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**The political economy of NCDs in Melanesia:  
Case study analysis of sugar-sweetened beverage taxes in  
Vanuatu & Fiji**

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## Abstract

**Background:** Sugar sweetened beverage (SSB) taxes are promoted by the World Health Organization and other multilateral agencies as an important policy tool in responding to the global escalation of non-communicable diseases (NCDs). These taxes have been framed as a ‘win-win’ solution for both health and economic outcomes, with the potential to improve population health while generating government revenue. Partially as a result, their implementation has grown worldwide in recent years. While there has been extensive research and policy guidance on the technical aspects of SSB tax adoption, however, the political dimensions, particularly the ways in which economic, trade, and commercial interests shape these policies, remain less explored.

In the Pacific, where NCDs have reached crisis-level, there has been widespread adoption of SSB taxes. This PhD examines how the political, economic and institutional contexts have shaped the motivation behind, and design of, SSB taxes in two Pacific nations, Vanuatu and Fiji.

**Methods:** This qualitative research employed the ideas, interests and institutions framework to understand and unpack the political economy forces that shaped the motivation for, and design of, SSB taxes in Vanuatu and Fiji. Of critical importance to rich policy analysis, multi-case study design permitted the concurrent exploration of each country’s SSB tax adoption process and its surrounding sociopolitical context. Findings drew on triangulated interview (n=50), document (n=461) and observational data collected from Vanuatu and Fiji. Single and cross-case analyses were guided by theories of policy analysis, power and postcolonial theory, with Bourdieu’s forms of capital central to interrogating how policy actors positioned their interests and leveraged diverse forms of power in shaping policy processes and their outcomes.

**Results:** Despite ostensible health framing, economic interests were the major driving force behind the adoption of SSB taxes in Vanuatu and Fiji. Multisectoral coalitions of domestic health, economic and, in the case of Fiji, civil society representatives were critical in navigating political and bureaucratic instability and garnering initial support for dual health and economically framed taxes. These dynamics denote the central role of social and cultural capitals in shaping respective policy agendas. However, these coalitions commonly splintered during policy design, when, in a political climate of deregulation and trade liberalisation, health interests were superseded by governments’ attempts to balance revenue generation and the appeasement of powerful domestic SSB industry actors. How SSB taxes were understood during the policy design phase were hence reflective of the ability of economic bureaucrats and domestic industry actors to strategically leverage their proximity to politicians and their knowledge of social norms to best position their interests. In Vanuatu’s case, a narrowly defined SSB tax base and the concurrent introduction of import tax concessions reflect the precedence given to revenue generation and domestic protection motives. While in Fiji, despite multiple adjustments to the SSB tax over more

than a decade, these changes were demonstrated to be largely in response to domestic industry – rather than health – lobbying, leaving the tax out-of-step with best practice for population health.

Findings from this research challenge the common assumption that economically powerful multinational corporations are the major obstacle to introducing health promoting policies, like SSB taxes. Rather, in the case of both Vanuatu and Fiji, domestic industry actors and pockets of bureaucratic influence were more important in shaping and reshaping the technical policy. Evidence from SSB tax adoption in Vanuatu and Fiji illustrate how locally constituted social and cultural power are equally, if not more important, than economic power in shaping these complex policies.

**Conclusion:** This research provides the first political insights into the adoption of Vanuatu’s SSB tax and adds considerable depth to existing research on Fiji’s SSB tax experience. The exploration of intersecting ideas, interests and institutions underpinning SSB tax adoption in both countries reveals the dynamic and contextually unique political economy forces shaping the adoption of these policy mechanisms and, ultimately, influencing the ends they seek to achieve. Findings demonstrate that the influence of domestic actors should not be underestimated, with the institutional knowledge and networks vested in bureaucrats, civil society and domestic industry actors critical in shaping SSB tax policy processes and their outcomes.

The commercial determinants of health responsible for the global escalation of NCDs are not abating, making the need for responsive health policy more urgent than ever. Yet, for local and global health actors alike, findings from this research highlight the inherently complex and contested nature of policy, revealing the limitations of more positivist-leaning or linear models of policymaking, such as those reflected in the NCD ‘Best Buys’. The transformation of well-intentioned ideas into multisectoral policy cannot be divorced from the power-imbued political reality in which it is situated. Health interested actors and their allies must lean into – rather than out from – this political complexity to foster sustainable cross-sectoral partnerships and governance structures that prioritise health.

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- Elliott, L. M.,** Waqa, G. D., Ravuvu, A.L.A., Dalglish, S. L., & Topp, S. M. (2024 – under review). Sugar, power and policy: The political economy of a health and economic 'win-win' in Fiji's sugar-sweetened beverage tax. *Globalization and Health*.
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- Elliott, L.** (June 2022). Keynote address: Colonisation and health in Oceania. *Tropical Health and Education Trust UK*.
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- Elliott, L.,** Dalglish, S., Topp, S. (Nov 2021). What drives NCD-related fiscal reform? *Emerging Voices for Global Health Conference – Dubai*.
- Elliott, L.** Waqa, G., Dalglish, S., Topp, S. (Feb 2021). The political economy of NCDs. *Pacific Islands Health Research Symposium – Suva*.
- Elliott, L.,** Dalglish, S., Topp, S. (Oct 2020). What drives NCD-related fiscal reform in low and middle-income countries? *Health Systems Research Symposium – Dubai*.
- Elliott, L.** (Oct 2020). The case of sugar sweetened beverage taxation in Vanuatu. *Global Health Policy Research Forum*.
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### **Other publications related to this thesis**

**Elliott, L. M.,** Briese, J., & Duthie, D. (2023). Instruments of colonial administration and white saviorism: The past and present of public health. In J. Ravulo, K. Olcoń, T. Dune, A. Workman, & P. Liamputtong (Eds.), *Handbook of Critical Whiteness: Deconstructing Dominant Discourses Across Disciplines* (pp. 1-19). Springer Nature Singapore. [https://doi.org/10.1007/978-981-19-1612-0\\_82-1](https://doi.org/10.1007/978-981-19-1612-0_82-1)

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## Abbreviations

<b>AG</b>	Attorney General
<b>CEO</b>	Chief Executive Officer
<b>DALY</b>	Disability adjusted life year
<b>FAO</b>	Food and Agriculture Organization of the United Nations
<b>FCTC</b>	Framework Convention on Tobacco Control
<b>GDP</b>	Gross domestic product
<b>HIC</b>	High-income country
<b>HPSR</b>	Health policy and systems research
<b>IMF</b>	International Monetary Fund
<b>LMIC</b>	Low- and middle-income country
<b>MSG</b>	Melanesian Spearhead Group
<b>MOH</b>	Ministry of Health
<b>MOHMS</b>	Ministry of Health and Medical Services
<b>MOF</b>	Ministry of Finance
<b>MPs</b>	Ministers of Parliament
<b>NCDs</b>	Non-communicable diseases
<b>SDGs</b>	Sustainable Development Goals
<b>SIDS</b>	Small island developing states
<b>SSB</b>	Sugar-sweetened beverage
<b>VAT</b>	Value added tax
<b>UN</b>	United Nations
<b>WHO</b>	World Health Organization
<b>WTO</b>	World Trade Organization

## Chapter 1: Introduction

*'Health taxes are good for health and good for budgets, making them a unique and timely policy solution for the polycrisis of today.'*

– The Task Force on Fiscal Policy for Health, 2024 <sup>1</sup>

*'Seek simplicity and distrust it.'*

– Whitehead, 1920 <sup>2</sup>

## 1.1 Chapter introduction

There is growing global interest in the use of sugar sweetened beverage (SSB) taxes to support countries in addressing the escalating burden of non-communicable diseases (NCDs) while concurrently raising revenue for governments. This introductory chapter provides a background to SSB taxes, including the logic of their use, global uptake and where they are situated in the global health policy landscape. This chapter also positions my research within the evidence base, provides an account of the aims and objectives of this thesis and summarises each of the included chapters.

