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Chapter 12

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# A Political Economy Analysis of Health Taxes

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Industry sectors involved in the production, distribution, sales and promotion of tobacco, alcohol, unhealthy foods, and sugar-sweetened beverages (SSBs) tend to oppose health taxes because they can decrease the demand for their products and thus reduce shareholder profits. This creates an inherent conflict of interest between the commercial goals of these industries and the public health responsibilities of governments. These industries have become increasingly concentrated into a small number of global corporations that account for a large proportion of the market for these products, especially in low- and middle-income countries (LMIC). There are similarities in the way these products are marketed and purchased, explaining the historical and emerging linkages across industries in how they conduct political activities that influence the policy environment for their products. To illustrate this development, we conducted a broad search for examples of the tactics used by these industries in their treatment of health taxes and pricing policies. Sixty-four documented examples were identified that illustrate how five general corporate political strategies are implemented in a wide variety

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of countries: (1) using information to gain access to political decision-makers; (2) constituency-building with influential political decision-makers; (3) promoting alternative policies or voluntary measures as substitutes for statutory regulation; (4) using financial incentives to influence government policymakers to act in ways favourable to industry interests; and (5) legal measures employing trade agreements as well as pre-emption, litigation, and circumvention.

Framing health taxes in terms of their economic, social, and public health benefits rather than allowing industry to define them as a liability can be a persuasive argument that could increase the chances of implementing effective NCD prevention. To achieve this aim, there is a need to build coalitions at the local, national, and international levels capable of working collaboratively in the interests of public health.

## 12.1. Introduction

“*Sugar, rum, and tobacco*, are commodities which are no where necessaries of life, which have become objects of almost universal consumption, and which are therefore extremely proper subjects of taxation.”

Adam Smith, *An Inquiry into the Nature and Causes of the Wealth of Nations*, 1776

No less of an authority than Adam Smith in his 1776 essay on the Wealth of Nations made an excellent case for the taxation of commodities like sugar, rum and tobacco because they are not considered as ‘necessaries of life...’ As documented in previous chapters of this book, health taxes provide governments with a clear and effective opportunity to save lives, generate revenues and at the same time reduce the health and social costs of non-communicable diseases (NCDs).

Health taxes aim at reducing the affordability of tobacco, alcohol, foods with high salt, sugar and fat content and sugar-sweetened beverages (SSB), with the objective that these products will be consumed less and thus improve population health. A second aim of health taxes is to compensate society for

the enormous social, economic and healthcare costs of such products, which are borne primarily by society rather than by the producers or the consumers.<sup>1</sup>

Despite these benefits, the sectors involved in the production, distribution, sales and promotion of tobacco, alcohol, unhealthy foods and SSBs tend to oppose health taxes given that taxes decrease sales and thus may reduce profits for shareholders. As a result, an inherent conflict exists between the commercial goals of these industries and the public health and economic equity goals of governments.

In this chapter, we consider the following questions: What is the political economy of health tax policy? Who are the major players in this policy arena? How do their political and economic activities have an impact on public health? The answers to these questions are not simple. They may vary across countries and between different levels of government within countries and potentially across product sub-categories. The first part of this chapter focuses on how the affected industries interfere with the policymaking process. The second part goes one step further by analysing how different stakeholders, who often have competing priorities, can build lasting coalitions or otherwise work to promote public benefit through health taxes. The chapter addresses a gap in the existing literature by providing a political economy analysis of the roles of influential stakeholders (especially the producer industries and government agencies) and how governance mechanisms can be used to promote public health.

Implicit in our review is a model of the policymaking process that comprises the institutions, stakeholders and the environment within which policy decisions are made. One highly stylised model of the policy process forms a cycle, beginning with an assessment of NCD-related health problems, followed by implementation of evidence-based interventions and concluding with systematic evaluation and corrective action if necessary. But the reality of the policymaking process is rarely that simple or straightforward.

In this chapter, policy formation in the area of health taxes is understood as a more complicated political and economic process influenced by a combination of state and non-state actors. State-centric accounts of

policymaking emphasise the roles of government institutions at the local and national levels, as well as international agencies, such as the World Health Organization. Relevant non-state actors include civil society organisations, particularly non-governmental organisations and commercial interests like the tobacco, SSB, food and alcoholic beverage industries, which variously attempt to influence the policymaking process directly through political lobbying or indirectly by changing public opinion. Other relevant actors include the mass media, health scientists, medical practitioners and public health advocates. As this chapter will show, the extent to which any interest group can influence NCD-related tax policy depends on both the political power of a particular group and the governing images of the various NCD problems to which the policymakers subscribe.

## **12.2. Political economy analysis, policy coherence and the whole of society approach**

The commitment to work across sectors in a ‘whole of society’ approach to achieving the NCD targets agreed upon for the Sustainable Development Goals promoted by the United Nations includes increased emphasis on engagement with the private sector and other non-state actors (NSA). Within SDG17, this commitment to advancing multi-sectoral collaboration is intended to ensure *policy coherence* for sustainable development, implying that health and development policies across different sectors and policy spheres should be synergistic, reinforcing and coordinated.<sup>2</sup> While the influence of unhealthy commodity producers on policymaking has emerged as a major barrier to the promotion of such coherence,<sup>3</sup> this can also be impeded by other, often neglected factors that shape the policy process. Economic sectors of governments, including those in low- and middle-income countries (LMIC), are often heavily influenced by international norms of economic development. Such norms focus on economic growth, employment and revenue generation as a primary policy objective and

they are realised in part through trade agreements and development plans established by international agencies and national governments. In such contexts, policymakers often pursue the singular mandate of economic growth to the neglect of other goals such as health promotion and disease prevention, not simply because of industry pressure, but because this pressure coincides with economic development norms and international commitments. In this way, economic norms can condition an openness to industry practices and products that may harm the health of populations. A common barrier to health sector pursuit of health goals across sectors is that these sectors operate within distinct policy communities with different ideas or paradigms of the 'public good'.

Addressing NCDs and their risk factors is a high priority for investments and multi-sectoral health and development efforts globally. It is also a compelling example of the challenges of mobilising an all of society response. Engagement with the private sector, which includes industries that produce, distribute, market and sell the products that are the leading risk factors for NCDs on one side, and a wide range of industries that can contribute to reducing the burden of NCDs on the other, pose a significant challenge to efforts to promote and protect health and sustainable development.

Although historically labelled 'behavioural risk factors', alcohol, tobacco, unhealthy foods and SSBs are intimately tied to global political economic conditions, which structure product environments and create environments of risk. A political economy analysis positions the consumption of these products within environments where behaviours and health outcomes are shaped by social, political and economic structures, suggesting that a better understanding of these factors could help to overcome impediments to public health.<sup>4,5</sup>

Political economy analysis can be a powerful tool for bridging the traditional concerns of politics, economics and public health in order to bring stakeholders together in a whole-of-society approach. It helps to identify political, economic, social and cultural factors that drive or impede reforms and to design better policies. In this chapter, we use the term

‘political economy’ to refer to the political and economic dimensions of policy adoption, implementation and enforcement, as well as an analytical approach to explaining important challenges to the use of health taxes as a way not only to control the consequences of these NCD risk factors but also the healthcare costs of managing the conditions resulting from them. One key aspect of political economy analysis is focused on the political strategies of key stakeholders in the policymaking process.<sup>5</sup> In the area of NCDs, these stakeholders include international organisations, government legislative bodies, academic institutions, public health professionals as well as a variety of organisations linked to unhealthy commodity industries manufacturing products that drive NCD epidemics.

Political economy analysis covers a variety of tools, ranging from in-depth theory-based analyses to rapid assessment studies that provide a survey of the main stakeholders, their power relations and their implications for policy. In this chapter, we focus on the latter approach, beginning with a specific policy question that is likely to influence the successful implementation of NCD risk factor mitigation measures. Our analysis is focused on the extent to which industries engaged in the manufacture, sale and marketing of tobacco, alcohol, unhealthy foods and sugar-sweetened beverages can be considered partners in the development, implementation and enforcement of effective policies, or should be kept at arms length so that other stakeholders can work more effectively with government agencies and policymakers. To address this issue, we critically evaluate the strategies and tactics of four industries that are strategically threatened by the use of taxation and pricing policies to promote public health.

We begin this chapter with a brief overview of the tobacco, alcohol and SSB industries and their global relevance. We then describe how these industries have sought to influence decision-making in the area of health taxes at the global, national and local levels, across high-income and LMIC contexts. After considering the arguments used to challenge taxation policies as well as the counterarguments that can be used to promote them, we close with a discussion of how civil society, governments and the public health

community can work together to implement health taxes in order to prevent NCDs and other health conditions.

### **12.3. The global tobacco, alcohol, food and SSB industries**

The tobacco, alcohol, food and SSB industries have become increasingly concentrated into a small number of global corporations that account for a large proportion of the market for these products. The network of consumer corporations, financial institutions, advertising agencies, law firms and lobbying groups as well as the politicians, lobbyists and others they support constitute what has been called a ‘corporate consumption complex’,<sup>6</sup> which is considered to be a fundamental part of a culture of hyper-consumption of unhealthy products associated with premature mortality and chronic disease. In addition, such corporations are connected to and often support each other and have been expanding their reach globally, nationally and locally, making it difficult for governments to regulate them and keep health at the centre of policymaking.

