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Watered down: a cross-case political economy analysis of sugar-sweetened beverage taxes in Vanuatu and Fiji

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Abstract

Taxes on sugar-sweetened beverages (SSBs) in Vanuatu and Fiji are praised for their alignment with the World Health Organization's noncommunicable diseases Best Buy policy recommendations. SSB taxes also intersect with economic, trade and commercial interests as well as complex domestic and international power dynamics. Yet, to date, the role of these broader interests and power dynamics in shaping SSB tax adoption in Vanuatu and Fiji has remained underexamined. Drawing on Bourdieu's forms of capital and triangulating interview ($n = 50$), document ($n = 461$) and observational data, this cross-case political economy analysis sought to understand where forms of power reside, how they manifest, and what impact they have on the alignment between SSB tax in Vanuatu and Fiji and national and global goals and priorities. Three interconnected themes emerged from the analysis: the influence of domestic industry actors in a context of shifting fiscal and trade incentives; the pivotal agenda-setting role of pro-tax multisectoral coalitions and the way political instability lent importance to informal policy processes. Findings evidence the varying influence of economic, social, and cultural capitals across the policy cycle and showcase the way in which actors strategically deployed, lost or re-imagined their capitals to secure policy influence. Importantly, cultural capital was essential to leveraging influence across the policy cycle and more inward-facing systems favoured the protection of domestic actors and industries, including their economic capital. From a health perspective, these political forces ultimately culminated in weaker or 'watered down' SSB taxes in both Vanuatu and Fiji.

Keywords: Fiji, noncommunicable diseases, Pacific, policy, power, sugar-sweetened beverages, tax, Vanuatu

Contribution to Health Promotion

- SSB taxes are often considered an unequivocal 'win' for health.
- However, our findings reveal the way political processes and power dynamics influence the motivation for and outcome of SSB taxes, which can see economic and trade interests prioritized over putative health outcomes.
- This research evidences the value of non-monetary forms of capital in shaping SSB taxes, an important consideration for economically strained health advocates and ministries of health.
- Globally and within our health systems, a more politically orientated approach, which values domestic health actors' know-how and networks, is critical to ensuring health-promoting multisectoral reform.

BACKGROUND

Sugar-sweetened beverage (SSB) taxes are recommended by the World Health Organization (2017a, 2017b) (WHO) as part of the Best Buys package for addressing the global escalation in noncommunicable diseases (NCDs) (World Economic Forum & World Health Organization, 2011). The NCD Best Buys seek to bridge health and economic policy goals by outlining cost-effective 'win-win' measures that can serve

both ends (World Health Organization, 2017b). SSB taxes, and many of the other NCD Best Buys, are orientated towards addressing the commercial determinants of health (Kickbusch *et al.*, 2016; Lacy-Nichols *et al.*, 2022). Sitting at the intersection of health, economic, trade and commercial interests, SSB taxes are highly political in nature, with their adoption and use dependent on how policymakers navigate contextually unique stakeholder interests and power dynamics.

While SSB taxes have now been adopted in 103 countries and territories (Hattersley and Mandeville, 2023), the interaction between SSB taxes as a technical policy idea and the political economy of each jurisdiction has produced considerable variations in policy design, implementation and outcome. SSB tax policy process literature increasingly points to a complex interplay between domestic and international political forces that influence the motivation for, and design of, taxes. Emerging themes include the role of issue framing, the influence of commercial interests, the presence and use of context-specific evidence and the importance of broad-based support, including civil society engagement and the central role of finance ministries (Elliott *et al.*, 2020; James *et al.*, 2020; Mulcahy *et al.*, 2022; Ahsan *et al.*, 2023; Carriedo *et al.*, 2023; Lwin *et al.*, 2023; Moerschel *et al.*, 2023). Recognizing SSB tax policymaking as a political, rather than solely a technical, process (Loffreda *et al.*, 2023), greater political evidence is needed to complement the substantial body of technically focused literature to thus improve future guidance on these and similar complex health reforms.

The increasing burden of NCDs has placed substantial pressure on vulnerable health and economic systems across the Pacific region (World Health Organization Regional Office for the Western Pacific, 2012b; Anderson, 2013; Foster *et al.*, 2018; Hou *et al.*, 2022; Peng *et al.*, 2024). In response, regional leaders declared a Pacific-wide NCD crisis in 2011, spurring regional and national NCD frameworks and action plans in which SSB taxes were identified as ‘a strategically important option’ (Pacific Islands Forum Secretariat, 2011; World Health Organization Regional Office for the Western Pacific, 2012a, 2014; World Bank, 2014). Concurrently, many Pacific countries were also contending with the implications of trade liberalization in the early 2010s, with new and restructured trade agreements dismantling import tariffs and removing preferential access to export markets, resulting in eroded domestic protections and reduced government revenue streams (Morgan, 2015, 2018). Strategically designed SSB taxes hence offered the potential to address various facets of these economic, health and trade-related challenges.