## 1.2 An overview to SSB taxes

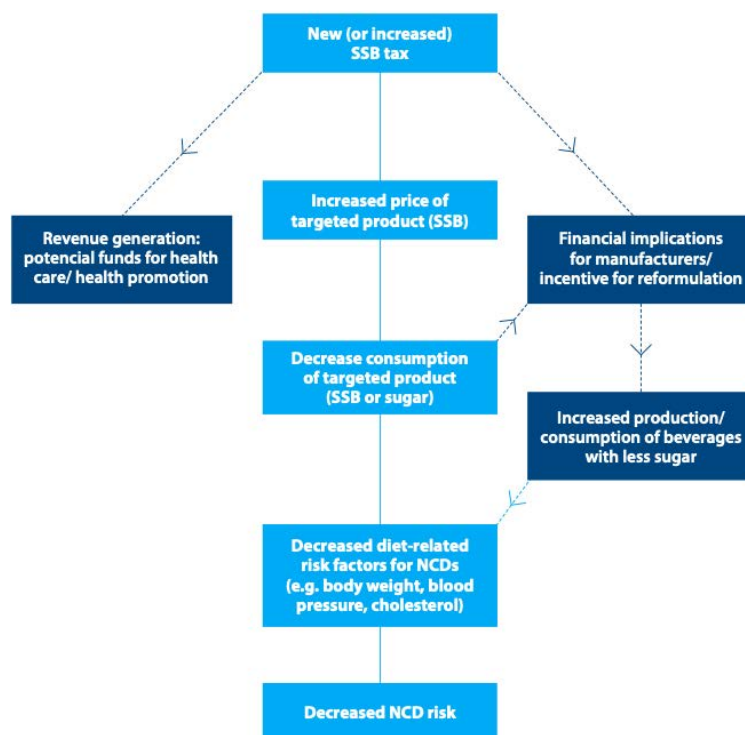
SSB taxes are proposed as one of a suite of policy prescriptions designed to address the global escalation of NCDs.<sup>3</sup> As ultra processed foods and beverages now dominate much of the global food system,<sup>4-6</sup> energy dense and nutrition poor SSBs are responsible for a considerable proportion of the global population's ever-increasing intake of free sugars.<sup>7-9</sup> This negative dietary trend is not only a product of growing production, but also extensive (and often aggressive) global and domestic marketing of SSBs and their increased affordability.<sup>10,11</sup> With a high intake of free sugars closely linked to obesity and diet-related NCDs,<sup>12,13</sup> addressing the affordability of SSBs through targeted taxes, provides an avenue for reducing consumption and, by extension, mitigating the burden of NCDs.

Targeted taxes on health-harming commodities are not new. Dating as far back as Adam Smith's 1776 economic theorising on the wealth of nations, taxing commodities including tobacco, alcohol and sugar have traditionally been condoned as not only fiscally responsible but also morally so.<sup>14-16</sup> Once known as 'sin taxes', given the specific focus on goods deemed socially or individually harmful, the more recent 'health taxes' reframing is argued to signal a shift away from such stigmatisation.<sup>17</sup> However, as argued by Koons and Marten,<sup>17</sup> this reframing of health taxes has not stymied debate surrounding their use. Fundamentally concerned with shifting consumer preferences, health taxes represent government involvement in private affairs and the redistribution of private wealth. At the consumer level, overt efforts by governments to shift behaviour in this way can be met with discomfort given the perceived imposition of certain morals and social values.<sup>17-20</sup> While at an economic level, health taxes represent governments' active distortion of prices and hence markets, sitting counter to dominant market-orientated or neoliberal ideological discourse.<sup>21-23</sup> Representing a threat to the interests of industries producing these commodities, affected industries utilise a range of tactics to amplify the above concerns and oppose the introduction or scale up of such taxes.<sup>7,9,24,25</sup> In the face of this opposition, the 'sin taxes' to 'health taxes' evolution in language is important in making the health argument for the adoption of these taxes more salient. However, positioned at the intersection of health, trade, economic, commercial and consumer interests, health taxes are a form of multisectoral reform with political negotiation ultimately determining which interests they meet.

### 1.2.1 A ‘win-win’: The SSB tax logic

In the last decade tax advocates have widely heralded SSB taxes as a health and economic ‘win-win’ for governments.<sup>3,9,10</sup> Policy advice projects that targeted taxes on SSBs reduce their consumption and hence avert health care costs (a health ‘win’), while also creating an additional revenue stream for implementing governments (an economic ‘win’).<sup>3,7,9,10,26</sup> In Mexico for example, the introduction of a SSB tax in 2014 was associated with a sustained reduction in the purchasing and consumption of taxed drinks.<sup>27</sup> Modelling of the cost-effectiveness of the Mexican tax by Basto-Abreu et al. projects the tax may prevent 240,000 cases of obesity and 61,000 cases of diabetes within ten years, and yield an economic return of US\$3.98 for every dollar invested in its implementation.<sup>28</sup> In this respect, SSB taxes follow a very similar rationale to taxes on other health-harming commodities, such as tobacco and alcohol. Further, there is an inverse relationship between socioeconomic status, SSB consumption and associated poor health.<sup>7</sup> Emerging evidence hence indicates that SSB taxes are equity enhancing, countering a common industry critique that such taxes are regressive in disproportionately burdening lower income demographics.<sup>9,29</sup> With groups of lower socioeconomic status more sensitive to price changes, consumption amongst poorer demographics is projected to be most impacted by SSB taxes, and hence health ‘wins’ also the most profound, particularly when paired with other health promoting interventions.<sup>30-33</sup>

As outlined in Figure 1 below, the World Health Organization (WHO) projects that introducing or increasing taxes on SSBs is likely to increase their price and hence directly reduce their consumption. Further, the WHO also anticipate that well-structured taxes are likely to encourage product reformulation. In other words, applying higher tax rates to products with higher concentrations of sugar (known as tiered tax rates) place a financial impetus on SSB producers to redesign their products to contain less sugar and, by extension, create healthier food environments.<sup>9,26,34,35</sup> For example, in response to a tiered SSB tax introduced in the United Kingdom in 2016, research by Public Health England found that product reformulation had seen sugar levels reduce by 11% per 100ml within two years.<sup>36</sup>



*Figure 1 WHO's logic on the relationship between SSB taxes and the population risk of NCDs<sup>9</sup>*

Health advocates, and most notably WHO, also widely embrace the potential for collected SSB tax revenue to be reinvested in the health sector.<sup>9,26</sup> Known as earmarking or hypothecation, specifically assigning tax revenue to ministries of health, or to health promotion or NCD prevention and treatment-related activities, can be an effective way of amplifying their health benefit.<sup>26,37,38</sup> In global health circles, the practice of earmarking funds from health taxes is most notably associated with the establishment and success of autonomous health promotion foundations, such as Australia's VicHealth and Thailand's ThaiHealth, on the back of earmarked tobacco tax revenue.<sup>39-42</sup> However, while earmarking health tax revenue has considerable public support and is known to increase public acceptability of health taxes,<sup>9,25</sup> it often lacks support from ministries of finance where it is perceived to circumvent good public financial management.<sup>43</sup>

### 1.2.2 Designing SSB taxes for health

To ensure the greatest impact on population health, contemporary SSB tax technical advice generally recommends the adoption of targeted excise taxes.<sup>7,9,10</sup> As outlined in Table 1, excise taxes are levied against a particular product or range of products and are equally applied to domestically produced and imported goods. There are two main forms of excise tax, specific and ad valorem. Specific excise taxes are based on certain characteristics of a product, such as its volume or nutrient content. By contrast, ad valorem (literally meaning 'according to value') excise taxes are levied as a percentage of the value of a product.

In the design of SSB taxes, there are two other broad types of consumption tax that can and are applied to SSBs across various countries.<sup>7,44,45</sup> Value added tax (VAT) or sales taxes are generally applied more

universally to goods and services as a means of raising government revenue. VAT and sales taxes are ad valorem taxes in that they are levied as a fixed percentage of a product's value across the supply chain (in the case of VAT) or at the point of sale (in the case of sales taxes). By contrast, import taxes or tariffs are applied exclusively to imported goods. Import taxes have traditionally been levied against products to generate government revenue and protect domestic industries by ensuring a competitive advantage for locally produced goods. In other words, additional taxes levied against imported goods are often passed onto consumers, making imported goods more expensive than those produced locally. Trade agreements and liberalisation encourage the removal of import tariffs to prevent discriminatory taxing of imported goods. In low- and middle-income countries (LMICs), the dismantling of import tariffs through global trade liberalisation has seen the importation of foreign produced SSBs increase.<sup>46</sup> Liberalisation has also had significant economic implications on local industries and forced governments to identify other revenue streams, such as increasing excise taxes.<sup>9</sup>

It is important to note that taxes are not mutually exclusive and in fact, many SSBs are subject to a combination of excise, VAT or sales taxes and, still in some cases, import taxes.