The corporate consumption ideology is summarised in Box 12.1 as it applies to tobacco, alcohol and SSBs.

This ideology has been widely disseminated through significant investments in marketing and political activity, supported by an economic model of development based on consumption as a driver of growth.<sup>7</sup> However, it is the position of this book that the global epidemic of NCDs is one of the predictable if unintentional consequences of such a paradigm.

#### **Box 12.1. Main propositions of the corporate consumption ideology**

1. Lifestyle, not the products themselves, is the main influence on health
2. Companies produce what customers want



3. Advertising helps consumers choose wisely
4. Government should not tell people or companies what to do
5. Free trade is good for everyone
6. Criticising big business is unwise
7. Promoting consumption is essential for economic growth and prosperity

Source: Freudenberg (2014).<sup>6</sup>

### 12.3.1. The alcohol industry

The term ‘alcohol industry’ here refers to producers of beer, wine and distilled spirits and their network of distributors and retailers. Trade associations and social aspects/public relations organisations (SAPROs), which are funded to promote industry interests, are also included in this definition. In recent years, the global alcohol market has become highly concentrated in terms of beer and spirits production, though wine remains more fragmented. Table 12.1 describes the changes over a 37-year period in shares of the global market volume among the 10 leading multinational producers of beer, distilled beverages and wine.

In the malt beverage sector, multinational corporations have been purchasing local companies and regional breweries, and establishing local partnerships, especially in the global South. AB InBev’s portfolio of over 500 beers includes seven of the top 10 global beer brands and 18 other brands that together generate more than USD 1 billion in retail sales.<sup>8</sup> Anheuser-Busch InBev (AB InBev), a Belgian company, took over the largest American beer producer in 2008 and purchased the second largest brewer in the US market, MillerCoors, as part of its takeover of SABMiller in 2016.<sup>8</sup> This single company now produces and markets more than a quarter of the world’s commercial beer. According to Jernigan and Ross,<sup>8</sup> what is significant in the beer sector is the rapid pace of consolidation in the global industry.

Table 12.1. Share of global market volume of the 10 leading multinational producers of alcoholic beverages, by category.

Global market share			
Corporation	Headquarters	1979–1980	2017
<b>Beer<sup>8,10</sup></b>			
AB Inbev	Belgium	6.5% (AB) <sup>a</sup>	26.8%
Heineken	Netherlands	2.8%	10.9%
China Resources Holdings Ltd.	China	b	6.1%
Carlsberg Breweries A/S	Denmark	b	6.0%
Molson Coors Brewing Co.	United States	0.8% (Molson), 1.9% (Coors)	4.8%
Tsingtao Brewery Co. Ltd.	China	b	4.1%
Asahi Group Holdings Ltd.	Japan	b	3.2%
Beijing Yanjing Beer Group Corp.	China	b	2.4%
Kirin Holdings Co. Ltd.	Japan	3.1%	1.4%
Diageo	United Kingdom	0.9% (Grand Metropolitan)	1.3%
<b>Total market share of top 10</b>		<b>27.99%</b>	<b>67.0%</b>
	Headquarters	2006	2016
<b>Distilled spirits</b>			
Diageo	United Kingdom	10.8%	20.0%
Pernod Ricard	France	8.3%	9.7%
Beam Suntory	Japan	3.7%	4.9%
		(Beam only)	
Bacardi Ltd.	Bermuda	3.7%	2.9%
Allied Blenders and Distillers	India	b	2.8%
Gruppo Campari	Italy	1.7%	2.2%
Sazerac Co. Inc.	United States	b	2.2%

(Continued)

Table 12.1. (Continued)

Global market share			
Corporation	Headquarters	1979–1980	2017
Brown-Forman Beverages Worldwide	United States	1.8%	2.0%
Roust	Russia	<sup>b</sup>	2.0%
Group La Martiniquaise	France	<sup>b</sup>	1.9%
<b>Total market share of top 10</b>		<b>42.3%</b>	<b>50.5%</b>
	Headquarters	2006	2016
Wine <sup>10</sup>			
E&J Gallo Winery	United States	2.5%	3.10%
Constellation Brands	United States	2.0%	1.50%
Treasury Wine Estates	Australia	1.4%	1.40%
The Wine Group	United States	1.5%	1.30%
Group Castel	France	1.1%	1.20%
Vina Concha y Toro	Chile	0.9%	1.10%
Accolade Wines Ltd.	Australia	1.2%	1.10%
Pernod Ricard Groupe	France	1.0%	0.90%
Grupo Penaflor SA	Argentina	0.9%	0.90%
FeCoVItA Coop Ltda	Argentina	1.0%	0.80%
<b>Total market share of top 10</b>		<b>13.50%</b>	<b>13.30%</b>

<sup>a</sup> Parentheses indicate rank of predecessor companies when applicable.

<sup>b</sup> Indicates the company was not listed among the leading producers in that category in that year.

Source: Jernigan and Ross.<sup>8</sup>

The top-10 companies sold 68% of the world's beer in 2017, compared with 28% in 1980.<sup>9,10</sup>

Although distilled spirits production is not as heavily concentrated, the growing role of Diageo, the world's largest distilled spirits producer, in both the beer and distilled spirits indicates how that company's size reflects a related trend toward cross-sector concentration.

Wine production, on the other hand, remains decentralised in many countries, especially in Argentina, Chile, South Africa, Australia and New Zealand. Traditionally a family business, big corporations such as Kendall-Jackson in California, Moët & Chandon and Lafite-Rothschild in France and Freixenet in Spain have nevertheless been purchasing wine-growing land and buying into existing vineyards.<sup>11</sup>

In addition to mergers and acquisitions, alcohol beverage companies also achieve growth through vertical integration, which occurs when a company controls different stages of production, such as distribution or supply functions. These trends suggest that the alcohol industry is an important part of the environment in which drinking patterns are learned and practiced – especially with the growth of modern industrial production, the proliferation of new products (e.g. caffeinated alcohol ‘energy drinks’ and alcopops) and the development of sophisticated marketing and promotional techniques. Latin America, Africa and Asia have been identified by the industry as having high growth potential because of increasingly stable economies, growing income levels, a relatively high proportion of abstainers and a large youth population.<sup>3,12</sup>

### **12.3.2. Tobacco**

Over the past 20 years, the tobacco industry has grown by means of a large number of privatisations, mergers and acquisitions that have strengthened the position of the four largest transnational tobacco companies (TTCs) in the world market (Philip Morris International (PMI), British American Tobacco (BAT), Japan Tobacco and Imperial Tobacco). Using a commonly accepted measure of market concentration, Hawkins et al.<sup>13</sup> have shown that the tobacco industry in almost all countries is often the most concentrated sector in an economy. Other significant changes in the global market include those designed to decrease the exposure of PMI and BAT assets in the United States to litigation against the tobacco companies.

In 2003, RJ Reynolds Tobacco Holdings and BAT's Brown & Williamson Tobacco Corporation combined their assets to create Reynolds American Inc, with BAT holding 42% of the shares of the new company. In 2008 Altria, until then the parent company of Philip Morris USA and PMI, spun off PMI, as a separate legal entity. Following China's 2001 entry into the World Trade Organization, China National Tobacco Corporation, the national state tobacco monopoly, increased its ambitions for global expansion and is the largest tobacco company in the world by volume, accounting for around 40% of global cigarette production.<sup>14</sup> Despite progress with implementation of the WHO Framework Convention on Tobacco Control (WHO FCTC), tobacco industry expansion continues globally, with greater functional integration of domestic, regional and global business strategies, which results in greater political and economic power.<sup>15</sup>

### **12.3.3. Unhealthy food and sugar-sweetened beverage industries**

Ten food companies now control the majority of the world's leading food and beverage brands (i.e. Nestlé, PepsiCo, Coca-Cola, Unilever, Danone, General Mills, Kellogg's, Mars, Associated British Foods and Mondelez). Collectively, they generate over a billion dollars of revenue a day in an industry valued at over \$7 trillion dollars in 2013.<sup>16</sup> SSBs are also manufactured by large corporations including Coca Cola, PepsiCo, Nestlé and Dr Pepper. Their products include soft drinks, fruit drinks, sports drinks, vitamin waters, flavoured waters, sweetened teas and caffeinated energy drinks. Of particular concern from a public health perspective is the dominance of highly processed food products. The global market in soft drinks has the strongest growth prospects of any consumer packaged goods.<sup>17</sup> The Asia Pacific region is projected to account for almost half (47%) of global volume growth with India the most rapidly expanding market.<sup>10</sup>

### **12.3.4. Structural links across industries and their political, economic and public health implications**

In addition to the concentration of these industries into a small number of Transnational Corporations (TNCs), and their expansion across markets in the LMIC, there are similarities in the way that unhealthy food products, SSBs, alcohol and tobacco are marketed and purchased, which are potentially significant to understanding challenges confronting fiscal policy for health. Three of the top 10 soft drinks companies (Suntory, Asahi Group and Kirin) are also significant manufacturers of alcohol products in the Asia Pacific region. Broader links are reflected in integrated bottling operations and distribution chains.<sup>18</sup> There are also historical links between the tobacco, food and alcohol industries<sup>19</sup> that remain significant in some national and regional contexts. Altria Group, Inc. ('Altria') owns Ste. Michelle Wine Estates, and as of 2010, retained 27.1% economic and voting interests in SABMiller plc ('SABMiller'), the world's second largest beer company<sup>20</sup> before it merged with AB InBev in 2014.

