World Health Organization

European Region

Food taxes for a healthy diet: time for action

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Abstract
This policy brief provides an evidence-informed overview of health taxes on food as an effective fiscal policy to create healthier food environments, promote healthier diets and reduce the burden of diet-related noncommunicable diseases. The document outlines various types of food taxes and examines their practical implications for policy development and implementation. The document also highlights key principles of good practice to guide policymakers in designing equitable and effective health tax policies.

Keywords
NUTRITION
HEALTHY DIETS
NUTRITION POLICY
TAXES

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Abbreviations

FAO	Food and Agriculture Organization of the United Nations
GDP	gross domestic product
GHG	greenhouse gas
NCD	noncommunicable disease
NPM	nutrient profile model
SSB	sugar sweetened beverage
VAT	value added tax

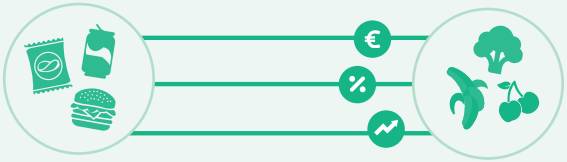
Key messages

Food consumption and production have major health and environmental impacts. Public policies to improve diets can have benefits for both human health and the planet.

A large and growing body of evidence, especially on sugar sweetened beverage (SSB) taxation, shows the potential for fiscal policies to improve nutrition and health. In 2024, WHO issued policy guidelines including a "strong" recommendation for taxes on SSBs and "conditional" recommendations for food taxes and subsidies aimed at promoting a healthy diet.[1]

An increasing number of countries apply health taxes on foods that typically do not contribute to a healthy diet.

In addition, most countries apply general consumption taxes on food, and often apply these at different rates on different foods for reasons that rarely include health or environmental sustainability.

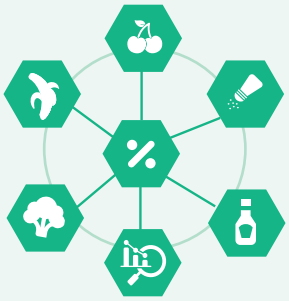


Using fiscal levers to promote healthy diets may include improving the alignment of existing taxes on food with health goals, without necessarily requiring new taxes and without increasing the overall tax burden on food.

Governments will have to address trade-offs because different types of taxes and tax designs have varying pros and cons.

Subsidies on healthy foods, possibly in the form of tax reductions, can have additional nutritional and health benefits.

Food taxes to promote healthy diets must rely on a measure of the overall nutritional quality of foods, such as a suitable nutrient profile model (NPM). This would improve the alignment of food prices and nutritional quality, and prevent unwarranted food substitutions and reformulations.



Health taxes on food need appropriate design, implementation and monitoring in order to achieve their goals without increasing the tax burden and administrative costs.

[1] Fiscal policies to promote healthy diets: WHO guideline. Geneva: World Health Organization; 2024 (https://iris.who.int/handle/10665/376763). Licence: CC BY-NC-SA 3.0 IGO.

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Background

The rationale for health taxes on food

Unhealthy diets are a leading cause of growing rates of obesity and noncommunicable diseases (NCDs) worldwide. This results from the increasing availability, marketing and intakes of foods that typically do not contribute to a healthy diet, such as foods high in saturated fat, salt, sugar and calories. In the WHO European Region, dietary risks and high body mass index account for about 11% of the disease burden each, with dietary risks accounting for 18.5% of deaths *(1)*. Diet-attributable deaths from cardiovascular diseases increased by 43.8% from 1990 to 2019 globally *(2)*. Current levels of overweight and obesity mean income losses equivalent to 3.5% of gross domestic product (GDP) in G20 countries, according to the Organisation for Economic Co-operation and Development (OECD) *(3)*.

Large-scale production and international trade have resulted in a steady increase in the global availability of highly processed industrially produced foods, boosted by pervasive brand marketing. These foods are usually cheaper, per unit of energy, and readily available to consumers. On the other hand, fresh and healthier foods have become relatively more expensive over time, and a healthy diet remains unaffordable for millions including in the European Region, according to the Food and Agriculture Organization of the United Nations (FAO) *(4)*.

