar with the GRADE system and might give less emphasis to the recommendations where the evidence is of “very low certainty”. It is well explained why the evidence has been graded as e.g. low certainty in page 38 (“Formulation of the recommendations”), but this is not repeated under the recommendations themselves. Thus, if the recommendations should be used apart from the rest of the document, it is important that they are accompanied with a short explanation in a simpler language of how the grading of the evidence has been done or reformulated. - The recommendations themselves are formulated in an inaccessible language as well and should be re-written

Considerations and implications for adaptation and implementation of the guideline	- As mentioned above, it is important to consider how to translate the recommendations and their basis to the various target groups to not undermine the recommendations. - The guideline and its implementation should be followed up with an evaluation scheme which outlines procedures to facilitate evaluation at country level
Context and setting-specific issues that have not yet been captured	
Errors of fact or missing data	1.3 Objectives, bullet point number one, reads: • provide Member States with recommendations and implementation considerations, based on evidence specific to taxation of foods and SSBs and to a subset of food subsidies with the primary intention to change consumer behaviour by lowering prices of targeted foods; Whereas on page 34, critical outcomes for decision making are listed as: Price change Purchases: direct effects Purchases: substitution effects Consumption: direct effects Consumption: substitution effects Dietary intake It is important that the objective of the guideline is aligned with the full arrays of outcomes labeled as “critical” including change in the price of foods.
General comments	- The document should emphasize that more research is needed on the identified research gaps and explain how to implement new fiscal measures in a way that facilitate such research A general comment on WHO's work on NCD prevention: NIPH strongly supports WHO's comprehensive and solid work on the prevention of NCDs and obesity, and the promotion of healthy diets together with other factors related to NCD and healthy weight. We would like to emphasize, however, the importance of cohesive, holistic and clear communication to stakeholders and target groups on the different publications' purpose, normativity and placement in the hierarchy. - To be noted: Knut-Inge Klepp is Division Director at NIPH and a member of the NUGAG working group, but he has not been involved in preparing this comment.

WHO guideline on fiscal policies to promote healthy diets

DRAFT WHO GUIDELINE FOR PUBLIC CONSULTATION

January 2023

OATLY RESPONSE

Oatly welcomes the opportunity to contribute to this public consultation on the draft WHO guideline on fiscal policies to promote healthy diets. Oatly supports initiatives designed to help improve public health. We do, however, have several important points to make, which we have recorded below.

Plant-based drinks

Unflavoured plant-based drinks (referred to as milk substitutes in this guideline) are not a discretionary food, indeed in the recently published EFSA report on tolerable upper intake level for dietary sugars (1) they were classed, alongside unflavoured cow's milk as a core food. Fortified plant-based drinks are an important product to fulfil nutritional requirements in the diet of consumers who cannot or do not want to consume cow's milk (2) due to medical, ethical, environmental, religious, or other reasons. Fortified plant-based drinks are a valuable source of several nutrients including not only vitamins and minerals, but they are often a source of fiber and unsaturated fats too.

In recommendation 1 (tax on SSBs) the details of the tax are presented. We support the use of the WHO definition of free sugars, namely:

"Free sugars include monosaccharides and disaccharides added to foods and beverages by the manufacturer, cook or consumer, and sugars naturally present in honey, syrups, fruit juices and fruit juice concentrates"

This definition would not include unsweetened plant-based drinks, for example, Oatly's unflavoured oat drinks as SSBs, as they are unsweetened with no sugars added during manufacture they do not contain any free sugar. Most unflavoured plant-based drinks are unsweetened and therefore do not contain free sugars. A minority adds a small amount of sugar to gain the same sweetness as dairy milk, this is typically below the amount present in cow's milk.

We would like to share a few issues, however, that we feel may arise from the examples of SSBs as currently presented.

The list of examples of SSBs in the guideline states:

"...flavoured milks and milk-based drinks, and plant-based milk substitutes"

This suggests that unflavoured cow's milk is not SSBs, but unflavoured plant-based drinks are, meaning cow's milk would not be subject to the tax unlike plant-based drinks which would be subject to the tax. This would likely add to the cost of plant-based drinks.

It is noteworthy that the UK's policy to tax SSBs gave exemption to cow's milk and plant-based drinks, with clear stipulations on what constitutes a plant-based drink (3). We recommend that the same consistent approach is followed.

This lack of parity within these guidelines needs to be addressed as a matter of urgency. Unflavoured plant-based drinks need to be treated in the same manner as unflavoured cow's milk. Failure to do so unfairly discriminates against the many people who now consume plant-based drinks.

Whilst this policy guideline aims to address human health it cannot ignore planetary health. In general plant-based options have a lower climate impact compared to their animal-based counterparts (4) treating plant-based drinks in the same manner as cow's milk would be consistent with countless strategies around the world which aims for a fair, healthy and environmentally friendly food system (5, 6).

Furthermore, soft drinks and plant-based drinks have completely different nutrition value and are used for different occasions. Plant-based alternatives to cow's milk are not a substitute for sugary drinks, they are consumed in a completely different manner to discretionary foods, for example, soft drinks like cola and cannot be considered in the same category. For the above reasons we suggest that the list of examples of SSBs in the guideline states:

"...flavoured milks and milk-based drinks, and **flavoured** plant-based milk substitutes"

Thus, clarifying that both unflavoured cow's milk and unflavoured plant-based drinks are exempt.

Strength of Recommendation 1 (tax on SSBs)

Grading the strength of evidence is used to establish highly efficacious policies and health care initiatives. This includes, but is not limited to, enabling priorities between different actions, promoting a wise use of economical and other resources, and maintaining a high level of trust amongst professionals and target groups. To grade the strength of evidence for a recommendation as "strong", the evidence should be sufficiently robust for new evidence to be highly unlikely to alter that recommendation.

The current "strong" recommendation (no 1) instead of "conditional" recommendation, in our view, does not reflect the uncertainties with respect to the totality of the evidence for the effects of tax on SSBs, nor does it convey the fact that more research is needed apart from sales. Specifically, we would like to point out the following counterarguments with respect to the "strong" recommendation for tax on SSBs:

1: There is currently low certainty that tax on SSBs will have a desirable and significant effect on consumption or on health. The "strong recommendation" relies heavily on sales, contextual factors, and modelling studies. Studies on actual intake are highly warranted.

2: There is no evidence presented as to the substitution effects, e.g., what products are chosen if less SSBs are consumed. A desired outcome might be that sweetened carbonated

drinks are substituted with water, low-fat milk, or plant-based milk alternatives, but that remains to be shown. In fact, one consequence might be that more confectionery or artificially sweetened energy drinks are consumed, or that other 'suboptimal' alternatives are brought to the market. Likewise, a desired outcome might be that fruit and vegetable juice are substituted with whole fruits and vegetables. However, it may unintentionally lead to increased consumption of other *less* nutritious (untaxed) foods and, thus, to lower intake of micronutrients. Especially so, for families relying on juice due to either economic or practical reasons or because they are unaccustomed to buying and eating fruit and vegetables. This is especially important in terms of health equity.

We believe it is important to learn from the failed dietary recommendations of the 90s with respect to low fat recommendations, where fat was substituted by fiber-depleted carbohydrates and sugars by the consumers, instead of naturally fiber-rich "complex" carbohydrates. This is an issue still causing mistrust, both amongst both health professionals and consumers, and which is fuelling arguments on diets high in total and saturated fats.

Policies need to be designed to achieve the desired outcome, and potentially harmful effects need to be addressed. A strong recommendation (based on sales) indicates that the positive effects of following the recommendation clearly outweigh any undesired outcomes. We believe that this is not yet shown with respect to tax on SSBs.

3: According to the body of evidence (Annex 8) there were large variations in the beverages included in SSBs taxes. None of the evaluated taxes included 100% fruit juices. Some taxes exempt drinks with less than 5 grams of total sugar per 100 mL. No sub-group analyses are presented as evidence of how SSBs should optimally be defined. The suggested definition of SSBs is:

".....all types of beverages containing free sugars, including carbonated or non- carbonated soft drinks, fruit and/or vegetable juice and drinks, nectars, liquid and powder concentrates, flavoured water, vitamin waters, energy and sports drinks, ready-to-drink teas, ready-to-drink coffee, flavoured milks and milk-based drinks, and plant-based milk substitutes."

However, this definition has not previously been investigated. It is a heterogeneous group of beverages, both in terms of how they are consumed, typical amount one consumes and their nutritional values. There appears to be high certainty that it is *not* known how an effective SSB tax policy should be tailored to promote healthy diets and populations. We believe that the high level of uncertainty regarding the definition is obscured by making this a "strong" recommendation.

4: It is stated that:

"Fiscal policies to promote healthy diets are best implemented as part of a comprehensive policy approach to create enabling and supportive food environments. The recommendations in this guideline should be considered alongside other relevant WHO guidelines and recommendations."

We believe that fiscal policies can be a valuable tool to help promote healthy diets. A diet rich in fruits, vegetables, legumes, and wholegrains offers benefits to public health. We

share the view that it is *probably* important that different measures are used alongside each other to achieve the dietary changes necessary to improve public health. Tax on SSBs is unlikely to be the holy grail, more likely it is one of many policies needed to promote healthy diets. This, together with the large uncertainties with respect to tax on SSBs listed above, should be further emphasized, and reflected in the setting of the strength of evidence in this guideline.

For the above reasons we suggest considering grading recommendation 1 (tax on SSBs) as “conditional” like the other two recommendations (no.2 and 3).

Thus clarifying that any policy on tax on SSBs need to be carefully tailored and subjected to further research with respect to consumption, substitution effects and health.

Highly processed foods

The draft WHO guidelines refer to food processing within the context of a healthy diet, namely “usually highly processed” on p.6, on p.19 and p.53.

“For this recommendation, “foods inconsistent with a healthy diet” refers to foods that are high are high in saturated fatty acids, trans-fatty acids, free sugars and/or salt, usually highly processed, and may fall into a discretionary food category.”