The growing concentration of large industries producing products that are hazardous to health and the structural links among them have important public health implications. First, the economies of scale that come with concentration have allowed these TNCs to use sophisticated marketing techniques to create new or expanded markets in areas of the world where consumption has been traditionally low (e.g. Africa, Asia, Latin America) and where economies are expanding. Second, with increased consumption of these products comes greater risk of NCDs and other health hazards. Indeed, TNCs representing unhealthy commodity industries have been identified as major drivers of NCD epidemics.<sup>21</sup> Third, with increased concentration and global coordination across sectors, the alcohol, tobacco, food and beverage TNCs can conduct political activities that influence the policy environment for their products (see, e.g. Refs.<sup>13,22</sup>). As a result, they are able to prevent new players from competing with the existing ones (in economics, this is known as creating 'barriers to entry' in the marketplace).

## **12.4. Strategies and tactics employed by four industries to oppose health taxes**

Strategies and tactics to advance political objectives, or corporate political activity (CPA), have been documented and analysed in many areas of business.<sup>23</sup> As shown in Table 12.2, core political strategies used across a variety of industries, including those involved in the production of NCD risk factors, are (1) using information to gain access to political decision-makers; (2) constituency-building with political decision-makers; (3) promoting alternative policies or ineffective voluntary measures; (4) using financial incentives to influence government policymakers to act in ways favourable to industry interests and (5) legal measures employing trade agreements as well as pre-emption, litigation and circumvention. Each long-term strategy includes a variety of tactics or short-term activities. Such taxonomies<sup>24–26</sup> have been used to evaluate how these industries promote their commercial and political interests, but the tactics have rarely been compared across all four industries in relation to taxation issues to examine whether the industries act in similar ways when their interests are threatened by public health measures. To the extent that these strategies and tactics are found to be similar, this information could be used to inform tax policy implementation across leading NCD risk factors.

In the preparation of this chapter, we conducted a broad search for examples of the tactics used by these industries in their treatment of health taxes and pricing policies. Search procedures were similar across the four industries. We combined two domains of keywords: the title of the tactic and the name of the industry. We searched for published research studies, journal review articles, books, book chapters, open data websites, newspaper articles and reports that addressed strategies and tactics used by these industries to prevent (or promote) tax or regulation policy related to public health. For the food industry, health taxes included varying names such as ‘fat tax’, ‘sugar tax’, ‘grocery tax’ depending on which types (fast foods, Food Corporation, restaurants) of food the article was talking about. Therefore, we used multiple combinations of keywords including ‘food industry’ and ‘strategies’ or ‘food industry’ and ‘tax’ or ‘food industry’ and ‘the name of the tactic’.

Table 12.2. Categorisation and description of strategies.

Strategy	Tactics
Access/information	Political and other campaign contributions Direct and indirect lobbying (meetings and correspondence with policymakers) Use of misinformation; measures to shape the evidence base (funding and dissemination of research, use of paid consultants, position papers, technical reports) Partnerships/collaboration (working/advisory groups, technical support, advice)
Constituency-building	Forming alliances with trade associations, other industry sectors Forming alliances with or mobilizing civil society organisations, consumers, employees and/or the public Creation of SAPROs and fake grass-roots ('astroturf') consumer advocacy organisations Corporate-image advertising <sup>a</sup> Advocacy advertising <sup>b</sup> (press releases, mass media campaigns)
Policy substitution	Develop/promote self-regulation Develop/promote alternative regulatory policy Develop/promote voluntary activities
Financial incentives	Contributions to political parties Hiring or offering future employment to people with political connections Other financial enticement (gifts, travel)
Legal actions	Pre-emption Litigation (or threat of litigation) Circumvention

Source: Adapted from Hillman and Hitts<sup>24</sup> and Savell et al.<sup>25</sup>

<sup>a</sup> Corporate-image advertising seeks to build a favourable image and keep the company's name in the public eye.

<sup>b</sup> Advocacy advertising is defined as an advertisement or public communication that attempts to influence public opinion on a specific issue.

Major search engines such as Google, Google Scholar, PubMed (from early 2000 to 2019) were used. Although we tried to include sources from multiple languages, English-language sources predominated because of



the nature of the primary search engines. In addition to the major search engines, other articles were found by tracing sources found in reference lists. Five different sources of information were included in the analysis: newspaper articles, original studies and reviews published in scientific or biomedical journals, books or book chapters, open data websites and reports. The largest proportion was derived from qualitative and quantitative studies published in peer reviewed scientific journals, followed by news reports.

Although Denmark started taxing soft drinks and juices in the 1930s, and the tobacco and alcohol industries were active in health policy issues since the 1970s, we limited the search primarily to examples identified since the year 2000 in order to make the search more relevant to contemporary health policy issues. Nevertheless, due to the Master Settlement Agreement (MSA) in 1998 in the United States, a vast quantity of internal tobacco industry documents became available, exposing strategies and tactics the industry utilised prior to 2000. We therefore included some earlier tobacco industry examples where relevant.

Articles that discussed industry activities in areas other than taxes were excluded, unless the more general tactic could be applied to tax policies, such as policy substitution. For example, we included some instances of food labelling and marketing regulation if the industry was likely to use these strategies to prevent health taxes. Editorials, letters and commentaries were excluded.

Table 12.3 summarises 64 documented examples related to the five general strategies and specific tactics used to implement these strategies. Evidence for almost every tactic was found for each of the four industries. Although the United States accounts for 45% of the examples, 25% were classified as international in scope and the remainder were found in Europe, Latin America, some Sub-Saharan African countries and several large metropolitan Asian cities such as Hong Kong and Bangkok. Many of the articles documenting these strategies and tactics were published around the time of major tax initiatives associated with national health policies. For

Table 12.3. Examples of strategies and tactics employed by four industries to oppose health taxes.\*

Strategies	Tactics	Sugar-sweetened beverage industry	Tobacco industry	Alcohol industry	Food industry
<b>Access and information</b>	<b>Political and other campaign contributions</b>	Nine sugar farm or refinery groups made more than 900 separate contributions totaling nearly \$1.5 million to candidates, parties and political funds <sup>27</sup> (1, USA).	A study of the US elections in five states during the mid-1990s demonstrated that tobacco industry campaign contributions influenced tobacco control policymaking. As tobacco industry contributions increased, a legislator's tobacco policy score became more pro-tobacco <sup>28</sup> (2, USA).	Alcohol distributors actively influenced state alcohol policies by donating \$14.6 million to state candidates, and federal alcohol policies by giving approximately \$5.9 million to congressional contests <sup>29</sup> (2, USA).	14 leading US restaurant chain Political Action Committees including unhealthy food companies contributed nearly \$6 million to political groups between 2011 and 2014 <sup>30</sup> (1, USA).
	<b>Direct and indirect lobbying (meetings and correspondence with policymakers)</b>	Sugar represents just 2% of the total value of US crop production, but the industry accounts for 33% of total campaign donations and 40% of total lobbying expenditures to protect US sugar producers <sup>31</sup> (5, USA).	A systematic review of 17 studies reported evidence of traditional lobbying techniques, with industry targeting key decision-makers both directly and indirectly <sup>32</sup> (2, INT).  Two of the largest U.S. tobacco companies spent a combined \$147,000 lobbying lawmakers and successfully defeated a Montana tobacco tax bill, which would have raised the state tax on cigarettes by \$1.50 a pack and set a 74% tax on the wholesale price of vaping products <sup>33</sup> (1, USA).	A major alcohol producer was found to be secretly producing National Alcohol Policy drafts for four Sub-Saharan countries undermining public health approaches, including taxes, despite claiming to be an impartial observer at national conferences <sup>34</sup> (2, INT).  An analysis of 35 policy debates on the United Kingdom's alcohol pricing found UK industry actors at every stage of the policy process by accessing and lobbying political members involved in policy-making <sup>35</sup> (2).	Food and beverage industries collectively spent \$29,121,465 in their lobbying efforts <sup>36</sup> (4, USA).  An Australian study documented 148 lobbying occurrences by the five key food and beverage industry actors between 2012 and 2015 <sup>37</sup> (2, INT).  The global food industry doubled their lobbying expenditures to \$175 million during 2008–2011 <sup>38</sup> (5, INT).
	<b>Partnership/collaboration (working/advisory groups, technical support, advice)</b>	From 2011 to 2015, two major beverage companies sponsored 95 national health organisations and lobbied against 29 public health bills intended to reduce soda consumption or improve nutrition <sup>39</sup> (2).	Between 1988 and 1998, the tobacco industry developed coalitions with African, American and Latinx trade unionists to influence excise taxes and smoke-free worksite policies <sup>40</sup> (2, USA).  The tobacco industry established a political relationship with the Coalition of Labour Union Women to oppose smoke free worksite policies and increased tobacco taxes <sup>41</sup> (2, USA).	A major alcohol producer collaborated with think tank Demos and London Economics, a consultancy firm, to produce reports to influence the evidential content of UK's minimum unit pricing (MUP) alcohol policy debate <sup>42</sup> (2, UK).	At least 2 of the 15 advisors from the WHO Nutrition Guidance Expert Advisory group drafting new guidelines for sugar, salt and fat in the diet had direct financial ties to the food industry <sup>38</sup> (5, INT).