*Table 1 Tax types and their applicability to taxing SSBs*

<b>Tax type</b>	<b>Description</b>
<b>Excise tax</b>	Levied against particular products or types of products and apply equally to imported or domestically produced goods. <b>Specific</b> excise taxes on SSBs are typically based on volume or sugar content. Volumetric-based taxes are simple to administer but do not incentivise producers to reformulate products. By contrast, specific excise taxes based on sugar content can encourage reformulation but involve considerable technical capacity to administer. Specific taxes also require periodic adjustment to keep pace with inflation. Given the same tax rate is applied regardless of price, specific taxes have the greatest impact on cheaper products, reducing the likelihood of consumers switching to less-expensive alternatives. <b>Ad valorem</b> excise taxes are based on a percentage of the value of a product. While relatively simple to administer and not affected by inflation, ad valorem taxes require market oversight to prevent industry pricing manipulation (whereby industry distort the value of a product to minimise or avoid tax). Ad valorem taxes do not typically encourage product reformulation and, given the tax rate is relative to price, they can risk encouraging consumers to switch to cheaper alternatives.
<b>VAT</b>	A broad-based tax assessed and collected incrementally across the production and distribution chain. An ad valorem tax, VAT is based on the net value of a product across each stage in the supply chain, increasing the price of a good meaning it is eventually borne by the consumer. While subject to industry pricing manipulation, uniform tax rates generally ensure administrative ease. Multi-tiered VAT systems can potentially aid in distinguishing between healthier and less healthy products (such as SSBs) and VAT exceptions for certain goods and services are applied in many countries.
<b>Import tax</b>	Import taxes or tariffs are a form of tax levied against imported goods destined for domestic consumption. Collected at the point of entry into a country, while some import taxes are specific, most are ad valorem and hence can be vulnerable to pricing manipulation. Through trade liberalisation, import taxes have been gradually dismantled across most nation meaning their application to SSBs is unsustainable and could be at risk of violating international trade and investment law.

A further design consideration is that tax architects pay considerable attention to the domestic nutrition context when defining which products may be subject to a SSB tax.<sup>7,9,26,35</sup> For example, in recognising all forms of free sugar as posing a risk to population health, WHO's definition of SSBs encompasses a

heterogenous class of products including carbonated soft drinks, fruit juices and sweetened milks.<sup>9,13</sup> The concern with targeting a narrow range of SSBs is that consumers may shift their purchasing behaviour toward cheaper untaxed but similarly unhealthy drinks, a phenomenon known as ‘consumer substitution’.<sup>7</sup> To avoid consumer substitution and hence maximise the health benefit of a SSB tax, a broader tax that encompasses all SSB subcategories is recommended.<sup>9</sup> However, given the nutrient content of products vary across subcategories (i.e. protein availability in sweetened milks and vitamins in juices), a uniform approach to taxation can be politically contentious, and without careful negotiation, can risk being exploited by industry.<sup>47,48</sup>

Finally, tax rates are an important design consideration in ensuring SSB taxes influence consumer behaviour and hence population health. Low tax rates may be absorbed by producers rather than passed onto consumers, having no impact on the price of products. Conversely, not only are higher tax rates typically passed through to consumers, but they are also likely to have a signaling effect, amplifying their impact by conveying information about a products healthiness to the public.<sup>9,48-50</sup> While context dependent, current evidence suggests that price elasticity of demand for SSBs is between -0.8 and -1.6,<sup>9,34,35,51-54</sup> indicating that for every 10% increase in price, population consumption falls somewhere between 8% and 16%. As such, SSB tax rates that increase the price of products by 20% are widely recognised as the gold standard amongst health policy experts.<sup>9,26,35</sup> Yet the average tax rate on SSBs is currently just 6.6% amongst countries where SSB taxes have been implemented.<sup>35,45</sup>

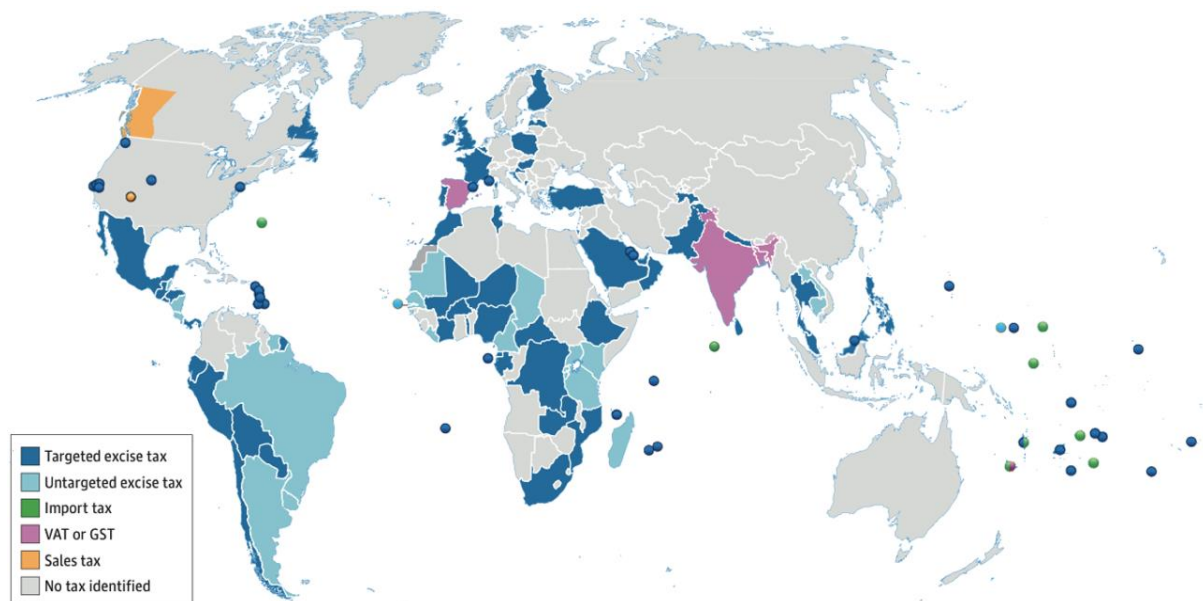
In summary, there are three major technical facets in designing SSB taxes to positively impact population health:

1. **Tax design:** Taxes should cover a wide range of SSBs to prevent substitution. A tax rate that increases their price by approximately 20% is also imperative to shifting consumer behaviour towards healthier alternatives.
2. **Reformulation:** Introducing a tiered tax rate, whereby beverages with higher concentrations of sugar are taxed at a higher rate, is important in encouraging the SSB industry to reformulate products to contain less sugar.
3. **Hypothecation:** Earmarking a portion of SSB tax revenue for reinvestment in health is widely supported by the public and can amplify health impact of a tax.

### 1.2.3 Global uptake of SSB taxes

Historically, SSB taxes date back to at least the First World War, where they were proposed by US President Woodrow Wilson as part of the 1917 War Revenue Act.<sup>55,56</sup> Similar taxes then emerged in several Scandinavian nations in the 1920s through to the 1940s.<sup>7,56</sup> Greatly preceding the global escalation of NCDs, concern for public health was far from the driving force for these earlier taxes. Instead, increasing public expenditure and declining import tariffs meant revenue generation motivated their adoption.<sup>56</sup> However, global coverage of SSB taxes has expanded greatly in the last 15 years,<sup>9</sup> and

some form of tax on SSBs is now present in 109 countries, including in the Pacific Island nations of Vanuatu and Fiji where this research is set.<sup>44,45</sup> Yet, as outlined in Figure 2, there remains considerable heterogeneity in the design of taxes and a recent WHO report notes that many of these taxes have not been adopted with health considerations in mind.<sup>45</sup>



*Figure 2 Global coverage of taxes on SSBs, adapted from Hattersley & Mandeville<sup>44</sup>*

