

BMJ Open Understanding why collective action resulted in greater advances for tobacco control as compared to alcohol control during the Philippines' Sin Tax Reform: a qualitative study

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ABSTRACT

Background and aims In 2012, the Philippines passed a law popularly known as the 'Sin Tax Reform'. This law increased excise tax on both tobacco and alcohol. While a victory for public health, the total amount of taxes paid by the tobacco and alcohol industries was an uneven 69–31 split. The primary aim of this study is to explore why collective action of Sin Tax proponents resulted in greater advances for tobacco control as compared with alcohol control.

Methods A case study approach was used. Key informant interviews were carried out with 25 individuals from academic, governmental, non-governmental and international organisations and industry who had first-hand knowledge of the Sin Tax policy process, led an organisation that participated in the process and/or possessed expert knowledge of Sin Taxes in the Philippines. Interviews were subsequently transcribed then analysed using inductive coding.

Results Four factors contributed to the varying tax treatment of the two industries: (1) absence of advocacy-oriented alcohol control groups, (2) the proponents' 'divide and conquer' strategy, which aimed to prevent the alcohol and tobacco industries from joining forces, (3) the perception that moderate drinking is acceptable among some of the Sin Tax proponents, public and medical community and (4) a weaker global push for alcohol control.

Conclusions Our findings suggest the need to cultivate advocacy-oriented alcohol control civil society organisations, generate consensus at the local and global level regarding the problem definition and policy solutions for alcohol control and consider global instruments to strengthen norms and standards for alcohol control. Given that proponents also negotiated for a lower alcohol tax compared with tobacco due to the concern that the two industries might join forces, it also raises the question of whether or not a health tax bill should tackle more than one health harming product at a time.

INTRODUCTION

Tobacco and alcohol consumption are leading causes of preventable death and disease worldwide.^{1–5} The Philippines, a

STRENGTHS AND LIMITATIONS OF THIS STUDY

- ⇒ To our knowledge, no study has explored why tobacco is treated differently than alcohol during the passage of legislation that included both tobacco and alcohol taxes in a low-income and middle-income countries context.
- ⇒ A case study approach was used whereby data were gathered from in-depth key informants interviews with individuals who were directly involved in the passage of the Sin Tax Reform law.
- ⇒ Lessons from this case could be used to inform future alcohol taxation efforts.
- ⇒ The scope of this study is limited to the experience of one country, and as such readers should be careful when transferring findings to another context.
- ⇒ Given that the interviews with key informants took place several years after the passage of the Sin Tax, there might have been some recall bias.

lower middle-income country in the Western Pacific Region with a population of approximately 108 million, is particularly burdened by the health consequences of tobacco and alcohol.^{6,7} Tobacco use is the second leading risk factor for combined death and disease in the Philippines and killed 112 000 people in 2019.⁸ The Philippines also suffered 39 000 alcohol attributable deaths in 2019,³ with alcohol ranked as the eighth leading risk factor for combined death and disability.⁹ About 17.5% of deaths were attributable to tobacco, while 6.2% of deaths were attributable to alcohol use in 2019.⁸ Compared with the global averages, where 15.4% of deaths were attributable to tobacco and 4.3% of deaths were attributable to alcohol,⁸ the Philippines experiences a higher-than-average burden from these two products.

Policies that significantly reduce tobacco and alcohol consumption are critical to

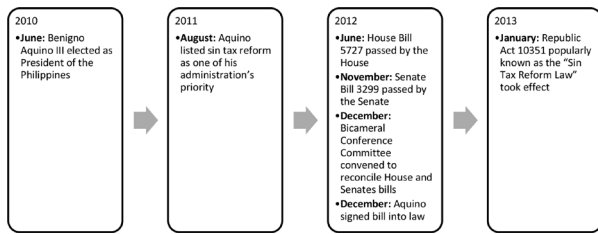


Figure 1 Timeline of the legislative process.

reaching 2030 Sustainable Development Goals (SDGs) adopted by the United Nations in 2015 and reducing the burden of non-communicable disease.^{10 11} These evidence-based policies include health taxes (also known as 'sin' taxes in some contexts) that target products that are harmful to health.¹² Existing studies have shown that raising taxes on tobacco and alcohol reduce consumption, and improve health outcomes.¹³ Moreover, earmarking these taxes for health helps increase public support for the taxes.¹⁴