The Melanesian Small Island Developing States (SIDS) of Vanuatu and Fiji both introduced and adjusted SSB taxes during the 2010s. With differing political and economic contexts and trajectories, exploring the power dynamics present in the tax design and implementation processes in each country is likely to hold important insights for understanding how and why SSB taxes respond to diverse local and global needs and priorities. Hence, this study seeks to understand where power resides, how it manifests and what impact these dynamics have had on the SSB taxes’ alignment with internal and external expectations in each case.

METHODS

Study design and theoretic positioning

This explanatory cross-case analysis examines SSB tax adoption and adaptation in Vanuatu and Fiji between 2006 and 2020. This comparative piece follows the analysis and write-up of each discrete exploratory case to retain the integrity of individual cases and ensure ‘case-based’ synthesis in alignment with best practice for case study methodology (Yin, 2018).

Grounded in critical realism, the study centres on the inter-rogation of power and, through Giddens’ (1984) theory of structuration, power’s role in shaping interactions between

policy actors and across policy processes (Bhaskar, 2014; Creswell and Creswell, 2018). By arguing that the autonomy of individuals and groups is influenced by and, themselves then reproduce or embed, social structures, Giddens’ theory of structuration conceptualized structure and agency as interdependent (Hardcastle *et al.*, 2005). Structuration hence brings together the polarized dualism of structure-orientated or more objectivist theories of power with those that are more agentic or subjectivist-focused (Gibbs, 2017). The ideas, interests and institutions framework underpinned the analysis of individual cases to draw out and examine the political economy forces at play. This framework allows for the exploration of the inter-relationship between information and framing (ideas), agendas of diverse policy actors (interests) and the rules and norms of the broader socio-political context (institutions) (Palier and Surel, 2005; Gauvin, 2014; Shearer *et al.*, 2016). Bourdieu’s (1986) ‘forms of capital’ then provided a heuristic for conceptualizing diverse forms of power; where they reside, are embodied or accumulate; and how such power dynamics influence policy processes and their outcomes. Bourdieu’s (1986) forms of capital focus on disaggregating between the forms of economic, social and cultural conditions and resources that are embodied or accumulated to afford actors varying degrees of power.

Case selection

Targeted excise taxes on SSBs are present in 11 of the Pacific region’s 22 countries and territories (Teng *et al.*, 2021; Hattersley and Mandeville, 2023). The increasing rate of NCDs and relatively widespread adoption of SSB taxes makes the Pacific an ideal region for interrogating power and policymaking as it relates to SSB taxes. Vanuatu and Fiji were purposefully selected as cases given the presence of SSB taxes in both jurisdictions and their shared Melanesian cultural context. While sharing some commonalities, these countries have distinct political histories and differences in demography, industry presence and economic status (Table 1). In relation to multi-case study methodology, similarities between cases allow for pooled lesson drawing, while heterogeneity in cases informs a rich comparative analysis of the implications of countries’ respective political economies, policymaking processes and resultant policy outcomes (Stake, 2005).

Data collection

Data were collected between January 2020 and April 2021 and included 50 key informant interviews, 461 document and archival records and direct observations (Table 2). Key informant interviews were conducted by the first author with individuals with specific expertise in Vanuatu, Fiji or both (listed in Table 2 as ‘regional’). The first and second authors initially generated a prospective interview list based on expert knowledge with updates added based on snowball sampling and concurrent documentary analysis. An open-ended question guide drawing on Walt and Gilson’s (1994) health policy triangle informed key informant interviews with national and regional policymakers, bureaucrats, representatives from statutory bodies, academia, civil society, industry and development partner organizations. Document and archival records were collected iteratively by the first author throughout the data collection phase and included documents provided by informants during or after interviews as well as those sourced through targeted internet searches. Unstructured research memos were also generated by the first author to document relevant observations of socio-political phenomena from

Table 1: Case characteristics

	Vanuatu	Fiji
Population ^a	327,000	930,000
GDP (USD) ^a	1.06B	4.98B
Diabetes prevalence ^b	15.60%	17.70%
Political system	A unicameral parliamentary system comprised of 52 members directly elected from multimember constituencies. Coalition-based political leadership prone to votes of no confidence. A separate chiefly system responsible for advising on socio-cultural affairs.	A unicameral parliamentary system comprised of 55 members since 2013. Members are elected using open list proportional representation. Military involvement in politics has traditionally been common, with four coups between 1987 and 2006. The Great Council of Chiefs formerly appointed the President of Fiji and a proportion of Senate members before the body was disestablished in 2012.
SSB tax introduced	2015	2006
Key events intersecting with SSB tax process	World Trade Organization accession (2012), endorsement of a renewed Melanesian Spearhead Group trade agreement (2013), parliamentary bribery scandal (2014), Tropical cyclone Pam (2015).	Melanesian Spearhead Group trade agreement is signed (2005), Coup d'état is carried out by Bainimarama (2006), constitutional crisis (2009), new constitution is drafted (2013), Tropical cyclone Winston (2016).