We would like to highlight that the level of processing a food undergoes does not reflect the nutritional value of that product. Foods that are high in saturated fatty acids, trans-fatty acids, free sugars and/or salt are inconsistent with a healthy diet irrespective of degree or type of processing. WHO Guidelines should be based on clearly defined criteria and principles. “Usually highly processed” has not been unambiguously defined in the draft Guideline, and there is not yet scientific evidence for broad definitions of this term (7, 8). For this reason, we strongly suggest removing the reference to “usually highly processed” (or other similar wording, for example, ultra-processed) from the Guideline.

Oatly welcomes the opportunity to contribute to these guidelines and is keen that the important points made above are addressed.

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Obesity Policy Coalition – February 2023

Submission on the draft *WHO guideline on fiscal policies to promote healthy diets*

The Obesity Policy Coalition (OPC) is an Australian public health advocacy partnership between Cancer Council Victoria, VicHealth and the Global Centre for Preventive Health and Nutrition at Deakin University; a World Health Organization (WHO) Collaborating Centre for Obesity Prevention. The OPC advocates for evidence-based policy and regulatory change to address overweight, obesity and unhealthy diets in Australia, particularly among children.

The OPC welcomes the development of the draft WHO guideline on fiscal policies to promote healthy diets (the Guideline).

Our comments primarily relate to the WHO's recommendations and discussions around a policy to tax sugar-sweetened beverages. A health levy on sugary drinks is a key recommendation of the OPC, as part of a comprehensive set of measures to improve diets and reduce overweight and obesity in Australia, and we acknowledge the WHO's commitment to guiding and supporting international action on this topic.

In particular, we strongly support the following elements of the Guideline:

- The strength of the recommendation to introduce a policy to tax sugar-sweetened beverages (SSBs) and the clear explanation of the effect of such policies on the key outcomes of price change and purchases.
- The comprehensive definition of SSBs to all include all non-alcoholic beverages that contain free sugars.
- Highlighting the range of factors that further support implementation of taxes on SSBs, including cost-effectiveness, acceptability, costs of implementation and impacts on equity and human rights. We ask the WHO to consider expanding discussion on each or some of these points within the recommendation, given their importance in building public and political support for action. Recommendation 1 would be strengthened by giving each of these factors its own explanatory sentence or two, within the remarks section.
- The inclusion within recommendation 1 of a discussion on SSB taxes as regressive, and the failure of this view to account for broader impacts. We recommend this be strengthened further, as discussed below.
- Recommendation 1's discussion of reformulation as a possible outcome of a tax.

We make the following suggestions to clarify and strengthen the impact of the Guideline:

- **Level of tax and effect.** While the recommendation notes that the effect of the tax is proportional to the price increase, there is no recommendation or discussion around the most effective/feasible level of tax, or the minimum required level to achieve a

significant outcome. This could be beneficial in guiding countries to select an appropriate level of tax and could be the subject of further research if current evidence is not sufficient. This assessment could also be incorporated into future research on the impacts of different taxation levels on diet and health outcomes.

- **Influence on consumption of SSBs.** Recommendation 1 says that ‘Implementation of policies to tax SSBs thereby has the potential to influence consumption of SSBs.’ In our view, the wording of this could be strengthened, if supported by evidence, to say that SSB taxes reduce consumption of SSBs. If there is further evidence around how the tax must be designed or applied to result in reduced consumption, then this can be expanded upon within the Guideline.
- **Purpose of tax.** The Guideline could distinguish, where appropriate, between the impact of taxes specifically imposed with the intention to improve health and reduce SSB consumption, and those with a different primary purpose (for example, sales taxes or other taxes that apply generally to all foods or retail goods).
- **Evidence of effect on sugar consumption.** While recommendation 1 discusses the potential impact of a SSB tax on reformulation and sugar levels in taxed drinks, there is no discussion about the significance of this impact and its effect on sugar consumption. It would be helpful if the Guideline were able to discuss the potential overall effect of SSB taxes on reducing sugar consumption, with this combined effect from reformulation and reduced purchases of tax drinks. If this evidence is not available, this could be identified as a subject for future research.
- **Discussion of most effective tax design.** Recommendation 1 notes that the effectiveness of a policy depends on its design and administration and highlights particular policy design considerations. It would be useful if the Guideline could also outline any evidence to demonstrate which features or design principles of a tax are most effective and include this in recommendation 1 or the remarks where appropriate.
- **Substitution effect.** We acknowledge the discussion of this issue in the section on evidence, however we ask the WHO to consider including an overview of the evidence on substitution within recommendation 1.
- **Discussion on regressive nature of SSB tax.** We welcome the WHO’s inclusion of this important issue within recommendation 1, however we suggest that the wording included within the Guideline itself, noting that the health benefits are likely to be greatest for the most vulnerable groups and highlighting that tax revenue can be used for interventions targeting vulnerable populations, is more persuasive. The wording within the recommendation itself is focused on economic impact, so we recommend that this be expanded to clearly include health impacts. This could also be linked to a broader statement on equity within recommendation 1.
- **Cost effectiveness.** This is discussed in the Guideline section on contextual factors, however we consider the Guideline would be strengthened if this were expanded on within recommendation 1 itself.

- **Effect on employment.** This is discussed in the body of the Guideline itself but is not included as part of the recommendation. We consider that including this in recommendation 1 would strengthen the Guideline as this is a key argument against SSB taxes made by the beverages industry and related industries.
- **Long-term impact on levels of overweight and obesity and NCDs.** This is discussed in the Guideline and it is noted that many taxes have been implemented recently and that changes in these outcomes typically occur overtime. We recommend also including this point in the Guideline summary and/or the recommendation itself as lack of effect on overweight and obesity is a common argument from those opposing a tax. We also recommend the WHO consider including discussion on modelling studies in relation to these long-term impacts.
- **Dental impact.** We recommend including analysis of any evidence on dental health if available. If not, this should be identified as a research gap to be explored.
- **Role of industry.** We commend the WHO for its strong requirements around declarations of conflict of interest as part of the consultation and expert advisory processes. We also note the Guideline's discussion on likely industry opposition to fiscal policies to promote healthy diets. In light of this, we recommend that the Guideline recommend that governments apply strong conflict of interest policies during the processing of developing and designing its policies and taxes, to ensure the resulting policy is evidence based and not inappropriately influenced by the food industries.

We support the WHO's inclusion of recommendations around taxes on SSBs, foods inconsistent with a healthy diet and subsidies on healthy food. We note the discussion around the lack of evidence on pricing policies and recommend further research on these policies to enable the development of a relevant Guideline in the future.

Thank you for the opportunity to provide feedback on this important document.

Survey response	
Family/last name	Jankowski
Given/first name	Piotr
Organization/affiliation	Polish Cardiac Society
Sector	Non-governmental agency
Sector [Other]	
Country	Poland
Country [Other]	
Overall clarity of the guideline	We fully support the guidelines.
Considerations and implications for adaptation and implementation of the guideline	
Context and setting-specific issues that have not yet been captured	
Errors of fact or missing data	
General comments	

Survey response	
Family/last name	McGowan
Given/first name	Charmaine
Organization/affiliation	safefood - Food Safety Promotion Board
Sector	Government
Sector [Other]	
Country	Ireland
Country [Other]	
Overall clarity of the guideline	Safefood welcomes the guideline which is clear in terms of the objectives, methods, evidence and recommendations. The guideline is an important resource to support those working in public health nutrition and health economics at country level to develop and implement fiscal policies. The guideline is enhanced by the all-important implementation consideration and clear reference to research gaps.
Considerations and implications for adaptation and implementation of the guideline	The guideline offers an opportunity to progress dialogue on implementing a range of measures to enhance healthy eating environments. in order to further support this work by WHO, safefood would welcome a forum convened by WHO to enhance learning and exchange knowledge and experience between countries.
Context and setting-specific issues that have not yet been captured	safefood would welcome a forum convened by WHO to enhance learning and exchange knowledge and experience between countries to support the development and implementation of fiscal policies to promote healthy eating.
Errors of fact or missing data	The guideline is both practical and clear in pointing to the research gaps which need to be addressed.
General comments	safefood welcomes this guideline as a support for countries in the development and implementation of fiscal policies to promote and support healthy diets at a population level.

SNE comments on the public consultation on the WHO draft guidelines on tax policies to promote healthy diets

Specialised Nutrition Europe, the voice of the specialised nutrition industry in Europe, welcomes the opportunity to comment on the draft WHO guidelines on tax policies to promote healthy diets. You will find below our comments on the draft guidelines.

a) General comment

SNE would like to emphasise the importance of explicitly excluding specialised nutrition products from the scope of the Guidelines. Specialised nutrition products include:

- Infant formula and follow-on formula
- Young child formula
- Processed cereal-based food and baby food
- Foods for special medical purposes
- Total diet replacements and meal replacements for weight control ('slimming food')
- Sport foods and drinks

Specialised nutrition products are intended for specific populations with different nutritional needs (babies, sportspeople, patients, overweight & obese people). In the EU, most of these products are governed by specific rules that address composition, labelling and safety aspects.¹ At international level, most of these products are covered by specific Codex Standards.²

It is also important to note that specialised nutrition products are often consumed out of necessity by vulnerable population groups. A higher taxation on these products would be counterproductive and potentially negatively impact public health.

b) Recommendation 1 (WHO recommends implementation of a policy to tax sugar-sweetened beverages (SSBs))

Specialised nutrition products, and in particular sport drinks, should be excluded from the scope of this recommendation.

Sports foods are products specifically designed, formulated and marketed for use in situations of intense or recreational physical performance and/or post-exercise recovery.³ The WHO's recommendation for a sugar tax on sport nutrition is not supported by scientific evidence. Such a recommendation risks pushing athletes towards products which are not suited to their specific needs. The science shows that carbohydrates, like sugars, play a critical role in physical performance and recovery. The European Food Safety Authority (EFSA) recognized in 2015 that specific nutritional requirements are needed at different stages of physical exercise to avoid negative effects on sportspeople's health.⁴ These foods therefore need to contain nutrients (vitamins, minerals, proteins, amino acids, sugars, etc.) in different levels to those established for normal foods.

