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Lessons learned from fostering tobacco taxes in the Americas and implications for other health taxes

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ABSTRACT During the past decade progress has been made from a public health perspective in advancing tobacco taxation policies in the World Health Organization's Region of the Americas, and there are important lessons to be learned from this experience. This report aims to systematize and distill the key lessons learned, both by documenting progress and paving the way toward a comprehensive approach to taxing other health-harming products, particularly those considered to be drivers of the noncommunicable disease epidemic, such as alcohol and sugar-sweetened beverages. A thorough review of publications and institutional documents was undertaken and discussions were held with experts about the experiences of the past decade. Broadly, the lessons can be characterized according to the main mechanisms that have fostered progress. These are the robust, consistent and standardized monitoring of tobacco taxes that has enabled comparisons between countries and across time; the setting of tax policy within a framework of multisectoral policy coherence; and the development of guidelines and the generation of independent evidence to support tobacco taxes and tackle harmful industry interference. Currently, progress in these areas is lagging for taxes on alcohol and sugar-sweetened beverages. Applying the lessons learned from the extensive experience with tobacco taxation can help advance progress in taxes on alcohol and sugar-sweetened beverages and capture the potential synergies to be gained from building a comprehensive approach. Although more work is needed in developing and implementing taxation policies across all three products, the findings from this report can assist in strengthening their public health objectives to tackle noncommunicable diseases and improve population health.

Keywords Noncommunicable diseases; risk factors; taxes; tobacco; alcoholic beverages; sugar-sweetened beverages; health policy.

Tobacco use together with the harmful use of alcohol, the consumption of unhealthy diets, physical inactivity and air pollution are among the most important risk factors for the main noncommunicable diseases (NCDs), namely cancers, cardiovascular diseases, chronic respiratory diseases and diabetes. Collectively, NCDs represent a major threat to development, killing more than 40 million people each year (1) and leading to an estimated total economic burden of US$ 30 trillion between 2010 and 2030 or, put another way, this is equivalent to 48% of the global gross domestic product in 2010 (2). Smoking-attributable diseases alone kill more than 8 million people each year (1) and were responsible for a total economic cost of US$ 1436 billion, or 1.8% of the world's annual gross domestic product in 2012 (3). Given the damage to health and economies caused by NCDs – which are largely driven by commodities such as tobacco, alcohol and sugar-sweetened beverages (SSBs) – there

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is a clear justification for government intervention to correct for market failures and negative externalities.

Fiscal policies for health, specifically well-designed excise taxes, represent a major public health policy option, allowing governments to target and raise the prices of specific products relative to other goods, thus decreasing their affordability and, subsequently, their consumption (4, 5). Indeed, increasing excise taxes on and the prices of tobacco products has been identified by the World Health Organization (WHO) as a best-buy intervention – that is, it is considered among the most cost effective and feasible interventions for implementation – to prevent NCDs. Similarly, increasing excise taxes on and the prices of alcoholic beverages has also been identified as a best-buy intervention, and increasing excise taxes on and the prices of SSBs is considered to be an effective intervention (4). Further, excise taxes present a strategic opportunity to prevent NCDs, reduce burdens on health systems and provide fiscal space for countries, particularly in the context of the COVID-19 pandemic, which has taken a heavy economic toll and made clear the close relationship between NCDs and communicable diseases, since individuals with certain NCDs have a much higher likelihood of having worse clinical outcomes than those without (6). Excise taxes can also advance progress on NCD targets in the Sustainable Development Goals (e.g. Target 3.4: "By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment, and promote mental health and well-being") (7). Nonetheless, globally, these excise tax policies are among the best-buy interventions with the lowest implementation at their full level of achievement (8, 9).