^a2022 figures derived from [World Bank \(2024\)](#) open data.

^b2021 figures of population ages 20–79, derived from [International Diabetes Federation \(2021\)](#) Atlas.

informal interactions, parliamentary and media broadcasts, and remote attendance at regional forums and dialogues. Detailed accounts of the data collection methods have been described elsewhere ([Elliott et al., 2023](#)).

Data analysis

Data analysis integrated findings from interviews, document and archival records and direct observations. Thematic coding and triangulation were facilitated by the first author importing all interview transcripts, and document and archival records into NVivo version 12. Data analysis was carried out in three phases. Phases I and II focused on individual case descriptions and political economy analysis, articulating the ‘what, why and how’ of each case insofar as the SSB tax structure of each and the ideas, interests and institutions which shaped the surrounding policy process. Findings from phases I and II have been reported elsewhere ([Elliott et al., 2023](#)). Phase III focused on the cross-case comparison drawing on deductive and inductive analysis. Descriptive and analytical accounts of both cases were re-read and commonalities and contrasting elements were considered across cases. All data points were then recoded for ‘power’ with major power-related events and dynamics extracted from both cases and mapped against [Bourdieu’s \(1986\)](#) capitals. [Bourdieu’s \(1986\)](#) heuristic of capitals provided explanatory power insofar as aligning the emerging themes with the study’s aim of exploring how power influenced SSB tax policy processes and their outcomes in each country.

Ethics

Ethical approval was obtained from the Vanuatu Human Research Ethics Committee (DPH 02/2-LT/lr), the Fiji National University College Human HREC (176.20) and James Cook University HREC (H-7931 and H-8055). Free and informed consent was sought from all informants and participation was voluntary and non-remunerated.

RESULTS

Three major interconnected themes emerged in cross-case analysis, demonstrating the different forms of capital held by

various actors and, importantly, how these dynamics influenced the SSB tax policy processes and their outcomes in Vanuatu and Fiji. Drawing on [Giddens’ \(1984\)](#) theory of structuration, each of these themes sits at the intersection of structure and agency, whereby the autonomy (or power) of different actors influenced, and was influenced by, specific social structures.

Shaping policy: the power of the domestic industry

Strong domestic industries shaped the evolution of the SSB tax in Vanuatu and Fiji. In both countries, successive governments prioritized the development of domestic industries to bolster the national economy, allowing for the private sector to gain significant influence in negotiating advantageous terms. For example, the Fiji government immediately rescinded a 2008 water extraction tax following a production halt by Fiji Water ([Peters, 2008](#)). Later adjustments to SSB taxes have also solidified a tax structure that continues to favour domestically produced SSBs over imported equivalents. In Vanuatu, SSB tax policy architects met with domestic SSB industry actors during the policy’s design phase to ensure their perspectives were considered and the finalized policy included import tax carve-outs for the impacted domestic industry. The relatively small number of industries in each country amplified their bargaining power, allowing them to effectively advocate for their interests within the policymaking process:

They [domestic industry actors] have a lot of power to talk to the Government, because there’s such a dearth of local industry. For the Government it’s a really important priority that, of those industries that exist, it’s important we listen to them. – Vanuatu political representative

The Vanuatu and Fiji governments had also undergone considerable trade liberalization during the era in which both SSB taxes were enacted, eliciting bids for governmental protection from domestic industries. By signing up to trade agreements, both countries were forced to dismantle import tax arrangements, negatively impacting their tax revenues, while ending the favourable treatment once afforded to domestic products. The erosion of domestic protections and greater reliance on excise tariffs and business taxes to

Table 2: Number and type of study informants, archival records and observations

	Informant type	#	Document types	#	
Vanuatu	Government health	5	Government of Vanuatu reports and policy documents	31	
	Government finance	4	Media reports	19	
	Political	1	Press releases, communiqués and committee reports	9	
	WHO Vanuatu office	2	Vanuatu development partner reports	7	
	World Bank	1	Vanuatu specific academic papers	23	
	Civil society	1	Corporate documents and websites	4	
	National media	1	Parliamentary Hansard	3	
	SSB industry	1	Acts of parliament	4	
	National development partner		2	Meeting minutes and correspondence	8
				Regional reports and policy documents	12
			Global reports and policy documents	22	
			Regional and global academic papers	15	
	Vanuatu total	18		157	
Fiji	Government health	3	Government of Fiji reports and policy documents	84	
	Political	1	Media reports	28	
	Statutory bodies	2	Press releases, communiqués and committee reports	12	
	WHO Fiji office	1	Fiji development partner reports	10	
	Civil society	2	Fiji specific academic papers	62	
	Industry	2	Corporate documents and websites	9	
	National development partner	2	Parliamentary Hansard	14	
	National academics and commentators		4	Acts of parliament	33
				Regional reports and policy documents	16
				Global reports and policy documents	12
		Regional and global academic papers	24		
	Fiji total	17		304	
Regional	Regional development partners (Pacific Community, Pacific Island Forum and Melanesian Spearhead Group)	7			
	Global development partners (WHO Western Pacific Office, World Bank)	3			
	Regional academics and commentators	5			
	Regional total	15			
Cross-case totals		50		461	