¹ Regulation (EU) No 609/2013 of the European Parliament and of the Council of 12 June 2013 on food intended for infants and young children, food for special medical purposes, and total diet replacement for weight control

² CXS 72-1981 Standard for Infant Formula and Formulas for Special Medical Purposes Intended for Infants; CXS 73-1981 Standard for Canned Baby Foods; CXS 74-1981 Standard for Processed Cereal-Based Foods for Infants and Young Children; CXS 156-187 Standard for Follow-up formula; CXS 180-1991 Standard for Labelling of and Claims for Foods for Special Medical Purposes; CXS 181-1991 Standard for Formula Foods for Use in Weight Control Diets; CXS 203-1995 Standard for Formula Foods for Use in Very Low Energy Diets for Weight Reduction.

³ Scientific Opinion on the substantiation of health claims related to carbohydrate-electrolyte solutions and reduction in rated perceived exertion/effort during exercise (ID 460, 466, 467, 468), enhancement of water absorption during exercise (ID 314, 315, 316, 317, 319, 322, 325, 332, 408, 465, 473, 1168, 1574, 1593, 1618, 4302, 4309), and maintenance of endurance performance (ID 466, 469) pursuant to Article 13(1) of Regulation (EC) No 1924/2006, EFSA Journal 2011;9(6):2211, DOI: <https://doi.org/10.2903/j.efsa.2011.2211>

⁴ European Food Safety Authority (2015). Scientific and technical assistance on food intended for sportspeople. EFSA Supporting Publication 2015; 12(9):EN-871, 32 pp. doi:10.2903/sp.efsa.2015.EN-871

Similarly, other types of specialised nutrition products that are sold in powder or liquid form (e.g. formula, foods for special medical purposes, slimming food), whose composition is regulated by EU rules or Codex Standards, should not be covered by this recommendation.

c) Recommendation 2 (WHO suggests implementation of a policy to tax foods inconsistent with a healthy diet)

The draft Guidelines refers to highly processed food as “foods inconsistent with a healthy diet”. SNE believes that WHO Guidelines should be based on clearly defined criteria and principles, which is not the case for “Highly processed” food.

The nature of specialised nutrition products means that the manufacturing of these products usually involves a certain level of processing. Implying that these products are not consistent with a healthy diet would be misleading.

In conclusion, SNE would like to call for an explicit exclusion of specialised nutrition products from the WHO Guidelines. Specialised nutrition products are targeted at population groups with different, specific nutritional needs who should not be penalised for needing those products.

The position of the Polish Association of Juice Producers (KUPS) concerning draft guideline: fiscal policies to promote healthy diets

KUPS Association thanks for the opportunity to participate in the online public consultation regarding draft “WHO guideline on fiscal policies to promote healthy diets”.

Regarding "Recommendation No. 1: Tax on sugar-sweetened beverages," our comments are as follows:

The inclusion of plant-based products, particularly fruit juices, in the group of sugar-sweetened beverages in the WHO's first recommendation (i.e., WHO recommends implementing a policy to tax sugar-sweetened beverages (SSBs)) is not justified because the recommendation is not based on strong scientific evidence. **100% fruit juice contains naturally occurring the same vitamins, minerals and bioactive compounds, such as polyphenols, in similar amounts as the fruit contains¹. There is no scientific evidence or demonstrated relationship with health problems or mortality associated with moderate fruit juice consumption, so there is no reason to recommend reducing intake, especially since current consumption in many countries is less than 100 ml per day per person². In addition, observational studies show that diet quality is higher in children who regularly drink fruit juices than in children who do not drink fruit juices³.**

In EU legislation, the legal provisions for fruit juices and nectars resulting from Directive 2012/12/EC of the European Parliament and of the Council of April 19, 2012 relating to fruit juices (the so-called Juice Directive) and national implementations of the above regulations are in force.

Fruit juice is defined as “*A product capable of fermentation, but unfermented, obtained from the edible part of the fruit of one or more species of healthy and ripe, fresh or chilled or frozen fruit, **having the characteristic color, aroma and flavor typical of the juice of the particular fruit from which the product is made***”.

There are no legal or technological options to reformulate fruit juice to reduce sugar - as WHO suggests as a potential effect of taxing SSB. Taxing fruit juice would not meet the policy objective and would be an unfair regulatory burden, given that legislation prevents fruit juice producers from mitigating the additional tax burden.

The Juice Directive clarifies that fruit juices are obtained directly from the fruit, with a composition similar to the fruit from which they are derived, taking into account all the minerals naturally present in the fruit, such as naturally occurring sugars.

Ingredients such as preservatives, sugars, sweeteners, dyes may not be added to fruit juices.

¹ C Morand et al. (2011) Hesperidin contributes to the vascular protective effects of orange juice: a randomized crossover study in healthy volunteers. *American Journal of Clinical Nutrition* 93, 73-80

² 2018 | AIJN - European Fruit Juice Association

³ Wan, L., Jakkilinki, P.D., Singer, M.R. et al. A longitudinal study of fruit juice consumption during preschool years and subsequent diet quality and BMI. *BMC Nutr* 6, 25 (2020). <https://doi.org/10.1186/s40795-020-00347-6>

Additional detailed arguments.

Within the European Union, **it is forbidden to add any sugars (e.g. glucose, fructose, sucrose - white sugar, glucose-fructose syrup), sweeteners, as well as artificial dyes, preservatives and flavors to fruit juices. Concentrated juice is juice made from fruit from which water has been evaporated only to facilitate its storage, and then added again in exactly the same amount before being bottled, which is also regulated by law . Also, no sugars or sweeteners of any kind may be added to concentrated juice or during its reconstitution to juice at any stage of production. This process must also not reduce the nutritional value of the final product, which is also guaranteed by the aforementioned national and EU laws. Thus, in fruit juices, regardless of the type of packaging (bottle, carton, etc.), there is exactly the same amount of sugars and the same types as in the fruit from which the juice was made.**

Fruits and vegetables and the products derived from them, including fruit juices, are primarily a source of phytonutrients and other compounds available only in fruits. It is worth noting that **juices are not only sugars, but a range of minerals and vitamins, and for every gram of natural sugar derived from the fruit from which the juice was made, there are more than 20 mg of micronutrients.** Confirmation of the health-promoting properties of juices is the fact that fruit juices (as well as vegetable juices) are a heterogeneous category and have an extremely diverse nutritional matrix. Depending on the type, these products are particularly rich in such components as potassium, vitamin C, carotenoids or folic acid, as well as in bioactive flavonoids (hesperidin and narirutin), which have a positive effect on health. Moreover, it is worth bearing in mind that all juices, including pasteurized juices, are derived from fruits and vegetables, so like these products they are a valuable source of vitamins, micro- and macroelements, as well as substances with antioxidant properties, present in those fruits and vegetables from which they were created. **For example, a glass (200 ml) of apple juice provides between 50 and 100 mg of polyphenols and covers potassium requirements of about 220 mg. Carrot juice at 100 ml provides about 900 µg of vitamin A in the form of beta-carotene (provitamin A), or about 100% of the daily Reference Intake Value for an adult.**

Scientific arguments for consuming fruit juices

Research^{4,5,6} showed that the presence of juice in the diet, consumed in adequate amounts, was associated with better diet quality in every age group. This is especially important if we take into account the fact that nutrition experts recommend consuming min. 400 grams of fruits and vegetables per day, while Poles consume only about 280 grams.

In addition, it should be noted that the results of recent studies show no link between the consumption of fructose, which is present in fruits and the juices obtained from them, and obesity or metabolic diseases, which are among the increasingly common diseases of civilization. As in all cases, it is extremely important to have a well-balanced diet and to be moderate in consumption, allowing to enjoy the health benefits of eating any type of product, including those containing fructose. Studies show **that its moderate intake (i.e., < 50 g per day) can help lower blood glucose levels, HbA1c levels (an indicator of blood glucose control), diastolic blood pressure and the risk of type 2 diabetes⁷.**

Importantly, sometimes fruit juice is characterized by a higher bioavailability of nutrients, and this is due to the pasteurization process. Processing (pasteurization, cooking and crushing) can improve the utilization of the nutrients they contain, such as carotenoids. Processing of fruit juices (such as pasteurization) increases the

⁴ Rampersaud and Valim. 100% citrus juice: Nutritional contribution, dietary benefits, and association with anthropometric measures. Crit Rev Food Sci Nutr. 2017 Jan 2;57(1):129-140

⁵ Crowe-White et al. Impact of 100% Fruit Juice Consumption on Diet and Weight Status of Children: An Evidence-based Review. Crit Rev Food Sci Nutr. 2016;56(5):871-84.

⁶ O'Neil et al. Diet quality is positively associated with 100% fruit juice consumption in children and adults in the United States: NHANES 2003-2006. Nutr J. 2011;10:17

⁷ Livesey G., Fructose ingestion: dose-dependent responses in health research, J Nutr, 2009(139), 1246-1252

bioavailability of carotenoids. A study by Aschoff et al (2015)⁸ showed that the bioavailability of β -cryptoxanthin from 100% pasteurized orange juice was 1.8 times higher than its bioavailability from fruit. In turn, it was shown in vitro that β -cryptoxanthin in 100% pasteurized orange juice was 5 times more bioavailable than in oranges.

A 2010 study⁹ found that adolescents who consumed 100% juice had a better balanced diet, consuming less fat and sugar and more fruit.