Food systems, from production to consumption, also have far-reaching environmental costs and account for over one third of global greenhouse gas (GHG) emissions *(5)*. The FAO estimates the hidden costs arising from agrifood systems as being equivalent to 10% of global GDP, with an 8.6% increase in net costs from 2019 to 2023 *(6)*. These hidden costs include environmental, social and health costs, with the latter calculated as productivity losses due to obesity and NCDs as a result of food consumption. The FAO highlights these hidden costs as being "greater than the current value added of agrifood systems" *(7)*.

Taxes for healthy eating: what this means in practice

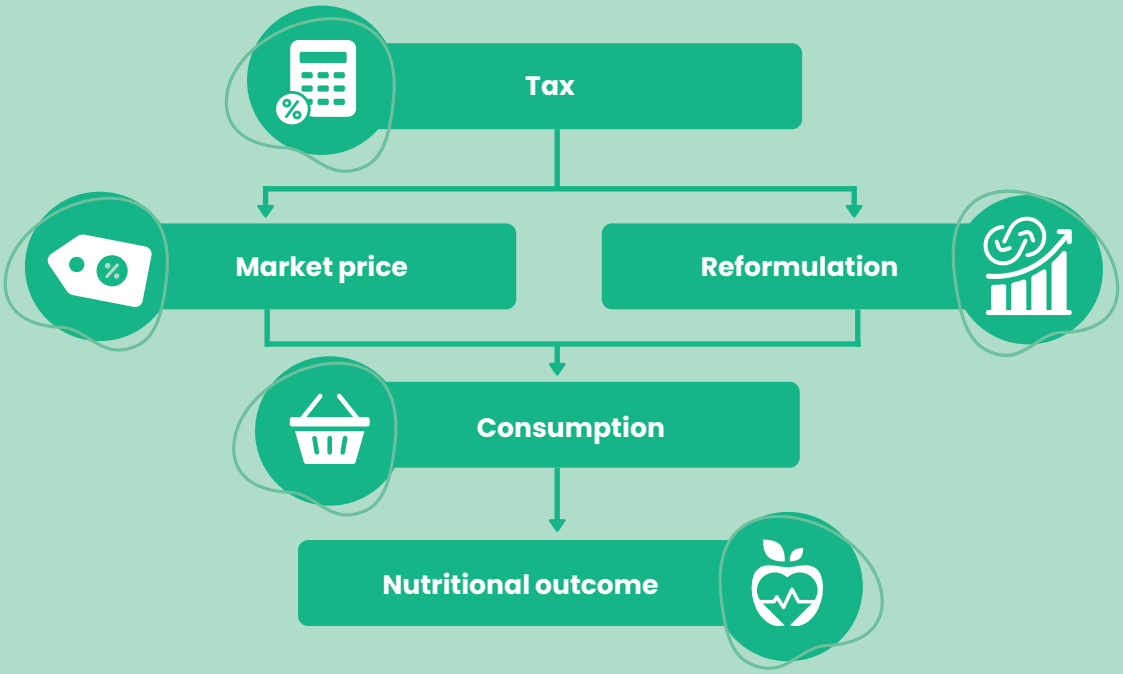
Food taxes to promote healthy diets require a different approach from that used with products that are more established targets for health taxes, such as tobacco and alcohol products, despite sharing the same goals of reducing costs that are not accounted for in consumption choices, such as costs to others, and costs to the consumer's future self (in economics: externalities and internalities). The primary goal of health taxes on tobacco and alcohol is to discourage consumption. In the case of food, instead, externalities and internalities are driven by what foods are consumed, in what proportions, and whether people have access to, and can afford, a healthy and nutritious diet. The relative prices of different foods play an important role in shaping people's food choices. Taxes that are applied differently to different foods, whether through excises applied to selected foods or through general consumption taxes, can shift relative prices and incentivize healthier food choices. Most countries do apply taxes to food and already apply different tax rates to different foods. Therefore, for those countries, applying health taxes to food effectively means in the first instance aligning tax rates with health goals. New taxes may or may not be required.

