

NOURISHING framework



Use economic tools to address food affordability and purchase incentives

This table provides examples of the types of policy action that can be taken within this policy area, examples of where these policy actions have been implemented, and a brief description of what the action involves. It provides a global snapshot, largely of policies already implemented; it is not necessarily comprehensive. The examples were collated through a review of international reports of policy actions around the world, academic articles reporting on policy actions, and online government resources.

We welcome feedback. Please contact us at policy@wcrf.org if you would like to add any further examples of implemented policies, see the policy documents that we reference, or have any further questions or comments.

EXAMPLES OF POLICY ACTIONS	EXAMPLES OF WHERE IMPLEMENTED	WHAT THE ACTION INVOLVES
Health-related food taxes	Barbados	In June 2015, the government of Barbados passed a 10% excise tax on locally produced and imported sugary drinks, including carbonated soft drinks, juice drinks, sports drinks and others. Drinks exempt from the tax include 100% natural fruit juice, coconut water, plain milk and evaporated milk. The tax came into effect on 1 August 2015 and will be reviewed after two years. Revenue from the tax will be directed to the health sector.
	Belgium	In December 2015, the Belgian government increased the excise duty on soft drinks by 0.03 euros per litre as part of a general “health tax” (Law on measures to strengthen job creation and purchasing power–26 December 2015). The now 0.068 euro (around \$0.07) per litre excise duty came into effect on 1 January 2016 and is applied to all soft drinks, including non-alcoholic drinks and water containing added sugar or other sweeteners or flavours. An excise duty is also applied to any substance intended for the use of manufacturing soft drinks (liquid: 0.41 euros/litre, around \$0.45; powder: 0.68 euros/kg, around \$0.70).

EXAMPLES OF POLICY ACTIONS	EXAMPLES OF WHERE IMPLEMENTED	WHAT THE ACTION INVOLVES
	<p>Brunei</p>	<p>In effect since 1 April 2017, Brunei applies an excise duty at a rate of 0.40 BND (around \$0.28) per liter for sugar-sweetened beverages with more than 6 grams of total sugar per 100ml, soya milk drinks with more than 7 grams of total sugar per 100ml, malted or chocolate drinks with more than 8 grams of total sugar per 100ml and coffee based drinks or coffee flavored drinks with 6 grams of total sugar per 100ml. Milk-based beverages and fruit juices are exempt from the tax.</p> <p>Information updated 21/06/2017</p>
	<p>Chile</p>	<p>Since 1 January 2015, Chile applies an 18% ad valorem tax to sugary drinks that contain more than 6.25g of sugar per 100ml, raised from a 13% ad valorem tax on sugary drinks introduced on 1 October 2014. Sugary drinks include all non-alcoholic drinks with added sweeteners including energy drinks and waters. Sugary drinks with less than 6.25 g of sugar per 100ml are taxed at 10%.</p>
	<p>Denmark</p>	<p>In October 2011, Denmark introduced a tax of 16DKK (around \$2.70) per kg of saturated fat for products exceeding 2.3g saturated fat per 100g fat. Taxed products included meat, animal fat, dairy products, margarine and spreads, edible vegetable oils and fats as well as items containing these products. The tax was abolished as of 1 January 2013.</p> <p>Expired policy</p> <p>Evaluations</p> <p>Smed S et al. (2016) The effects of the Danish saturated fat tax on food and nutrient intake and modelled health outcomes: an econometric and comparative risk assessment evaluation. <i>European Journal of Clinical Nutrition</i> 70, 681-686ⁱ</p> <p>Bødker M et al. (2015) The Danish fat tax—Effects on consumption patterns and risk of ischaemic heart disease. <i>Preventive Medicine</i> 77, 200-203ⁱⁱ</p>
	<p>Dominica</p>	<p>In effect since 1 September 2015, Dominica applies a 10% excise tax to food and drinks with high sugar content. This includes sweets, candy, chocolate bars, soft drinks and other sweetened drinks (including energy drinks). Revenues from the tax will contribute to a national Get Healthy campaign.</p>

