

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.

- 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

- 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.
- 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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- 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>