(Continued)

Table 12.3. (Continued)

Strategies	Tactics	Sugar-sweetened beverage industry	Tobacco industry	Alcohol industry	Food industry
<b>Constituency-building</b>	<b>Forming alliances with trade associations, other industry sectors</b>	<p>A powerful Washington, D.C., trade organisation that represents major beverage companies funded a group to oppose a ballot measure to raise taxes on soda and other sweetened beverages<sup>43</sup> (1, USA).</p> <p>The soda industry pushed statewide measures to strip cities and towns of their ability to tax soda<sup>44</sup> (1, USA).</p> <p>Trade Associations formed a coalition called 'Americans Against Food Taxes' at the URL 'nofoodtaxes.com' to prevent taxation on sugar sweetened beverages using social media<sup>45</sup> (1, USA).</p>	<p>The tobacco industry built a coalition with alcohol and other industries to oppose cigarette excise taxes, clean indoor air policies and tobacco advertising constraints<sup>20</sup> (2, USA).</p>	<p>Hong Kong beer and wine formed the Hong Kong Wine &amp; Spirits Industry Coalition along with catering and trade industries to lobby government officials on alcohol duties and strengthen its position on alcohol tax reduction. Hong Kong eliminated all duties on alcohol except for spirits in 2008<sup>46</sup> (2, China).</p> <p>The drinks industry in Ireland collaborated with civil society partners and governmental agencies to produce a report that created controversy about a public health approach to alcohol taxes and supported the industry's positions on reducing alcohol taxes<sup>47</sup> (2, Ireland).</p>	
	<b>Forming alliances with or mobilising civil society organisations, consumers, employees and/or the public</b>	<p>Dozens of Hispanic and African-American civil rights groups, health advocacy organisations and business associations joined the SSB industry in opposing soda regulation, arguing that such measures are discriminatory, paternalistic or ineffective<sup>48</sup> (2, USA).</p>	<p>Smoke shop owner/operators in the US state of Oklahoma formed a coalition that spearheaded a statewide campaign to end the continuing taxation of tobacco products<sup>49</sup> (1, USA).</p> <p>Tobacco industry financed the Consumer Tax Alliance, an interest group in 1989 that used media outreach to build public opposition to excise tax increases in US federal budget deficit negotiations<sup>50</sup> (2, USA).</p>	<p>The industry created front groups and used fake citizen groups (called 'astrotuf' organisations) to influence alcohol policy on behalf of the alcohol industry<sup>35</sup> (2, UK).</p>	<p>The food industry created front groups such as The Center for Consumer Freedom that criticised public health science that threatened corporate interests<sup>51</sup> (2, INT).</p>

Table 12.3. (Continued)

Strategies	Tactics	Sugar-sweetened beverage industry	Tobacco industry	Alcohol industry	Food industry
	<b>Creation of social aspects/public relations organisations (SAPROs) and CSR campaigns</b>	All leading US SSB firms launched corporate social responsibility (CSR) initiatives with elaborate, multinational cause marketing campaigns. <sup>52</sup> (2, INT).	A major tobacco company developed CSR programs to represent themselves as socially responsible, enable access to policymakers and increase the company's chances of influencing policy decisions <sup>53</sup> (2, UK).	The alcohol industry created social aspects organisations (SAOs) such as the Portman Group, Drinkaware and Challenge 25 to portray themselves as socially responsible partners in the policy process <sup>55</sup> (2, UK).  An analysis of the alcohol industry's SAPROs such as the Foundation for Advancing Alcohol Responsibility in the USA, DrinkAware (UK) and DrinkWise (Australia) found they serve as fronts for the industry to lobby for ineffective approaches and against effective countermeasures <sup>54</sup> (2, INT).	The food industry created front groups to manipulate media, policymakers and general public into trusting industry-produced information such as reports, panels, and professional conferences <sup>55</sup> (1, USA).
	<b>Corporate-image advertising</b>	SSB corporations use CSR initiatives to align themselves with good causes to burnish their public image and improve their standing among consumers, the press, legislators, and regulators who make policy decisions <sup>52</sup> (2).  Internal emails detailed the overarching strategy of a major beverage producer to defeat local, national and international policy efforts, including soda taxes, by building political power, positioning itself as a public health partner, and appealing to the public as socially responsible <sup>56</sup> (1, INT).	Companies build their corporate reputations by marketing their ethical sincerity to the public by admitting nicotine is addictive and by supporting the Youth Smoking Prevention Department with an annual budget of \$100 million <sup>57</sup> (2).	The alcohol industry used media sources to portray themselves as socially responsible economic actors that generate tax revenue and employment during the excise tax debate in Poland <sup>58</sup> (2, Poland).	The food industries in Thailand associated with charitable foundations to improve their public image by promoting health, sports and research <sup>59</sup> (2, Thailand).

(Continued)

Table 12.3. (Continued)

Strategies	Tactics	Sugar-sweetened beverage industry	Tobacco industry	Alcohol industry	Food industry
	<b>Advocacy advertising (press releases, publicity campaigns)</b>	A leaked email from the American Beverage Association showed that a major beverage company was actively trying to 'shape' media coverage including print, digital, radio and television in coordination with 'off record conversations' with the <i>Wall Street Journal</i> reporter before Philadelphia's soda tax vote <sup>56</sup> (1, USA).		The Drinks Industry Group of Ireland held a press conference to express concerns about increased taxation in 2004 after the publication of a report incorporating WHO strategies to alcohol policy <sup>60</sup> (2, Ireland).	
<b>Policy substitution</b>	<b>Develop/promote self-regulation</b>	Public health lawmaking and litigation triggered self-regulation initiatives such as the 2006 Beverage Industry Voluntary Guidelines to curtail sales of SSBs in schools <sup>61</sup> (2).	The tobacco industry's 'We Card' youth tobacco access prevention program was created in 1995 to improve the industry's image through publicity and to reduce regulation and law enforcement activity focused on tobacco control <sup>62</sup> (2, USA).		When the Mexican government was advised to raise taxes on products high in sugar, fat and salt, the bakery giant Grupo Bimbo cut sodium in its leading bread and rolls in response <sup>38</sup> (5, Mexico).
	<b>Develop/promote alternative regulatory policy or voluntary activities</b>	In 2016, Latin American beverage companies responded to the regulatory initiatives to reduce SSBs, pledging to sell only water, drinks with over 12% fruit juice and cereal-based drinks in primary schools in Colombia and only water, fruit juice, coconut water and dairy products in schools for children under 12 years in Brazil <sup>22</sup> (2, INT).	Between 1999 and 2001, three major tobacco producers executed Project Cerberus to develop a global voluntary regulatory regime as an alternative to the WHO FCTC and FDA regulation on the USA tobacco industry <sup>63</sup> (2, INT).	When the Scottish Parliament and United Kingdom considered measures to increase the minimum price of alcohol, the industry promoted non-price interventions, especially education and proposed targeted approaches instead <sup>64</sup> (2, UK).  Diageo's Responsible Drinking Fund supported more than 130 programs lacking evidence of effectiveness in more than 40 countries, covering education, public awareness and responsible retail practices in 2009 <sup>65</sup> (2, INT).	When the industry was threatened by the government's obesity-related public health measures, they launched self-regulation efforts as an alternative <sup>66</sup> (2, USA).

Table 12.3. (Continued)

Strategies	Tactics	Sugar-sweetened beverage industry	Tobacco industry	Alcohol industry	Food industry
Financial measures	Contribution to political parties	The soft-drink industry gave a total of \$95,300 to Council candidates in 2010–2011 to stop efforts to revise soda tax in Philadelphia, a nearly 800% increase from 2006 to 2007, when the industry contributed just \$10,600 <sup>67</sup> (1, USA).	The tobacco industry donated \$2.4 million to members of Congress between 1991 and 1992. The more tobacco money a member received, the less likely the member was to support tobacco control legislation <sup>68</sup> (2, USA).	Due to the alcohol industry's heavy contributions to political parties, it is difficult to amend alcohol policies <sup>69</sup> (2, USA).	The number of registered lobbyists increased from 15,000 to 20,000 between 1997 and 1999, spending an estimated \$1.42 billion on behalf of food industry clients to influence the US Congress in 1998 <sup>70</sup> (3, USA).
	Hiring or offering future employment to people with political connections	In its efforts to oppose taxes on sugary drinks in California, the soda industry engaged a research firm that had previously worked for Michelle Obama's <i>Let's Move!</i> Initiative and the Robert Wood Johnson Foundation, the nation's largest public health philanthropy organisation <sup>71</sup> (1, USA).		When 10 of the world's largest distilled spirits and beer marketers created the International Centre for Alcohol Policies, they hired a former employee of WHO to create programs that focused on countering the influence of the WHO and leading alcohol researchers <sup>72</sup> (2, INT).	The European Food Information Council, an industry sponsored think tank, hired former EU lobbyist-in-chief for snack company Mars to conduct its scientific operations <sup>73</sup> (5, INT).
Legal actions	Pre-emption	The food and beverage industry successfully pushed for a state law that prevents or nullifies the government's power to tax sugary drinks in Santa Fe, New Mexico <sup>74</sup> (1, USA).	In 1995, the tobacco industry promoted legislation that pre-empted local tobacco regulation in 29 states and introduced 26 bills regarding pre-emption in 1996 state legislation session <sup>75</sup> (2, USA).	A study reported that 31 states had pre-empted local alcohol tax authority <sup>76</sup> (USA, 2).	State pre-emption was used to impede local food and nutrition policies and government-initiated litigation. Between 2008 and 2018, 12 states enacted 13 pre-emptive laws on food-related policies and taxes <sup>77</sup> (2, USA).
	Litigation (or threat of litigation) and circumvention	In Mexico's 'Taxes on Soft Drinks' (2005) case, the United States challenged Mexico's 20% excise tax measures on soft drinks, syrups and other beverages that used any sweetener including high-fructose corn syrup and beet sugars other than cane sugar. The World Trade Association found the tax discriminatory and Mexico had to withdraw the measures <sup>78</sup> (1, Mexico).	The tobacco industry used federal equal protection claims under the 14th Amendment and claims of state pre-emption of local ordinance violations in litigation to overturn local tobacco control ordinances <sup>79</sup> (2, USA).	The Scottish Whiskey Association delayed the implementation of Minimum Unit Pricing by litigating the issue in the European Court <sup>84</sup> (2, UK).	Denmark's fat tax was repealed as a result of the food industry's lobbying, threatened lawsuits and judicial actions at the EU level <sup>80</sup> (2, Denmark).  In France, the food industries promoted deregulation or promised to make their products healthy when threatened with taxes or regulation by the government <sup>81</sup> (2, France).