Scientific studies¹⁰ provide solid evidence refuting the notion that fruit juices contribute to obesity. Confirmation of their health-promoting properties comes from the fact that fruit juices, unlike sweetened beverages, have an extremely diverse nutritional matrix. Fruit juice is definitely richer in micronutrients such as potassium, vitamin C and folic acid, as well as bioactive flavonoids (hesperidin and narirutin), which have a positive effect on health. It is additionally worth noting that the average caloric content of fruit and fruit juice is practically the same and is 40-50 kcal/100g of product. The average caloric content of vegetables and 100% juices obtained from them is much lower and amounts to only 15-30 kcal/100g of product - so it is clear that vegetables, fruits and juices are products that can be included in the daily diet as low-calorie products.

With the above arguments, we request that the recommendation to tax fruit and vegetable juices be removed due to the lack of any scientific justification.

Barbara Groele
Secretary General of KUPS

8 Aschoff J.K., Kaufmann S., Kalkan O., Neidhart S., Carle R., Schweiggert R.M., 2015, Bioaccessibility of Carotenoids, Flavonoids, and Vitamin C from Differently Processed Oranges and Orange Juices [Citrus sinensis (L.) Osbeck] , Journal of Agricultural and Food Chemistry, 63,2, 578–587)

9 O’Neil et al. Relationship between 100% juice consumption and nutrient intake and weight of adolescents. Am J Health Promot. 2010;24(4):231–237

¹⁰ Büsing FA i in.: High intake of orange juice and cola differently affects metabolic risk in healthy subjects. Clin Nutr: in press [https://www.clinicalnutritionjournal.com/article/S0261-5614\(18\)30093-1/fulltext](https://www.clinicalnutritionjournal.com/article/S0261-5614(18)30093-1/fulltext). (2018)

Survey response	
Family/last name	Bhurtyal
Given/first name	Ashok
Organization/affiliation	Institute of Medicine, Tribhuvan University
Sector	Academic/research
Sector [Other]	
Country	Nepal
Country [Other]	
Overall clarity of the guideline	The recommendation to increase taxes on unhealthy beverages/foods and to provide subsidies for healthier choices is clearly articulated and supported by the evidence reviews. However, the impact on human rights could be explained further to describe what are expected changes in beverage/food consumption behaviour of low-income groups, and how such changes might occur. One way to explain this is by examining the effects of tobacco taxation. Although initially, such taxation was criticised to have an unintended effect on impoverishment due to expensive tobacco purchases by low-income people, recent evidence does not support such claim and illustrates that tobacco taxation does not necessarily cause further impoverishment. This paper is an example in this regard, and there might be others too: Vladislavljević M, Zubović J, Đukić M, Jovanović O. Inequality-reducing effects of tobacco tax increase: accounting for behavioral response of low-, middle-, and high-income households in Serbia. <i>Int J Environ Res Public Health</i>. 2021;18(18):9494. I would like to request the guideline development team to try looking in to any research or other kinds of evidence to see if something similar to the tobacco taxation example exists in case of beverages/foods. For example, sugar sweetened beverage taxation resulted largest decreases in purchases among households at the bottom of socio-economic hierarchy in Mexico. Colchero MA, Rivera-Dommarco J, Popkin BM, Ng SW. In Mexico, Evidence Of Sustained Consumer Response Two Years After Implementing A Sugar-Sweetened Beverage Tax. <i>Health Aff (Millwood)</i>. 2017 Mar 1;36(3):564-571.
Considerations and implications for adaptation and implementation of the guideline	In the Evidence on contextual factors section (page 16), you have highlighted the beverage/food industry's unwillingness to implement tax increments. And have advised that policies to implement taxes re dependent on countries' situations and taxation machinery and mechanisms. Also, current tax policies and procedures in several low-income countries continue to be inclined toward generating as much revenue as possible, with health concerns not as much prioritised as is necessary. Therefore, these national governments may be vulnerable to

	industries' strategies to delay the tax raises or make their implementation ineffective, by making a number of arguments such as those employed by the tobacco industry to sue governments directly or through front groups. Can you please provide some evidence on how such tactics can be managed?
Context and setting-specific issues that have not yet been captured	
Errors of fact or missing data	
General comments	Once again, thank you for the much needed recommendations and for asking comments. Could you please suggest if and how can I contribute more in revising/finalising the guideline document?

Survey response	
Family/last name	Fichera
Given/first name	Eleonora
Organization/affiliation	University of Bath
Sector	Academic/research
Sector [Other]	
Country	United Kingdom
Country [Other]	
Overall clarity of the guideline	Very clear structure and content
Considerations and implications for adaptation and implementation of the guideline	You mention in the guide that there are wider determinants of obesity and healthier diets. You could emphasise the wider role of socioeconomic determinants of health and the different policies to resolve different sources of market failures (e.g. labelling, subsidies, taxations, group behaviours)
Context and setting-specific issues that have not yet been captured	
Errors of fact or missing data	
General comments	Fichera et al. (2021) use a difference-in-differences approach comparing Catalonia (where a tiered tax was introduced in 2017) to the rest of Spain before and after the introduction of the tax. We find reductions in high sugar (taxed) beverages and increases lower sugar (untaxed) counterparts. Using a back of the envelope estimation these effects translate into an average reduction per capita of just 3.7 calories per month. Our results have policy implications for other countries that have implemented similar fiscal measures. We find reductions in consumption are stronger amongst the wealthiest perhaps because the tax is more salient to them. In terms of equity, we think that the reformulation effect induced by tiered taxes might have beneficial impacts also on the relatively poorer because it will mitigate asymmetric information amongst certain groups. The pass-through is crucial in terms of who bears the higher prices. The literature has suggested guiding principles for policymakers, in addition to the ones you mention in your report: 1. Focus on Counteracting Externalities and Internalities, Not on Minimizing Sugary Drink Consumption. Examine which market failures need addressing either be externalities (in which case think of taxes as a way to internalise the externalities) or asymmetric information (in which case you also need informational policies such as labelling) 2. When Judging Regressivity, Consider Internality Benefits, Not Just Who Pays the Taxes: low-income people benefit substantially from sugar-sweetened beverage taxes, and

	they may even benefit more than high-income people. Reference: How do consumers respond to “sin taxes”? New evidence from a tax on sugary drinks. Fichera, E., Mora, T., Lopez-Valcarcel, B. & Roche, D., 1 Apr 2021, In: Social Science and Medicine. 274, 113799.

Overall clarity of the guideline

The guideline is generally clear and instructive.

There are a few areas where rephrasing may increase clarity further:

1. “[...] the outcomes of price change, purchases: direct effects, purchases: substitution effects, consumption: direct effects, consumption: substitution effects, and dietary intake as critical for decision-making.”
 - a. As this is the first time the “topic: direct/substitution effects” structure has been introduced in the document, it may be difficult to understand. Rephrasing to “price change, purchases (direct and substitution effects), consumption (direct and substitution effects)...” or similar may improve clarity.
2. “The certainty of evidence is then potentially downgraded, depending on limitations in study design...”
 - a. This could be reworded to “The certainty of evidence may be downgraded,” to avoid implying “more than likely downgraded.”
3. “Evidence was also less certain for non-health outcomes, including product changes (though all three assessed taxes resulted in reductions in sugars or calorie content of beverages).”
 - a. It may be helpful to clarify in the Executive Summary that these product changes were only found (and assessed) in settings with tiered taxes (i.e. UK, South Africa and Portugal).

Context and setting-specific issues that have not yet been captured

1. Dental caries were not listed as a health outcome for SSB taxation, and are not included in Figure 2. Perhaps these are captured under “Diet-related NCDs,” but it may be helpful to make this clear in the text or logic model, especially since dental caries are likely to be one of the first health outcomes to be assessed following an SSB tax, alongside body weight status.
2. Some studies suggest that in addition to price change, fiscal policies such as SSB taxation may produce a signaling effect. For example, Franco Sassi suggest that “the single most valuable contribution taxes can make to a public health strategy is the signal they give consumers and the entire food [...] that a government is concerned about the harms associated with unhealthy diets and is serious about tackling them” (Sassi 2016). Capacci et al. found that in France, “the tax has reduced purchases of regular soft drinks even in absence of a price effect, while purchases of diet drinks (which are taxed) have increased despite some evidence of a price increase following the tax. These and other results are consistent with our estimates of the taste effect of the tax, and may suggest that the labeling effect of soda taxes might have a broader reach than the taxes themselves” (Capacci et al., 2019). Was this mechanism considered alongside price change (e.g. in Figure 2)?
3. In this or other WHO guidelines it would be helpful to clearly address non-sugar sweeteners and the potential taxation of these alongside SSBs.

Errors of fact or missing data

1. Reference 37 is listed as “(deleted)” in the citation list.

Submission to the call for comments on the draft WHO guideline on fiscal policies to promote healthy diets

2 February 2023

As members of the public health nutrition research community from the Global Food Research Program at the University of North Carolina at Chapel Hill, we thank the World Health Organization (WHO) for opening the draft guideline on fiscal policies to promote healthy diets for public comments. We also commend the WHO for their recognition for the need and importance for providing Member States guidance and for their efforts in developing recommendations for promoting healthy diets through fiscal policies. We encourage WHO to promptly finalize and disseminate the guideline upon review, consideration and potential addition of comments received.

We have two major comments. **One is with regards to the need to strengthen and clarify recommendation #2 (tax on unhealthy foods) and recommendation #3 (subsidies for healthy diets) indicating that the judgment of benefit from the policy recommendations is favorable and that they should work in concert with each other.** These are promising policies, especially now as diets are getting worse and more people are struggling with affording food. There is some initial evidence from Mexico and Hungary that taxes on ultra-processed foods high in sugar, sodium and saturated fats can reduce their purchases and Colombia's new ultra-processed food tax that will increase over time (10% in 2023, 15% in 2024, and 20% in 2025) show there there is recognition of their promise. In addition, as detailed in the following pages, there is growing evidence around the impacts of subsidies or incentives for healthier items that should be included. Given the precautionary principle on public health, it is essential to move forward with the available evidence even if sparse at this time, and encourage uptake of promising policies in order to allow for the generation of more evidence.