	<p>Fiji</p>	<p>In the mid-year budget of 23 June 2016, Fiji raised the excise duty on locally produced sweetened beverages from 10 cents/litre (around \$0.05/litre) to 30 cents/litre (around \$0.15/litre). Imported sweetened beverages are subject to an ad valorem excise duty of 15% (raised from 10% in 2011), and imported powders and preparations to make beverages (other than milk-based drinks) as well as flavoured and coloured sugar syrups are taxed at 10% since 2007. Taxed beverages include carbonated and non-carbonated drinks sweetened with sugar or artificial sweeteners. The tax increase aims to protect children from obesity and lifelong poor health. Tax revenue goes to the general fund.</p> <p>Information updated 21/06/2017</p>
	<p>Finland</p>	<p>Finland imposed excise taxes on non-alcoholic beverages and confectionery for most of the 20th century for revenue-raising purposes. The excise duty on confectionery was removed in 2000, but re-introduced in 2011. Currently taxes are levied on confectionery, chocolate and ice cream in addition to non-alcoholic beverages. In 2014, the tax rate was EUR 0.95/kg by weight for confectionery and ice cream, EUR 0.220/L for beverages with more than 0.5% sugar and EUR 0.11/L for other non-alcoholic beverages. Producers with an annual production volume of less than 10,000 kg or 50,000 litres are exempted from the tax. Beginning January 2017, the tax on candy and ice cream will be removed. The tax on non-alcoholic beverages will remain.</p>
	<p>France</p>	<p>In effect since 1 January 2012, the French soda tax is an excise duty applied to drinks with added sugar and artificial sweeteners, including sodas, fruit drinks, flavoured waters and “light” drinks (Law no 2011-1977). The tax is around 11 euro cents per 1.5 litres of soda and used to raise revenue for the general budget.</p> <p>Evaluation Berardi N et al. (2012) The impact of a ‘soda tax’ on prices: Evidence from French micro data. Working Paper No. 415, Banque de Franceⁱⁱⁱ</p>
	<p>French Polynesia</p>	<p>Various food and beverage taxes have been in place in French Polynesia since 2002 to discourage consumption and raise revenue: domestic excise duty on sweetened drinks and beer; import tax on sweetened drinks, beer and confectionery; tax on ice cream. Between 2002 and 2006, tax revenue went to a preventive health fund; from 2006, 80% has been allocated to the general budget and earmarked for health. The tax is 40 CFP (around \$0.44) per litre on domestically produced sweet drinks, and 60 CFP (around \$0.68) per litre on imported sweet drinks.</p> <p>Evaluation Thow AM et al. (2010) Taxing soft drinks in the Pacific: implementation lessons for improving health. <i>Health Promotion International</i> 26(1), 55-64^{iv}</p>