\* At the end of each entry, in parentheses, is a number and either a country name or INT. The numbers refer to the following sources: (1) newspaper article, (2) journal article or case study (3) book, (4) Open Data Website, (5) report. INT refers to 'international' indicating that the tactic was used in multiple countries.

example, Finland reinstated a soft drink tax in 2011 and France introduced a targeted tax on sugary drinks at a national level in 2012.

It should be noted that these examples are provided for illustrative purposes only. They represent neither a complete nor a representative inventory of industry activities. Many come from the United States, in part because of the availability of internal industry documents obtained through litigation cases against the tobacco industry, in part because of the concentration of many TNCs in the United States.

Almost all of the examples describe the activities of TNCs and their social aspects organisations and trade associations. This suggests that opposition to health taxes may be a primary concern of the largest producers, which often own a large portfolio of products and services. The table also suggests that individual tactics tend to be part of long-term strategies that are conducted to achieve broad industry goals such as reduced regulation, lower taxation and un-regulated marketing. Some articles<sup>72,73</sup> identified direct coordination or common interests across industries, such as tobacco and alcohol, especially during a period when a large TNC owned both alcohol and tobacco brands. This suggests the likelihood of cross-fertilisation through TNC ownership of food, beverage, alcohol and tobacco companies. Marion Nestle's (2015) book, *Soda Politics: Taking on Big Soda (and Winning)*,<sup>70</sup> describes the soda industry's adoption of the business tactics developed by the tobacco industry, which built a coalition with the alcohol producers and other industries to oppose cigarette excise taxes, clean indoor air policies and tobacco advertising constraints.<sup>20</sup> Financial ties between the tobacco and pharmaceutical companies have weakened smoking cessation efforts as well by sharing technology to develop nicotine products that are profitable to both industries.<sup>82</sup>

The tobacco industry pioneered the use of strategies to frame the issues and create controversy about tobacco policy by manipulating research at multiple stages. For instance, through its funding mechanisms, the industry attempted to control the research agenda and types of questions asked about tobacco, and the industry's lawyers and executives were involved in the sponsorship of research as well as the suppression of research findings that

were unfavourable to the industry.<sup>83</sup> While tobacco companies' involvement in the political process has been well documented, there has also been an increase in their efforts to promote themselves as responsible corporate citizens as well as important partners in the development of legislation and regulation, particularly in markets where there is less political support for tobacco control.<sup>63</sup> As new threats to industry profits emerge, new industry strategies develop, such as the exploitation of bilateral trade agreements to oppose national tobacco control measures and to undermine implementation of the WHO Framework Convention on Tobacco Control (WHO FCTC).<sup>68</sup>

Some industry tactics cut across several strategies. Box 12.2 shows the typical arguments used by these industries in advocacy campaigns against health taxes, illustrating tactics such as information dissemination, advocacy advertising, constituency building and promoting alternative regulatory policy. Several policy reviews have concluded that these arguments are not consistent with the scientific evidence.<sup>17,32,84–86</sup> For example, the claim that raising tobacco taxes will serve to increase smuggling is a misleading but longstanding and often influential argument. It has persisted despite evidence that tobacco companies have been actively complicit in cigarette smuggling in order to maintain their market share in jurisdictions with high excise taxes.<sup>32,86</sup>

### **Box 12.2. Main arguments against health taxes**

- Raising taxes leads to economic losses to the government and massive job losses in the retail sector
- Raising taxes will lead to illicit trade and consumption, as well as tax evasion and tax avoidance
- Raising taxes are against the rule of the WTO and free trade agreements
- Consumers will switch to cheaper and more dangerous products



- The poor and working class consumers are adversely targeted by taxation policies
- Consumers have the right to consume what they want and it is not the job of governments to interfere
- Countries with high taxes also have high consumption
- People who consume in moderation should not pay the price for the few who consume excessively and substitution of other products which would be more harmful

In the area of constituency-building, these industries have numerous allies who act as collaborators at country and local levels. Many such allies are groups that profit from the sale of alcohol, tobacco and SSBs, such as convenience stores, restaurants, bars, grocers, gas stations, pharmacies, tourism groups, hotels and advertising groups. Such industries also create front groups or third-party organisations to lobby on their behalf, forming alliances with NGOs and other civil society organisations. This generally occurs when these industries are facing a significant regulatory threat.<sup>25</sup>

Within each industry, companies act both individually and at times in collaboration to oppose tax increases, including by forming alliances with trade and business associations and with other sectors to oppose tax increases. For example, in 2014, Chile began tax reforms to finance free, quality public education. Proposed reforms included 'corrective taxes' on SSBs and alcohol. The proposed tax on alcohol would increase from 15% for beer and wine and 27% for spirits, to an ad valorem base tax of 18%, with 0.5% extra per each degree of alcohol content and 0.03 monthly tax unit per litre of pure alcohol. Shortly after the announcement, the country's largest brewer, along with several large food and beverage companies, announced the creation of an association, AB Chile, to represent the interests of the industry and fight the tax increase. Instead of supporting public health

advocates, the government agreed to eliminate the per unit tax, resulting in a 50% drop in the proposed tax increase.<sup>87</sup>

Promoting alternative regulatory policy is a common tactic used by all four industries. Sometimes their interests converge around a particular policy proposal. In March 2016, government officials in Ecuador announced plans to increase taxes on cigarettes, alcohol and soda. Concerned by these proposed tax reforms, which would raise taxes on beer from USD 7.24 to USD 12 per litre of pure alcohol, executives from the national brewery presented their own proposal to the Economic Regime Commission instead suggesting a gradual increase in taxes whereby the company would maintain product prices under such reforms,<sup>88</sup> effectively neutralising the likely health impact of the taxes.

Another industry strategy that directly targets policymakers is the use of financial inducements or financial leverage, which occurs when a business uses its economic power to influence government. In response to proposed tax increases in El Salvador, the brewing and spirits industries threatened mass firings of their employees and reduced earnings, which would translate into lower revenue from taxes. Transcripts from an AmBev Earnings Conference Call<sup>88-89</sup> provide some insight into this process. Speaking to investors regarding a potential tax increase, the CEO of AmBev explained that:

‘the federal tax is a discussion between the industry and the government. It has usually been like that in the past ... We are sitting with the government. The industry is sitting with the government as we speak to find out where this will end.’ He goes on to say, ‘I think one thing we can say is it’s a different moment. When we sat down with the government last year, it was a moment where growth and jobs and everything were more important. They are always important, but they were more important. So the government sought the proposal that was sort of put together with the whole industry and the government about not moving federal tax at all.’

Research has also documented multiple instances of industry tactics over an extended period of time. McCambridge et al.<sup>90</sup> analysed 20 reports from 15 peer-reviewed journals between 1980 and 2016 that revealed the alcohol industry's strategies in influencing policymaking, especially tax laws.

The empirical and qualitative studies suggest that the industries' policy positions in engaging with taxation are focused on industry-related commercial issues rather than public health, even as public health is often advanced as the ostensible reason for their policy involvement. These findings suggest that a political economy analysis of health taxes needs to consider the corporate political activities in these industries and how that affects the ability of key stakeholders to create health policy networks capable of reversing global trends in NCDs.