The second is with regards to the need to include the evidence around such policies have no negative employment and macroeconomic impacts, which was overlooked in the guidance. This is a critical addition as these are claims often used by the private sector/industry. There is clear evidence that the food and beverage industry is able to shift their portfolio mix and update their products to mitigate any profit losses. Employment shifts have yet to be found to be associated with the implementation of these policies.

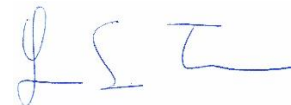
Below we lay out more detailed comments and relevant citations, color coded in response to the areas of comments requested for your consideration.



Barry M. Popkin, PhD, FTOS
W.R. Kenan Distinguished
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School of Global Public Health
Fellow, Carolina Population Center



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Center

1. Recommendations

- a. **Consider using the terms “evidence-informed” or “evidence-driven” recommendations**
- b. **Recommendation 1: While we generally agree with Recommendation 1, more specifics are needed.**
 - Page 17: Please include more details such as what type of tax (excise, etc.), what potential minimum effective rate of tax (by “effective” this would be in relation to any prior price level given any pre-existing VAT or tax in place or not)? The “large effect” of the observational evidence is based on particular tax design decisions that are not included in this recommendation. This is added upon on page 22 of the guideline, but the recommendation for the specific excise tax design (made in paragraph 3) should be stated more clearly and prominently within the document.
 - The definition of SSBs seems comprehensive, however, it is not clear whether it should include non-sugar sweeteners (mentioned in footnote #11 as well). This should be clarified in subsequent drafts of this guideline. Further, the point on page 18 regarding reformulation seems to potentially suggest reformulation as a positive outcome of a tax policy, however, this is not necessarily true as the evidence is still mixed on this issue.
 - For recommendation 1, point 7, regarding the design and administration, countries could use more specific recommendations on what is the gold standard for: the type of tax, effective tax rate, taxable products and the nutrient profile model. Countries look to the WHO to make those recommendations, of course with the ability for countries to make their own decisions autonomously. This is repeated on page 19 in relation to an unhealthy food tax policy, and should be made more specific.”
 - **Recommendation 1:** There should be clarifications on whether the recommendations refers only to pre-packaged beverages or beyond.
- c. **Recommendation 1 & 2: These recommendations are framed in a way that is limiting to taxes on unhealthy drinks/foods. There are also examples of reduction of prior taxes such as in Brazil. These should also be noted and included in the evidence to show the alternative case:**
 - Paula Pereda, Carolina Policarpo Garcia, 2020. Price impact of taxes on sugary drinks in Brazil, Economics & Human Biology, Volume 39: 100898, <https://doi.org/10.1016/j.ehb.2020.100898>.
- d. **Recommendation 2: There should be a clearer definition on what constitutes unhealthy foods,** ideally pointing to the WHO’s own recommendations on the limits of sugar, sodium, saturated fat and trans-fat should be consumed a day to prevent health harms.
- e. **Recommendation 3: Other countries have also reduced existing taxes on healthier items, such as Chile and Colombia’s beverage tax restructuring.** These should also be noted and included in the evidence as examples.
- f. **Recommendations 2 & 3: The guidance rates both taxes on unhealthy foods and subsidies for healthy foods as recommendations of low certainty because the systematic reviews did not find enough evidence on these policies having an impact. However, these are promising policies, especially now as diets are getting worse and more people are struggling with affording food. Given the precautionary principle on public health, it is essential to move forward with the best available evidence and encourage uptake of promising policies in order to allow for the generation of more evidence. The GRADE design for recommendations does not fit the precautionary principle approach, and also is contradictory to the point on page 62, which states that natural experiments are likely to be the most appropriate for evaluating fiscal policy impact.**
- g. **Recommendations 1-3: There should be strong alignment with a proven nutrient profile model and/or classification to ensure consistency across food policies implemented.**
- h. **All the recommendations should explicitly state that that no single policy is expected to solve all negative health outcomes, that there is a need to pass a package of policies to promote diets and provide better access to healthy foods for low income and other vulnerable populations.**
- i. Annex 7 is an important table (evidence-to-decision table) that should be emphasized more throughout.

- j. Guidance should be provided on **methods and tools for preventing and managing potential conflicts of interest and industry interference** in the development of fiscal policies to promote healthy diets.

2. Evidence that such policies having no negative macroeconomic and employment impacts

- a. **There is a need to include evidence that points to the fact that the food and beverage companies have an ability to shift their portfolio mix and update their products to mitigate any profit losses under NCD prevention policies such as taxes or labeling regulations:**

- Law C, Cornelsen L, Adams J, Pell D, Rutter H, White M, Smith R. The impact of UK soft drinks industry levy on manufacturers' domestic turnover. *Econ Hum Biol.* 2020 May;37:100866. doi: 10.1016/j.ehb.2020.100866. Epub 2020 Feb 20. PMID: 32224445.
- Law C, Cornelsen L, Adams J, Penney T, Rutter H, White M, Smith R. An analysis of the stock market reaction to the announcements of the UK Soft Drinks Industry Levy. *Econ Hum Biol.* 2020 Aug;38:100834. doi: 10.1016/j.ehb.2019.100834. Epub 2020 Feb 17. PMID: 32081676; PMCID: PMC7397522.
- Hattersley, Libby; Fuchs, Alan; Gonima, Alberto; Silver, Lynn; Mandeville, Kate. 2020. Business, Employment, and Productivity Impacts of Sugar-Sweetened Beverages Taxes. *Health, Nutrition and Population Knowledge Brief*; World Bank, Washington, DC. © World Bank. <https://openknowledge.worldbank.org/handle/10986/34082>
- Sarah Mounsey, Lennert Veerman, Stephen Jan, Anne Marie Thow. 2020. The macroeconomic impacts of diet-related fiscal policy for NCD prevention: A systematic review. *Economics & Human Biology*, 37. <https://doi.org/10.1016/j.ehb.2020.100854>.

- b. **There is also a need to include evidence showing that contrary to claims by the food and beverage industry, taxes on or similar policies like warning labels on their unhealthy products do not result in unemployment, as studies from real-world experiences in Mexico, San Francisco, Chile and Peru show:**

- Carlos M. Guerrero-López, Mariana Molina, M. Arantxa Colchero, 2017. Employment changes associated with the introduction of taxes on sugar-sweetened beverages and nonessential energy-dense food in Mexico, *Preventive Medicine*, Volume 105, S43-S49. <https://doi.org/10.1016/j.ypmed.2017.09.001>
- Marinello S, Leider J, Powell LM (2021) Employment impacts of the San Francisco sugar-sweetened beverage tax 2 years after implementation. *PLOS ONE* 16(6): e0252094. <https://doi.org/10.1371/journal.pone.0252094>
- Juan-José Díaz, Alan Sánchez, Francisco Diez-Canseco, J. Jaime Miranda, Barry M. Popkin. 2023. Employment and wage effects of sugar-sweetened beverage taxes and front-of-package warning label regulations on the food and beverage industry: Evidence from Peru. *Food Policy* 115. <https://doi.org/10.1016/j.foodpol.2023.102412>.
- Paraje, G.; Montes de Oca, D.; Wlasiuk, J.M.; Canales, M.; Popkin, B.M. Front-of-Pack Labeling in Chile: Effects on Employment, Real Wages, and Firms' Profits after Three Years of Its Implementation. *Nutrients* **2022**, *14*, 295. <https://doi.org/10.3390/nu14020295>

3. Pricing policies

- a. **Further clarify what is meant by fiscal policies compared to pricing policies.** The text does include definitions (page 28) but noted the lack of evidence for pricing policies on their effectiveness or harms which precluded their actual inclusion in the review (page 36). It is also not clear if by “pricing policies,” these would include tariffs/quotas and how these would interact with WTO regulations among WTO member states.
- b. **Despite the lack of evidence related to pricing policies as it relates to foods and non-alcoholic beverages, the evidence from similar industries should be considered, including the below articles:**

- **The role of agriculture-targeted food price policies:** Dangour AD, Hawkesworth S, Shankar B, *et al* 2013. Can nutrition be promoted through agriculture-led food price policies? A systematic review *BMJ Open* 2013;**3**:e002937. doi: 10.1136/bmjopen-2013-002937
- **At least with regard to SSBs, to consider the evidence from implemented price floors on alcohol, such as from these papers below:**
 - Rachel Griffith, Martin O'Connell, Kate Smith, 2022. Price Floors and Externality Correction*, *The Economic Journal*, Volume 132, Issue 646, Pages 2273–2289, <https://doi.org/10.1093/ej/ueac011>
 - Xhurxhi, I.P. (2020), The early impact of Scotland's minimum unit pricing policy on alcohol prices and sales. *Health Economics*, 29: 1637-1656. <https://doi.org/10.1002/hec.4156>
 - Nicholas Taylor, Peter Miller, Kerri Coomber, Michael Livingston, Debbie Scott, Penny Buykx, Tanya Chikritzhs 2021. The impact of a minimum unit price on wholesale alcohol supply trends in the Northern Territory, Australia. *Australian and New Zealand Journal of Public Health*, 45: 26-33. <https://doi.org/10.1111/1753-6405.13055>
- **With regards to price ceilings, it might be instructive to look at the literature and evidence linked to existing assistance programs that effectively put price ceilings on healthier food items such as in the US's WIC program:** Patrick W. McLaughlin, Michelle Saksena, Tina L. Saitone, Meilin Ma, Richard Volpe, Qi Wu, and Richard J. Sexton. Cost Containment and Participant Access in USDA's Special Supplemental Nutrition Program for Women, Infants, and Children (WIC): Evidence From the Greater Los Angeles, CA, Area ERR-283, USDA's, U.S. Department of Agriculture, Economic Research Service, February 2021. https://www.ers.usda.gov/webdocs/publications/100393/err-283_summary.pdf?v=6181