	<p>Hungary</p>	<p>In July 2011, Hungary passed Act CIII on the Public Health Product Tax. Effective since September 2011, the "public health tax" is applied on the salt, sugar and caffeine content of various categories of ready-to-eat food, including soft drinks (both sugar- and artificially-sweetened), energy drinks and pre-packaged sugar-sweetened products. The tax is applied at varying rates. Soft drinks, for example, are taxed 7 forints (about \$0.024) per litre, concentrated syrups used to sweeten drinks are taxed 200 forints (about \$0.70) per litre and pre-packaged sugar-sweetened products are taxed 130 forints (about \$0.45) per kilogram. The tax also applies to products high in salt, including salty snacks with >1g salt per 100g, condiments with >5g salt per 100g and flavourings >15g salt per 100g.</p> <p>Evaluations Bíró A (2015) Did the junk food tax make the Hungarians eat healthier? <i>Food Policy</i> 54, 107-115^v</p> <p>National Institute for Food and Nutrition Science Directorate General. Assessment of the impact of a public health product tax, Final report. World Health Organization, Regional Office for Europe, November 2015^{vi}</p>
	<p>Kiribati</p>	<p>In 2014, Kiribati imposed an excise duty of 40% on non-alcoholic beverages (including mineral and aerated waters) that contain added sugar, other sweeteners or flavourings; fruit and vegetable juices as well as fruit concentrates are exempt from the tax.</p>
	<p>Mauritius</p>	<p>As of October 2016, Mauritius applies an excise tax to all sugar-sweetened beverages, whether imported or locally manufactured. Sugar-sweetened beverages include juices, milk-based beverages and soft drinks. Previously, the tax was only applied to the sugar content of soft drinks (since 1 January 2013). In 2016, sugar-sweetened beverages were taxed at 0.03 rupees (around \$0.0008) per gram of sugar.</p> <p>Information updated 21/06/2017</p>
	<p>Mexico</p>	<p>In December 2013, the Mexican legislature passed two new taxes as part of the National Strategy for the Prevention and Control of Overweight, Obesity and Diabetes (Estrategia Nacional Para Un Mexico Sin Obesidad). They entered into force on 1 January 2014. An excise duty of 1 peso (around \$0.05) per litre applies to sugary drinks. Sugary drinks are defined under the law as all drinks with added sugar, excluding milks or yoghurts. Preliminary price monitoring indicates that the price of sugary drinks has increased by around 10%. The revenue from the sugary drink tax should be allocated to fund programmes addressing malnutrition, obesity and obesity-related chronic diseases, as well as access to drinking water (6th transitory article, Federal Law on Income for the Fiscal Year 2017); however, the revenue is currently being allocated to the general budget. An ad valorem excise duty of 8% applies to food with high caloric density, defined as equal to or more than 275 calories per 100 grams. The food product categories that are affected by the tax include chips and snacks, confectionery, chocolate and cacao based products, puddings, peanut and hazelnut butters.</p>

	<p>In effect since 1 January 2011, a 25% tax is applied to energy drinks. Energy drinks were added to the Special Tax on Production and Services Law (Ley del Impuesto Especial sobre Producción y Servicios) by Decree on 19 November 2010. The Law defines energy drinks as non-alcoholic beverages with >20mg per 100ml of caffeine and mixed with stimulants (eg taurine). The Law also applies to concentrates, powders and syrups used to prepare energy drinks.</p> <p>Evaluations Colchero MA et al. (2017) In Mexico, Evidence Of Sustained Consumer Response Two Years After Implementing A Sugar-Sweetened Beverage Tax. <i>Health Affairs</i> 36(3), published online 22 February 2017^{vii}</p> <p>Batis C et al. (2016) First-Year Evaluation of Mexico's Tax on Nonessential Energy-Dense Foods: An Observational Study. <i>PLoS Medicine</i> 13(7): e1002057^{viii}</p>
Norway	<p>Implemented in 1981, Norway taxes non-alcoholic beverages containing added sugar or sweeteners, chocolate, sugar and sugar products. In 2017, beverages are taxed at 3.34 NOK/litre (\$0.40), concentrated syrups at 20.32 NOK/litre (\$2.44), chocolate and sugar products at 20.19 NOK/kg (\$2.43), and sugar at 7.81 NOK/kg (\$0.94).</p>
Samoa	<p>Soft drinks, both imported and locally produced, have been taxed in Samoa since 1984. From 1984 until 2008, the excise tax amounted to 0.3 Samoan Tala per litre (around \$0.12); in 2008 the rate changed to 0.4 Samoan Tala per litre (around \$0.17).</p> <p>In 2007, Samoa imposed a ban on high fat turkey tails. In 2012 the ban was lifted when Samoa joined the World Trade Organization and a 300% import duty was set for two years followed by a 100% import duty.</p> <p>Evaluation Thow AM et al. (2010) Taxing soft drinks in the Pacific: implementation lessons for improving health. <i>Health Promotion International</i> 26(1), 55-64^{ix}</p>
St Helena	<p>In effect since 27 May 2014, a £0.75 (about \$0.95) per litre excise duty is applied to high-sugar carbonated drinks in St Helena (Customs and Excise Ordinance Chapter 145, Section 5). High sugar carbonated drinks are defined as drinks containing ≥ 15 grams of sugar per litre.</p>
Saint Vincent and the Grenadines	<p>In effect since 1 May 2016, St Vincent and the Grenadines applies a value added tax of 15% to brown sugar. The measure was put in place to help encourage a reduction in sugar consumption. Revenue from the tax goes to a consolidated fund to help finance initiatives to treat diabetes.</p>
Tonga	<p>As of 2013, Tonga taxes soft drinks containing sugar or sweeteners at 1 Pa'anga per litre (around \$0.50). The 2013 taxes on animal fat products (eg lard and drippings) were increased in 2016 from 1 Pa'anga to 2 Pa'anga per kilogram (around \$0.90), and on turkey tails from 1 Pa'anga to 1.5 Pa'anga (around \$0.70).</p>