While there is underutilization of health taxes at the global level, there has been some progress from a public health perspective in the use of tobacco taxation policies in the Region of the Americas to address the tobacco epidemic. A 2016 status update and review in the Region demonstrates this (10). Since then, further progress has been made. In Colombia in 2017, a significant amount-specific hike in the excise tax on cigarettes was implemented. In Guyana, a 2018 regulation altered the excise tax structure applied to tobacco products from ad valorem to amount specific. Mexico adjusted its amount-specific excise tax for the inflation that occurred between 2011 and 2019. In Peru, a 2018 decree increased the amount-specific excise tax applied to cigarettes by 50%, and this increased further in 2020. Also in 2020, Peru mandated the automatic adjustment of its excise tax to account for inflation in tobacco prices. And in Nicaragua in 2019, tax reform tripled the amount-specific excise tax applied to tobacco products, with further scheduled increases of more than 25% per year in 2020 and 2021. However, only Argentina, Brazil and Chile achieved the highest level of implementation of tobacco taxes set by WHO, with total taxes representing at least 75% of the retail price of cigarettes, and still no country has achieved the WHO recommended 70% excise tax share threshold (11, 12). While there is certainly scope to improve tobacco taxation in the Region, tobacco taxes are used more widely than other health taxes: 34 of 35 Member States of the Pan American Health Organization (PAHO) apply tobacco excise taxes (12) compared with only 21 Member States (and seven jurisdictions in the United States of America) that apply national-level excise taxes on SSBs (12, 13) and 33 that apply national-level excise taxes on alcohol (where in most cases, the final product – the alcoholic beverage – is taxed, not ethanol) (14). There are synergies to be gained in the Region from building a comprehensive approach toward taxing health-harming products, particularly those considered major drivers of the NCD epidemic, such as tobacco, alcohol and SSBs.

The aim of this report is to systematize and distill the key lessons learned from the experience of tobacco taxation in the Region of the Americas, both documenting progress and paving the way toward a comprehensive approach to taxing alcohol and SSBs. To conduct the analysis, a thorough review of publications and institutional documents was undertaken and discussions with experts were held to understand the experiences of the past decade. Broadly, the key lessons can be characterized according to the main mechanisms that have facilitated progress in the Region. These are the robust, consistent and standardized monitoring of tobacco taxes; the setting of tax policy within a framework of multisectoral policy coherence; and the development of guidelines and the generation of independent evidence to support tobacco taxes and tackle harmful industry opposition.

MONITORING

Monitoring the progress of effective NCD prevention policies, such as health taxes, is critical to furthering global progress in tackling NCDs. Since 2008, tobacco taxes and prices have been consistently monitored through a standardized tax share indicator, with data collected and produced biannually for the *WHO report on the global tobacco epidemic*, which in turn informs indicator 5A of the WHO NCD progress monitor ("Member State has implemented measures to reduce affordability by increasing excise taxes and prices on tobacco products") (9, 12). The tax share indicator is defined as the total percentage that indirect taxes represent of the retail price of the most popular brand of cigarettes; the highest level of achievement – considered the best practice – corresponds to total indirect taxes that represent 75% or more of the retail price (12).

This pragmatic methodology – requiring information about the design of taxes and nominal data about prices – produces an intuitive indicator, one that is clear to a variety of stakeholders. Importantly, this indicator has enabled standardized comparisons to be made across countries and over time (15). Further, the monitoring and information collected for this indicator have provided a wealth of information about different tobacco tax designs around the world, which have allowed for the identification and establishment of best practices. For instance, it has become clear that amount-specific excise taxes work better than ad valorem excise taxes to increase the price of tobacco products and reduce affordability, but they need to be regularly adjusted for inflation, and ideally also income growth, to ensure they do not lose their real value (5). The tobacco tax share indicator has also served as an important advocacy tool, allowing ministries of finance to make comparisons between countries, and the indicator has been used by WHO, ministries of health and civil society organizations to communicate with representatives of non-health sectors (15).

Yet while the tax share indicator provides meaningful insights, it does have limitations and does not fully capture all of the dimensions of tobacco tax policies. For example, although globally there is a positive correlation between a high tax share and a high price, this is not uniformly the case. In Argentina, the tax share is high, at 76.6%, yet the price of cigarettes is relatively low, making cigarettes still relatively affordable. Conversely, in Jamaica the tax share is relatively low, at 42.6%, yet the price of cigarettes is relatively high, making cigarettes less affordable (11, 12). Affordability is impacted

by several factors, including inflation and income growth, as well as industry pricing strategies (5). As such, complementary affordability and price indicators, and qualitative information about the structure and administration of tobacco taxes (including whether they are automatically adjusted for inflation and/or other economic indicators), are collected and reported in the WHO Report (12). These complementary indicators add depth to the various elements of tobacco tax policies that are integral to a well-designed policy aimed at reducing consumption. To conduct a comprehensive evaluation, it has proved essential to consider them alongside the tobacco tax share indicator (11).