## **12.5. Toward a public health approach based on a political economy analysis**

The previous assessment of NCD risk factors has demonstrated that TNCs involved in the manufacture, marketing and sale of health damaging products engage in corporate political tactics that make it difficult to implement effective public health policies, notably including health taxes. Our analysis shows that many other stakeholders are involved in the development and implementation of health taxes and these should be considered in any political economy analysis. NGOs, government agencies, civil society groups, public health professionals and the scientific community can all play a role as part of a global health policy network.<sup>91</sup>

Bump and Reich<sup>92</sup> contend that one reason why tobacco has been so difficult to control is that the political economy of these products has not been adequately understood and addressed. That observation seems likely to be equally relevant to other NCD risk factors. Political economy analysis differs from the traditional public health approaches that dominate the health policy literature because it deals with the interactions between politics and economics, and it requires that attention be devoted in particular to

transnational corporations (TNCs) that increasingly influence the framing, the discourse, the political processes and the economic policies that are likely to affect the future of health taxes nationally and internationally. The information presented in Table 12.3 provides a compelling case not only for studying and monitoring the activities of these industries, but also for seeking to exclude them from the public health policy process, as is provided for, in relation to the tobacco industry, by the WHO FCTC.

Bump and Reich<sup>92</sup> identified five policy areas where political economy analysis could make a positive contribution to the advancement of tobacco control policies: information problems concerning citizen knowledge; the roles of domestic producers; multinational corporations and trade disputes in consumption; smuggling; incentive conflicts between government branches and barriers to raising taxes. Based on the information summarised in Table 12.3, these areas can be broadly applied to other NCD risk factors to design and implement more effective NCD controls.

### **12.5.1. Information problems concerning citizen knowledge of the dangers of NCD risk factors**

If the true costs of the products defined as NCD risk factors were universally known and accepted, it is unlikely that completely rational people would choose to smoke, drink alcohol excessively and consume SSBs and processed foods to the extent they do. But ignorance of these health consequences is common among both individual consumers and government policymakers. Many of the health interventions designed to inform consumers about NCD risk factors are based on the implicit assumption that providing accurate information about the public health benefits of regulation is sufficient to persuade consumers to quit smoking and reduce or eliminate their use of other harmful products. It is also assumed that such information is sufficient to empower control advocates and regulators.

Rather than let scientific and medical findings drive popular opinions, these industries, particularly through the influence of TNCs, have defined

and promoted a positive culture of using these products that proved more persuasive for many individuals, particularly youth. Political economy analysis can be helpful for understanding the forces that shape opinions regarding these products because it focuses on information asymmetries. It can also move beyond description to suggest strategies for addressing public perceptions, including counter-marketing.

### **12.5.2. Domestic producers, TTCs and trade disputes**

TTCs and the countries that support them have used trade liberalisation, agreements and disputes to open new markets for their products. By exercising their power in the context of international trade agreements, TNCs can undermine the authority of national governments even in their own domestic affairs. An important if partial exception to this pattern has been Thailand, whose success in establishing high taxes on tobacco and alcohol was due largely to the influence of non-government organisations and activists. Political economy analysis can help control advocates understand how TTCs gain access to closed or restricted markets and can identify relevant stakeholders to form more powerful coalitions.

### **12.5.3. The use of smuggling and unrecorded alcohol to undermine regulation**

Cigarette smuggling and the illicit production of unregistered alcohol are large and profitable activities in which TTCs have been both 'complicit' and instrumental in misinterpreting as a policy lever.<sup>93,94</sup> Cigarette smuggling and illicit production of alcohol limit tax revenues by impacting on the legal trade and contribute to increased consumption because of lower prices. Political economy analysis could help explore the challenges of using international action to prevent diversion and smuggling and hold TTCs responsible for their products through improved tracking and tax enforcement, and by helping to identify stakeholders, build coalitions and prepare for TTC

responses. A landmark development in this regard is the entry into force in 2018 of the Protocol to Eliminate Illicit Trade in Tobacco Products,<sup>95</sup> building on Article 15 of the WHO FCTC. The Protocol provides for multi-sectoral action and international cooperation to eliminate all forms of illicit trade in tobacco products and reaffirms the obligation for Parties to protect their policies from commercial and other vested interests of the tobacco industry.

#### **12.5.4. Intra-governmental incentive conflicts**

Political economy analysis can help explain conflicts among government agencies and how these conflicts can favour the profit-making agendas of powerful industries. Some ministries, such as finance, typically support such industries because of the tax revenues they generate. Other ministries, such as health, are likely to oppose NCD risk factor industries because of the death, disability and related illness costs that they cause. Further complexity comes from the asymmetric power of ministries of finance and health, which often favours the former in policymaking. Intragovernmental conflicts are often based on misinformation, which is frequently supplied by these industries as a means of promoting and protecting their interests. Such misinformation exacerbates the policy differences between tax authorities and health authorities, which need not be in conflict.

#### **12.5.5. Barriers to implementing health taxes**

Political economy analysis can be used to meet the challenges in adopting and implementing health taxes. As suggested by Table 12.3, the primary opposition to taxation is TTCs and their economically interested allies. A common strategy for opposing taxes is misinformation based on the argument that taxes will cause economic harm to affected businesses.<sup>22</sup> Attempts to raise taxes have also been countered by TTC lobbying efforts suggesting that increased taxes cause economic harm, and through the use of biased research, litigation, constituency-building, policy substitution and

financial contributions to political parties.<sup>22</sup> Political economy considerations can also guide the work of public health activists to deal with opposition from TNCs by identifying the relevant stakeholders and assessing different political strategies. Potential allies include health NGOs, physicians, scientists and national health authorities.

## **12.6. Next steps: Methods and countermeasures**

Documenting industry strategies and tactics in relation to the activities of these other stakeholders is just the first step in a political economy analysis. The next step is using this information and other research to develop countermeasures that enable decision-makers to act in the public interest. In this section we describe methods and countermeasures that can be used to build coalitions at the local, national in international levels capable of working with or without the cooperation of these industries in the interests of public health. Many of these strategies have been found to be instrumental in the design and implementation of health taxes in LMICs.<sup>22,96</sup> We begin with a review of stakeholder contributions that have been tried, tested or considered as potentially effective ways to promote, implement and enforce health taxes and related measures. We conclude with a description of how these stakeholder interests can be combined to work synergistically as health policy networks at the national and global levels.

### **12.6.1. World Health Organization and its regional offices**

The World Health Organization<sup>97</sup> has developed an active program to provide its own staff and those of its Member States with the information and skills needed to promote health taxes by: (1) framing health taxes as health measures that can result in significant gains in population health; (2) understanding that health taxes generate stable, predictable revenues

and (3) knowing the practical aspects of tax design and implementation such as the different types of excise taxes (e.g. specific duty versus ad valorem, earmarking) as well as issues of tax governance and administration. WHO's current guidance<sup>98</sup> for Member States emphasises the importance of collaboration between health and financial sectors, updating the evidence on fiscal policies in health and preventing or eliminating artificial financial incentives to consume products that are harmful to health.

WHO developed a series of information packages and policy briefs in collaboration with UN Development Program that describe the evidence base needed by decision-makers inside and out of government to make informed decisions about the reduction of NCDs, taking into account implications for agriculture, employment, revenue generation, illicit trade and social inequality. These efforts toward information dissemination and strategic support need to be supplemented with greater amounts of funding for technical assistance, monitoring and implementation support.

The 2018 report of the Independent High-Level Commission on NCDs<sup>99</sup> calls on governments to appropriately engage with the private sector while considering commercial and other vested interests, including the food and non-alcoholic beverage companies (though with the notable exception of tobacco). It called on WHO to support governments' efforts to engage with the private sector taking into consideration the rationale, principles, benefits and risks, as well as the management of conflicts of interest in such engagement. WHO should build on such efforts by continuing to examine terms of engagement with major industries whose products are responsible for NCD risk and by advising governments about the hazards of partnerships with industry organisations and groups. Such approaches can draw lessons from the guidelines for implementation of Article 5.3 of the WHO FCTC on the protection of public health policies with respect to tobacco control from commercial and other vested interests of the tobacco, and from WHO's development of a tool to support member states in the management of conflict of interest in nutrition policy.<sup>98,100,101</sup>



## 12.6.2. Governments

The UN interagency Task Force on the Prevention and Control of Non-communicable diseases<sup>102</sup> recommends that an acceptable national response requires greater policy coherence across government to deliver effective NCD action plans. In the area of health taxes, policy coherence can be achieved in the following ways:

- Design health taxes to be easy to administer, hard to manipulate and difficult to circumvent.
- Increase taxes, design better taxes, adjust taxes, enforce taxes.
- Develop national frameworks to achieve greater policy coherence, partnerships and stronger systems for surveillance.
- Use WHO information packages.

Governments can also improve their capacity to counter the strategies used by industry by setting rules about their ability to interfere with the political process, undertaking due diligence and having transparent processes in decision-making. This can be advanced by:

- Expanding people's right to know and corporations' duty to disclose health consequences of corporate practices and products.
- Requiring corporations to pay for health and environmental consequences of products and practices.
- Establishing local and national health standards for product design and marketing.
- Protecting science and universities from corporate intrusion.
- Restoring the 'visible hand' of government in public health protection.
- Preventing corporations from using money and power to manipulate democratic processes.