United States

In November 2014, the city of Berkeley, California, passed a law (Ordinance 7388-NS) taxing sugary drinks. An excise duty of \$0.01 per fluid ounce of a sugar-sweetened beverage applies to soda, energy drinks and heavily pre-sweetened tea, as well as to the added caloric sweeteners used to produce them (note: tax on an ounce of added caloric sweeteners would be significantly more than \$0.01). Infant formula, milk products, and natural fruit and vegetable juices are exempt. The Ordinance has a duration of 12 years and was implemented in March 2015 (initial effective date had been planned to be 1 January 2015).

In November 2014, the Navajo Nation adopted the Healthy Diné Nation Act (Legislation No CN-54-14) into law. It includes a 2% tax on “minimal-to-no-nutritional value food items”, including sugar-sweetened beverages, pre-packaged and non-prepackaged snacks stripped of essential nutrients and high in salt, saturated fat and sugar including sweets, chips and crisps. The tax was implemented 1 April 2015. Revenue from the tax is earmarked for the Community Wellness Development Projects Fund and used for projects such as farming, vegetable gardens, greenhouses, farmers’ markets, healthy convenience stores, clean water, exercise equipment and health classes. The tax is collected through self-reporting.

In effect since 1 January 2017, a 1.5 cent-per-ounce tax is applied to sugary and diet beverages distributed or supplied in Philadelphia, Pennsylvania (Bill 160176). The tax is applied to any non-alcoholic beverage with caloric sugar-based sweetener or artificial sugar substitute listed as an ingredient, including soda, non-100% fruit drinks, sports drinks, flavoured water, energy drinks, pre-sweetened coffee or tea, and non-alcoholic beverages intended to be mixed into an alcoholic drink. The tax also applies to any non-alcoholic syrups or other concentrate used in beverages (both caloric sugar-based sweetener and artificial sugar substitute) at a rate of 1.5 cent-per-ounce on the resulting beverage. Revenue from the tax is planned to help fund community initiatives including pre-kindergarten schooling, community schools, parks, recreations centres and libraries. Tax has started to be collected despite a pending appeal of the American Beverage Association, local restaurants and merchant associations against the ruling of the Philadelphia Court of Common Pleas, which dismissed their lawsuit against the tax in its entirety in December 2016. Unless the appeal is dismissed before September 2017, the tax revenue cannot be spent as earmarked.

Evaluations

Silver, LD et al. (2017) Changes in prices, sales, consumer spending, and beverage consumption one year after a tax on sugar-sweetened beverages in Berkeley, California, US: A before-and-after study. *PLoS Medicine* 14(4): e1002283.^x

Falbe J et al. (2016) Impact of the Berkeley Excise Tax on Sugar-Sweetened Beverage Consumption. *AJPH* 106(10), 1865-1871^{xi}