Presently, comparable measures of monitoring that use standardized quantitative indicators of taxes on SSBs and alcohol are not available at the global level. However, there is potential to create synergies in the monitoring of these different health taxes, drawing from the rich experience of tobacco tax monitoring and by adapting WHO's tobacco tax share methodology. The challenge in doing so is that both commodities are far more diverse than tobacco products in terms of product types, container sizes (volume) and concentrations of sugar or alcohol. Therefore, to limit data collection efforts and not overburden national authorities, decisions need to be made about which products, volumes and categories or brands a tax share indicator would be calculated for (15).

There is an institutional opportunity to draw on the in-house capacity at PAHO and WHO through WHO's data collection mechanisms for information about tobacco taxes and prices and apply those to nutrition and alcohol policies. Some of this work is already under way, and PAHO and WHO have calculated the standardized tax shares and other price and tax policy indicators for four of the most popular brands of SSBs in Latin America and the Caribbean (and also for bottled water as a non-SSB control), using calculations adapted from WHO's tobacco tax share methodology (16). Results from these calculations demonstrated that the existing excise taxes applied to SSBs are low (at a 2.3% median excise tax share for energy drinks and at a 6.5% median excise tax share for sugar-sweetened carbonated drinks), highlighting that such taxes could be increased when considered from a public health perspective.

For alcohol, some qualitative tax data are collected at the global level[1] through the WHO Global survey of the progress made on achieving Sustainable Development Goal Target 3.5 ("Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol"); these data are reported in the WHO *Global status report on alcohol and health 2018* and inform indicator 6C of the WHO NCD progress monitor ("Member State has increased excise taxes on alcoholic beverages") (9, 14). PAHO and WHO are currently developing a comprehensive survey of the price of and taxes applied to alcohol to produce the data needed to estimate a tax share indicator for the most popular national brands of beer, wine and spirits in the Region of the Americas (18).

HEALTH TAXES IN A FRAMEWORK FOR MULTISECTORAL POLICY COHERENCE

Health taxes on products such as tobacco, alcohol and SSBs have been described as a win-win policy for governments because they have the potential to both reduce the consumption of health-harming products and their associated diseases and health expenditures, as well as simultaneously generate additional tax revenue (4): said otherwise, health taxes can help advance both health and fiscal objectives. Consequently, both health and fiscal authorities should be involved in formulating and implementing health tax policies, challenging the status quo of policy and sectoral silos within which government action typically takes place (19).

Indeed, the experience with tobacco taxes has shown that successful tobacco tax policy measures require policy coherence to synergize actions and help government actions break out of these silos. Often, ministries of trade, agriculture, industry, labor or foreign affairs, or some combination of these, will also have a stake, demonstrating the need for broad multisectoral integration and coherence in domestic policies (19). Importantly, the experience with tobacco taxes has demonstrated that policy coherence must be actively fostered, for instance, through intersectoral and intergovernmental discussion groups. In the Region of the Americas, two such groups exist (the South American and Caribbean discussion groups) and are composed of nominated officials from the ministries of health and finance; in these groups, information, evidence, strategies and challenges pertaining to the implementation and use of tobacco taxes, and health taxes more broadly, are shared. Several workshops have been organized and have focused on areas such as disseminating novel regional evidence on the impact of tobacco taxes, as well as on capacity-building activities (20, 21), particularly developing tobacco tax simulations using the WHO tobacco tax simulation model, a generic and flexible tool that allows for quantification of the expected impact of proposed tax policy changes on the demand for tobacco products and tax revenues (22). As economics has become an accepted analytical language for public policy, such a tool facilitates conversations between those in the health and non-health sectors, granting all parties a common lens through which to see shared goals. In practice, this sharing has been shown to be impactful, with tobacco tax simulations becoming the basis for tax increases in some countries, such as Colombia in 2016 (23).

