

Fiscal Policies for Diet and Prevention of Noncommunicable Diseases



Technical Meeting Report
5–6 May 2015, Geneva, Switzerland

Fiscal Policies for Diet and Prevention of Noncommunicable Diseases

**Technical Meeting Report
5–6 May 2015, Geneva, Switzerland**



WHO Library Cataloguing-in-Publication Data

Fiscal policies for diet and prevention of noncommunicable diseases:
technical meeting report, 5-6 May 2015, Geneva, Switzerland.

1.Diet. 2.Food Habits. 3.Chronic Disease. 4.Health Behavior. 5.Taxes.
6.Health Policy. 7.Meeting Abstracts. I.World Health Organization.

ISBN 978 92 4 151124 7 (NLM classification: WT 500)

© **World Health Organization 2016**

All rights reserved. Publications of the World Health Organization are available on the WHO website (www.who.int) or can be purchased from WHO Press, World Health Organization, 20 Avenue Appia, 1211 Geneva 27, Switzerland (tel.: +41 22 791 3264; fax: +41 22 791 4857; email: bookorders@who.int).

Requests for permission to reproduce or translate WHO publications –whether for sale or for non-commercial distribution– should be addressed to WHO Press through the WHO website (www.who.int/about/licensing/copyright_form/index.html).

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 the World Health Organization 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 the World Health Organization 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 the World Health Organization 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 the World Health Organization be liable for damages arising from its use.

Printed by WHO Document Production Services, Geneva, Switzerland.

Layout design: Eddy Hill Design

Contents

Acknowledgements	6
Abbreviations	7
Glossary	8
Executive summary	9
1. Introduction	10
2. Overview of noncommunicable diseases and the role of fiscal policies to promote healthy diets	11
3. Rationale and evidence of fiscal policies	12
Rationale for fiscal policies on diet	12
Existing evidence on fiscal policies for diet	13
4. Country experiences and lessons learned	14
5. Implications for design and implementation of fiscal policies	19
A typology for consideration	19
Fiscal policies and price elasticity	20
Health and substitution effects of fiscal policies	21
Overcoming barriers to fiscal policies	21
Nutrient profiling	22
Policy development	23
Earmarking of tax revenues	23
6. Conclusions	24
7. Recommendations	26
References	27
Annex 1. List of participants	30
Annex 2. Meeting programme	34

Figures

<i>Figure 1: Pathways for the effect of fiscal policy interventions</i>	12
<i>Figure 2: Summary of main findings of meta-review</i>	13
<i>Figure 3: Types of taxes</i>	19
<i>Figure 4: Different tax base options for beverages</i>	20
<i>Figure 5: Fiscal policy development and implementation framework</i>	23



Acknowledgements

The meeting report was prepared by Temo Waqanivalu and Leo Nederveen with support from Doris Oppong and Paulina Sosa of the Department of Prevention of Noncommunicable Diseases.

Staff in the WHO regional offices and colleagues from the WHO departments of Prevention of Noncommunicable Diseases, and Nutrition for Health and Development, participated in the organization of the meeting and provided valuable contributions to the meeting report.

WHO also wishes to thank the authors of the background paper provided to the meeting, in particular Dr Anne Marie Thow and Dr Shauna Downs of the Menzies Centre for Health Policy, University of Sydney, Australia.

Photos: Front cover: Gutsulyak (background, also back cover, p. 7), Mariyana M (also p. 8, 26), Xiaorui (also p. 8, 26), Irina Rogova (also p. 8, 25), Billion Photos (also p. 8, 22, 26), Zelenskaya (also p. 8, 11, 26), 5 second Studio (also back cover, p. 9, 11), Claudio Divizia (also p. 9, 11, 25), Yuttana Samol (also p. 9, 22, 25), Worananphoto (also p. 9, 25). Back cover: Yellow Cat (also p. 5), Kanchana P (also p. 5), Andrey Popov, Niwat Chaiyawoot, Billion Photos (also p. 20, 30), Africa Studio (also p. 5), Claudio Divizia (also p. 5, 21, 26), Ultimathule (also p. 5, 23), Africa Studio. Page 33: Martin Good / all Shutterstock.

Abbreviations

CN	Combined nomenclature
DALY	Disability-adjusted life year
DKr	Danish krone
EU	European Union
FINI	Food Insecurity and Nutrition Incentives
GAP	Global Action Plan on Noncommunicable Diseases
HIP	Health Incentive Pilot
ICN2	2nd International Conference on Nutrition
MRA	Mauritius Revenue Authority
NCD	Noncommunicable disease
OECD	Organisation for Economic Co-operation and Development
PAHO	Pan American Health Organization
PHPT	Public health product tax
SNAP	Supplemental Nutrition Assistance Programme
SSB	Sugar-sweetened beverage
USA	United States of America
VAT	Value added tax
WHO	World Health Organization



Glossary

Ad valorem tax:

Method for charging a duty, fee, or tax according to the value of goods and services, instead of by a fixed rate, or by weight or quantity.

Fiscal policy:

A government's revenue (taxation) and spending policy. This report focuses on non-trade related taxes and subsidies related to food, as non-discriminatory fiscal policy approaches.

Noncommunicable diseases:

Noncommunicable diseases (NCDs) – also known as chronic diseases – are not passed from person to person. They are of long duration and, generally, slow progression. The four main types of NCDs are: cardiovascular diseases (such as heart attacks and stroke); cancers; chronic respiratory diseases (such as chronic obstructed pulmonary disease and asthma); and diabetes.

Non-sugar sweetener:

A food additive (other than a mono- or disaccharide sugar), which imparts a sweet taste to a food. Technological purposes for this functional class includes: sweetener, intense sweetener, bulk sweetener. It should be noted that products like sugars, honey and other food ingredients that can be used to sweeten are not associated with the term "sweetener".

Nutrient profiling:

The science of classifying or ranking foods according to their nutritional composition for reasons related to preventing disease and promoting health.

Price elasticity of demand:

The degree to which demand for a good or service varies with its price.

Regressivity:

The extent to which the burden of a tax is higher for people on lower incomes, and/or represents a smaller percentage of a higher income earner.

Specific excise:

A set amount of tax charged on a given amount of product.

Substitution:

An effect caused by a rise in price that induces a consumer (whose income has remained the same) to buy more of a relatively lower-priced good and less of a higher-priced one.

Sugar-sweetened beverages:

Sugar-sweetened beverages (SSBs) are beverages containing added caloric sweeteners, such as sucrose, high-fructose corn syrup, or fruit-juice concentrates. These include, but are not limited to, carbonates, fruit drinks, sports drinks, energy and vitamin water drinks, sweetened iced tea, and lemonade.

Value-added tax:

Tax on each stage of production that adds value to a product or process.

Sources: World Health Organization (www.who.int); Online Business Dictionary (www.businessdictionary.com); *Using price policies to promote healthier diets*. Copenhagen: WHO Regional Office for Europe; 2015.



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_26828