The purpose of health taxes on food

Food taxes can contribute to promoting healthier diets and population health. In 2016, WHO convened a technical meeting of global experts in fiscal policies. The group recommended the use of fiscal policies to incentivize healthier diets *(7)* and, at a minimum, "to reduce excessive consumption of less healthy foods" *(8)*. By 2022, 108 countries had introduced some form of taxes on SSBs for health improvement purposes *(9)*. Taxes can encourage manufacturers to reformulate foods, reducing levels of nutrients such as salt, saturated fat and sugar, which are often consumed in excess. They can also help people to change their food choices, curbing the demand for unhealthy products. This is particularly relevant among households with lower incomes, already at higher risk of unhealthy diets, as those households tend to respond to price increases caused by tax changes with greater reductions in consumption. Food taxes can also generate additional revenues for governments, some of which may be earmarked to address the health consequences of unhealthy diets, overweight and obesity *(10)*.

Fig.1 shows how food taxes can improve nutritional outcomes both by encouraging reformulation and by incentivizing demand for specific products.

Fig. 1. Simplified steps from taxation to achieving nutritional impact



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Types of food taxes

Most countries tax food as part of their wider fiscal policies, but fewer countries apply food taxes specifically designed to improve diet quality and health. Among the latter, perhaps the most prominent examples are Colombia, Hungary and Mexico (Box 1). Health taxes on foods that typically do not contribute to a healthy diet are also applied in a number of island states and smaller jurisdictions, while they have been partly repealed in three northern European countries (Denmark, Finland and Norway).

Three types of taxes, shown in Fig. 2, are most commonly applied to food and non-alcoholic beverages. While the majority of countries using taxes to promote healthy diets apply excise taxes, some use value added or sales taxes or import duties. Any of those taxes can be used for health improvement purposes, although each has strengths and limitations *(11)*. Combining a tax with incentives such as subsidies, or tax reductions, on healthy foods could alleviate the impact of price increases for low-income households and enhance health benefits *(11)*.

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Box 1. Food taxes in Colombia, Hungary and Mexico

Colombia

- In December 2022, Colombia introduced a tax on foods high in salt and saturated fat or prepacked foods that are industrially manufactured, with the aim of reducing the burden of obesity. This runs alongside a tiered tax on SSBs.
- The tax was set at 10% initially, rising to 20% by 2025.
- The tax sets thresholds for salt, free sugars and saturated fats, and exempts some traditional Colombian foods.

Hungary

- An excise tax was introduced in September 2011 with the aim of promoting healthier food and beverage choices and encouraging reformulation. Products subject to the tax were chosen because of the availability of healthier alternatives.
- An NPM was created specifically for the tax with categories based on identified excess nutrient consumption. It included thresholds for contents of salt, sugars and other specific ingredients.
- Further adjustments to the tax were introduced in subsequent years with the option added in 2016 for manufacturers to divert up to 10% of their tax payments to their own health-promoting programmes, such as physical activity or improved diet.
- Taxed products were estimated as forming about 12% of total food expenditures. One year after the introduction, expenditures on processed foods increased by 6.5% with no change in quantities purchased or expenditures for unprocessed products. Three years following the tax, the volume of sales for foods high in sugar were not significantly different from the baseline.

Mexico

- An 8% ad valorem tax (set as a proportion of price) was introduced in 2018 on "non-essential" foods, based on the food category they belong to and having an energy density above 275kcal/100g. This tax was implemented along with an excise tax on SSBs.
- One year after its implementation, the tax was found to have resulted in a 5% decrease in purchases of taxed products. However, there is conflicting evidence on the impact on total energy purchased.

Further discussion on these countries is available in a 2022 WHO publication *(12)*.

Fig. 2. Types of food taxes

	Excise tax	Value added/ sales tax	Import duties
Rates	Ad valorem: applied as a percentage of product value/price Specific: fixed amount per product quantity or level of nutrients	Standard ad valorem rates typically in place for all consumption, often differentiated between products	Usually ad valorem, but can be specific; rates tend to vary by product category
Tax points	Applied to imported and domestic products at any point in the supply chain	Value added tax (VAT) levied across the supply chain Sales tax levied at point of sale	Applied to imports at point of entry
Pros	Flexible: can be modelled to fit with specific health promotion goals	Existing taxes do not require new collection/ enforcement infrastructure	Can be useful in jurisdictions that rely heavily on imports
Cons	Require new collection/ enforcement infrastructure. May increase overall tax burden on food	Ad valorem taxes less effective if consumers switch to cheaper products Limited flexibility if standard rates to be used	Have limited impact on final sale prices May be prevented by trade agreements Two products with the same nutritional value may have different duties depending on whether they are imported or produced domestically
Examples	Colombia, Ethiopia, Hungary and Mexico apply excise taxes on products high in fat, salt or sugar	Spain has increased the VAT rate on SSBs to the standard rate level Portugal has temporarily reduced VAT rates on healthy food items such as fruit and vegetables	Island states in the Pacifc (e.g. Fiji) and Caribbean (e.g. Bermuda) have set import duties on various foods