Recent evidence from the WHO European Region has highlighted the lack of policy coherence in the use of alcohol taxes, evidenced by very low excise tax rates on wine compared with other alcoholic beverages and by many countries not including wine under their excise taxes (17). Similarly, for SSBs a lack of policy coherence is evidenced by many countries in Latin America and the Caribbean applying excise taxes not only to SSBs but also to bottled water or not applying them to sugar-sweetened milk drinks, thus undermining the ability of these taxes to generate a price differential between SSBs and non-SSBs (13). The continuation and expansion of multisectoral dialogues through regional events, discussion groups and capacity-building activities, along with the development of tax simulation tools, are needed to further policy coherence for taxes on SSBs and alcohol.

DEVELOPING GUIDELINES AND GENERATING EVIDENCE

Evidence and evidence-based guidelines strengthen the formulation of sound health tax policy. In the case of tobacco taxes, there is a wealth of tobacco-demand analyses at the country

[1] The exception is for WHO's European Region, for which recent quantitative data are available (17).

level that allows for estimation of the price and income elasticities of demand for tobacco products (24), which are essential inputs for forecasting the impact of tax policies on consumption and revenue; these can further be used to counter the industry's argument that tax increases lead to revenue decreases (5). Additionally, evidence has evaluated existing tobacco tax policies and their effectiveness in reducing tobacco use (25). These bodies of evidence, along with evidence gathered through monitoring, have enabled stronger guidance to be developed about the optimal design and administration of tobacco tax policies (5, 26); the evidence has also been used to improve the technical assistance provided to PAHO Member States.

However, such evidence is lacking for alcohol taxes in the Region of the Americas. Alcohol demand analyses are scarce, and there are no estimates available for most countries; also, evaluations of existing alcohol tax policies in the Region are limited (27). These issues constrain the development of comprehensive resource materials and technical tools, such as those that have been developed for tobacco taxes, particularly for low- and middle-income settings. For SSBs, though, both demand analyses and evaluations of existing tax policies in the Region are growing (28).

Generating independent, country-level evidence has also proven critical for combating harmful industry interference. Countries have faced significant tobacco industry opposition as they seek to implement and raise tobacco taxes. Although the specifics vary based on each country's unique political landscape, there are certain universal themes adhered to by the industry in their arguments, which WHO has dubbed the industry's SCARE tactics. These are raising issues about Smuggling and illicit trade, bringing Court challenges, using Anti-poor rhetoric, discussing Revenue reductions and impacts on Employment (5). To counter these tactics, it has been crucial to engage in independent country-level research and accompanying capacity-building activities to debunk some of the industry's overstated, misleading and false arguments.

For instance, one of the main arguments used by the industry is that increases in tobacco taxes lead to increases in the illicit tobacco trade. Yet research has found both methodological weaknesses in and systematic overestimations of the size of the illicit trade market in industry-commissioned reports (5, 29, 30). For example, in Mexico, independent research revealed that the size of the illicit trade in cigarettes was half of that claimed by the tobacco industry (31). Further, evidence has shown that non-price factors – such as governance status, weak regulatory frameworks, social acceptance of the illicit trade and the availability of informal distribution networks – are more important determinants of the size of the illicit market than tobacco taxes or price differentials across countries (5, 29). It is critical to develop methodologies independent of those used by the industry to accurately measure the level of illicit trade and the nature and dimensions of it; depending on the context, capacity and resources, WHO recommends direct measurement (for example, by collecting discarded cigarette packs or conducting surveys) or residual methods (5). The Protocol to Eliminate Illicit Trade in Tobacco Products provides further guidance (12).

Other common arguments from the industry highlight the potentially regressive nature of tobacco taxes and their impact on employment. Recent evidence from extended cost–benefit analyses conducted by the World Bank in several countries (including Chile) showed that when considering the associated decrease in out-of-pocket health expenditures and increase in lifetime labor income, tobacco taxes are progressive in the medium- to long-run, benefiting the poorest the most (32). Regarding the impact of tobacco taxes on employment, the evidence shows non-significant or even net positive effects, suggesting that any employment losses are offset by potentially larger gains (25).