4. Implementation considerations

- a. The draft discusses the use of nutrient profile models (NPM), which is an important criteria, but **there is also growing evidence on the associations and links between higher consumption of ultra-processed products (UPP) with a slew of poor health outcomes such as those notes below. As such, considering the presences of certain additives and ingredients could be one way to identify UPPs and consider these in combination with NPMs which is often only based on nutrient thresholds.**
 - Harb, A. A., Shechter, A., Koch, P. A., & St-Onge, M. P. (2022). Ultra-processed foods and the development of obesity in adults. *European Journal of Clinical Nutrition*, 1-9. <https://www.nature.com/articles/s41430-022-01225-z>
 - Mesas, A. E., González, A. D., de Andrade, S. M., Martínez-Vizcaíno, V., López-Gil, J. F., & Jiménez-López, E. (2022). Increased Consumption of Ultra-Processed Food Is Associated with Poor Mental Health in a Nationally Representative Sample of Adolescent Students in Brazil. *Nutrients*, 14(24), 5207. <https://doi.org/10.3390/nu14245207>
 - Martini, D., Godos, J., Bonaccio, M., Vitaglione, P., & Grosso, G. (2021). Ultra-Processed Foods and Nutritional Dietary Profile: A Meta-Analysis of Nationally Representative Samples. *Nutrients*, 13(10), 3390. <https://doi.org/10.3390/nu13103390>
 - Hall, K. D., Ayuketah, A., Brychta, R., Cai, H., Cassimatis, T., Chen, K. Y., Chung, S. T., Costa, E., Courville, A., Darcey, V., Fletcher, L. A., Forde, C. G., Gharib, A. M., Guo, J., Howard, R., Joseph, P. V., McGehee, S., Ouwkerk, R., Raisinger, K., Rozga, I., ... Zhou, M. (2019). Ultra-Processed Diets Cause Excess Calorie Intake and Weight Gain: An Inpatient Randomized Controlled Trial of Ad Libitum Food Intake. *Cell metabolism*, 30(1), 67–77.e3. <https://doi.org/10.1016/j.cmet.2019.05.008>
- b. While the document indirectly recommends the use of the WHO regional NPMs (for marketing) **it is unclear how a country would use those for tax.** It would be helpful to be more specific and provide

examples of best practices for NPM either in combination with or independent of UPPs when taxing products.

- c. **The guidance should provide clearer and specific actionable steps on how these recommended policies may “increase equity and may increase human rights.”**
- d. **The guidance needs to include more actionable information about best practice policies for each recommendation, and/or provide manuals for healthy food subsidies and taxes on ultra-processed foods.** For example, Recommendation 3 pointed out that a relevant element is decide which foods are subsidized which needs country context, but might a consideration include food based dietary guidance for example?
- e. **Guidance should be provided on methods and tools for preventing and managing potential conflicts of interest and industry interference** in the development of fiscal policies to promote healthy diets.
- f. **There should be some discussion about the evidence around and the potential role of marketing and media campaigns to raise awareness around such fiscal policies and to increase their potential salience. Some citations include:**
 - Murukutla N, Cotter T, Wang S, Cullinan K, Gaston F, Kotov A, Maharjan M, Mullin S. Results of a Mass Media Campaign in South Africa to Promote a Sugary Drinks Tax. *Nutrients*. 2020; 12(6):1878. <https://doi.org/10.3390/nu12061878>
 - Judy Jou, Jeff Niederdeppe, Colleen L. Barry, and Sarah E. Gollust, 2014. Strategic Messaging to Promote Taxation of Sugar-Sweetened Beverages: Lessons From Recent Political Campaigns. *American Journal of Public Health* 104, 847_853, <https://doi.org/10.2105/AJPH.2013.301679>

5. **It would be important to note that the evidence may have grown/evolved since the systematic reviews.** For example, **here are some other recent relevant papers not included in the document that speak to questions of interest:**

a. Section 3.1.3 Healthy incentives/subsidies

- Lowery CM, R Henderson, N Curran, S Hoeffler, M DeMarco, SW Ng. 2022. “Grocery Purchase Changes Were Associated With A North Carolina COVID Food Assistance Incentive Program”. *Health Affairs* 41(11) <https://doi.org/10.1377/hlthaff.2022.00902>
- Duffy EW, DA Vest, CR Davis, MG Hall, M DeMarco, SW Ng, LS Taillie. 2022. “I think that’s the most beneficial change that WIC has made in a really long time”: Perceptions and Awareness of an Increase in the WIC Cash Value Benefit. *International Journal of Environmental Research and Public Health*. <https://www.mdpi.com/1660-4601/19/14/8671>
- Berkowitz SA, N Curran, S Hoeffler, R Henderson, A Price, SW Ng. 2021. “The Association of Food Purchases with a Fruit and Vegetable Subsidy Program for Low-Income Individuals”. *JAMA Open Network*. 4(8): e2120377. <https://doi.org/10.1001/jamanetworkopen.2021.20377>

b. Section 3.1.1 should also include mention of the experience of South Africa given its sugar density tax design and findings on differences in reductions in taxed beverage in terms of volume and sugar from beverages purchased by income groups.

- Bercholz M, Ng SW, EC Swart, N Stacy. 2022 “Decomposing consumer and producer effects on sugar from beverage purchases after a sugar-based tax on beverages in South Africa”. *Economics and Human Biology* 46. 11pp. <https://doi.org/10.1016/j.ehb.2022.101136>
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c. Section 3.1.1 should include the following new evidence on the impacts of SSB taxes:

- Changes in sugar-sweetened beverage consumption in the first two years (2018 – 2020) of San Francisco’s tax: A prospective longitudinal study. <https://journals.plos.org/globalpublichealth/article?id=10.1371/journal.pgph.0001219>
- Rogers NT, Cummins S, Forde H, Jones CP, Mytton O, Rutter H, et al. (2023) Associations between trajectories of obesity prevalence in English primary school children and the UK soft drinks industry levy: An interrupted time series analysis of surveillance data. PLoS Med 20(1):e1004160. <https://doi.org/10.1371/journal.pmed.1004160>

6. Other gaps and limitations

- a. **The exclusion of South Africa** might have been because the research did not calculate price elasticities of demand, but this was because the tax design does not allow for this. **Limiting the scope of the review to only assess price elasticities of demand is a limitation that needs acknowledging.**
- b. **There also should be mention of the impacts on high consumers of SSBs which is the subpopulation of interest.** There is some evidence of this from Mexico and South Africa for example that should be included.

Survey response	
Family/last name	Margetts
Given/first name	Barrie
Organization/affiliation	University of Southampton
Sector	Academic/research
Sector [Other]	
Country	United Kingdom
Country [Other]	
Overall clarity of the guideline	The report is clear and well written. The way evidence has been gathered and presented is excellent, and at the very least this report will form an excellent platform for future work as a baseline. Because of the uncertainty in the evidence base, much of the language is rather vague and general, perhaps thus limiting the usefulness of the guidance. It may lead policy makers to think there are too many unknowns and thus not support policy action in a complex and difficult local fiscal environment. This may particularly be the case where there is a strong food business lobby that will be pushing against the proposals contained in this report.
Considerations and implications for adaptation and implementation of the guideline	As stated above, apart from SSBs, the relative weakness of the evidence base may limit the enthusiasm for countries to try to adopt these guidelines. The report does a good job of putting the specific recommendations into a wider context to help support the argument for the benefits of these recommendations despite the relative lack of evidence. The precautionary principle in public health makes a lot of sense here, in a sense arguing for, if these do no harm they are surely worth trying for the big potential for benefit. This argument will be strongly contested by vested interests. The rather vague and general nature of the recommendations and consideration of local factors does limit the usefulness of these recommendations, in my opinion. I think more should have been explained about the impact of not covering subsidies to manufacturers and farmers and trade instruments in this report as these both have a major effect on price, and also be factors in any reformulation or changes to food systems as a result of the recommendations. It may have helped to have a summary of the tax options that have worked and have not worked, as well as a deeper consideration of the means of deciding which foods to tax. The discussion of nutrient profiling is very limited and may not be as helpful when considering ultra processed foods. It would also have been useful to discuss options for how revenues raised are to be used, for example to promote the benefits of healthy eating or to cross-subsidise changes to healthy versus unhealthy foods. Also consider challenges to enforcement.

	Further guidance would also have helped on how to evaluate the implementation of the recommendations beyond simple process measures to include outcome and impact measures.
Context and setting-specific issues that have not yet been captured	Wider fiscal challenges across the world are putting a real strain on government policy, and consideration of the importance of nutrition and health within overall government policy. Without strong leadership nutrition policies tend to lose out to other fiscal policies at cabinet decision making level in government. It would be helpful to strengthen support for a public health approach based on prevention and the role fiscal policies play in a longer time frame (which is challenging given short election cycles). Thinking in communities where food is procured more locally and not involving bigger companies there may be real practical difficulties in implementation, and other fiscal policies may be more effective for small holders. For example helping small holders to grow and sell fresh produce locally and counter/compete with sales of cheaper snack and other processed foods.
Errors of fact or missing data	
General comments	This is an important and worthwhile addition to the guidance WHO produces and is to be congratulated for taking this on. I can see that there will be serious challenges from vested interests, that will require WHO to strengthen guidance to overcome these vested interests, and that several iterations may be required to address these challenges. But this is an important first step, at the very least to gather what we know, and to raise the profile of this approach.

L'Abbé Lab Response: WHO Draft Guideline on Fiscal Policies to Promote Healthy Diets

Dr. Mary R. L'Abbé, CM, PhD

Jennifer Lee, MPH, RD

The WHO NUGAG's Guidelines on fiscal policies uses two systematic reviews and meta-analyses on outcomes following (i) sugar-sweetened beverage (SSB) taxes [1]; and (ii) other food taxes and subsidies [2] to draft three recommendations and their strengths. Overall, the draft guidelines incorporate the findings and balance the quality of evidence to draw its recommendations.