In 2010, Benigno Aquino III became the President of the Philippines. He placed Sin Tax reform on his legislative agenda 1 year into his presidency as two of his key campaign promises were to increase tax collection efficiency and to achieve universal healthcare.^{15–17} Aquino's support was critical to the ultimate passage of the reform as the bill faced fierce opposition in both the House and the Senate.¹⁸ The events that transpired during the legislative process have been covered by several existing studies.^{18 19} In 2012, after the Senate's vote of 10–9 in favour of the bill, the Bicameral Conference Committee reconciled the House and Senate versions of the bill, and Aquino signed the bill into law (Republic Act number 10351) on 20 December 2012. **Figure 1** illustrates the timeline of the legislative process.^{18 19} Republic Act number 10351, popularly known as the 'Sin Tax Reform Law,' changed the excise tax structure for tobacco products and increased excise taxes on both alcohol and tobacco. The primary objectives of this reform were to (1) generate revenue for universal healthcare, (2) reduce alcohol and tobacco consumption and (3) address the health workforce shortages.²⁰ The passage of the Sin Tax was a major victory for public health as it was a significant departure from historical tobacco and alcohol tax policies for five reasons: (1) it simplified the cigarette and fermented liquor excise tax structure by gradually transitioning the tiered specific tax system, where different brands of cigarettes and fermented liquors were taxed at different rates based on their net retail price, to a unitary system; (2) it removed the price classification freeze that used prices from 1996 to classify cigarettes and alcohol into price tiers, eliminating the advantage for brands that had been on the market since before 1996; (3) it equalised the tax rate for alcohol products made using local versus international ingredients to become compliant with a World Trade Organization (WTO) ruling. The WTO ruled in December 2011 that the Philippine alcohol tax policy violated WTO rules because its excise tax policy

discriminated against imported products while favouring domestic products (eg, distilled spirits made from products like local nipa, coconut, cassava or sugarcane were taxed at a specific rate of PHP 11.65 per-proof-litre, but distilled spirits made from other ingredients were taxed according to their net retail price) and²¹; (4) it required that excise taxes on tobacco and alcohol be annually increased by 4% to account for inflation starting in 2016; and (5) 85% of the incremental revenue (ie, revenue from the increase, but not revenue from the pre-existing tax) from the tobacco tax and 100% of the incremental revenue from the alcohol tax were earmarked for healthcare.²² Of this amount, 80% was allocated for funding universal healthcare through the National Health Insurance Programme, funding health awareness programmes and achieving Millennium Development Goals. The remaining 20% was dedicated to medical assistance and health enhancement facilities programme.²² This was the first time that Sin Taxes were earmarked for health in the Philippines. During the first year of implementation, the tax generated more than US\$1.2 billion and allowed the country to provide healthcare services to an additional 45 million Filipinos.²³

Although the Sin Tax was considered a public health triumph given the state of the tobacco and alcohol excise tax system before the reform, the total amount of taxes paid by the tobacco and alcohol industries (in economics terms, the 'tax burden') was disparate, with an uneven 69–31 split.^{22 24} What explains the varying tax burden?

Many scholars have cited the importance of researching the political dynamics underlying the passage of policies to drive down demand for harmful products in low-income and middle-income countries (LMICs).^{25–30} Of the existing studies in this area, the majority explored the policy process of broader tobacco and alcohol control policy, particularly in high-income countries^{31–42}; few studies focused on taxes.^{43–51} Such studies are important given that health taxes are considered critical to achieving SDGs.⁵² Further, to our knowledge, no study has explored why tobacco is treated differently than alcohol during the passage of legislation that included both tobacco and alcohol taxes in an LMIC context. Existing research, however, has compared the policy regimes for tobacco and alcohol.^{53–56} Hawkins *et al*, for example, found remarkable similarities between the global tobacco and alcohol industries, including the political strategies used to influence policy discourse. Given this, the authors challenged the rationale for using different regulatory approaches for the two industries.⁵³ Likewise, Casswell found that the strategies used by the global alcohol industry (eg, building good citizenship status and framing alcohol-related harms) have contributed to its perceived legitimacy as participants in policymaking and implementation in the global political arena.⁵⁷ There are also studies that have unveiled the alliance between the two industries. In the context of the USA, for example, Jiang and Ling found that the tobacco industry actively sought the support of the alcohol industry to influence tobacco tax legislation,

and warned public health advocates of these covert alliances.⁵⁸ Philip Morris also purchased Miller Brewing Company in 1970, which has allowed researchers to access alcohol industry documents through the tobacco document archives.⁵⁹ Bond *et al*, for example, studies these documents and found that the two industries have worked together, sharing information and using similar arguments to oppose public health measures.⁶⁰