Such evidence has been essential to counter the powerful, vested interest of an industry that blocks critical public health advancement. Using these examples as a basis, similar independent research has recently looked at SSB taxes (33), but such research is lacking for alcohol. This research needs to be expanded to build evidence-based economic arguments to counter the alcohol and SSB industries' opposition and interference – as these industries often use arguments similar to those used by the tobacco industry (34, 35) – and advance the use of taxes on alcohol and SSBs. As has been the case with tobacco taxes, building such an evidence base is strengthened when done among partnerships that include national governments, intergovernmental organizations, academia, civil society and other key stakeholders.

LESSONS LEARNED AND THE CASE FOR A COMPREHENSIVE APPROACH TO HEALTH TAXES

Since the early 2000s, progress to position tobacco excise taxation as a cost-effective policy to achieve health outcomes in the Region of the Americas has been notable. Key lessons have been learned from the experience, and potential synergies could be gained by applying a comprehensive approach to taxing other NCD risk-factor commodities, such as alcohol and SSBs.

Health taxes should be consistently monitored in a standardized manner to measure progress and establish best practices; in the case of tobacco taxes, this has been done since 2008 through the WHO tobacco tax share indicator. Although similar standardized quantitative indicators for tax levels, prices and affordability are lacking at the global level for alcohol and SSB taxes, there is in-house institutional capacity for WHO to develop them alongside complementary tax structure and administration information: these can build on the work conducted in the WHO Region of the Americas and the European Region (16, 17), which relied on the monitoring methodology from tobacco taxation (15).

Tobacco taxes fall outside the usual policy-making competence of the health sector, and experience has shown that the successful design and implementation of tobacco tax policies require whole-of-government action and policy coherence across sectors, particularly health and finance. Such policy coherence has been actively fostered in the case of tobacco taxes, but it is lacking for taxes on alcohol and SSBs. Thus, it is imperative to continue and expand multisectoral dialogue and capacity-building activities.

A crucial part of the work done in the Region has been to generate and disseminate evidence to support policy design – such as conducting demand analyses and evaluating existing tobacco taxes – and to counter industry arguments by, for example, conducting independent country-level research on the economic impact of tobacco taxes. Because the alcohol and SSB industries often present arguments similar to those of the tobacco industry, such independent evidence is similarly warranted. In the case of SSBs, there is a growing evidence base, although more

research is needed; in the case of alcohol, such evidence is lacking in the Region and it is critical to develop.

CONCLUSIONS

Implementing excise taxes on health-harming commodities offers a cost-effective, evidence-based way to prevent NCDs. These taxes have the win-win potential to reduce the consumption of health-harming products and prevent associated NCDs, while also generating additional tax revenue. This is even more relevant in the current landscape of the mutually reinforcing NCD epidemic and global COVID-19 pandemic, in which health taxes could contribute to building stronger health systems and strengthening public finances.

The tobacco tax experience in the Region of the Americas charts a way forward to strengthen both tobacco taxation policies and policies for alcohol and SSB taxation through the key lessons learned and potential synergies to be gained by applying a comprehensive approach to address the consumption of all three types of products. More specifically, these goals can be accomplished through the consistent and standardized monitoring of health taxes, the fostering of policy coherence on health taxes across sectors and the development of guidelines and generation of evidence to tackle industry interference and support the design of tax policies. Although more work on tax policies is certainly needed across all three types of products associated with NCD risk factors, especially if countries are to meet the NCD targets laid out in the 2030 targets for the Sustainable Development Goals, the successful use of these lessons learned from the experience with tobacco taxes can play an important role in strengthening the public health objectives of these health taxes, thereby propelling global action on NCDs and improving population health.