generate needed government revenue placed additional pressure on domestic producers while simultaneously revealing the economy's reliance on the sector. The looming threats of offshoring and industry contraction posed tangible risks to government finances and overall economic progress, granting substantial bargaining power to domestic industry leaders in negotiations with political authorities. As such, in both countries, parliamentary discussions surrounding SSB taxes consistently focused on the ramifications for domestic industry. In Vanuatu, the SSB tax was in part devised to respond to concerns regarding the contraction of Vanuatu Beverages Limited. Domestic industry actors effectively pressured the government into granting the industry import concessions, by way of duty exemptions on other goods and equipment, to counteract the economic impact of the tax and re-establish a competitive advantage over international imports. Similarly in Fiji, the repeal of early iterations of the tax was a direct result of the domestic industry lobbying officials, claiming that the tax would undermine the viability of the domestic producers (Thow *et al.*, 2011).

Domestic industry actors cultivated longstanding personal and professional ties to government officials. Through their enduring presence in each country, industry leaders had established close ties to political elites in particular, and the widespread desire for national economic development often aligned the perspectives of political leadership with the interests of the domestic industry. These relationships were characterized by mutual benefit, as both parties recognized the importance of collaboration in advancing their respective agendas. The pervasiveness of neoliberal discourse also meant that governments and industry shared a mutual appreciation of market-orientated reforms and more limited state involvement in the economy. Domestic industry and political informants alike in both contexts spoke of their close and respectful relationship; a perspective shared by other observers:

It's a business-friendly Government... they've made a real effort to support local industry, whether that's SSB industry or otherwise, mainly because it's an economic driver in their view. – Global development partner representative

Domestic industry leaders' social connections afforded them direct access to policymakers, enabling them to stay informed about and influence policy changes likely to impact the sector or the profitability of their business. For instance, in Fiji, domestic industry leaders spoke of their direct involvement in negotiating trade agreements at the request of political leaders—a position many at the Ministry of Health and Medical Services felt excluded. Political unrest in both countries during the negotiation of the SSB taxes hindered external (international) industry actors from building similar rapport with policymakers, solidifying the position of domestic industry leaders as the primary source of industry perspectives in policy deliberations. Their privileged access to political elites and established trust granted domestic industry leadership substantial influence in both formal and informal processes of policy consultation.

Finally, domestic industry's knowledge of political processes, leverage points and informal social institutions directly and indirectly influenced SSB tax policy debates in both countries. In Fiji, for instance, the memorandum of understanding drafted by Fiji Beverages Group, an industry coalition, proposing self-regulatory measures to address NCDs was designed to sway political processes and fend off tougher regulatory action by the Ministry of Health and Medical Services. Via their close relationships with policymakers, domestic industry actors had considerable discursive power in framing broader narratives surrounding proposed reform, such as the SSB tax, in political debates. For example, domestic industry actors worked to position potential SSB taxes as a response to a foreign or imported problem; a tactic that focused considerations on imported rather than domestically produced goods and granted domestic industry actors power over their foreign counterparts. In public statements and interviews in both cases, it was common for industry actors to draw parallels between the strength and profitability of their companies and national economic development:

You've got to remember that there are about 3,500 small retail stores in Fiji. We would directly service a good proportion of those... So if you look at the actual economic impact on the retailing environment if we were priced out of the market, it'd have pretty tragic consequences. – Fiji industry representative

They [the government] use us as a big and good tax contributor. – Vanuatu industry representative

Parliamentary Hansard in both countries showcased that the protection of domestic industries was the central concern to both government and opposition during negotiations of respective SSB tax. The knowledge of who to speak with and lobby, as well as how best to craft messages to directly influence policy and more discursively influence how industry interests were understood, granted domestic industry actors power in shaping policy.

