

# IMPLEMENTING FISCAL AND PRICING POLICIES TO PROMOTE HEALTHY DIETS



## A REVIEW OF CONTEXTUAL FACTORS



World Health  
Organization



# **IMPLEMENTING FISCAL AND PRICING POLICIES TO PROMOTE HEALTHY DIETS**



## **A REVIEW OF CONTEXTUAL FACTORS**



**World Health  
Organization**

Implementing fiscal and pricing policies to promote healthy diets: a review of contextual factors

ISBN 978-92-4-003502-7 (electronic version)

ISBN 978-92-4-003503-4 (print version)

© World Health Organization 2021

Some rights reserved. This work is available under the Creative Commons Attribution-NonCommercial-ShareAlike 3.0 IGO licence (CC BY-NC-SA 3.0 IGO; <https://creativecommons.org/licenses/by-nc-sa/3.0/igo>).

Under the terms of this licence, you may copy, redistribute and adapt the work for non-commercial purposes, provided the work is appropriately cited, as indicated below. In any use of this work, there should be no suggestion that WHO endorses any specific organization, products or services. The use of the WHO logo is not permitted. If you adapt the work, then you must license your work under the same or equivalent Creative Commons licence. If you create a translation of this work, you should add the following disclaimer along with the suggested citation: "This translation was not created by the World Health Organization (WHO). WHO is not responsible for the content or accuracy of this translation. The original English edition shall be the binding and authentic edition".

Any mediation relating to disputes arising under the licence shall be conducted in accordance with the mediation rules of the World Intellectual Property Organization (<http://www.wipo.int/amc/en/mediation/rules/>).

**Suggested citation.** Implementing fiscal and pricing policies to promote healthy diets: a review of contextual factors. Geneva: World Health Organization; 2021. Licence: CC BY-NC-SA 3.0 IGO.

**Cataloguing-in-Publication (CIP) data.** CIP data are available at <http://apps.who.int/iris>.

**Sales, rights and licensing.** To purchase WHO publications, see <http://apps.who.int/bookorders>. To submit requests for commercial use and queries on rights and licensing, see <http://www.who.int/about/licensing>.

**Third-party materials.** If you wish to reuse material from this work that is attributed to a third party, such as tables, figures or images, it is your responsibility to determine whether permission is needed for that reuse and to obtain permission from the copyright holder. The risk of claims resulting from infringement of any third-party-owned component in the work rests solely with the user.

**General disclaimers.** The designations employed and the presentation of the material in this publication do not imply the expression of any opinion whatsoever on the part of WHO concerning the legal status of any country, territory, city or area or of its authorities, or concerning the delimitation of its frontiers or boundaries. Dotted and dashed lines on maps represent approximate border lines for which there may not yet be full agreement.

The mention of specific companies or of certain manufacturers' products does not imply that they are endorsed or recommended by WHO in preference to others of a similar nature that are not mentioned. Errors and omissions excepted, the names of proprietary products are distinguished by initial capital letters.

All reasonable precautions have been taken by WHO to verify the information contained in this publication. However, the published material is being distributed without warranty of any kind, either expressed or implied. The responsibility for the interpretation and use of the material lies with the reader. In no event shall WHO be liable for damages arising from its use.

Design and layout by Ms Sue Hobbs of minimum graphics.

# Contents

<b>Acknowledgements</b>	<b>v</b>
<b>Abbreviations</b>	<b>vi</b>
<b>Executive summary</b>	<b>vii</b>
<b>Background</b>	<b>1</b>
<b>Methodology</b>	<b>4</b>
<b>Factor 1: Values</b>	<b>8</b>
<b>Factor 2: Resource implications</b>	<b>10</b>
<b>Factor 3: Equity and human rights</b>	<b>20</b>
Universal human rights standards	20
Impact on (health) (in)equity and (health) (in)equality	21
<b>Factor 4: Acceptability</b>	<b>27</b>
Acceptability to stakeholders	27
Acceptability of the intervention to government and policy-makers	28
Acceptability of the intervention to the public and consumers	29
Acceptability of the intervention to industry	34
Sociocultural acceptability	37
Environmental acceptability	38
<b>Factor 5: Feasibility</b>	<b>39</b>
Elements that hinder or support development and implementation	40
Elements that hinder or support monitoring, evaluation and enforcement	45
Impact on health systems, food systems and the policy environment	46
<b>References</b>	<b>48</b>
<b>Annex 1. Framework for review of contextual factors</b>	<b>64</b>
<b>Annex 2. Summary tables</b>	<b>66</b>



# Acknowledgements

This review of contextual factors on fiscal and pricing policies was led by Dr Katrin Engelhardt, of the World Health Organization (WHO) Unit of Safe, Healthy and Sustainable Diet, Department of Nutrition and Food Safety (NFS/CC Healthy Diet). Ms Dorit Erichsen, NFS/CC Healthy Diet, WHO, collected, reviewed and synthesized the evidence, and prepared the first draft of the report. Mr Tomas Allen, Librarian, WHO, reviewed the search protocol and supported the search for the factor on values. Comments on the protocol and the search strategy for the factor on equity and human rights were provided by Ms Rebekah Thomas Bosco, WHO Guideline Review Committee Secretariat. Comments on the search strategy for government searches were provided by Professor Celeste Naude, Associate Professor, Centre for Evidence-based Health Care, Division of Epidemiology and Biostatistics, Stellenbosch University, South Africa, and Co-Director Cochrane Nutrition; Professor Eva Rehfuess, Chair of Public Health and Health Services Research, Ludwig-Maximilians-University, Germany; and Dr Elie Akl, Professor of Medicine, American University of Beirut, Lebanon. Ms Ruby Brooks, NFS/CC Healthy Diet, WHO, conducted the searches for government reports and supported the finalization of the review.

The review was prepared as part of the required process for WHO guideline development. It was presented to the WHO Nutrition Guidance Expert Advisory Group (NUGAG) Subgroup on Policy Actions at its second meeting, in December 2019.

Technical editing of the review was undertaken by Dr Andina Faragher at Biotext Pty Ltd.

# Abbreviations

BMI	body mass index
DALY	disability-adjusted life year
GRADE	Grading of Recommendations Assessment, Development and Evaluation
HALY	health-adjusted life year
HFSS	high fat, sugar and salt
HIC	high-income country
ICER	incremental cost-effectiveness ratio
LMIC	low- and middle-income country
NCD	noncommunicable disease
NGO	nongovernmental organization
NUGAG	Nutrition Guidance Expert Advisory Group
OECD	Organisation for Economic Co-operation and Development
QALY	quality-adjusted life year
SES	socioeconomic status <sup>1</sup>
SNAP	Supplemental Nutrition Assistance Program
SSB	sugar-sweetened beverage
VAT	value-added tax
WHO	World Health Organization
WIC	Special Supplemental Nutrition Program for Women, Infants, and Children

预览已结束，完整报告链接和二维码如下：

[https://www.yunbaogao.cn/report/index/report?reportId=5\\_23612](https://www.yunbaogao.cn/report/index/report?reportId=5_23612)