In light of this gap, our study aimed to explore why collective action resulted in greater advances for tobacco control as compared with alcohol control during the passage of the 2012 Sin Tax Reform in the Philippines.

METHODS

Study design

A case study design was used to meet the study objective. Data were drawn from key informant interviews conducted in Manila and Geneva in January 2018. This study was deemed non-human subjects research by the authors' institution.

Data collection and analysis

Key informants were sampled using purposive and snowball sampling until saturation was reached. Individuals who had (1) first-hand knowledge of the Sin Tax policy process, (2) led an organisation who participated in the process and/or (3) possessed expert knowledge of Sin Taxes in the Philippines where eligible to participate in the study. Potential key informants were contacted via email, and/or phone and were told that the primary aim of the study was to identify factors that facilitated the passage of the 2012 Sin Tax Reform. When requested, the interview guide was shared in advance.

A total of 25 key informants participated in the study and 5 declined/did not respond to interview requests. These informants included academics (n=1), journalists (n=1) and those that worked for the government (eg, Department of Finance; Department of Health; Bureau of Internal Revenue) (n=9), international or multinational organisations (eg, Campaign for Tobacco-Free Kids; the Union Against Tuberculosis and Lung Disease; Vital Strategies; World Bank; WHO) (n=9), local non-governmental organisations (NGOs) (eg, Action for Economic Reform; Health Justice; Framework Convention on Tobacco Control (FCTC) Alliance, Philippines; New Voice; Southeast Asia Tobacco Control Alliance) (n=4) and the tobacco industry (n=1) (table 1).

Interviews were conducted by CH and CW. Both interviewers were woman and had extensive experience conducting key informant interviews in the LMIC context. CH has a PhD and is faculty at an academic institution. CH's research is focused on the politics of the policy process. CW was a PhD student in public health during the study. The interviews averaged 70 min in length and took place at a location convenient for the key informant (eg, office or café). If permission was granted, the interviews were audio recorded (n=4 declined audio

Table 1 Key informant interviews by affiliation and codes (IDs)

Organisational affiliation	Philippines informant IDs
University	ID 9
Government	IDs 5, 8, 12,14, 16,17, 19, 21,24,
International/multilateral organisation	ID 1, 3, 4, 6, 10, 15, 13, 22, 23
Media	ID 20
Local non-governmental organisation	ID 2, 7, 11,18
Tobacco industry	ID 25
Total	25

recording) then transcribed. Field notes were also taken during the interviews and typed into word documents. All key informants were interviewed once, but CH and CW did follow-up with some via email when questions emerged or clarifications were needed during the data analysis process.

Interview transcripts and documents were coded inductively by CH and CW using the qualitative data analysis software HyperRESEARCH.⁶¹ While transcripts were not returned to participants for comments or corrections, results were reviewed by several key informants to obtain validation and feedback.

Patient and public involvement

Given that this paper is not a clinical study, no patients were involved. While the public was also not involved, public figures were interviewed and results were shared with them for member checking. The paper will be made widely available and disseminated to NGOs, academics, governmental officials and international organisations in the Philippines and other countries, such that results could help inform alcohol tax policy efforts in other similar contexts.

RESULTS

In this section, we present the four themes that reached saturation: (1) absence of alcohol control groups, (2) divide and conquer, (3) the perception that moderate drinking is not harmful to health and (4) weaker global push for alcohol.