The food companies are very strong, and they are very powerful, and they have great connections with the government. – Fiji national development partner representative

Setting the agenda: the pivotal role of multisectoral coalitions

Multisectoral coalitions played a crucial role in advancing the SSB agenda. In both cases, these coalitions raised awareness of the proposed reform and fostered the perception among

the public and policymakers that there was widespread support for the initiative. Multisectoral partnerships were also pivotal in ensuring broad framing of the potential benefits of SSB taxes. In Vanuatu, collaboration between bureaucrats from the Ministry of Health and the Ministry of Finance and Economic Management enabled the tax to be framed as both a health and economic measure, garnering support from various sectors. Similarly, in Fiji, although initially conceptualized as an economic measure, an alliance formed between health bureaucrats, the Consumer Council of Fiji and the civil society group, Diabetes Fiji, broadened the perception of the tax proposal to encompass economic, health and rights perspectives. Joint advocacy work by this Fijian coalition made the SSB tax appealing to a wider audience, resulting in a 700% increase in the SSB tax rate between 2006 and 2017.

The formation of these broad-based coalitions supported health actors in diversifying the framing of health taxes, transitioning advocacy efforts away from solely morbidity and mortality terms to also incorporating economic language that resonated with politicians. Conversely, in light of both countries' industry-friendly environment, multisectoral coalitions supportive of SSB taxes provided a health rationale for what might otherwise have been perceived as a purely revenue-generating policy if implemented by ministries of economy or finance on their own. In a neoliberal climate where government involvement in markets was discouraged, health framing and the involvement of health actors also provided necessary legitimacy to SSB taxes despite such being a direct interference with free market competition. While the need for additional government revenue was central to both taxes, health arguments provided publicly palatable framing:

It was almost like that Health can do something for Finance instead of simply being a drain on the public purse
– Academic/regional commentator

Broad-based coalitions proved beneficial in pooling bureaucratic and political expertise and networks essential for eliciting a response from their respective governments. This collective political acumen allowed coalitions to align the SSB tax proposal with government agendas and ensure proposals were submitted to the appropriate authorities to prompt action. For example, in Fiji, ties between Consumer Council leadership and senior personnel in the Ministry of Economy facilitated the timely use of formal budget proposal channels:

This SSB tax has been passed in Fiji because it got to the right person and those that were involved in the process of getting it across understood the power dynamics and who is the most influential. I mean, the [former] Consumer Council CEO, who's now a part of the Fiji First party, she understood that well and knew whose ear to get in order to get it passed. – Regional development partner representative

In Vanuatu, economic shortfall knowledge shared by finance personnel was instrumental in health bureaucrats framing the SSB tax as a dual health and revenue initiative in 2014. Furthermore, finance bureaucrats' understanding of budgetary processes, particularly the increased use of excise taxes following trade liberalization, helped position the proposal as consistent with current practice. In both cases, multisectoral coalitions played an important role in navigating significant bureaucratic and political hurdles required to transition SSB

taxes from the policy agenda to the decision-making table of political elites.

Power dynamics within coalitions influenced their ongoing role in the SSB tax formulation and implementation processes. While coalitions were able to strategically frame SSB taxes and gain traction on the policy agenda, this did not necessarily guarantee equal inclusion of all coalition members' perspectives. In Vanuatu, for instance, the Ministry of Finance's economic expertise and authority in drafting tax policy positioned finance bureaucrats in a dominant role (over health bureaucrats) in shaping the SSB tax proposal. Despite initial proposals to earmark tax revenue as a means to garner support from health actors, this provision was removed during policy formulation without the knowledge of health stakeholders. Similarly, the import tax carve-outs introduced alongside the tax contradicted its health objectives, highlighting the limited influence of health actors both internally within the original coalition, and externally. In Fiji, coalition members drafted their proposed adjustments to the SSB tax on more equitable terms, with all three organizations submitting identical budget proposals outlining the rationale for the tax adjustment. However, centralized decision-making in the Fijian political landscape restricted the input of coalition members during the policy design phase. While health actors were not actively engaged in further policy design, ongoing consultation took place with representatives from the Consumer Council. Indeed, despite playing pivotal roles in the coalitions that proposed these measures, health actors had limited power in shaping the practical policy mechanisms during formulation and implementation. In both cases, the priority given to generating government revenue continued to favour the interests of the domestic industry during policy formulation, while the expertise of economic bureaucrats in tax policy processes ensured economic interests were not compromised in trade-offs during implementation.

