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Józefa Szczurek-Żelazko  
Secretary of State  
Ministry of Health  
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Dear Madam,

Noncommunicable diseases continue to be the most significant cause of morbidity and premature mortality in the WHO European Region and around the world. Diet and poor nutrition, and particularly obesity, are the largest contributing behavioural risk factors.

It is therefore unsurprising that policy-makers are looking to novel means of improving population nutritional status through healthier diets. Fiscal measures, including taxes (pertaining to food and non-alcoholic beverages), have been the subject of widespread interest in recent years. Taxes on sugar sweetened drinks is a policy measure recommended by the WHO and there is wide evidence on the successful implementation and positive impacts. In 2017, [Resolution WHA70.11](#) endorsed the updated Appendix 3 to the [Global Action Plan for the Prevention and Control of NCDs 2013 2020](#), which included 'effective taxation on sugar-sweetened beverages (SSBs)'. In 2018, the UN General Assembly adopted an updated [Political Declaration on NCDs](#). Paragraph 21 calls for the "implementation of appropriate fiscal measures to address NCD risk factors and promote healthy diets and lifestyles". Recent evidence demonstrates the effectiveness of food taxes (especially for sugar-sweetened beverages) and outlines the pathway by which fiscal measures lead to lower NCD risk childhood obesity risk).

WHO/Europe is pleased to learn that the Government of Poland is considering this WHO recommendation as part of its comprehensive approach to childhood obesity and Noncommunicable Diseases.

Taxes on less-healthy foods such as sugar-sweetened beverages (SSB) can also encourage industry to reformulate these products and shift resources towards production of healthier products, as seen in Hungary, Portugal and the UK. Because of the widespread overconsumption of saturated fats, trans-fats, free sugars and salt, even small changes in dietary behaviour can lead to large reductions in population-level morbidity, mortality and associated costs to society, the environment and the economy.

The main impact is expected through the decreased consumer demand because of increased price.

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Most experimental studies have tended to focus on proximal dependent variables (changes in purchasing),<sup>i</sup> while a few have assessed the impact of price changes on total energy purchased and consumed. Observational data from Finland, France, Hungary, and Mexico show that tax-related price increases in the range of 3–10% reduced consumption of soft drinks by 4–10%, with retailers passing on price increases larger than the tax (“over-shifting”) in all countries but Mexico. Higher tax increases tend to lead to larger falls in consumption and WHO currently recommends using taxes to increase prices.

Designing a tax involves consideration of the tax base, the type of tax used, the tax rate and tax structure. The health impact of a tax is determined by the impact on prices and how consumers respond to price increases for the targeted foods. If consumers purchase healthier alternatives rather than taxed less-healthy foods, the impact will be positive.

Excise taxes are likely to be the most appropriate and effective forms of tax... A simple specific excise tax that is applied to a wide range of products and aligned with the existing tax code is likely to facilitate adoption and enforcement, reduce consumption, and raise revenue sustainably. It also conveys an important public health message that certain types of foods should be eaten in moderation. France taxes beverages sweetened with sugar and artificial sweetener whereas Berkeley in the USA taxes only the former. In simple terms - the broader the tax base (i.e. the more products affected), the higher the revenue generated.

Sugar-Sweetened Beverages taxes should usually be implemented as part of a policy package to address unhealthy diets and compare favourably with other measures in terms of cost-effectiveness and impact. The health impact could be expected in conditions such as dental carries, obesity particularly in children, diabetes and other NCDs. Other proximal indicators would be average daily intake of SSBs and awareness about their health impacts.

Our Region has adopted its European Food and Nutrition Action Plan 2015-2020 that considers the use of price policies including fiscal tools.

WHO/Europe supports the use of taxation on sugar sweetened drinks as a policy measure and my office stands ready to provide further technical support to clarify the evidence, the design, implementation and evaluation of this proposed policy.

Yours very truly,



Dr Paloma Cuchi  
WHO Representative in Poland

**Copy for information to:**

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- Ms Justyna Mieszalska, Director, Department of Public Health and Family, Ministry of Health, ul. Miodowa 15, 00952 Warsaw, Poland
- Dr João Breda, Head WHO European Office for Prevention and Control of Noncommunicable Diseases & a.i. Programme Manager Nutrition, Physical Activity and Obesity, Division of Noncommunicable Diseases and Promoting Health through the Life-course, Moscow
- Dr Paloma Cuchi, WHO Representative and Head of WHO Office, WHO Country Office, Poland, Aleje Jerozolimskie 155, PL-02326 Warsaw, Poland

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**Footnotes:**

<sup>i</sup> Epstein LH, Jankowiak N, Nederkoorn C, Raynor HA, French SA, Finkelstein E. Experimental research on the relation between food price changes and food-purchasing patterns: a targeted review. Am J Clin Nutr 2012;95:789-809.

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