#### 1.2.4 Neoliberalism & the impetus for SSB taxes

Understanding neoliberalism and its impact on global political and economic thinking, and importantly the regulatory space made available to health, is imperative in unpacking the increased adoption of SSB taxes. Described by Mudge as ‘an oft-invoked but ill-defined concept’,<sup>57</sup> neoliberalism emerged in the 1970s following a series of debt crises. Based on 19<sup>th</sup> century liberalism, neoliberal thinking is underpinned by the premise that free markets, whereby government intervention is minimised, foster greater personal freedoms and economic development.<sup>58,59</sup> Neoliberalism is contemporaneously used to refer to a package of market-orientated policy preferences including privatisation, deregulation, trade liberalisation, reduced public expenditure and austerity.<sup>60-62</sup> Having originally gained prominence in the United Kingdom and United States, two of the world’s most dominant market economies at the time,<sup>63</sup> deregulation and trade liberalisation policies as well as neoliberal-leaning public sector reforms were specifically exported to many LMICs through International Monetary Fund (IMF) and World Bank conditional loans and debt relief.<sup>64</sup> However, the idea that economic growth would stimulate enhanced social welfare via ‘trickle down’ wealth – a core tenet of considerable neoliberal reform – has yet to live up to its promise. In relation to health, reduced government spending and privatisation in fact tends to widen health disparities<sup>23</sup>; ultra processed foods have become more readily available through trade liberalisation with flow-on effects for NCDs<sup>65</sup>; deregulation has limited health actors’ ability to introduce and enforce health protections<sup>21</sup>; and a narrow focus on individual responsibility as a pathway

to human development has undermined recognition of, and action aimed at, addressing these very structural drivers (social, political and commercial determinants) of poor health.<sup>22</sup>

As it relates to the emergence of SSB taxes, neoliberal forces have shaped the motivation for their use. Further, these same forces have also influenced how SSB tax policy processes have been considered and discussed publicly and in economic and health circles. Global trade liberalisation has seen states' lucrative import tariffs dismantled. This removal of import taxes has increased the need for other forms of state revenue, such as expanded excise taxes.<sup>66,67</sup> Concurrently, through trade liberalisation, privatisation and deregulation, food systems have become increasingly globalised, corporatised and their products more heavily processed.<sup>5,68,69</sup> The food system transition has simultaneously resulted in increased consumption of SSBs globally and, just as importantly in a context favourable to reduced government regulation, large corporate actors have gained increasing power in shaping national and subnational nutrition environments and associated policies.<sup>70-73</sup> Driven in part by changes in the food system as well as other macro-level forces, global morbidity and mortality associated with NCDs has increased.<sup>6,74-79</sup>

More market-orientated thinking has also influenced how health priorities are framed by governments and policymakers and, by extension, which interventions are prioritised. In recognising the global prominence placed on economic value, health advocates, for example, increasingly frame NCDs in relation to their economic burden on families, health systems and national development.<sup>80,81</sup> In particular, the increasing presence of NCDs in working aged demographics and the projected labour supply shortages and economic output losses associated with this epidemiological transition are frequently discussed by global health agencies as major reasons for addressing NCDs.<sup>82-86</sup> The NCD policy landscape itself is also influenced by more market-orientated understandings of policy problems and their solutions. For instance, NCDs have traditionally been understood, and acted upon, through a behavioural risk factor approach,<sup>87-91</sup> rather than through broad recognition of the social or commercial determinants of health.<sup>92,93</sup> Further, global health policy responses have commonly adopted 'investment' language when speaking of NCD reform and have placed considerable emphasis on cost-effectiveness when evaluating and advocating for particular interventions and proposed remedial action.<sup>85,94-97</sup> Of central importance to this research, the WHO NCD 'Best Buys', and their specific inclusion of SSB taxes, typify the culmination of these political economy forces.<sup>3,81,98,99</sup>

### **1.2.5 SSB taxes & the evolution of the NCD 'Best Buys'**

The WHO NCD 'Best Buys' emerged in the lead up to the 2011 United Nations (UN) high-level meeting on NCDs, just the second health-related high-level meeting in UN history following a 2001 UN high-level meeting focused on HIV/AIDS.<sup>80,100</sup> Recognising the substantial health, economic and development challenges posed by the global escalation in NCD morbidity and mortality, leaders at the UN high level meeting sought to catalyse action from countries and global and regional health and development agencies.<sup>100,101</sup> To achieve this aim, a body of work was commissioned by WHO to identify

health and economic ‘win-wins’; cost effective interventions aligned with the 4x4 model for conceptualising NCDs (namely, four major NCDs: cancer, cardiovascular disease, chronic obstructive pulmonary disease and diabetes; and their four major modifiable risk factors: smoking, alcohol consumption, poor diet and inadequate physical activity).<sup>87-91</sup>

Largely driven by health economists and health financing experts, interventions were selected for inclusion in the NCD ‘Best Buys’ series based on four criteria: i) health impact; ii) cost-effectiveness; iii) cost of implementation; and iv) feasibility of scale up, particular in low resource settings.<sup>102</sup> However, there was limited consideration given to understanding or unpacking the political processes involved in implementation or scale up of identified measures. Economic cost was the sole facet of implementation assessed for each of the proposed measures. While, despite the multisectoral nature of many of the proposed ‘best buys’, feasibility was only considered in as far as health systems constraints, negating broader political economy forces likely to shape proposed reform. Finally, when it came to separating ‘best buy’ interventions – deemed priority interventions for governments – from an expanded set of NCD ‘good buys’, cost effectiveness alone was used as the distinguishing feature.<sup>102</sup>

The authorship committee responsible for the NCD ‘Best Buys’ placed considerable emphasis on identifying interventions and encouraging nations to prioritise the adoption of those deemed most ‘cost effective’. The focus has hence largely been on policy content (the ‘what’ of policymaking) rather than processes by which this content is achieved (the political ‘hows’ or ‘whys’ of bringing such reform into being). In fact, early iterations of the ‘Best Buys’ were completely remiss of political considerations, while single sentence footnotes in more recent versions of the document, such as ‘requires multisectoral action...’ demonstrate the still limited appreciation for the political complexity of reform enactment.<sup>97,102,103</sup> This approach, and the widespread support of the NCD ‘Best Buys’ by WHO, the World Economic Forum and others,<sup>81,85</sup> are characteristic of the technocratic conceptualisations that dominate NCD policymaking as well as a narrow, economic-orientated understanding of the drivers of reform. Put another way, the approach taken by the authors of the ‘Best Buys’, in identifying and advocating for cost-effective NCD interventions that they believe countries *should* adopt, assumes i) lack of awareness is solely responsible for interventions not having been previously adopted; and that ii) that cost-effectiveness is sufficient an imperative in driving policy action. This highly technical approach neglects the complex, and often competing, ideas, interests and institutions that shape multisectoral public policy, whether proposed interventions are cost effective or not.<sup>104</sup>

Of note, SSB taxes were not in fact included in the original (2011) 14 NCD ‘Best Buys’.<sup>98,102</sup> And indeed, while food taxes and subsidies were included in the original ‘good buys’, SSB taxes did not feature in the underpinning evidence base, with emphasis instead placed on subsidies and taxes on high fat products.<sup>96</sup> However, when the NCD ‘Best Buys’ were revitalised and expanded in 2017, ‘reduc[ing] sugar consumption through effective taxation on sugar-sweetened beverages’ was explicitly identified as a ‘good buy’.<sup>3,99</sup> Nonetheless insufficient causal evidence linking SSB taxes’ impact on population

health prevented definitive projections of their cost-effectiveness per disability adjusted life year (DALY) averted (with estimates ranging from 1000 to 5000 international dollars per DALY averted in LMICs), and thus precluded SSB taxes from the official ‘Best Buy’ label.<sup>105</sup>

Counter to this technicality however, the adoption of SSB taxes and public, political and global health support for their use in addressing NCDs has grown markedly since the 2011 publication of the ‘Best Buys’.<sup>10,106-109</sup> Mirroring this diffusion of policy, research efforts to understand and track the economic and health impacts of SSB taxes have also escalated considerably since the early 2010s.<sup>34,110-114</sup> In both research and policy advice however, attention has remained primarily focused on the technical domains – tax design and rates; revenue collection; impact on sales, consumption and potential markers for improved population health.<sup>34,44,48,53,112-115</sup> By contrast, there remains limited rich exploratory or explanatory research into how governments go about enacting these often heralded but politically complicated reform, with works by Carriedo et al. and James et al. on SSB taxes in Latin America rare but promising exceptions.<sup>116-118</sup> In policy advice, the most recent edition of the NCD ‘Best Buys’, published in 2024, includes just two footnotes that speak to the political complexity of introducing SSB taxes, respectively noting the need for multisectoral action and sufficient government regulatory capacities.<sup>103</sup> Yet, SSB taxes are a form of multisectoral public policy that sit at the intersection of contested and conflicting health, economic, trade and commercial interests. Hence, to understand whether, and how, SSB taxes can function as a form of *health* (as well as revenue) promoting policy, understanding and navigating the political complexity that surrounds their design and enactment becomes as important as the technical detail contained within them.