Shifting authority: the influence of political instability on policy processes

Political instability reshaped the dynamics through which actors exerted influence on the SSB tax policy process, elevating the significance of informal channels and personal relationships. In Vanuatu, the political landscape was characterized by frequent votes of no confidence, resulting in the ascension of four different Prime Ministers between 2013 and mid-2015. This period coincided with the emergence of the nation's largest case of political corruption, which came to light on the same day the SSB tax was debated and enacted in parliament. With unstable coalition governments focused on their political leadership, bureaucrats were granted considerable authority in policymaking:

When it's really stable, the politicians are actually trying to affect something. Whereas when it is changing every two weeks, all they care about is being in power. And then the civil servants have an enormous amount of sway. – Vanuatu government finance representative

Aided by Vanuatu's relatively small population, inter-bureaucratic relationships across the public sector streamlined policy processes:

So in fact, the more unstable the politics, the easier it is to get these policies through. Because there's so many little

windows. But when there's a stable government the windows are reduced. You've then got to go through the formal, proper cycle of developing a policy... But when the government is changing consistently, they'll pass any old thing. – Vanuatu government finance representative

In Fiji, by contrast, the Bainimarama regime seized power through a coup in 2006, marking the country's fourth coup in 20 years. With strong military ties, leaders of this 'good governance coup' quickly implemented corruption oversight mechanisms, exerting control over both the public and private sectors through implicit intimidation. The regime suspended elections through an emergency order, maintaining power for eight years. Under the Fiji First banner, Bainimarama was democratically elected in 2014 and again in 2018 before being voted out of office in 2022. The aftermath of the 2006 coup led to a highly centralized policymaking structure. Decision-making authority became predominantly concentrated within the Ministry of Economy, specifically with the Minister for Economy who concurrently held the position of Attorney General:

Fiji's very simple; if the AG wants it to happen, it happens. And if he doesn't, it doesn't. – Academic/regional commentator

The ability to influence or drive policy in Fiji was thus closely linked to personal or political connections with the Attorney General and how those in power defined the rule of law (Skaaning, 2010). This centralized and relationship-driven approach to policymaking resulted in substantial adjustments to the SSB tax, particularly when the agenda was driven by the former CEO of the Consumer Council, a close political ally of the Attorney General. By contrast, advocacy efforts led solely by health bureaucrats struggled to gain traction. Additionally, informants noted the relationship-based progression of policies led to a considerable turnover of senior public servants who felt marginalized in their ability to lead or question reform within their own portfolios.

In both cases, moreover, the reliance on informal channels for policymaking posed challenges to external actors' ability to influence policy. While ties between domestic industry leadership and government (discussed above) ensured consistent consideration of their interests during policy formulation and implementation, it remained difficult for external industry actors' viewpoints to gain footing. Even external health actors such as WHO encountered difficulties in finding a receptive audience amongst policy architects.

Finally, political instability had a detrimental impact on accountability, diverting public and political attention away from the policy processes, detailed policy debate and scrutiny. In particular, instability undermined the establishment of robust policy monitoring and evaluation mechanisms in both cases. In Fiji, the state of emergency and postponement of the elections between 2006 and 2014 reduced the pressure on politicians to prioritize transparency. In Vanuatu, the reciprocity between politicians and their local constituents overshadowed other forms of political accountability, limiting the focus on policy evaluation. Consequently, there was a lack of political impetus to monitor or assess the SSB tax in either country. Moreover, the presence of an SSB tax itself served as a symbolic gesture by political elites to demonstrate their responsiveness to societal needs, making it challenging to define, let alone measure, success without potentially undermining this perception.

DISCUSSION

This cross-case political economy analysis of SSB tax in Vanuatu and Fiji identified three major interconnected themes: first, it showed how domestic industry actors were able to strategically deploy their cultural capitals across various points in the policy cycle to influence framing and political debate, gain access to invited policy spaces, and make direct appeals to and demand concessions from political elites. Meanwhile, multinational industry actors were reliant on economic capital alone, while major advocates of SSB taxes, such as WHO, were also limited by their lack of contextually specific social and cultural capitals. The second cross-case theme showed that coalition building was advantageous in pooling certain types of social and cultural capitals, as partnerships between bureaucrats and, in the case of Fiji, civil society were instrumental in raising the public and political profile of SSB taxes. Yet, coalitions proved less cohesive during policy design and implementation when expertise in economic policy, a form of institutional cultural capital, granted finance bureaucrats in Vanuatu and, through networks, consumer advocates in Fiji ongoing influence while the power of health actors subsided. The third theme identified political instability as a critical context that gave rise to informal channels for policy development but also undermined political accountability. In this setting, sustained cultural capital became essential to identifying strategic points for intervention across an unstable policy cycle and with more inward-facing political systems that favoured the protection of domestic actors and industries. The culmination of these political forces ultimately meant, from a health perspective, SSB tax bills were ‘watered down’ in both instances.

Findings from this cross-case analysis demonstrate that policy actors’ possession of different forms of capital afforded them varying degrees of power, which they deployed, lost or re-imagined across different stages in the policy cycle. In both country cases, domestic industry actors were able to protect their interests actively and passively across the policymaking process, based on economic capital but also by leveraging proximity to key decision-makers and strategically navigating social norms. Thus, they could frame their economic prosperity as consequential to the prosperity of the nation-state. Similarly, by pooling resources, connections and know-how, SSB tax advocacy coalitions drew heavily on the social and cultural capitals of their members in elevating SSB taxes on the policy agenda. However, in both country cases, coalitions splintered post agenda setting. Economically savvy bureaucrats in Vanuatu, and those with proximal relationships to the Ministry of Economy leadership in Fiji, were able to maintain influence over policy design and implementation. The influence of health actors subsided, meaning they had limited ongoing involvement in how the idea of an SSB tax was brought to fruition. Thus, the public framing and celebration of Vanuatu and Fiji’s SSB taxes as a ‘win’ for health and other outcomes did not align with the very limited manner in which health actors were ultimately able to influence policy design and execution.