Evaluation added 21/06/2017

Voluntary health-related food taxes	United Kingdom	<p>As part of the #SugarSmartCity campaign (see “1 – Inform people about food & nutrition through public awareness” for details), Brighton & Hove City Council is promoting a voluntary sugar tax. The City Council actively encourages food outlets to adopt a voluntary £0.10 levy (around \$0.15) on all non-alcoholic sugar-sweetened drinks sold. Money raised from the voluntary levy goes to the Children’s Health Fund, set up by Sustain: the Alliance for Food and Farming in partnership with Jamie Oliver in August 2015, to support food education and health initiatives for children.</p>
Increasing import tariffs on specified "unhealthy" food	Cook Islands Fiji French Polynesia Micronesia Nauru Samoa	<p>These countries have all introduced import duties on either soft drinks or sugar; Nauru also taxes high-sugar food. These are either charged ad valorem (Cook Islands – 15% with a subsequent 2% rise per year, since 2013; Fiji – 32%, since 2011; Micronesia – 25%, since 2004; Nauru – 30%, since 2007) or on a certain volume or weight of goods (French Polynesia – around \$0.68 per litre for imported drinks, since 2002; Samoa – around \$0.17 per litre, since 2008).</p> <p>Evaluation Thow AM et al. (2010) Taxing soft drinks in the Pacific: implementation lessons for improving health. <i>Health Promotion International</i> 26(1), 55-64^{xii}</p> <p>Information updated on 21/06/2017</p>
	Fiji	<p>In 2012, Fiji implemented an import duty on palm oil and monosodium glutamate of 32%.</p>
	Tonga	<p>In 2016, Tonga implemented an import duty of 15% on turkey tails, lamb flaps and lamb breasts.</p>
Lowering import tariffs on specified "healthy" food	Fiji	<p>To promote vegetable and fruit consumption, Fiji has removed the excise duty on imported fruits, vegetables and legumes. It has also decreased the import tax for most varieties from the original 32% to 5% (exceptions: 32% import tax remains on tomatoes, cucumbers, potatoes, squash/pumpkin; and 15% on coconuts, pineapples, guavas, mangosteens) and removed it for garlic and onions.</p>
	Tonga	<p>In 2013, as part of a broader package of fiscal measures, Tonga lowered import duties from 20% to 5% for imported fresh, tinned or frozen fish in order to increase affordability and promote healthier diets.</p>

Targeted subsidies for healthy food^{xiii}

United Kingdom

The British Healthy Start programme provides pregnant women and/or families with children under the age of four with weekly vouchers to spend on food including milk, plain yoghurt, and fresh and frozen fruit and vegetables. Participants or their family must be receiving income support/jobseekers allowance or child tax credits. Pregnant women under the age of 18 can also apply. Full national implementation of the programme began in 2006.

Evaluation

McFadden A et al. (2014) Can food vouchers improve nutrition and reduce health inequalities in low-income mothers and young children: a multi-method evaluation of the experiences of beneficiaries and practitioners of the Healthy Start programme in England. *BMC Public Health* 14:148^{xiv}

United States

In 2009, the US Department of Agriculture (USDA) implemented revisions to the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) to improve the composition and quantities of WIC-provided food from a health perspective. The New York City Health Department District Public Health Offices distribute Health Bucks to farmers' markets (launched in 2006). When customers use income support (eg Food Stamps) to purchase food at farmers' markets, they receive one Health Buck worth \$2 for each \$5 spent, which can then be used to purchase fresh fruit and vegetables at a farmers' market.

In 2010, the Philadelphia Department of Public Health partnered with The Food Trust to launch Philly Food Bucks as part of Get Healthy Philly, a public health initiative that promotes healthy eating, active living and smoking cessation. The Philly Food Bucks programme incentivises recipients of income assistance under the Supplemental Nutrition Assistance Program (SNAP), formerly known as the Food Stamp Program, to purchase fresh produce. For every \$5 spent using SNAP at a participating farmers' market, shoppers receive \$2 in Philly Food Bucks, which are redeemable for fresh produce. The Philly Food Bucks programme increases the purchasing power of low-income shoppers by 40% and increases access to fruit and vegetables. Between 2010 and 2016, over \$350,000 worth of fresh fruit and vegetables have been purchased with Philly Food Bucks, and SNAP sales at participating farmers' markets have increased by more than 300%. In 2015, with the support of the Philadelphia Department of Public Health, local foundations and funding provided by the United States Department of Agriculture (USDA) through its Food Insecurity Nutrition Incentive (FINI) grant programme, The Food Trust expanded the Philly Food Bucks initiative to other retail settings in the State of Pennsylvania, including supermarkets, corner stores, mobile markets, and additional farmers' markets. Results from a supermarket pilot showed a 49% increase in produce purchasing among SNAP shoppers who participated in the Food Bucks Program. Funding for the programme's expansion is currently secured until March 2018.