National and local governments are often the targets for much of the information dissemination undertaken by commercial and vested interests. It is important to correct the imbalance in resources to advocate for effective policies and at the same time conduct a critical appraisal of the industry's

strategies. National and local governments can best fulfil their public health responsibilities by:

- Avoiding direct partnerships with commercial or vested interest groups, or their representatives, in the development or implementation of policy. Commercial conflicts of interest should be made explicit, and input from industry-financed groups on policy implementation must be critically evaluated in light of their vested interests. Public health must be placed above commercial interests.
- Establishing an independent governmental agency to address product-related issues and advise on policy options. Such an agency should be protected from influence of commercial and vested interests.
- Using tax revenues to establish funding sources independent of commercial and other vested interests to carry out research, public health advocacy work, prevention and treatment.
- Banning price promotions and other marketing strategies that encourage overconsumption.

### **12.6.3. Public health professionals**

The public health community consists of a loose coalition of public health practitioners, academics and government officials who maintain and study the public health infrastructure at the local, national and international levels. The public health community can provide critical support for governments to implement health taxes by engaging in the following activities:

- Avoid funding from industry sources for prevention, research and information dissemination activities. Refrain from any form of association with industry education programs.
- Improve dissemination of information for advocacy and policy development to combat the extensive lobbying power of the alcohol industry.

- Make research published in peer-reviewed journals available and interpretable for non-technical audiences.
- Insist on industry support for evidence-based policies and cessation of anti-scientific lobbying activities.
- Insist on rigorous adherence to conflict-of-interest principles.
- Support independent research in developing countries on the public health impact of taxes on unhealthy commodities.
- Make all information and details relating to funding and/or partnership work transparent and available for public scrutiny.

#### **12.6.4. Scientific community**

Concerns have been raised about the involvement of food, beverage and alcohol companies in scientific organisations and their influence on scientists. Similarities of these tactics with the activities of the tobacco industry have been noted.<sup>103</sup> Tactics include the provision of research funding designed to raise methodological or substantive questions about the existing literature, controlling the research agenda to focus on alternatives to health taxes (e.g. education programs), and recruitment of reputable scientists to serve in industry-funded advisory committees and organisations. The response of the scientific community, including journal editors, has typically been to require funding disclosures and conflict of interest statements to be published along with industry-funded studies, but these measures can be easily circumvented and have little impact on public health except to demonstrate consistent evidence of biased findings and industry agenda-setting.<sup>104</sup> Nevertheless, in isolated incidents, health journalists, journal editors and public health advocates have been influential in exposing industry tactics and at the same time inadvertently promoting health taxes because of the counter-marketing effect of negative publicity on industry stakeholder marketing. Freedom of Information (FOI) requests, interviews with key informants and depositions gathered through legal challenges have been employed to draw public attention to industry tactics.

Bakke and Endal<sup>34</sup> published a paper exposing alcohol industry involvement in writing national policy documents in four African countries, including recommendations against alcohol tax increases. The effect of their article led to employer sanctions against an Australian academic who served as a consultant to the industry and had other repercussions in the countries where the industry interference occurred.<sup>103</sup>

To the extent that industry activities can serve as risk factors or inducers of NCDs, there is a need to include relevant industry indicators in public health surveillance systems that are used routinely to monitor health-related harms at the international and national levels. Public health surveillance of the activities of the alcohol, tobacco, unhealthy food and SSB industries can be conducted in several ways.<sup>90,105</sup> First, national governments can be encouraged to fund data collection centres to monitor industry activities and performance. An international NCD clearinghouse or monitoring centre could also be established to provide ongoing guidance, assemble existing research findings and develop protocols and instruments to monitor industry activities and facilitate cross-national research. Other mechanisms and tools for monitoring industry activities include:

- The use of FOI requests to investigate corporate political activity that occurs behind closed doors.
- Interviews with key informants who have been involved in or who have directly observed industry activities.
- Protection for whistle blowers who disclose unethical activity.
- Monitoring corporate progress towards the UN SDGs, which are reported in annual sustainable development reports.
- Pool resources to purchase, monitor and track market research data.
- Use industry financial data to monitor changes in patterns of consumption and sales.
- Analyse industry communications and documentation of any discrepancies between public statements and actual industry practices.
- Track spending for lobbying and campaign contributions.

### 12.6.5. Civil society groups and nongovernmental organisations

NGOs can be critical watchdogs and advocates for health-related issues.<sup>106</sup> They can facilitate the health literacy of parliamentarians and work with public health professionals and health scientists to bring pressure to act in the public interest. For example, a group of public health professionals in Chile created the *Frente por una Reforma Tributaria Saludable* ('Front for a Healthy Tax Reform')<sup>107</sup> to advocate for tax reform that would effectively reduce consumption of alcohol, tobacco and SSBs. The Front consists of 13 organisations, including academic institutions, NGOs, trade unions, medical associations and scientific societies. Its advocacy work is divided into three areas: media, parliament and civil society. The group has organised massive Twitter events, written articles in national newspapers and blogs, drafted an open letter to the Minister of Finance and met with the Minister of Health and several members of Parliament. Such efforts are consistent with effective policy advocacy in other areas of public health. Studies<sup>108,109</sup> suggest the reform of Corporate Political Activity is contingent upon the ability of rivals to pursue strategies comparable to those of industry.

'Grass roots' initiatives that bring together various segments of civil society can have a significant effect on public opinion when industry tactics are designed to capture the public discourse around tax initiatives. Lessons learned from US cities where sugary drink taxes were being debated (<https://nyti.ms/2zbEw9B>) suggest that community coalitions that build public awareness at the early stages of a policy debate are better able to withstand industry attacks that include lobbying, targeting key journalists and the formation of faux grass-roots organisations by Big Soda companies like Coca-Cola and their trade associations. In the case of health taxes, coalitions include teachers' unions, local ethnic and religious groups, civic leaders and health NGOs.

### **12.6.6. The food, beverage, alcohol and tobacco industries**

In recent years several attempts have been made to better define an appropriate role for the private sector and its industries in matters that relate to public health. Wiist<sup>110</sup> developed illustrative examples of actions that could be taken by food and beverage corporations to be truly responsive to the needs of civil society and democratic governments. In relation to the tobacco industry, WHO has acknowledged that ‘the tobacco industry has operated for years with the express intention of subverting the role of governments and of WHO in implementing public health policies to combat the tobacco epidemic’ (WHA54.18). Article 5.3 of the WHO FCTC, adopted in 2003 under the auspices of WHO, requires that Parties to the Convention protect their public health policies from commercial and other vested interests of the tobacco industry. Further, WHO’s Framework of engagement with non-State actors, adopted in 2016, commits WHO not to engage with the tobacco industry or non-State actors that work to further the interests of the tobacco industry.

In 2011 the United Nations General Assembly adopted the Political Declaration of the High-level Meeting of the General Assembly on the Prevention and Control of Non-communicable Diseases (resolution A/RES/66/2). The Declaration acknowledged that governments are primarily responsible for NCD prevention and control, but they also need the cooperation of private sector entities, including the alcohol, food and beverage industries. The Declaration cited the need to protect policies for the prevention and control of NCDs from undue influence from real, perceived or potential conflicts of interest. The issue of conflict of interest and its management was identified as the most important and critical aspect of WHO work on a framework of engagement with non-State actors (FENSA) which was adopted at the World Health Assembly in 2016.<sup>111</sup>

Similarly, a WHO Global Coordination Mechanism for the prevention and control of non-communicable diseases (GCM/NCD) included a working

group on how to realise governments' commitments to engage with the private sector for the prevention and control of NCDs. The Working Group concluded:

that governments (including government agencies) will need to engage or consult with the private sector in preventing and controlling NCDs, and may indeed be obliged to do so in the development of policies and legislation, even if this is solely related to implementation issues.

In 2017, the WHO Global Conference on NCDs held in Montevideo, Uruguay, led to the Montevideo Roadmap 2018–2030s on NCDs as a sustainable development priority. The document recognised the need to increase opportunities for participation of non-State actors, including the private sector, to address NCDs as a development priority. At the same time, it recognised that public health objectives and private sector interests can conflict and suggested conditions to engage constructively with private sector actors in ways that maximise public health benefits. This may include promoting verifiable commitments of non-State actors, as well as their reporting on the implementation of those commitments. In addition, the 2018 report of the Independent High-Level Commission on NCDs asked governments to collaborate and appropriately engage with the private sector while considering commercial and other vested interests, including the food and non-alcoholic beverage companies. In all these political declarations, the tobacco industry is excluded because of its past behaviour and the global governance provisions set forth in the WHO FCTC. To the extent that other industries have adopted the strategies and tactics of the tobacco industry, they have a corporate responsibility to respect human rights.<sup>112</sup> However, when it comes to tobacco: (1) it is recognised that the tobacco industry is like no other given that the core of its business is incompatible with the right to health (WHA39.14 'Tobacco or Health') and (2) the tobacco industry has

used 'human rights' arguments in legal challenges against tobacco control measures.

*Inappropriate commitments* by these industries to prevent and reduce NCD-related problems can be defined as activities that have no scientific evidence of effectiveness, those that have evidence of potential harm and those that include implicit or explicit marketing messages that are associated with a particular brand and therefore may contribute to increased sales and consumption. This includes a variety of industry Corporate Social Responsibility (CSR) initiatives that appear to be designed to minimise health problems, but have little impact on reducing harmful use of these products and may actually serve as marketing activities themselves.<sup>26</sup> In the case of tobacco, Implementation Guidelines for Article 13 of the WHO FCTC explicitly call on Parties to ban contributions from tobacco companies to any other entity for 'socially responsible causes', as this is a form of sponsorship, as well as publicity given to 'socially responsible' business practices of the tobacco industry, as it constitutes advertising and promotion.