Absence of alcohol control groups

The passage of the Sin Tax Reform was facilitated by a broad-based multisectoral coalition of proponents comprised of governmental actors, NGOs, medical professionals, academics and international development partners who supported the reform (ID 1, 2, 3, 4, 9, 16) (see box 1 for a list of proponents and opponents). This coalition was informally led by a 'core group' of champions from different sectors (ID 2, 3, 6).^{18 62} While tobacco control groups were present and some were part

Box 1 List of Sin Tax proponents and opponents

Proponents of higher taxes

Government entities: for example,

- ⇒ The Office of the President.
- ⇒ Department of Budget and Management.
- ⇒ Department of Finance.
- ⇒ Bureau of Internal Revenue.
- ⇒ Department of Health.
- ⇒ Some legislators.
- ⇒ Local government executives.

Civil society organisations: for example,

- ⇒ Action for Economic Reform.
- ⇒ Health Justice.
- ⇒ Framework Convention on Tobacco Control Alliance Philippines.
- ⇒ Youth for Sin Tax.
- ⇒ New Vois Association of the Philippines.
- ⇒ Woman Health Philippines.
- ⇒ Southeast Asia Tobacco Control Alliance.

International and multilateral institutions: for example,

- ⇒ World Bank.
- ⇒ Campaign for Tobacco-Free Kids.
- ⇒ WHO.
- ⇒ The Union Against Tuberculosis and Lung Disease.

Academic and medical institutions and professionals: for example,

- ⇒ University of the Philippines College of Medicine.
- ⇒ Philippine College Of Physicians.
- ⇒ Philippines Medical Association.

Opponents of higher taxes

Tobacco industry: for example,

- ⇒ Philip Morris Fortune Tobacco Company.
- ⇒ Mighty Corporation.

Alcohol industry: for example,

- ⇒ San Miguel Brewing.*

Industry associations: for example,

- ⇒ Philippines Tobacco Institute.
- ⇒ National Tobacco Administration.

Industry front groups: for example,

- ⇒ Philippines Tobacco Growers Association.

Some legislators: for example,

- ⇒ Those from the Northern Alliance.

*San Miguel Brewing lobbied to get their premium beer brand included in a lower price tier in exchange for this support of the bill.⁸²

of the ‘core group’ of advocates who steered the coalition, alcohol control groups were notably missing. Key informants explained that this was due to the fact that there were ‘no alcohol control groups (ID 6)’ in the country (ID 2, 7, 8, 10, 18). As one key informant explained:

That’s a problem also here, in the Philippines, that there were no real alcohol control groups, so that is why the alcohol part, the Sin Tax was not as high as the tobacco part. – NGO Actor (ID 7)

Divide and conquer

The coalition of Sin Tax proponents used an array of strategies throughout the legislative process to advocate for the reform. Given that two powerful industries were

affected by this bill, one of the key strategies used was, what the key informants named, ‘divide and conquer;’ this strategy aimed to prevent the tobacco and alcohol industries from joining forces (ID 4, 6, 16, 18, 19). A key informant explained, while describing the events that occurred during the legislative process, that proponents had to choose their battles because:

We didn’t want the tobacco and alcohol industry to join forces. So we essentially, negotiated a lower tax increase for alcohol compared for tobacco—although I didn’t agree with it. – Government Official (ID 16)

Another key informant said, while describing a conversation between a Sin Tax proponent and the alcohol industry:

I remember there was an agreement that there would be a tax of 60/40, 60% share for tobacco, 40% for alcohol. And the share was decided as that. It was because we didn’t want the alcohol industry getting mad at us, and they’d be joining forces with tobacco industry to kill the bill. – Government Official (ID 19)

Key informants also mentioned that the alcohol industry was more powerful than the tobacco industry in the Philippines (ID 4, 6, 7). One informant partially attributed this to San Miguel beer, a famous alcohol product, produced by Philippines’ San Miguel Brewery.

We actually did not want to mix the discussion on alcohol tax and tobacco tax because the alcohol industry is more powerful... because it’s difficult to hit the alcohol industry in the Philippines because of San Miguel beer. I mean we’re exporters of a very famous beer. And the dynamic is completely different. – International Actor (ID 6)

Alcohol industry affiliates, including policymakers who had stakes in the industry, also threatened to withdraw support without compromise (ID 3, 4).