### 1.3 Statement of the problem

SSB taxes are not new, however their uptake has increased significantly in recent years. While coinciding with an escalating global burden of NCDs and the NCD ‘Best Buys’ agenda, the growing adoption of SSB taxes has also occurred amongst global shifts in economic and trade policy associated with trade liberalisation and deregulation. Sitting at this intersection of health, economic, trade and commercial interests, SSB taxes are hence highly political in nature. Thus, how SSB taxes are negotiated, and by extension, the outcomes resultant policy products seek to achieve, are a product of complex political economy forces and shifting power dynamics unique to time and context. Assuming the presence of a SSB tax universally represents a health achievement in line with the WHO’s NCD ‘Best Buys’ policy prescriptions risks negating this political complexity and its influence in shaping policies. Yet, to date, the weight of research and policy advice extolling the technical merits of SSB taxes have not been matched by sufficient insights into the diverse ideas, interests and institutions that shape how SSB tax policy processes manifest. This lack of political insights into policy adoption is particularly apparent in the Pacific region, where uptake of SSB taxes has been quite prolific in recent years. Given widespread promotion, and increased global adoption, of SSB taxes, a greater

understanding of the political economy forces that shape their use is hence of critical importance to how health interests may be positioned and prioritised.

#### **1.4 Thesis aim & objectives**

This PhD has been designed to explore how context-specific political economy forces influence the adoption of SSB taxes. Specifically, this research aims to analyse the ideas, interests and institutions that have influenced the motivation for, and design of, SSB taxes in Vanuatu and Fiji by answering the question *how have context-specific political economy forces influence the adoption of SSB taxes in Vanuatu and Fiji?*

To achieve this end, the research aim has been dissected into three research objectives:

1. Identify how SSB taxes have been framed by policy actors in each country.
2. Explore and articulate the respective policy formulation processes and resultant policy content.
3. Assess, in what manner, the policy product responds to global and local needs and priorities.

#### **1.5 Thesis outline**

This PhD utilises case study methodology to explore the political economy underpinning SSB tax adoption in Vanuatu and Fiji. The thesis is organised into eight chapters, including four derived from standalone journal articles that have been formatted into ‘chapters’ as per University requirements. Below is a summary of each chapter:

Chapter 2 provides a review of scholarly literature analysing the policy process underpinning the design and adoption of health taxes in LMICs. This scoping review was originally published in the *International Journal of Health Policy and Management* on 6 September 2020 (Appendix 1). The chapter represents an updated version of the published paper, with an updated search strategy incorporating relevant literature from March 2019 through to June 2024.

Chapter 3 describes the context for each case study. Following an overview of the Melanesian subregion of the Pacific, it includes geographic, demographic, politics and governance, economic, trade, population health and health systems insights into Vanuatu and Fiji. A summary of regional and country-specific NCD responsive action then concludes the chapter.

Chapter 4 details the research design of this thesis. It outlines the philosophical principles and lenses that guided the theoretical and conceptual basis for the work, approaches to case selection and data collection, and methods of analysis as well as ethical aspects of this research.

Chapter 5 presents findings from the Vanuatu case. It details the motivation for and process of SSB tax adoption by the Government of Vanuatu between 2012 and 2015 and explores key political economy considerations that emerged through analysis. This chapter was published in *BMJ Global Health* on 9 October 2023 (Appendix 2).

Chapter 6 presents findings from the Fiji case. It details the introduction of, and various iterations to, the Fijian SSB tax between 2006 and 2020 and, similarly to the Vanuatu case, explores key political economy themes that emerged through analysis. A manuscript version of this chapter is currently under review with *Globalization and Health*.

Chapter 7 presents findings from a cross-case political economy analysis of the Vanuatu and Fiji SSB taxes. Drawing on Bourdieu's forms of capital, this chapter explicitly considers the role of power in shaping SSB tax policy processes and their outcomes in each country. A manuscript version of this chapter has been accepted for publication in *Health Promotion International*.

Chapter 8 summarises the key contributions of this thesis and how it is positioned within contemporary health tax and political economy debates and discussions. This chapter also articulates strengths and limitations of this research and outlines the potential implications of this program of work for future research, policy and practice. A reference list for the thesis and appendices noted throughout the chapters are then presented.

## **1.6 Chapter summary**

Public, political and global health interest in SSB taxes has increased substantially in recent years. Against the backdrop of an escalating global burden of NCDs, SSB taxes have been framed as a health and economic 'win-win'. Yet, while considerable research and policy advice has focused largely on technical elements of SSB tax composition, there remains a dearth of political insights.

Using the adoption of SSB taxes in Vanuatu and Fiji as case studies, this research aims to analyse the ideas, interests and institutions that have influenced the motivation for, and design of, SSB taxes in each country. In building the case for this research, the following chapter will synthesise the state of the literature relating to health tax policy processes in LMICs.

**Chapter 2: Health taxes on tobacco, alcohol, food and drinks in low- and middle-income countries: A scoping review of policy content, actors, process and context**

*'Sugar, rum, and tobacco are commodities which are nowhere necessities of life, which have become objects of almost universal consumption, and which are therefore extremely proper subjects of taxation.'*

– Smith, 1776 <sup>14</sup>

## 2.1 Chapter introduction

In contextualising the focus of this PhD, this chapter synthesises literature as it relates to policy processes underpinning the adoption of health taxes in LMICs. The chapter is based on a scoping review conducted in 2019 and published in the *International Journal of Health Policy and Management* on 6 September 2020 (Appendix 1). Through an updated search, the version here also incorporates relevant literature between March 2019 and June 2024.

## 2.2 Background

Non communicable diseases (NCDs) are now the leading cause of death and disability, resulting in more than 41 million deaths annually and accounting for 71% of global mortality.<sup>119-121</sup> Of the total NCD burden, 80% is attributed to cancer, diabetes, cardiovascular disease and chronic obstructive pulmonary disease, conditions that are largely preventable and driven by the risk factors of smoking, alcohol consumption, inadequate physical activity and poor diet.<sup>122</sup> The global escalation in NCDs represents a threat to the health of populations, stability and responsiveness of health systems and the viability of national economic progression.<sup>86</sup> It is for these reasons that NCDs have been identified by the World Economic Forum as one of the greatest global threats to economic development.<sup>81</sup>

The multisectoral nature of NCD determinants requires intervention beyond the health sector and demands policy consensus across diverse stakeholders.<sup>123</sup> This multisectoral approach recognises that many decisions affecting the prevalence and impact of NCDs are determined by national and international policies related to trade, agriculture, urban planning and finance-interested parties in boardrooms of national and multinational corporations.<sup>123-125</sup> As such, global recommendations for addressing NCDs increasingly reference and seek to address the underlying social and commercial determinants of health.<sup>126-128</sup> Global recommendations focusing on supporting population behaviour change and minimising the impact of health-harming practices by corporations through enhanced regulation are bundled into packages such as the WHO NCD ‘Best Buys’.<sup>81,129</sup>

The use of fiscal measures to limit the impact of health-harming commodities, such as alcohol and tobacco, is not new.<sup>14</sup> However, this policy space has gained additional attention in the last decade given the escalation of NCDs.<sup>130,131</sup> Fiscal measures targeting tobacco and alcohol are now present in 161 and 156 countries respectively, having gained traction from the Framework Convention of Tobacco Control (FCTC),<sup>132</sup> the Global Strategy to Reduce the Harmful use of Alcohol<sup>133</sup> and the NCD ‘Best Buys’.<sup>81,134,135</sup> Drawing on tobacco and alcohol taxation successes, measures have also been adapted and enhanced for use on a broader range of harmful commodities.<sup>136</sup> Fiscal measures targeting SSBs, ultra-processed and energy-dense foods are now present in more than 118 countries and local jurisdictions globally.<sup>26,44,137,138</sup>

Research analysing the economic implications of fiscal measures is vast. However, the health literature in this space is concentrated on predictive forecasts and, to a lesser but growing extent, empirical ex-

post studies focused on high income countries (HICs).<sup>139</sup> Positive findings identifying economic and public health gains from fiscal measures hence derive almost exclusively from HIC-specific data, yet these measures are widely recommended for use in the more price sensitive markets of low- and middle-income countries (LMICs).<sup>139-141</sup> With different political and economic contexts, the assumption that the political appetite, policy process and potential impact in LMICs will mirror HIC case studies is questionable and remains unsubstantiated by sufficient evidence.<sup>141-143</sup> For example, up until 2019, SSB taxes were present in 31% of HICs compared to just 13% of LMICs,<sup>137</sup> questioning which factors may influence the successful implementation of such measures in the distinctive political and economics landscapes of LMICs.