Another type of inappropriate activity that these industries should refrain from is lobbying against evidence-based taxation policies,<sup>85</sup> especially policies recommended by WHO as cost effective measures to reduce NCDs.

## 12.7. Conclusions and the way forward

According to some analysts<sup>106,113</sup> several frameworks or conceptual trends have characterised the public health field in the area of NCDs in the 21st century. Initially, attention was devoted to the social determinants of health and the impact of social and economic inequality. A second trend has been the growing interest in studying the commercial determinants of health, as suggested by much of the research reviewed in this chapter. A third trend is the study of political determinants of health, which overlaps with the first two trends).<sup>105</sup> Within the context of these conceptual developments, especially in relation to health taxes, there is a need for discourse on commercial



determinants of health to include a specific focus on health taxes as an instrument of increased government revenues, reduced health care costs, as well as improved quality of life and increased longevity. Framing health taxes in terms of their economic, social and public health benefits rather than allowing industry to define them as a liability can be a persuasive argument that could increase the chances of implementing effective NCD prevention.

Nevertheless, there remain significant conflicts between commercial and public health goals. There are also significant regulatory challenges in most countries, including insufficient regulatory capacity; overlap of functions; lack of clarity of functions; regulatory processes which are not systematic, and sectors (e.g. finance, agriculture, health) that are working in opposite directions. As described in other chapters in this book (see, e.g. Chapters 9 and 10), several mechanisms should be in place to ensure independent decision-making in setting up taxation policies, including: technical consultations, social participation, protection of the right to health, transparency, risk assessment, management of conflicts of interest, enforcement of laws, monitoring implementation and evaluating results.

To effectively take advantage of these mechanisms, there is a need to expand the influence of health policy networks dedicated to the reduction of NCD risk factors at the national and international levels. In contrast to the fragmented activities that are conducted by independent groups of public health professionals, health NGOs, academics and government agencies, health policy networks can play a synergistic role in policies like health taxes by framing issues, assembling resources, mobilising support groups, setting up coordination structures and getting policies adopted and implemented.<sup>91</sup> Networks have historically been used to successfully address global health problems like tuberculosis, tobacco use, polio and neonatal mortality. What is needed are effective leaders, appropriate governance structures to pursue collective goals, communication channels that link scientists, advocates, policymakers and others from both high- and low-income countries and framing strategies that allow network actors to publicly position an issue. Box 12.3 describes the role of health policy networks in the progress made by

tobacco control advocates, compared with those engaged in the prevention of other NCD risk factors. Because these diverse coalitions work independently, there may be value in encouraging greater collaboration among these networks, particularly around the common idea of health taxes.

### **Box 12.3. Why has tobacco control made greater strides than efforts to address other NCD risk factors?**

Smoking, drinking and the consumption of unhealthy food and beverages contribute significantly to the burden of non-communicable diseases, especially in low- and middle-income countries. According to Gneiting and Schmitz,<sup>91</sup> tobacco control has made more sustained progress than alcohol control in terms of international and domestic policy commitments, resources dedicated to reducing harm and reduction of tobacco use in many high-income countries. Research suggests that one reason for the progress in tobacco control, compared with alcohol, SSBs and unhealthy food products, is the emergence of a global health network composed of individuals and organisations dedicated to tobacco control.<sup>91,114</sup> Networks that link scientists, advocates, policymakers and others may achieve better outcomes because diversity improves collective understanding and problem solving, especially in LMIC.<sup>115</sup>

Whereas the tobacco control network evolved from a group of dedicated individuals to a global coalition of membership-based organisations, the effectiveness of the alcohol control network has been limited by mixed messages about the harmfulness of alcohol, competing problem definitions, the segmentation of the treatment, harm reduction (e.g. alcohol-impaired driving) and policy groups and the influence of industry partnerships with civil society organisations.

The tobacco control network has been more effective in creating and maintaining wide-spread consensus about effective policies to harm reduction and has been successful in combining research with effective advocacy at the highest levels of the World Health Organisation. The WHO FCTC is both an example of and a key catalyst for the achievements of tobacco control. Although the tobacco industry has been relegated to the status of a pariah in public opinion and policy deliberations, the alcohol industry, as well as the producers of SSBs and harmful food products, are still viewed as legitimate stakeholders in shaping domestic and international policies aimed at the reduction of harm connected with their products. Among network and actor features, the existence of effective leaders, the quality of governance and the ability to mobilise external philanthropic and government funding may account for network effectiveness of tobacco control advocates, compared with similar networks dedicated to the reduction of other NCD risk factors.

As our political economy analysis suggests, defining roles and responsibilities of different stakeholders and collaborative advocacy for health taxes among health policy networks dealing with tobacco, alcohol, SSBs and unhealthy foods may be a way to directly address industry interference with public health policy, and at the same time reduce the burden of disease and disability associated with NCD risk factors. Indeed, a scoping review of the world literature<sup>22</sup> found the following factors instrumental in the design and implementation of health taxes in Low- and Middle-Income Countries: localised health and economic evidence, policy championing, inter-ministerial support and global or regional momentum. Box 12.4 provides further insights into the successful implementation of SSB taxes.

### **Box 12.4. Innovation in fiscal policy for health: Insights from the adoption of SSB taxes**

Among the most significant areas of recent innovation in global health policy has been the comparatively rapid profusion of SSB taxes, including across key emerging markets. While the literature predictably highlights the significance of specific local factors, there are also key strategic themes that emerge as enabling factors.

**Fiscal crises and financial reforms as catalysts:** While the prospect of a virtuous circle of enhancing health while generating additional revenues can be attractive in most contexts, the introduction of new SSB taxes has often been facilitated by governments having to confront broader fiscal pressures. This may be as part of a broader package of reforms to the taxations system (as in Mexico or South Africa), or to boost budgets in the context of a financial crisis (Hungary), while in Fiji it aimed to offset declining tariff revenues amid trade liberalisation.<sup>116</sup>

**Whole of government approaches and diverse policy champions:** Analyses of successful passage and adoption of SSB taxes highlights the importance of achieving coordinated support across ministries and departments. While the Ministry of Health is of course a key actor, its support is unlikely to be enough and in several countries the process has been led by finance ministries. In Mexico, for example, the Ministry of Finance was identified as having been an earlier, more enthusiastic and more consistent supporter of the implementation of an SSB tax than the Ministry of Health.<sup>117</sup>

**Variable approaches to framing proposed new taxes:** Similarly, it is not always the case that successful new health-relevant interventions in fiscal policy are most effectively or persuasively presented as

advancing health goals. In some contexts, new tax initiatives have been presented explicitly as protecting and promoting public health, in others as more conventional tax instruments, while in other jurisdictions advocacy for new measures has drawn from across health, economic and fiscal rationales.<sup>22</sup>

**Engaging and mobilising civil society:** The significance of building effective advocacy coalitions emerges as a consistent theme within studies of contextual political factors that have facilitated SSB taxes.<sup>22,116</sup> A key factor here is ensuring that key health stakeholders such as civil society actors are able to engage in tax policy discussions, which was key in the case of Barbados<sup>118</sup>; in many jurisdictions consultations around tax policy initiatives serve to privilege private sector actors and marginalise civil society.

**International support:** In some contexts, the design, development and adoption of measures was clearly facilitated by access to support from diverse actors such as multilateral agencies such as WHO and its regional offices, international NGOs or from philanthropies. In Mexico, for example, the extent to which civil society were able to actively shape discourse around the proposed SSB tax was greatly enhanced by the significant financial support provided to Alianza por La Salud Alimentaria by Bloomberg Philanthropies.<sup>119</sup>

**Countering industry opposition:** The success of Bloomberg's support for health advocacy in Mexico is illustrative of the importance of actively preparing to oppose industry arguments. Industry claims that such taxes are ineffective, regressive or interfering can be predicted, and the active engagement of academics in the generation of context-specific evidence has been central to successful strategies in some jurisdictions.<sup>22,116,120</sup>

Because the political economy of NCD risk factors is complicated by the transnational character of its dominant firms and the diversity of actors with interests in the sales of these products, it is essential to use PCA to understand how TTCs operate at the global level and within national boundaries to influence public health policy, especially in the growing markets of the LMICs. Recent studies of TTCs have expanded our knowledge about how these industries operate and the challenges of moving beyond attempts to address NCDs as if they could be addressed only by medical and public health measures. This chapter suggests that the political economy of health taxes needs to be understood and addressed in order to reduce the health burden of NCDs and to pay for their costs at the same time.

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## Key messages

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- An inherent conflict of interest exists between the commercial goals of the tobacco, alcohol, unhealthy food and SSB industries and the public health and economic equity goals of national and local governments.
  - The tobacco, alcohol, food and SSB industries have become increasingly concentrated into a small number of transnational corporations that account for a large proportion of the market for these products.
  - With increased concentration and coordination across sectors, these industries use similar strategies and tactics to influence the policy environment for their products, especially in low- and middle-income countries.
  - Corporate political activities used across these industries are very similar, as well as the arguments used against tax policy.
  - Coalitions need to be built at the local, national in international levels, capable of working with or without these industries in the interests of public health.
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