However, it would improve the guidelines if a context were added with an emphasis on consistency in public health policies that can complement each other by targeting various subgroups of a population and in different settings. Emerging evidence supports the increased strength of a suite of policies on public health outcomes, rather than a single focus. For example, Chile collectively implemented mandatory front-of-pack warning labels, restrictions on marketing to children, and banned foods high in energy or nutrients of concern for sale in schools in their law of food labelling and advertising [3].

The heterogeneity in the findings and the high variability in the quality of studies seen in both systematic review and meta-analyses [1,2] are likely related to the varying magnitude of the effects of tax and subsidy policies may have had on different subpopulations and regions. Therefore, SSB tax, combined with other nutrition policies that promote healthy diets, can complement and exponentially increase the effectiveness of these policies. Similar to the WHO draft guidelines on the 'Guiding principles and framework manual for front-of-pack labelling for promoting healthy diet [4], nutrient profiling criteria underpinning tax and/or policies must be periodically reviewed and remain consistent with national dietary guidelines.

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Survey response	
Family/last name	Vinker
Given/first name	Shlomo
Organization/affiliation	WONCA (world association of family physicians) Europe
Sector	Non-governmental agency
Sector [Other]	
Country	Slovenia
Country [Other]	
Overall clarity of the guideline	
Considerations and implications for adaptation and implementation of the guideline	
Context and setting-specific issues that have not yet been captured	
Errors of fact or missing data	
General comments	There is no dispute about the health damage of consuming an unhealthy diet which includes saturated fats, trans fats, added sugars, and processed foods. An unhealthy diet can contribute to weight gain and increase the risk of obesity, type 2 diabetes, heart disease, fatty liver, certain types of cancer, and more. In addition, a habit from a young age of consuming excess sugar increases the risk of addiction to high-sugar foods throughout life, similar to nicotine addiction, which causes great harm with great difficulty in reducing or stopping this excess consumption. experts recommend implementing a tax on foods that are high in saturated fats, trans fats, and added sugars. This type of tax is often referred to as junk food and is intended to discourage the consumption of unhealthy foods and promote healthier food options. The tax on sugary drinks has been proven worldwide as a factor that discourages buying and consumption. What will we gain if the consumption of unhealthy diets will decrease? ⌘ A decrease in the dimensions of the obesity epidemic ⌘ Decrease in chronic morbidity associated with unhealthy food and sugary drinks consumption ⌘ Reducing health damage mainly in the population with low income and in the sectors more exposed to chronic diseases ⌘ Children and teenagers will have a chance for a healthier life ⌘ A contribution to a decrease in financial burden on the health system ⌘ The use of tax money for health education, subsidizing healthy food, and improvement of medical services, therefore this is a double benefit for the population and the health system I will close this statement with a sentence from the doctor. And you will care for a mas life

	from his mother's womb to the very end, and his health and safety will be your main concern throughout all days. Out of sincere concern, we call to tax unhealthy food and drinks to help our patients to choose wisely so they will live longer and healthier. This comment was created with the help of WONCA Europe Lifestyle Medicine SIG

WHO CONSULTATION

DRAFT GUIDELINE ON FISCAL POLICIES TO PROMOTE HEALTHY DIETS

WORLD HEART FEDERATION RESPONSE

The World Heart Federation and its Members congratulate the World Health Organization for its Guideline on Fiscal Policies to Promote Healthy Diets.

The significance of healthy diets, as well as proper nutrition, cannot be overemphasized. Unhealthy diets are widely recognized as a major risk factor for non-communicable diseases, including cardiovascular disease, morbidity and mortality. As such, policies that increase availability and accessibility to healthy foods or decrease production and purchasing of unhealthy foods are essential to the primordial and primary preventions of cardiovascular disease.

We believe that the draft guideline provides a comprehensive summary of the latest scientific evidence on fiscal policies as well as a strong set of evidence-based recommendations to promote healthy diets. In addition, we also welcome the inclusion of practical tools to facilitate the implementation of the aforementioned recommendations.

We invite the World Health Organization to consider our following comments:

Taxations

- We strongly support the outlined recommendations on taxation of sugar sweetened beverages as part of a system-wide approach to improve health. We also endorse the adoption of tiered taxation for sugar sweetened beverages (i.e., depending on the amount of sugar, etc.).
- We strongly support the outlined recommendations on taxation of selected foods and/or single nutrients to incentivise product reformulation.
- Evidence suggests that a levy on sugar sweetened beverages could prevent thousands of cases of type 2 diabetes, heart disease, and stroke over 25 years, while generating approximately \$500 million in revenue annually in Australia.

- We strongly support the implementation of taxation on multiple unhealthy products concurrently (e.g., tobacco, sugar sweetened beverages, food with high concentrations of salt, food with high concentrations of sugar, etc.).
- We strongly support the outlined recommendation on subsidizing foods that contribute to healthy diets.
- Implicit subsidies have been implemented through the removal of import tariffs on fruits and vegetables in Fiji and Tonga.
- We would suggest setting country-specific tax targets, according to the available epidemiological evidence (i.e., which foods and nutrients are associated with poorer or better health outcomes, etc.), the extent to which consumption will impose negative externalities, and the extent to which consumption will be affected by taxes and subsidies.
- Evidence suggests that diet-related taxes should be focused on tobacco and sugar sweetened beverages. Taxes should also be complemented by implementing targeted subsidies to encourage healthy diets (e.g., fruit and vegetables, etc.).
- The quantum of the tax should be consistent with the marginal external costs that would otherwise be imposed on society. Estimations indicate that taxes of at least 20% and/or subsidies of at least 10% can meaningfully impact consumption. Well-designed taxes and subsidies can influence prices and consumer behaviour, including consumption of targeted foods.
- We would recommend that raised revenue should be invested in preventative health strategies.

Cardiovascular Health

- We would suggest including a more comprehensive list of foods that contribute to a healthy diet (i.e., in addition to fruits, vegetables, legumes, and whole grains).
- From a cardiovascular health perspective, we would recommend targeting the items in the below table (i.e., fruits and vegetables, grains, source of proteins, oils, processed food, sugar sweetened beverages, salt, alcohol, etc.) with regard to recommendation number 2 and number 3. In addition, we would also suggest including nuts, seeds, sunflower, soybean, canola, olive oil, etc.

Table. Evidence-Based Dietary Guidance to Promote Cardiovascular Health

1. Adjust energy intake and expenditure to achieve and maintain a healthy body weight
2. Eat plenty of fruits and vegetables, choose a wide variety
3. Choose foods made mostly with whole grains rather than refined grains
4. Choose healthy sources of protein
a. mostly protein from plants (legumes and nuts)
b. fish and seafood
c. low-fat or fat-free dairy products instead of full-fat dairy products
d. if meat or poultry are desired, choose lean cuts and avoid processed forms
5. Use liquid plant oils rather than tropical oils (coconut, palm, and palm kernel), animal fats (eg, butter and lard), and partially hydrogenated fats
6. Choose minimally processed foods instead of ultra-processed foods*
7. Minimize intake of beverages and foods with added sugars
8. Choose and prepare foods with little or no salt
9. If you do not drink alcohol, do not start; if you choose to drink alcohol, limit intake
10. Adhere to this guidance regardless of where food is prepared or consumed

*There is no commonly accepted definition for ultra-processed foods, and some healthy foods may exist within the ultra-processed food category.

- From a cardiovascular disease perspective, high sodium intake is associated with hypertension and vascular diseases. Saturated and trans-fat intakes are associated with an increased risk of cardiovascular disease. In contrast, a transition to unsaturated fats and wholegrains can decrease the risk of coronary events.

Industry Interference

- In some countries, industries have employed aggressive marketing strategies to target children as well as other vulnerable / impressionable groups. As a result, processed and packaged foods may be perceived as more nutritious by some populations.
- Awareness raising and educational campaigns can shift the perception, outlook, dialogue, and behaviour of the population towards the consumption of local fresh foods.
- We would welcome some additional discussions on regulating the marketing and advertising of unhealthy foods.
- We would welcome some additional discussions on industry interference in the implementation of key policies and interventions.

Front-Of-Pack Labelling

- Front-of-Pack Labelling (FOPL) systems should be mandatory for pre-packaged processed and ultra-processed food products.
- The FOPL system should be aligned with national public health and nutrition policies, food regulations, as well as relevant WHO guidance and/or codex guidelines
- The FOPL system should allow for an easy identification of processed and ultra-processed products with an excess of energy and/or nutrients of concerns.
- The FOPL system should be monitored and improved by national government, as appropriate (e.g., uptake, change in purchasing patterns, efficiency, etc.).

Comments from Prof Dr. Khalida Soomro

WHO Consultation - Draft Guideline on Fiscal Policies to Promote Healthy Diets

Factors relevant to health department and economy underlie in Fiscal policies to promote Health Diets considerations identified in this review of Healthy fiscal policy and fiscal policy for WHO, who are developing guidelines and are taking consideration these both topics which are debated, agreed on, and formalized. several major challenges to the implementation of fiscal policies to improve diets and prevent noncommunicable diseases. The policy-makers have different administrative concerns, performance indicators and priorities, they considered different forms of evidence in their decision-making especially key aspects when identifying appropriate targets for taxes or subsidies from Strong epidemiological evidence for increased risk of NCDs associated with consumption of added sugars, red and processed meats refined grains, salt, sugar-sweetened beverages and trans-fat and of decreased risk of NCDs associated with consumption of fish, fruits, legumes, minimally-processed whole grains, non-starchy vegetables, nuts and vegetable oils that have high concentrations of unsaturated fats.

Numerous countries have either implemented taxes on energy-dense beverages and foods high in salt and sugar or are considering the implementation of such taxes or Subsidies to improve diets and health. Implicit subsidies have been granted, through removal of import tariffs on fruit and vegetables, in countries like Fiji and Tonga. Identification of targets are mandatory and should be included in these guidelines

- I. According to the available epidemiological evidence, which foods and nutrients are associated with poorer, or better, health outcomes.
- II. The extent to which consumption of the relevant foods or nutrients is likely to impose negative externalities on society, and the extent to which consumption is likely to be affected by taxes and subsidies.
- III. Which targets are likely to be the most feasible, from an administrative perspective.