Although still in its infancy, there is growing research interest in fiscal measures in LMICs. Studies by Nakhimosky et al.,<sup>114</sup> Sassi et al.,<sup>29</sup> Sornpaisarn et al.<sup>144</sup> have begun to demonstrate the economic impact of fiscal measures in LMICs specifically. Bump and Reich's 2013 analysis of tobacco-specific fiscal measures also provided one of the earliest political economy examples.<sup>145</sup> This paper highlighted the important but under-researched articulation of the influence of political and economic dynamics on policy adoption. More recent work includes Wright et al's study reviewing global harmful commodity tax measures<sup>139</sup>; Hagenaars et al's work on policy content and policy context of energy dense food and sugar-sweetened beverage taxation in 13 (majority HIC) case studies<sup>138</sup>; and Bridge et al.'s overview of LMIC's experiences in implementing sugar-sweetened beverage (SSBs) specific fiscal measures.<sup>146</sup> Building on these examples, but utilising a systematic scoping review and focussing on LMIC specifically, this paper aims to: (1) map evidence relating to policy content, stakeholder-related, procedural and contextual factors that shape harmful commodities focused fiscal measures; (2) identify points of convergence and divergence across the LMIC literature; and (3) compare LMIC specific findings with fiscal measures focused literature from HICs.

## 2.3 Methods

This study utilised scoping review methods developed by Arksey & O'Malley<sup>147</sup> to identify, map and highlight potential gaps in LMIC policy process-relevant fiscal measures research. Detail on the application of the five-stage framework, encompassing: (1) question identification (2) study identification (3) study selection (4) data charting and, (5) collation and synthesis, is outlined below.

The research question emerged through iterative exploration of the broad themes of 'fiscal policy' and 'NCDs'. Acknowledging the breadth of this domain, source and study selection sought to balance comprehensiveness with feasibility.<sup>147</sup>

### 2.3.1 Database search strategy

Four databases (PubMed, Embase, ProQuest and Scopus) were searched using the key terms 'health policy', 'regulatory', 'LMICs', 'NCDs', 'harmful commodities' and their derivatives separated by the Boolean operator 'AND' for all except NCDs and harmful commodities where 'OR' was utilised to

more comprehensively canvas relevant papers. Broad search terms were used to capture additional fiscal measures content in research discussing policy responses to NCDs and their determinants more broadly. The full search strategy can be found in Appendix 3.

Database searches returned 5,047 papers, yielding 4,669 original English works once duplicates were removed (March 2019). As represented in Figure 3 below, I excluded articles sequentially in consultation with my supervisory team based on title, abstract and full text. Inclusion criteria centred on papers demonstrating a focus on LMICs and policy process while also exhibiting an explicit link between health and fiscal measures. Application of this criteria led to the exclusion of 3,660 papers based on titles. More specific criteria were subsequently applied to abstract and full-text screening to identify papers that provided explicit accounts of agenda setting, design and implementation of fiscal measures. These criteria excluded non-empirical works and prevalence, predictive, experimental and outcome/impact-focused studies. A summary of inclusion/exclusion criteria can be found in Appendix 4. Abstract screening of 1,009 works excluded 914 papers with many lacking empirical basis (n=211) or a specific focus on fiscal measures (n=296). Full text screening of the remaining 95 papers excluded an additional 44 lacking underpinning policy process focus (n=23). This left a final set of 51 peer-reviewed research papers and book chapters. Reference lists of included papers and excluded papers of note were searched by hand resulting in the inclusion of 12 additional resources.

### **2.3.2 Grey literature search strategy**

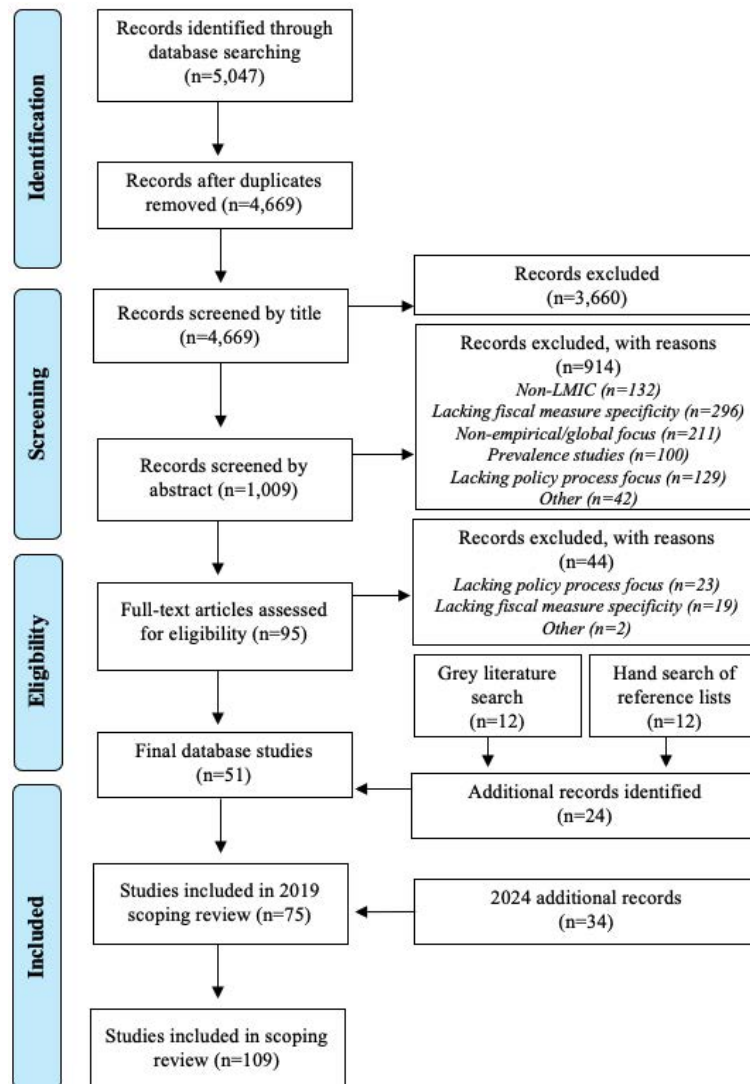
Grey literature was also sourced through selected agencies: WHO, World Bank and IMF. The grey literature search strategy applied the same key words and inclusion/exclusion parameters as those used in the academic database search and was led by me in consultation with my supervisory team. Publication repositories and search functions on each website were searched first. However, acknowledging the often-limited functionality of these mechanisms, Google domain searches were also conducted. Most of the reviewed reports and publications were excluded given their prospective focus on the projected benefits of measures. A total of 12 grey literature publications were included.

A final set of 75 papers, reports and book chapters were obtained for analysis through the combined database, grey literature and hand search strategies.

### **2.3.3 2024 update**

The above search strategies were re-run in June 2024, yielding an additional 34 papers for inclusion. The volume of additional literature indicates significant advancement in the field in the last five years. Reasons for excluding papers, and the proportion of papers aligned with each reason, mirrored those found 2019. There was however a greater concentration of papers focused on the influence of industry in shaping fiscal policies, with widespread application of Mialon et al.'s<sup>148</sup> corporate political activity monitoring tool and similar instruments. Yet, many of these papers had a unidimensional focus on the

role of industry and were hence excluded given their more superficial coverage of the policy process itself.



*Figure 3 Selection procedure of included studies*

### 2.3.4 Data synthesis & analysis

We conducted data charting, collation and synthesis using an iterative approach and following Ritchie & Spencer's<sup>149</sup> qualitative data analysis framework. Data familiarisation was undertaken by the first author by generating a list of key ideas and themes covered by the included papers. These ideas formed the basis for an initial codebook I workshoped in collaboration with my supervisors, found in Appendix 5. A first round of coding was conducted using NVivo12.<sup>150</sup> My supervisors and I reviewed these codes and considered the data in light of various theoretical frameworks. Walt and Gilson's<sup>151</sup> policy triangle was selected to further refine analysis. The policy triangle is derived from LMIC-specific policy analysis and has been used in similar studies, including those by Hagenaars et al.<sup>138</sup> and Downs et al.<sup>152</sup> While acknowledging inevitable overlap, blurred boundaries and dynamic interaction between the domains of

policy content, actors, process and context, it was selected given its ability to support the identification of diverse factors and dynamics influencing the design and implementation of fiscal measures.