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Enseñanzas extraídas de la promoción de los impuestos al tabaco en las Américas e implicaciones para otros impuestos relacionados con la salud

RESUMEN Desde una perspectiva de salud pública, en los últimos diez años se ha avanzado en la formulación de políticas de aplicación de impuestos al tabaco en la Región de las Américas de la Organización Mundial de la Salud, y se pueden extraer importantes enseñanzas de esta experiencia. Este informe tiene como objetivo sistematizar y extraer las enseñanzas clave, tanto al documentar el progreso como al allanar el camino hacia un enfoque integral para gravar otros productos dañinos para la salud, particularmente los que se considera que están impulsando la epidemia de las enfermedades no transmisibles, como las bebidas alcohólicas y las bebidas azucaradas. Se llevó a cabo una revisión exhaustiva de las publicaciones y los documentos institucionales, y se celebraron debates con expertos sobre las experiencias del último decenio. En términos generales, las enseñanzas pueden caracterizarse según los principales mecanismos que han fomentado el progreso. Estos mecanismos son: un seguimiento sólido, sistemático y estandarizado de los impuestos al tabaco que ha permitido realizar comparaciones entre países y períodos; el establecimiento de políticas fiscales en un marco de coherencia de las políticas multisectoriales; y la formulación de pautas y obtención de evidencia independiente para apoyar los impuestos sobre el tabaco y hacer frente a la interferencia nociva de la industria. Actualmente, el progreso en estas áreas está rezagado en el caso de los impuestos sobre las bebidas alcohólicas y las bebidas azucaradas. La aplicación de las enseñanzas obtenidas en la amplia experiencia con la tributación del tabaco puede contribuir a avanzar en los impuestos sobre las bebidas alcohólicas y las bebidas azucaradas, así como a las posibles sinergias que se obtendrán de la elaboración de un enfoque integral. Aunque es necesario seguir trabajando más en la formulación y ejecución de políticas tributarias para los tres productos, los hallazgos de este informe pueden contribuir a fortalecer los objetivos de salud pública para abordar las enfermedades no transmisibles y mejorar la salud de la población.

Palabras clave Enfermedades no transmisibles; factores de riesgo; impuestos; tabaco; bebidas alcohólicas; bebidas azucaradas; política de salud.

Lições aprendidas com o incentivo a impostos sobre o tabaco nas Américas e implicações para outros impostos de saúde

RESUMO Na última década, sob a perspectiva da saúde pública, houve progresso no avanço das políticas de tributação do tabaco na Região das Américas da Organização Mundial da Saúde, e há lições importantes a serem aprendidas com essa experiência. Este relatório visa a sistematizar e sintetizar as principais lições aprendidas, documentando o progresso e abrindo o caminho para uma abordagem integral de tributação de outros produtos prejudiciais à saúde, especialmente produtos considerados fatores impulsionadores da epidemia de doenças não transmissíveis, como o álcool e as bebidas açucaradas. Realizou-se uma revisão completa de publicações e documentos institucionais e discussões com especialistas sobre as experiências da última década. De modo geral, as lições podem ser caracterizadas segundo os principais mecanismos que promoveram o progresso. São eles: o monitoramento robusto, consistente e padronizado dos impostos sobre o tabaco, o que permitiu fazer comparações entre países e ao longo do tempo; a criação de políticas fiscais em um marco de coerência multissetorial nas políticas; e o desenvolvimento de diretrizes e a geração de evidências independentes para apoiar os impostos sobre o tabaco e combater a interferência nociva da indústria tabagista. Atualmente, o progresso nessas áreas está atrasado em termos de impostos sobre o álcool e as bebidas açucaradas. A aplicação das lições aprendidas com a vasta experiência obtida com a tributação do tabaco pode ajudar a avançar nos impostos sobre o álcool e as bebidas açucaradas e capturar as potenciais sinergias obtidas com a elaboração de uma abordagem integral. Embora seja preciso mais trabalho para desenvolver e implementar políticas de tributação para os três produtos, os achados deste relatório podem ajudar a fortalecer os objetivos de saúde pública de combater as doenças não transmissíveis e melhorar a saúde da população.

Palavras-chave Doenças não transmissíveis; fatores de risco; impostos; tabaco; bebidas alcoólicas; bebidas adoçadas com açúcar; política de saúde.