Previous political economy analyses around SSB taxes have pointed to the influence of economically powerful industry actors and the importance of broad-based advocacy coalitions (Baker *et al.*, 2018; Roache and Gostin, 2018; Friel *et al.*, 2021; Hagenaars *et al.*, 2021; Thow *et al.*, 2021; Babor *et al.*, 2022; Lauber *et al.*, 2022; Mulcahy *et al.*, 2022; World Health Organization, 2022; Putri *et al.*, 2023; Townsend *et*

al., 2023). Meanwhile, considerations of how power is constituted and exercised are still underexamined (Lacy-Nichols and Marten, 2021). This research contributes to the emerging political economy literature on SSB taxes in several ways. Firstly, the integral role of social and cultural capitals in shaping SSB taxes in Vanuatu and Fiji illustrates the importance of not over-conflating economic capital and policy influence. The Vanuatu and Fiji cases illustrate how the relationship between economic capital and policy influence can be moderated by pre-existing networks and knowledge of and experience in navigating the national policy landscape, which can afford domestic actors, specifically industry actors and bureaucrats, power *over* economically dominant actors. With contemporary definitions of commercial determinants of health focused on the economic power of large corporate entities in particular (de Lacy-Vawdon and Livingstone, 2020), greater nuance in the conceptualization of corporate influences is required to capture more subtle, and often more proximal, influences on policymaking.

Secondly, our findings show how different types of capital are not equally influential across the policy cycle. Hence instances of influence should not be understood to represent sustained power in shaping policies or their outcomes. This insight has implications for scholarly understandings of power, and for how these may be extrapolated in practice. While aligning with the dynamic flows of power (Topp *et al.*, 2021), the shifting value of policy actors’ capitals challenges how power-related observations from across the policy cycle are integrated into broader lesson drawing in political economy research. For example, the symbiotic relationships between public, political and media agendas and the associated contestation around issue framing make agenda setting one of the most readily observable phases in the policy cycle (Dearing and Rogers, 1996). Political economy research focussed on SSB taxes that relies extensively on public and media reporting is hence likely to produce results focused on processes and power dynamics linked most closely to agenda setting (cf. important works by Putri *et al.* (2023) and Mulcahy *et al.* (2022)). Yet, as findings from this cross-case analysis demonstrate, power dynamics shift significantly post agenda setting, when much of the policymaking process moves behind closed doors or, at best, into invited spaces of power (Gaventa, 2005). These dynamics necessitate differentiated approaches to data collection as well as analysis that more robustly captures political economy forces present in the latter, less easily observed phases of the policy process. Likewise, while multi-sectoral coalitions are greatly promoted by the health reform literature (Sabatier and Jenkins-Smith, 1993; Jenkins-Smith and Sabatier, 1994; Howlett *et al.*, 2017), further analysis of the fluctuating influence of health actors within coalitions is required to ensure these partnerships ultimately improve population health outcomes.

Finally, this cross-case analysis provides valuable insights into political instability as a feature of policymaking in non-conflict settings. Health systems research has tended to dichotomize health systems into conflict and non-conflict settings (Shah *et al.*, 2020; World Health Organization, 2020; Truppa *et al.*, 2024), which has traditionally risked conflating political instability and state failure literature. The conflation of conflict with political instability has seen an under examination of the role of instability in amplifying or curtailing health interests, and the power held by health actors in negotiating health policies during periods of

political turmoil. The broader field of political science has found political instability has wide-reaching implications on public sector priorities, functions and their outcomes (Huber, 1998; Davies, 2014; Mele and Ongaro, 2014), yet exploration of health policy-specific ramifications remains under-considered. Given the global prevalence of constitutional crises and political instability, and the concurrent advancement in thinking around health system resilience in particular (Witter *et al.*, 2023), further examination of political instability's impact on health policymaking is important in advancing our collective understanding of this important nexus between politics, the strength of our health systems and the health of our populations.