Recoding was undertaken utilising a refined codebook with codes pre-grouped corresponding with each policy triangle domain and, in the case of contextual factors, further refined by Leitcher's<sup>153</sup> framework of situations, structural, cultural and international/exogenous factors.<sup>151</sup> Coding summaries were produced and used to visually map findings; these maps supported interpretation and write-up, using both deductive and inductive reasoning. The first author undertook preliminary synthesis of thematic areas, followed by consultation and critical evaluation by the second and third authors to provide additional depth of analysis. Table 2 below summarises the four domains of the policy triangle and respective themes and subthemes that emerged during analysis.

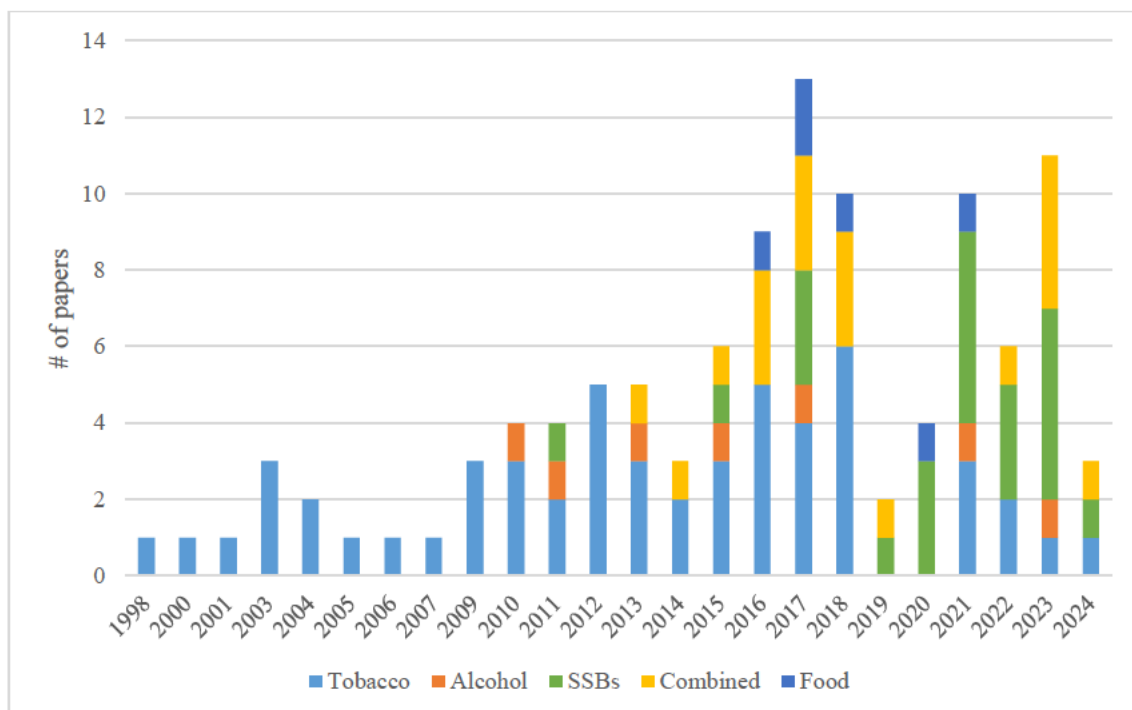
*Table 2 Description of the policy triangle domains and identification of themes<sup>151,153</sup>*

<b>Domains</b>	<b>Description of domains</b>	<b>Identified themes from analysis</b>
Content	The technical content or prescriptive detail included in policy documents.	<ul style="list-style-type: none"> <li>• Earmarking</li> <li>• Taxation scope, rate &amp; tiered structure</li> </ul>
Actors	The individuals, groups and organisations who interact with and influence policy.	<ul style="list-style-type: none"> <li>• The influence of industry</li> <li>• Policy champions</li> <li>• Civil society engagement</li> <li>• Multilateral actors</li> </ul>
Process	The actions that influence how issues are recognised and how policies are designed, negotiated, communicated, implemented and evaluated.	<ul style="list-style-type: none"> <li>• Framing</li> <li>• Evidence</li> <li>• Inter-ministerial policy dynamics</li> <li>• Implementation</li> </ul>
Context	The political, social, cultural, economic and international bounds in which actors work and policies are devised.	<ul style="list-style-type: none"> <li>• Situational factors</li> <li>• Structural factors</li> <li>• Cultural factors</li> <li>• International/exogenous factors</li> </ul>

## 2.4 Results

Results indicate that the study of policy processes of health-related fiscal measures in LMICs is an emerging field. The earliest included paper in this study was published in 1998, while most papers (n=98, 75%) were published between 2009 and 2024. Of the 109 included papers, 54 (50%) focused on tobacco-related fiscal measures. SSBs were the focus of 23 (21%) papers, while alcohol and food were the focus of seven and six studies respectively. As outlined in Figure 2 below, prior to 2010, research was heavily concentrated on tobacco-specific fiscal measures, yet more recent publications demonstrate greater diversity in commodities of focus, and a particular emphasis on SSB taxes from 2020 onwards. Nineteen papers sought to analyse more than one commodity-related fiscal measure. Utilising the World Bank 2024 categorisation of income status,<sup>154</sup> low-income countries were the focus of just two papers.

Twenty-eight papers (26%) focused on fiscal measures initiated in lower-middle income countries while 44 (40%) analysed upper-middle income countries. The remaining 35 papers (32%) made comparisons across multiple countries of varying socioeconomic status or considered fiscal measures from a global perspective. Geographically, Africa (n=27, 25%) and Asia (n=26, 24%) were the predominant regions of focus. South and Central America (n=19, 17%) and the Pacific (n=10, 9%) also featured prominently. While just three papers focused on Europe and one paper on the Middle East, this needs to be considered in light of the study's LMIC-focus. Fiscal measures implemented in South Africa (n=14, 13%) and Mexico (n=11, 10%) were most frequently analysed. In total, fiscal measures across 48 nations were canvassed by the literature, representing 36% of the world's 134 LMIC economies. A table incorporating the main attributes of each paper and their identification of themes linked to Walt & Gilson's policy triangle can be found in Appendix 6.



*Figure 4 Included papers by commodity and year of publications*

## 2.4.1 Policy content

The prescriptive detail and technical content outlined in policy documents is integral to conveying and achieving policy objectives. Two major themes were identified in the analysis of policy content: earmarking of revenue and tiered taxation measures.

### 2.4.1.1 Earmarking

Earmarking (i.e. assigning government revenue to a specific purpose)<sup>37</sup> was a commonly discussed policy mechanism in the reviewed literature. Administered through formal legal process in some instances and more symbolic forms of policy in others, the earmarking of funds garnered support for fiscal measures in some cases while fuelling inter-ministerial conflicts in others.

The benefits of earmarking to fiscal measure adoption were examined by several papers spanning the Pacific, Asia, South America and Africa.<sup>37,38,130,155-163</sup> Papers identified varied applications of dedicated revenue including additional non-specific budgetary allocations to health<sup>162</sup>; the development of health promotion funds or foundations<sup>38,130,158,161-163</sup>; subsidies for healthier alternatives<sup>130,161</sup>; tagged funding for organisational units<sup>156,160</sup>; and equity-based measures dedicating funds to universal health coverage or reparations for affected farmers and communities.<sup>37,38,155,157,159,164,165</sup> While linked to diverse goals, earmarked funds can garner public and political support for fiscal measures by acting as a traceable policy output; overcoming a common retort that measures purely focus on revenue generation.<sup>155,158,166,167</sup> In contrast however, a number of papers also identified earmarking to circumvent general public financial management, fuelling inter-ministerial conflicts and stalling or mitigating fiscal measures.<sup>37,168-171</sup> Perceptions on the benefits and risks of earmarking are dynamic and politically contested. For example, Rao Seshadri et al.<sup>172</sup> identified that individual states in India previously earmarked funds to cover reparations for affected communities engaged in bidi production, yet the centralisation of tobacco tax nationally has removed the hypothecation of funds. Given the overlap between the domains of policy content and policy process, deliberative decision-making surrounding earmarking will be further discussed in the policy process domain.