Evaluations

Lu W et al. (2016) Evaluating the Influence of the Revised Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) Food Allocation Package on Healthy Food Availability, Accessibility, and Affordability in Texas. *Journal of the Academy of Nutrition and*

Dietetics, 116(2), 292-301^{xv}

Baronberg S et al. (2013) The Impact of New York City's Health Bucks Program on Electronic Benefit Transfer Spending at Farmers Markets, 2006-2009. *Preventing Chronic Disease* 10:130113^{xvi}

Young CR et al. (2013) Improving Fruit and Vegetable Consumption Among Low-Income Customers at Farmers Markets: Philly Food Bucks, Philadelphia, Pennsylvania, 2011. *Preventing Chronic Disease* 10:120356^{xvii}

Gleason S et al. (2011) Impact of the Revised WIC Food Package on Small WIC Vendors: Insight from a Four-State Evaluation. Altarum Institute, Portland, ME^{xviii}

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Table last updated 21.06.2017

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A number of other organisations provide access to policy databases. Some are listed below:

International

[WHO Global Database on the Implementation of Nutrition Action](#)

[WHO Noncommunicable Disease Document Repository](#)

Europe

[WHO Europe Database on Nutrition, Obesity and Physical Activity](#)

United States

[The Rudd Center for Food Policy and Obesity – Legislation Database](#)

[National Association of State Boards of Education – State School Health Policy Database](#)

[National Cancer Institute – Classification of Laws Associated with School Students](#)

[Centers for Disease Control – Chronic Disease State Policy Tracking System](#)

Canada

[Prevention Policies Directory](#)

ⁱ <http://www.nature.com/ejcn/journal/v70/n6/full/ejcn20166a.html> (accessed on 20/10/2016)

ⁱⁱ <http://www.sciencedirect.com/science/article/pii/S0091743515001589> (accessed on 20/10/2016)

ⁱⁱⁱ https://publications.banque-france.fr/sites/default/files/medias/documents/working-paper_415_2012.pdf (accessed on 05/01/2017)

^{iv} <http://heapro.oxfordjournals.org/content/26/1/55.full.pdf+html> (accessed on 20/10/2016)

^v <http://www.sciencedirect.com/science/article/pii/S0306919215000561> (accessed on 20/10/2016)

^{vi} http://www.euro.who.int/__data/assets/pdf_file/0008/332882/assessment-impact-PH-tax-report.pdf?ua=1 (accessed on 24/02/2017)

^{vii} <http://m.content.healthaffairs.org/content/early/2017/02/16/hlthaff.2016.1231.full.pdf> (accessed on 24/02/2017)

^{viii} <http://journals.plos.org/plosmedicine/article?id=10.1371/journal.pmed.1002057> (accessed on 20/10/2016)

^{ix} <http://heapro.oxfordjournals.org/content/26/1/55.full.pdf+html> (accessed on 20/10/2016)

^x <https://doi.org/10.1371/journal.pmed.1002283> (accessed on 18/05/2017)

^{xi} <http://ajph.aphapublications.org/doi/abs/10.2105/AJPH.2016.303362> (accessed on 20/10/2016)

^{xii} <http://heapro.oxfordjournals.org/content/26/1/55.full.pdf+html> (accessed on 20/10/2016)

^{xiii} Private insurance providers also offer private subsidy schemes. For example, South Africa's largest private health insurer, Discovery Health, runs the cash back rebate programme "Vitality", in which healthier items purchased in food shops receive a 10% discount.

^{xiv} <http://bmcpublichealth.biomedcentral.com/articles/10.1186/1471-2458-14-148> (accessed on 21/12/2016)

^{xv} <http://www.sciencedirect.com/science/article/pii/S2212267215016263> (accessed on 09/01/2017)

^{xvi} https://www.cdc.gov/pcd/issues/2013/13_0113.htm (accessed on 20/10/2016)

^{xvii} https://www.cdc.gov/pcd/issues/2013/12_0356.htm (accessed on 31/01/2017)

^{xviii} http://www.calwic.org/storage/FourStateWICFoodPackageEvaluation-Full_Report-20May11.pdf (accessed on 10/01/2017)