Source: authors.

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Good practice principles

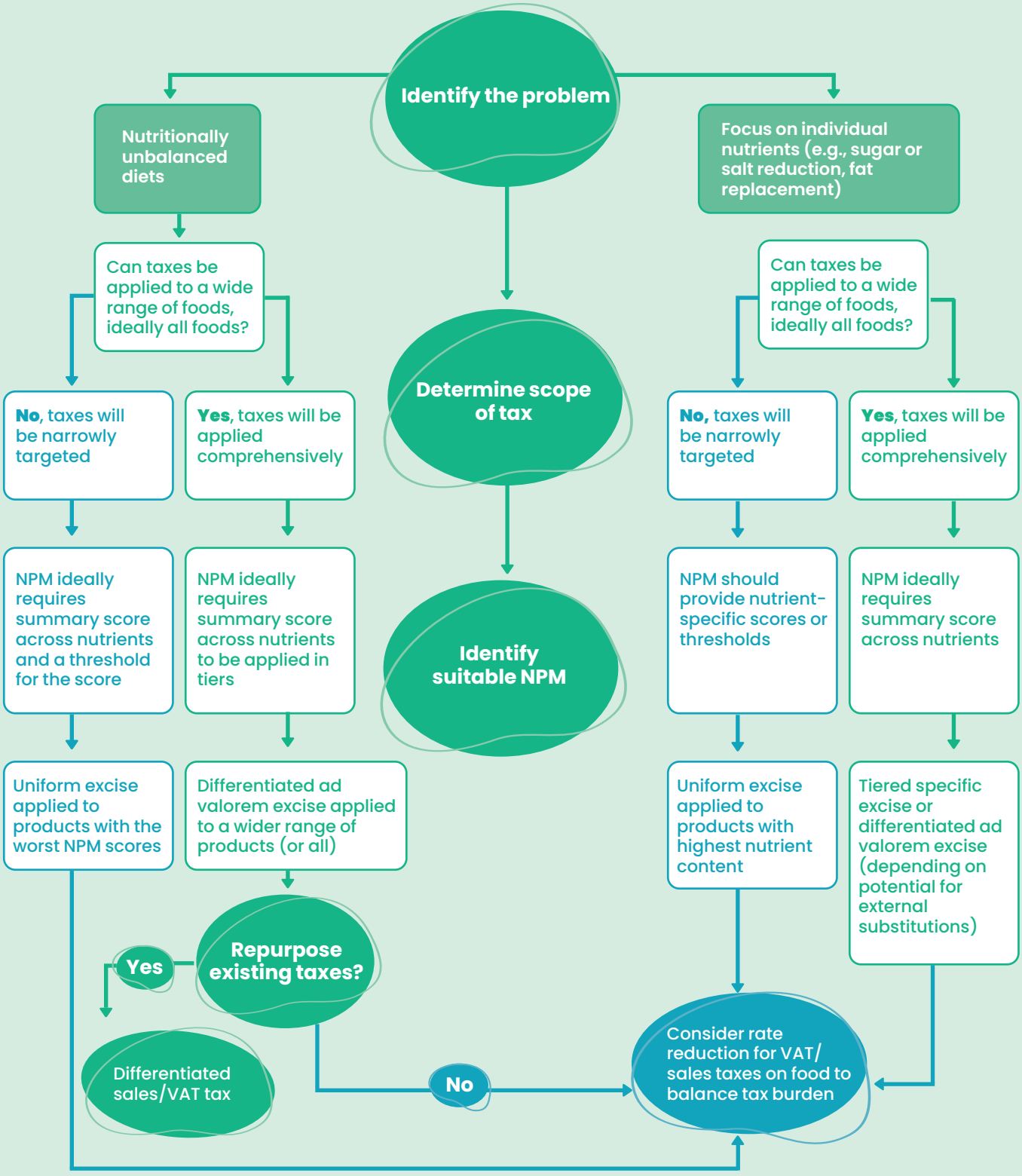
The process of designing health taxes on food and beverages should always start from a clear vision of the objectives of the tax. As illustrated in Fig.3, taxes can be broadly aimed at improving nutritionally imbalanced diets or can be targeted at increasing or decreasing the consumption of specific nutrients or food groups. They can be designed to primarily change consumer choices, or food formulations by manufacturers, or both. They can try to reconcile health and environmental sustainability goals, or address yet other goals in food and nutrition policy. In all cases, tax design should follow the good practice principles set out in this section.