And there was a political party that was sort of controlled by a political family that has stakes in the alcohol industry. So they said, ‘We won’t support the tobacco reform if you push through the alcohol’. So people had to pick their battles. – NGO Actor (ID 4)

There were also fewer ‘non-negotiable’ policy changes for the alcohol tax as compared with the tobacco tax, allowing for greater flexibility in negotiating with the alcohol industry (ID 7, 16). These non-negotiables were agreements made between the civil society and government officials who were supportive of the Sin Tax (ID 15). For tobacco, this included changes such as reduction in tier structure, indexation to inflation and removal of the price classification freeze; all are aimed at reducing consumption and ensuring that the policy aligns with international best practice. For alcohol, the only political priority for the excise tax change was to bring the policy into compliance with a ruling from the WTO and

'that was basically it' (ID 4). A key informant said, while describing the negotiation process with the industry:

So I was very clear in what were the negotiable and non-negotiable positions. For alcohol, the non-negotiable was the compliance with the WTO. – (ID 16) Government Official

Given the power of the alcohol industry, the fear that they could join forces with the tobacco industry to oppose policy changes, and the resulting concession to the alcohol industry, a few key informants recommended that future bills should not include both products (ID 7, 15).

But nevertheless, we realized that if we're going to push for future legislation, these two products shouldn't go in one bill. – NGO Actor (ID 7)

When asked the question 'why', this key informant said 'because of the industries' and their potential to join forces to effectively oppose the bill (ID7). Similarly, another key informant mentioned, after explaining that Sin Tax proponents 'managed to get the support of the alcohol industry in order to pass the tobacco' that it is better to include one type of unhealthy product in such a tax bill at a time so advocates will not need to go against more than one powerful opposition (ID 15):

And you know that was another discussion in the reform, is good or bad to have both lobbies together to discuss Sin Tax? So from one point of view, you are facing two powerful enemies, okay? And I remember that discussion, and at that moment I say no. It's better to have one per time, right? – International Actor (ID 15)

The perception that moderate drinking is not harmful to health

In addition to ensuring that the two industries did not join forces, the Sin Tax coalition compromised and said 'let's work on tobacco because it's the most important' (ID 4), as some of the proponents perceived moderate drinking to be not as harmful to health (ID 2, 4, 9, 12, 19, 21). When asked about the alcohol component of the Sin Tax, one key informant disagreed about its inclusion, stating that:

There's healthy levels of alcohol intake. There are no healthy levels of tobacco intake. – Academic (ID 9)

Another key informant mentioned that people in the Philippines regard alcohol intake 'as less of a sin than tobacco' (ID 12). The key informant explained that this is because there is less awareness about the dangers of alcohol as compared with tobacco:

I think because people are less aware of the dangers of alcohol than they are of tobacco. And with alcohol, really, it's not like tobacco where a stick of cigarette is not good for you, whereas with alcohol, an ounce of

alcohol can be acceptable every day, something like that. – Government Official (ID 12)

Two key informants (ID 2, 9) also highlighted that the medical community in the Philippines was torn by what to do because:

It's easier to moderate alcohol consumption as opposed to moderating tobacco consumption. So even the medical community and the health community in the country are torn by that. – NGO Actor (ID 2)

Moreover, this NGO representative explained that there was a lack of studies on alcohol in the country (ID 2). A University representative also said that the limited number of existing studies show that alcoholism was low as compared with tobacco use (ID 9).

(...) there's also need to have more studies, local studies or regional studies, culturally specific studies on alcohol. Because there's really very few in the country. There's actually just one or two in the country, so yeah. – NGO Actor (ID 2)

Weaker global push for alcohol

The global environment may have also played a role in the disproportionate burden sharing of the total amount of taxes paid by the tobacco and alcohol industries. Key informants mentioned that it was easier to advocate for tobacco control because there is a stronger global push for it as compared with alcohol (ID 2, 4). Indeed, at the global level, there is a treaty governing tobacco control (FCTC), while there are only non-binding strategies for alcohol control (eg, Global Strategy to Reduce Alcohol Harms). Moreover, the presence of renowned donors such as Bloomberg Philanthropies supporting tobacco control through its Initiative to Reduce Tobacco Use could also have contributed to a stronger global push. An informant said that tobacco control organisations were the 'most well-funded' and 'most well-organised globally', which this informant believed is why they were the strongest ones in the Sin Tax coalition and the ones leading the coalition (ID 2). Further, this informant said:

Tobacco control is the easiest because there is a strong push globally for it, but alcohol control isn't that strong. So again, there is a confluence of players and resources that really defines resources and not necessarily just financial, the people, movements that support it. And the narrative, the global narrative, or the vocal narrative hasn't really reached that point yet, wherein it's easy for everyone to say, "Yeah, let's just tax alcohol". – NGO Actor (ID 2)

DISCUSSION

This study revealed the key factors that contributed to greater advances for tobacco control as compared with alcohol control during the passage of the 2012 Sin Tax

Reform in the Philippines: (1) absence of advocacy-oriented alcohol control groups in the country, (2) the 'divide and conquer' proponent strategy, which aimed to prevent the alcohol and tobacco industries from joining forces, (3) the perception that moderate drinking is not harmful to health and (4) a weaker global push for alcohol control as compared with tobacco.

The lack of advocacy-oriented alcohol control groups in the Philippines served as a major disadvantage for the alcohol component of the Sin Tax as existing studies show that these actors have used advocacy strategies to push for evidence-based alcohol control policy measures, and elevate this public health issue onto the political agenda. Without these group drawing attention to the issue, like in the case of the Philippines, alcohol control is not likely to receive the attention it deserves. Hawkins and McCambridge, for example, used the multiple streams approach to explore why England failed to implement minimum unit pricing for alcohol. Their findings shed light on the importance of civil society actors in elevating the issue onto the political agenda and providing support for governmental actors. Likewise, in 2020, Lesch and McCambridge described the important role alcohol control advocates played in the passage of the 2018 Public Health (Alcohol) Act in Ireland.⁶³ These advocates used an array of political strategies to support policy change, including the formation of a broad-based coalition to help pool resources and align strategies and engaging in issue framing to move the debate towards alcohol-related harms.⁶³ Matanje Mwagomba *et al* also identified advocacy efforts by national NGOs as a facilitator for alcohol policy formulation in Malawi.⁶⁴ These findings are also consistent with existing political science studies on political priority development for public health issues. Shiffman and Smith, for example, identified civil society mobilisation or 'the extent to which grassroots organisations have mobilised to press international and national political authorities to address the issue at the global level' (p.1371) as a key factor shaping political priority.⁶⁵

Our study also shed light on the challenge of tackling two powerful industries at the same time. Concerns that the alcohol and tobacco industries might join forces to undermine the Sin Tax reform was one of the key reasons for the uneven amount of taxes paid by the tobacco and alcohol industries. This finding raises the question of whether or not more than one type of unhealthy product (eg, tobacco, alcohol, sugar-sweetened beverage) should be considered in such a health tax bill.

The perception that moderate drinking is acceptable reflects the prevailing global narrative that there is a level of alcohol consumption that is considered safe. While this narrative could be in part driven by existing studies that have shown that moderate drinkers have a lower risk of cardiovascular disease than non-drinkers,^{66 67} alcohol control advocates have argued against this, stating that moderate drinking is 'not a purely evidence-based term, but a political compromise'.⁶⁸ These often-purported cardiovascular benefits are not absolute. Moderate

and heavy alcohol consumption increases immediate cardiovascular risk,⁶⁹ and the protective effects of alcohol appear dependent on dose and type of alcohol consumed.^{70 71} Indeed, studies have found that there is no safe level of alcohol consumption,⁴ that alcohol consumption resulted in 4.3% of global deaths in 2019⁸ and that even moderate alcohol consumption is a risk factor for cancer, including breast cancer.^{72 73} This fragmentation was highlighted by Gneiting and Schmitz, who showed that the global alcohol control network has faced difficulties spreading consensus regarding its problem definition and policy solutions as a result of both the legacy of prohibition and the perception that there is a safe and even beneficial level of alcohol use.⁵⁶ In the Philippines, this is further complicated by the lack of studies in this area and a strong alcohol lobby (as another example of the alcohol industry's influence in the Philippines, the Nationalist People's Coalition, a conservative political party, backed a version of the 2012 bill that assigned a greater tax burden to tobacco.⁷⁴ The founder of this political party, Eduardo Cojuangco, Jr., was also the chairman of the San Miguel Corporation.⁷⁴ The political influence of the alcohol industry in the Philippines is likely explained by the size and economic worth of the industry. The Philippines is the world's largest gin market, and this market is expected to continue expanding, with estimates that the Philippines will hold 1.4% of the global alcohol market by 2023.⁷⁵ The Philippines is also a leading producer and consumer of rum.⁷⁶ Further, the fact that San Miguel beer is a famous alcohol product produced by the Philippines also served as an advantage for industry opponents. This is consistent with findings from Holden and Hawkins which showed that industry actors 'exploited a Scottish 'cognitive frame' (p.256) by allowing the Scottish Whiskey Association to take the lead and serve as the 'mouthpiece' for alcohol industry actors opposed to minimum unit pricing in Scotland.⁴⁰