With epistemological roots in the biomedical and public health sciences (Abimbola and Pai, 2020; Schrecker, 2021), global health discourse has long placed value on decontextualized forms of evidence (assuming greater generalization) and, by extension, overlooked forms of social and political knowledge and connections held by health actors at the coalface. However, findings from this study reaffirm decades-old anthropological and political science observations that, through their social acuity, cultural and institutional knowledge, and networks within contextually unique settings, domestic actors actually hold substantial power in shaping health policies (Kleinman, 1978; Kingdon, 1984; Atkinson, 2002; Mintrom and Norman, 2009; Closser *et al.*, 2022). The assurance that health goals are adequately reflected in multisectoral policies is hence dependent on domestic health actors' active and persistent engagement in all stages of the policy cycle.

At a global level, achieving such necessitates reimagining health policy and systems research and policy guidance to recognize and value domestic health actors' intrinsic bureaucratic and political know-how and expansive networks of influence. At a health systems level, thinking and working politically must be incorporated into core business. To date, the 'win-win' rhetoric of the NCD Best Buys has translated into a focus on understanding and measuring the health and economic achievements of SSB taxes post-implementation (Nakhimovsky *et al.*, 2016; Teng *et al.*, 2019; Popkin and Ng, 2021; Andreyeva *et al.*, 2022). But to construct effective health policy for NCDs and commercial determinants, a more politically orientated approach includes embracing person-to-person connections to build respectful and sustained networks across government and into civil society. It also requires supporting and upskilling health policy officers and advocates to recognize and draw on all forms of capital they are afforded and navigate the ethical conflicts in how diverse capitals are leveraged in achieving health-promoting multisectoral reform. Supporting health-interested actors to employ political thinking and political economy tools in their approaches to policy design can also be aided by explicitly supporting cross-sectoral learning. Valuing and equipping health actors with in-depth knowledge of legal, commercial, tax, trade interests, concepts and debates will ensure greater health representation across the policy cycle. Discrete projects by the McCabe Centre, the World Cancer Research Fund and others hold promise in this space (World Cancer Research Fund, 2018; McCabe Centre for Law and Cancer, 2020; World Bank, 2020; World Health Organization, 2022); however, mainstreaming of cross-sectoral learning and collaboration is required to respond to the escalating challenges faced across the sector.

This study expands empirically and theoretically on previous works to understand SSB tax adoption globally and specifically in Vanuatu and Fiji. Several strengths and limitations of the article must be acknowledged. At a macro level, findings contribute to an emerging body of critically orientated research analysing the NCD Best Buys and SSB taxes specifically. This work complements the traditionally more positivist-leaning basis for such policy advice by providing important insights into context-specific interests and power dynamics that shape how policy ideas are adopted by states and, indeed, whose interests are served through their operationalization. The cross-case nature of analysis was beneficial in addressing the research question, with the identification and interrogation of points of divergence and convergence across cases key to theory development. However, the political nature of SSB taxes and the time elapsed since adoption in both contexts is likely to have influenced who engaged in key informant interviews and the details they disclosed. In particular, the political sensitivity surrounding government decision-making in Fiji is likely to have had a disproportionately negative impact on political actors' and economic-interested bureaucrats' engagement with the study. Furthermore, key informant interviews with regional and Fijian contacts were reliant on remote data collection techniques given the impact of COVID-19 on travel during the study period. Yet, strong in-country connections and longer interviews were prioritized to foster relationships of trust. Significant input from the study's Fijian co-authors, triangulation across data sources and iterative analysis were also used to overcome potential recall bias and enhance the richness and validity of findings.

CONCLUSION

By design, the NCD Best Buys aim to streamline and expedite the uptake of health-promoting and economically smart policies. However, findings from this cross-case analysis of SSB tax adoption in Vanuatu and Fiji demonstrate that the complex political reality of policymaking produced policy outputs largely at odds with the well-intentioned yet technocratically focused NCD Best Buys. By exploring the influence of domestic industry, the leadership of multisectoral coalitions, and the 'reshaping' impact of political instability, this political economy analysis demonstrates the dynamic flows of power which afford different actors leverage in shaping phases of the policy cycle and, by extension, policy outputs and their impact. In neither case was lack of technical know-how the main impediment to progress in addressing complex health challenges such as NCDs. Rather, it was the challenge of navigating complex domestic political realities while retaining policies true to the claims of health-promoting intent. At all levels, continuing to advocate for evidence and policy design institutions that embed contextual knowledge and networks and empowering health-interested parties to draw on these attributes are key to centring improved population health in the design and impact of multisectoral policies.

AUTHOR CONTRIBUTIONS

This study was designed by L.M.E. and S.M.T. with formative input from S.L.D. All data were collected by L.M.E. L.M.E. led the data analysis and interpretation phase with critical input from S.L.D., G.D.W., A.L.A.R. and S.M.T. The article was

drafted by L.M.E. with critical revisions provided by all authors. The final version of the article has been approved by all authors.

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CONFLICT OF INTEREST

The authors of this paper do not have any conflicts of interest to declare.

DATA AVAILABILITY

The datasets used and/or analysed during this study are available from the corresponding author upon reasonable request.

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