Use a holistic definition of nutritional quality

Current health taxes on food and beverages tend to focus on a relatively narrow range of foods. For example, Mexico's tax on foods with an energy density above 275kcal/100g has a wider tax base than other taxes, but despite this it only covers 14% of caloric intakes *(13)*. Existing taxes also often focus on a single nutrient (e.g. sugar) and tend to be small as a proportion of food prices. This narrow scope means that effects are limited and may be offset by increasing intakes of nutrients not directly targeted by taxation, which may occur as a result of food reformulation by manufacturers or food substitutions by consumers.

Health taxes on food should be more broadly based and should take a more holistic approach in identifying foods to be taxed at higher and lower rates. A prominent example of a holistic approach is the use of NPMs, increasingly common in nutrition policies such as public food procurement, front-of-pack labelling and food advertising regulation *(14)*. There is scope for a wider use of NPMs as a basis for food taxation, currently limited to a few countries (e.g. Colombia, Hungary). NPM-based food taxes can be applied to a wide range of foods based on their overall nutritional quality, thus preventing unwarranted reformulations by manufacturers or substitutions by consumers. A growing interest in NPM-based food taxes is also driven by the possibility that a common NPM basis may create synergies across policies and enhance policy impacts. Different policies may require adaptations to the structure or mode of implementation of a common NPM, but the core principles of the NPM – establishing which foods are consistent with a healthy diet and which less so – should ideally be applied across all policies.

Fig. 3. Pathways in designing health taxes on food



Source: authors.

Modelling studies have shown that NPM-based food taxes can be more effective in curbing excess calorie and nutrient intakes than taxes targeting individual nutrients, especially when combined with subsidies – which can take the form of tax reductions – on healthier products *(15,16)*.

In many countries, the debate around foods that contribute to unhealthy diets has been increasingly focused on certain types of industrial processing, and on the concept of ultra-processed food, introduced by the Nova classification *(17)*. Foods classified by Nova – and other food classifications based on aspects of food processing that have been developed after Nova – as most highly processed tend to have poor nutrient profiles, and some NPMs (e.g. the Pan American Health Organization NPM) incorporate aspects of processing in their algorithms. However, food classification approaches based on processing and those based on nutrients are conceptually different, and if used individually as a basis for food policies, like taxation, they will lead to targeting partly different foods. A study comparing Nova and Nutriscore, the latter being based on an NPM, has shown that ultra-processed foods tend to have poor Nutriscore ratings, but the two classifications are not completely aligned, with roughly one in four food products with the best Nutriscore rating (A) being ultra-processed *(18)*.

Classifications like Nova can contribute to establishing a basis for health taxes on food; however, governments always need to weigh several elements in deciding what nutritional quality criteria would best support food taxes and the goals they are designed to pursue. For instance, a classification based on industrial processing criteria may provide less scope for reformulation by manufacturers than one based on nutrient content.

A second consideration is the risk of potential legal challenges to the criteria adopted as a basis for food taxation. Governments can strengthen their position against potential legal challenges by ensuring that the taxation approach: (i) is developed using scientific evidence on health risks; (ii) does not discriminate between like products; and (iii) is not restrictive of trade any more than is necessary to protect health.