The need for a stronger global push for alcohol control has been echoed by many public health advocates around the world. These advocates have similarly highlighted the lack of attention paid to alcohol control at the international level and have supported the need for a global instrument similar to the FCTC to be developed in order to reduce demand for and supply of alcohol products.^{77 78} The absence of such a treaty is in part due to arguments about the exceptional nature of the tobacco epidemic and the inherent conflict of interest between the tobacco industry and public health.⁷⁹ Given the similarities between the tobacco and alcohol industries, as well as the strategies used by these corporate actors, many have underscored the need to apply the same model of governance for tobacco to alcohol, in a 'move beyond tobacco exceptionalism'.⁷⁹ However, the question of how to do this and to do this without undermining the current tobacco control movement still needs to be answered. Gneiting and Schmitz provided some insight in their comparison of the global tobacco and alcohol control networks. Their findings showed that unlike alcohol control advocates,

tobacco control advocates were able to sustain consensus on the policy solution, expand their reach into LMICs and strategically combine research with advocacy. The evolution of the tobacco control network into a cohesive global coalition contributed to the trajectory of its movement.⁵⁶ These findings underscore the need to foster a strong and cohesive transnational alcohol control advocacy network.

This study has some limitations. First, the scope is limited to the experience of one country and as such readers should be careful when transferring findings to another context. Second, while we reached out to the industries and its affiliates, all but one industry employee declined to participate in the study or did not respond to interview requests. It is, however, important to note that most studies in this field do not include industry representatives due to access to these individuals as well as concerns about reliability. Third, we were also not able to access a few high-level politicians (eg, President Aquino) due to their busy schedules. We did, however, interview informants who had direct access to them. Finally, given that the interviews with key informants took place several years after the passage of the Sin Tax, there might have been some recall bias. In order to minimise this, we asked several key informants to review the results in order to obtain validation and feedback (member checking).^{80 81}

CONCLUSIONS

In 2012, the Philippines successfully passed the Sin Tax Reform bill. While a public health victory, the total amount of taxes paid by the tobacco and alcohol industry was an uneven 69–31 split. Our study revealed that this result was due to the absence of advocacy-oriented alcohol control groups in the country, strategies used by the proponents to prevent the alcohol and tobacco industries from joining forces, the perception that moderate drinking is not harmful to health, and a weaker global push for alcohol control as compared with tobacco control. Given this, our study shed light on the importance of cultivating advocacy-oriented alcohol control civil society organisations, conducting local research on the harms of alcohol use and generating consensus regarding the problem definition and policy solutions for alcohol control. It also suggests the need to consider a global instrument akin to the FCTC, which will help strengthen global norms and standards for alcohol control. Such an instrument could also foster cohesion among advocates with regards to problem definition and policy solutions. Like the FCTC, countries that ratify the Framework Convention for Alcohol Control will be required to enact evidence-based policies such as raising alcohol taxes. Having such a treaty, however, will require that global public health advocates move beyond ‘tobacco exceptionalism,’ without undermining the tobacco control movement and foster a strong and cohesive transnational alcohol control advocacy network that can expand its reach into LMICs. Future studies could explore how existing global

institutions, norms and/or practices shape discourse and ideas about alcohol control in national contexts. Future studies could also examine why the existing global push for alcohol control is not evident on the grounds in countries like the Philippines.

Importantly, given how politically and economically powerful these industries are, this study also raises the question of whether or not a health tax bill, such as the Sin Tax, should tackle more than one health harming product at a time. Future studies are also needed to address this question. A case study approach, for example, could be used to explore the process and determinants that led to the adoption and/or failure of adoption of health tax bills in other countries.

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