Diet-related fiscal policies can benefit public health should be focused on sugar-sweetened beverages, which are one of the more price-elastic targets of taxation that have been examined. Estimations show that such beverages have a mean price elasticity of about -1 , indicating that a 1% increase in the retail price of such beverages should lead to a reduction in consumption of about 1% and there should be some implementation of targeted subsidies on healthy foods such as fruit and vegetables. Broader Subsidies on fruit and vegetables have been found effective in increasing consumption of the target foods with an overall increase in food intake and thus caloric intake.

but targets for diet-related fiscal policies must be identifiable within existing taxation systems in the various regions of the World wearing from low-middle-high income countries. In consequence, policies targeting clearly defined foods, e.g. soft drinks, may be easier to implement than more complex policies that target multiple nutrients across a range of foods, particularly in low-resource settings countries.

The amount of the tax should be equal to the marginal external costs, e.g. those associated with additional medical care and higher job absenteeism, that would otherwise be imposed on society. Estimations show that a tax of at least 20% and/or a subsidy of at least 10% can generate meaningful changes in consumption. Regarding employment and welfare, independent estimates of the potential effects of such a tax on employment, which considered development of alternate markets, are usually lower than those quoted. Subsidies designed to improve diets and health – particularly those applied to agricultural goods – are likely to be even more directly positive in their impact on employment.

Well-designed taxes and subsidies can change the prices, purchase and consumption of target foods, although the effects on overall diet and health are still less clear. To maximize impact, the ideal tax needs to be implemented in various geographical regions, to be designed with graduated thresholds for the nutrients of concern and should cover a broad range of non-core food items that are energy-dense and nutrient-poor.

Regards;

Professor Dr. Khalida Soomro

Member APCMC Cardiometabolic Consortium (APSC)

Co-ordinator of the Go Red Program for women in Pakistan

Chairperson Scientific Council of Women with Heart Disease

Ex-Professor and Chairperson and Head of the Department of Cardiology DUHS

Contact No# +92 300 2114883

Zumos y Gazpachos de España comments on the draft “WHO guideline on fiscal policies to promote healthy diets”

Zumos y Gazpachos de España would like to thank and welcome the opportunity to provide comments to the WHO online public consultation on the draft “WHO guideline on fiscal policies to promote healthy diets”.

Zumos y Gazpachos de España’s recommendations

In relation to ‘Recommendation n. 1: tax on sugar-sweetened beverages’:

Summary

Zumos y Gazpachos de España believes that the inclusion of plant-based products, fruit juices in particular, among SSBs under the first WHO recommendation (i.e. WHO recommends implementation of a policy to tax sugar-sweetened beverages (SSBs). Strong recommendation)) is not justified as the recommendation is not based on strong scientific evidence. 100% Fruit juice naturally contains the same vitamins, minerals, and bioactive compounds, e.g. polyphenols, in similar amounts as the constituent fruit.¹ There is no evidence or association of health issues or mortality linked to moderate fruit juice consumption, therefore there is no reason to recommend decreasing consumption, particularly since current intakes in many countries are less than 100ml daily per person.² Moreover, observational studies show that diet quality is higher in children who regularly drink fruit juice versus non-fruit juice drinkers.³

Internationally, fruit juices and nectars are defined in GENERAL STANDARD FOR FRUIT JUICES AND NECTARS (CODEX STAN 247-2005). There is currently no definition for vegetable juices, though a draft standard is being prepared.

Fruit juice is defined in section 2.1.1 of this standard and in particular must have the following essential characteristics,

“ The juice is prepared by suitable processes, which maintain the essential physical, chemical, organoleptical and nutritional characteristics of the juices of the fruit from which it comes.....”

1 C Morand et al. (2011) Hesperidin contributes to the vascular protective effects of orange juice: a randomized crossover study in healthy volunteers. *American Journal of Clinical Nutrition* 93, 73-80

2 2018 | AIJN - European Fruit Juice Association

3 Wan, L., Jakkilinki, P.D., Singer, M.R. et al. A longitudinal study of fruit juice consumption during preschool years and subsequent diet quality and BMI. *BMC Nutr* 6, 25 (2020). <https://doi.org/10.1186/s40795-020-00347-6>



We emphasise that the standard requires that **fruit juice must “maintain the essential physical, chemical, organoleptical and nutritional characteristics of the juices of the fruit from which it comes.”** Therefore it is not possible to reformulate fruit juice to reduce sugar – as is suggested by WHO as a potential outcome of SSB taxation. This means that taxation of fruit juice would not meet this policy objective and would be an unfair regulatory burden given that the standard prevents the fruit juice industry from mitigating the additional burden of taxation.

Furthermore, on European level, Directive 2012/12/EU also requires that fruit juices are directly derived from the constituent fruit, with a similar composition to fruits they come from, including all elements naturally present in fruit, such as naturally occurring sugars. **Components such as preservatives, sugars, sweeteners, colourants, cannot be added to fruit juice.**

100% fruit/vegetable juices do not contain added sugar. It is misleading and factually incorrect for the WHO to classify 100% juices (either fruit or vegetable) as sugar-sweetened beverages. They are not. **We therefore request that the document is corrected.**

To support the point that 100% juices should not be included in the SSB category, we would like to make the following observations, including information from the Fruit Juice Science Centre website.

How much sugars are in whole oranges versus orange juice?

It takes 1-2 oranges to make one small glass of orange juice which equates to a serving of fruit in some countries. 150 grams of oranges – without the peel – contains 12.3 grams of total sugars, whereas 150 grams of orange juice contains 12.9 grams of total sugars [1].

How much sugars are in whole apples versus apple juice?

A small glass of apple juice contains 1-2 apples. According to official data, 150 grams of whole apples (flesh plus skin) contain 17.4 grams of total sugars, whereas 150 grams of apple juice contains 14.6 grams of total sugars [1].

Does fruit juice cause large spikes in blood sugar levels?

No. Regular consumption of 100% fruit juice has a neutral impact on blood sugar control and insulin levels. Two meta-analyses (super studies) reported no impact of regular fruit juice consumption on blood glucose and insulin levels [2,3]. The reason is linked to the low GI (glycemic index) of fruit juices.

Why do fruit juices have a low GI?

100% fruit juice has a low glycemic index (GI), approx. 50 for orange juice and 41 for apple juice [4]. These are similar to the GI given to whole fruits, which is 43 for whole orange and 36 for whole apple. The low GI is due to fruit sugars (fructose) which are more slowly absorbed than added sugars (sucrose/glucose). Polyphenols found in both fruits and juices are also known to slow the absorption of sugars from the gut [5].



Does fruit juice increase the risk of type 2 diabetes?

No. Regular consumption of 100% fruit juice has a neutral impact on risk of type 2 diabetes as long as overall calories are not excessive. Two meta-analyses (super studies) found that 100% fruit juice was not associated with risk of developing type 2 diabetes [6,7].

The EPIC-Norfolk Study [8], which tracked the beverage habits of 25,639 UK adults without diabetes, found that 100% fruit juice did not increase the risk of type 2 diabetes. Similar conclusions were reported by large observational studies from France [9], Netherlands [10], 8 EU countries [11] and Japan [12]. We are aware that the US Nurses and Health Professional observational studies, as reported by EFSA, found a positive association between fruit juice consumption and risk of type 2 diabetes but would point out that the same food frequency questionnaire used by these studies did not separate out 100% fruit juice from sugar-added juices. Hence, it is likely, as reported by two meta-analyses [6,7], that the association reflects the negative impact of added sugars, not 100% fruit juice, since Europeans studies do not find this association.

Does fruit juice increase obesity risk?

No, according to three meta-analyses (super studies) of randomised controlled trials, a daily glass of 100% fruit juice has no clinical impact on body weight or weight gain in adults [7,13,14]. A clinical trial reported that a low-calorie diet helped obese adults to lose weight, whether or not they drank 500 ml of orange juice daily [15]. Again, the opinion of EFSA on fruit juices and obesity risk is noted, however once again this was influenced by the US Nurses and Health Professional observational studies whose methodological issue is discussed above. European observational studies report no association, or a beneficial association, between fruit juice consumption and obesity risk [16].

There are fewer studies in children but the most recent systematic review and meta-analysis [17] that was commissioned by WHO and concluded that: "Artificially-sweetened beverages and 100% fruit juice consumption may make little/no difference to [body mass index], percent body fat or overweight/obesity outcomes. It is hoped that WHO will note these findings which suggest that there would be no public health benefit to weight management in children from targeting 100% fruit juices.

Fruit juice and a healthy diet.

There is no evidence or association of health issues or mortality linked to regular, moderate fruit juice consumption. On the contrary, there is evidence of neutrality (no harm). Therefore, there is no reason to recommend decreasing consumption, particularly since current intakes in many countries are less than 100ml daily per person. [18]

Observational studies show that diet quality is higher in children who regularly drink fruit juice versus non-fruit juice drinkers. The first group incorporates more fruits and vegetables in their diets, highlighting that fruit juice does not replace whole fruits.[19]



100% Fruit juices naturally contain the same vitamins, minerals, and bioactive compounds, e.g. polyphenols, in similar amounts as in whole fruits, even improving bioavailability of certain bioactive compounds. [20,21,24]

The consumption of fruit and vegetable juices has been found to increase beneficial bacterial species in the gut, suggesting a prebiotic effect, probably linked to the rich polyphenol content and the presence of pectin. [22,23]

It is generally accepted that the population is not eating enough fruit and vegetables as part of their diets. For example, the 2019 Eurostat survey [25], highlights that 1 in 3 people (33%) in the EU reported not consuming any fruit or vegetables daily and only 12% of the population consumed the recommended 5 portions or more daily.

A glass of 100% fruit or vegetable juice per day can contribute towards improving (not replacing) consumption of fruits and vegetables.





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