2 Start from an assessment of existing food taxes

Any plan to introduce health taxes on food should start from a collaborative assessment of the food taxes already in place by public health and fiscal policy experts and officials. In most instances, this will include (indirect) taxes on products and services, although in some cases it may include other taxes, or subsidies, when these may contribute to creating important price differences between foods (e.g. business rates levied on the hospitality sector, which may selectively affect the prices of foods consumed out of home).

The first step in this assessment should focus on the size of the overall tax burden borne by households, which a government may not wish to increase when designing health taxes on food.

The second step is the mapping of food tax burden to different types of food products, by nutritional quality and, where relevant, place of production and consumption. If existing food taxes are poorly aligned with nutritional quality, there will be scope for redesigning food taxes in ways that would incentivize healthy eating.

The third step will involve a more detailed assessment of the types of taxes currently applied to food, the extent to which they can be modified, and the possible need for new taxes to complement existing ones. This should include an assessment of applicable domestic laws and customs; trade and investment agreements to which the state is party, including relevant restrictions or harmonization requirements; exceptions allowing regulation to protect public health; and notification provisions.

In designing health taxes on food, governments will want to avoid making food less affordable for low-income households. In particular, the concern is about the affordability of a healthy diet, but bearing in mind that the nature of the food environment in low-income neighbourhoods may make access to healthy food more difficult, independently of prices.

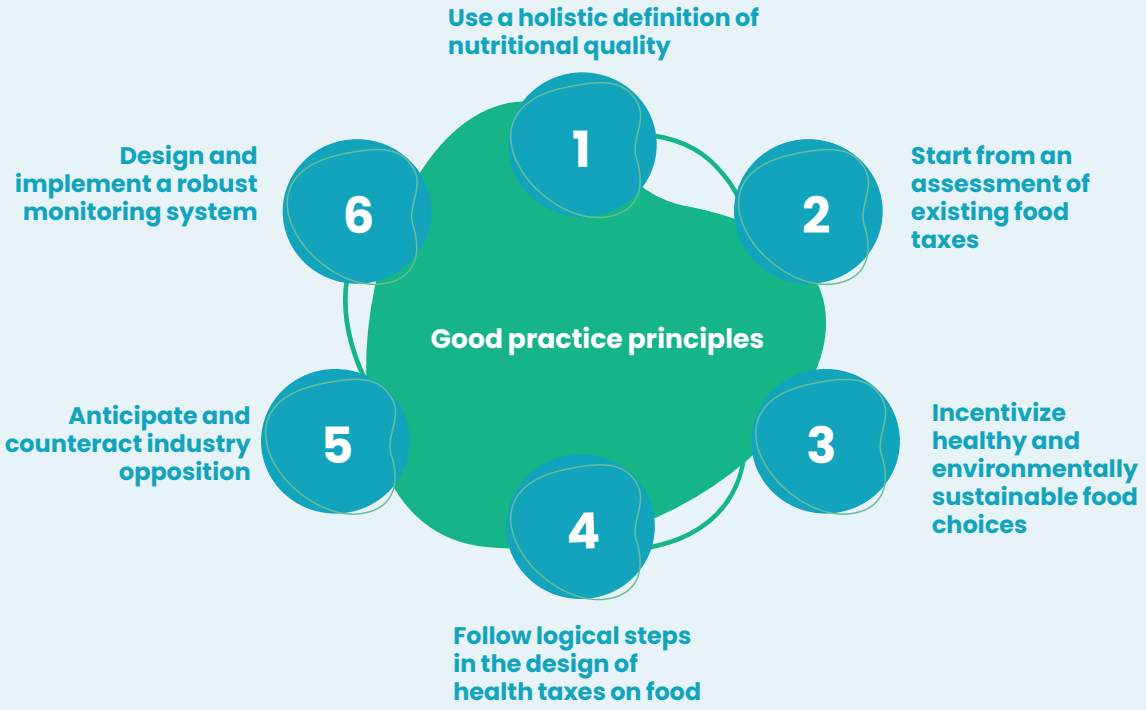
3 Incentivize healthy and environmentally sustainable food choices

Health taxes on food should ideally be aligned with both health and environmental sustainability goals, as environmental degradation, in turn, impacts on health.

Food taxes have the potential to simultaneously promote health and mitigate climate change in high-income, middle-income and some low-income countries – depending on rates of underweight in the population – if they are appropriately designed *(19)*. In the United Kingdom, it has been estimated that incorporating the societal cost of GHG emissions into food prices could reduce deaths from NCDs by improving nutritional outcomes, while reducing GHG emissions *(20)*.

A modelling study of possible increases in VAT on meat and dairy products, and a decrease on fruit and vegetables, in the European Union and United Kingdom, estimates a 3% reduction in deaths from diet-related diseases, as well as a 6% reduction in GHG emissions, land use and eutrophication potential, and a 5% reduction in freshwater use *(21)*. However, health and environmental goals are not always easily aligned, and trade-offs do exist.

Fig.4. Good practise principles



Source: authors.

4 Follow logical steps in the design of health taxes on food

The design of health taxes on food should follow some logical steps that require decisions on a number of important features of the taxes to be implemented. Depending on the specific needs identified in a given country, a government can decide, for instance, to adopt a narrowly based tax targeting a relatively small set of foods that exceed a high NPM threshold. This would mean that the least healthy foods – those with very poor nutrition profiles – would fall within the scope of the tax. These foods would likely be scattered across different food categories and would probably be taxed through an excise tax in addition to existing consumption taxes. Box 2 outlines some of the administrative challenges of an NPM-based food tax. Alternatively, the government may opt for a more broadly based tax, potentially targeting the entire food supply, with foods taxed at different rates based on one or several NPM thresholds. This tax could wholly or partially replace existing consumption taxes or provide a basis to redesign them.

The flow chart in Fig. 3 illustrates the logical pathways that should ideally be followed in the design of health taxes on food, including key decisions to be made and the characteristics of food taxes that would follow those decisions.

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Box 2. Administrative challenges of an NPM-based food tax

A tax based on an NPM including several nutrients can target a wide range of foods that do not contribute to a healthy diet, and is less likely to target core foods recommended in dietary guidelines. However, implementing an NPM-based food tax presents national taxation systems with a few administrative challenges. In particular, it requires:

- capacity by the tax administration to monitor relevant food ingredients and nutrient contents, or to ensure industry compliance with mandatory reporting requirements, for example, through mandatory nutrient labelling; and
- capacity to enforce and monitor the correct application of a tax by the industries concerned – for example, the initial cost of securing industry compliance in implementing the Danish tax on products high in saturated fat was estimated at 13% of the annual revenue generated by the tax.

Responses to such administrative challenges may include the following:

- Requiring industry to certify the amounts of nutrients through accredited laboratories would alleviate the burden on the tax system and encourage product reformulation, thus increasing compliance.
- Adopting a single approach across policies would reduce both administration and compliance costs – for example using an NPM-based front-of-pack labelling system would simplify the determination of the tax rates.

For a more detailed discussion of the administrative challenges and implementation of an NPM-based food tax, see Sassi et al. (2022) *(9)*.

5 Anticipate and counteract industry opposition

Most changes in food taxation designed to promote healthy diets are likely to be met with resistance from certain stakeholders, particularly from parts of the food, beverage and hospitality industries whose businesses may be affected by the changes in taxation. For example, in the European Region, the food and beverage industry has aggressively opposed the adoption of SSB taxes through lobbying, threats of legal action, direct funding of research, and peddling of false and misleading arguments and claims to policy-makers and the wider public. These actions are generally aimed at preventing or delaying the implementation of taxation measures, weakening their impact, or pushing governments to repeal existing policies *(22)*. The public health community can counteract this opposition by strengthening policy transparency, limiting corporate influence on health policy-making, exposing industry misinformation, building strong coalitions between public health experts, and establishing clear legal frameworks to limit corporate influence. Successful campaigns have sometimes attributed their success to a collaborative approach involving a range of organizations and actors, including civil society, academics, national public health institutions and international organizations.

6 Design and implement a robust monitoring system

Monitoring and evaluation of fiscal policies is crucial to their success. In particular, when the goal of a tax is to create price incentives to change consumer choices, governments must ensure that changes in taxation effectively translate into changes in the prices faced by consumers. Especially, but not exclusively, in the case of tax reductions, tax passthrough to consumers may be limited in some instances. A close monitoring of price dynamics and adoption of appropriate measures to ensure full passthrough is an essential complement to the adoption of taxation measures to improve diet.

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