#### **2.4.1.2 Taxation scope, rate & tiered structures**

Most fiscal measures in LMICs target single commodities with rigid parameters. Broader measures in some Small Island Developing States, the Philippines, Chile and Mexico are rarer exceptions,<sup>117,162,165,173-176</sup> although Thow et al.'s<sup>177</sup> recent analysis of fiscal measures in Africa indicates an association between revenue generating motives and broad based taxes on luxury goods including SSBs, tobacco and alcohol. A well-defined focus on a single commodity may permit consumers to substitute purchases with similarly unhealthy products, potentially undermining the health impact of the measure.<sup>138,162</sup> However, as Hagenars et al.<sup>138</sup> argue, a well-defined scope strengthens governments' defence of measures in the face of corporate, community or international trade disputes. The scope of implemented measures may thus reflect a trade-off between public and political acceptability of the measure and effectiveness insofar as its impact on population health. The disparate tax rates on tobacco and alcohol in the Philippines's 'sin tax' reform agenda are an example of how such a trade-off can manifest.<sup>165</sup>

Literature also outlined diversity in the type of taxation prescribed. Taxation generally encompassed combinations of specific, ad valorem (a proportion of the estimated product value), value added and import taxations.<sup>24,167</sup> The World Bank<sup>7</sup> and WHO<sup>9</sup> identified that for SSBs, specific taxes were most commonly applied and often afforded government greatest administrative ease and were the most likely to be passed on to consumers. Taxation rates varied between and within commodities from as little as US\$0.05 per packet of cigarettes in Costa Rica,<sup>178</sup> to as much as a 300% import levy on turkey tails in Samoa.<sup>161,179</sup> Variability across measures and contexts indicates that fiscal measures are often designed

to reflect local needs even if the catalyst for their use was external, such as ‘global best practice’ guidelines or the experience of other nations.

Governance and administrative benefits of simplified and uniform taxation measures were explicated by some papers,<sup>159,180,181</sup> yet tiered structures, with rates based on production capacity or concentration of particular ingredients, were also common.<sup>169,174,182-187</sup> Tiered taxations are promoted by a growing body of literature, including Baker et al.<sup>166</sup> and Roubal<sup>169</sup> in relation to sweetened drinks, as a means of incentivising product reformulation.<sup>157,159,162</sup> However, other sources suggest that tiered structures associated with some commodities can reflect industry involvement in weakening measures; ensuring that they are geared towards competitors or smaller fragments of the market.<sup>157,180,183</sup> This has been the case with tobacco in Indonesia, where tiered measures have embedded conditions favourable to industry.<sup>182-185</sup> As alluded to by Williams<sup>181</sup> and Kaiser et al.,<sup>159</sup> if insufficiently monitored, tiered measures may also complicate administration and risk diminishing the health impact of fiscal measures.

## 2.4.2 Policy actors

Policy actors are individuals or groups who, formally or informally, are involved in the policy process.<sup>188</sup> However, who is considered a policy actor, the power they wield and how interests are negotiated in formulating policy, depends on context and process.

### 2.4.2.1 The Influence of industry

Industry influence was the most identified theme across the literature, covered by 90% (n=97) of sources. Spanning conceptualisation, design, implementation and sustainability of fiscal measures, industry influence encompassed a range of tactics, criticisms and defences utilised by national and international corporations whose products were subject to proposed or introduced taxations.

The literature describes industries’ use of pre-emptive action to stave off regulatory measures. Intentional framing of industry activity as a significant source of LMIC employment and contributor to gross domestic product (GDP) was a common tactic used to influence public and political opinion of fiscal measures.<sup>158-160,166,175,181,185,189-204</sup> Framing was often coupled with the projection of negative ramifications for economically-vulnerable primary producers.<sup>159,171,172,182,190,192,197,200,201,205-207</sup> This tactic was explicitly used by the International Tobacco Growers Association in response to mounting pressure for tobacco taxation in sub-Saharan Africa.<sup>201</sup> Framing of economic flow-on effects permits industry advocates to paint fiscal measures as not only a threat to their bottom line but also to primary producers, employees and national economic prosperity. By extension, Mialon et al.<sup>208</sup> and Chavez<sup>155</sup> also highlight the industry threat of offshoring; claiming fiscal measures to undermine the economic viability of local production. Such threats strike at LMICs’ economic interests and may ignite or fuel inter-ministerial conflicts.<sup>189,194,209,210</sup> In some cases, threats have been compounded with real or perceived threats of retaliative trade action.<sup>145,161,174,192,208,211,212</sup>

Industry advocates also commonly highlight perceived unintended consequences of fiscal measures. Commonly identified consequences include cigarette smuggling<sup>37,145,156,159,168,170,171,178,184,189,192,200,204,212-220</sup>; a shift towards informal home-brewed alcohol<sup>159</sup>; and food and beverage unaffordability, nutrient deficiency and dehydration.<sup>181,213</sup> Findings from Abedian et al., Coriakula et al. and others<sup>166,221,222</sup> suggest strategic links to the media, or indeed media ownership itself, to perpetuate this framing in the public sphere. Corporate social responsibility initiatives are also a common industry tactic to seek favourable public positioning.<sup>181,185,196,212,223</sup> These covert industry tactics are also coupled with more overt mechanisms for mitigating the adoption of measures. Common techniques include fostering and embracing ties to the political and economic elite<sup>116,157,194,196,200,205,208,209,223-226</sup>; funding or supporting political parties<sup>208,220</sup>; and establishing lobbying and front groups prone to deception, disputing evidence and directly interfering in policy process.<sup>37,116,130,157,158,160,162,164,166,169,170,174,175,180,182,183,185,190,192,198,206,208,216,218,219,221,223,225,227-230</sup> Industry interference often results in stalled or diluted fiscal mechanisms, undermining the strength and sustainability of measures.<sup>156,160,162,164-166,178,183,185,192,198,200,201,203,205,209,211,215,216,219,223,228,229,231,232</sup> Lack of confidence in the relative advantage of different policy options is also commonly exploited by industry advocates as an opportunity to propose alternative, self-regulatory measures.<sup>169,174,184,208</sup>

Following the implementation of fiscal measures, corporate retaliation is sustained. Responses often align with previous pre-emptive action and seek to minimise impact on profits. Responses include offshoring to more favourable economic conditions, as noted by Holden & Lee in Central America<sup>224</sup>; restructuring manufacturing or labelling to exploit tiered or poorly constructed measures<sup>182,227</sup>; sowing public doubt in the efficacy of measures<sup>233</sup>; demanding other concessions from governments<sup>203</sup>; threatening or pursuing trade or legal recourse<sup>7,166,220</sup>; adjusting price to maintain market share or profitability<sup>214,217,234</sup>; and paying further lip service to, if not actively engaging in smuggling, as identified by Van Walbeek.<sup>170</sup>

#### 2.4.2.2 Policy champions

Sixty-four papers (59%) detailed the influence of political commitment and leadership on the design and implementation of fiscal measures. Studies highlighted that effective implementation is contingent upon sustained endorsement and policy championing by executive levels of government.<sup>157,159,160,163,168,170,175,176,179,180,185,187,198-201,205,209,219,221,222,227,233,235-240</sup> Most commonly, this consisted of public advocacy for measures by Presidents, Prime Ministers and national Ministers of Health. However, motivation underpinning elite support varied and included electoral commitments to tax or health reform<sup>159,175,199</sup>; changing political climates,<sup>117</sup> as was the case in post-Apartheid South Africa<sup>170,190,200,201,205,219</sup> and the fall of the New Order in Indonesia<sup>185</sup>; and personal convictions such as Prime Minister Erdogan in Turkey,<sup>236</sup> Prime Minister Modi in India,<sup>241</sup> President Yar'Adua in Nigeria<sup>237</sup> and President Batlle in Uruguay.<sup>235</sup> Sources indicate that the efficacy of state actor policy championing improved when advocacy was evidence-informed and recognised the harms associated with particular

commodities.<sup>37,159,160,198,227</sup> Mapa-Tassoa et al.<sup>197</sup> identified that ad-hoc and reactive instances of policy support by political elites were more likely to result in under-resourced, conflicting and piecemeal policy responses. Similar findings were echoed by Vateesatoket,<sup>163</sup> who emphasised senior health experts having a more sustained commitment to measures than career politicians.

Papers that analysed unsuccessful measures found that these measures were commonly undermined by a lack of sustained political commitment.<sup>182,193,194,197,214,218,230,231,242</sup> Political ambivalence or lack of support at elite levels was often driven by industry framing of the perceived economic and political risks of taxation.<sup>37,182,193,206,215</sup> As identified by Barraclough & Morrow<sup>191</sup>, the combination of industry framing and political ambivalence commonly resulted in political elites compromising their regulatory responsibilities in favour of potential political and economic gains. The scarcity of financial and human resources in the health sector also resulted in the prioritisation of responses to communicable diseases at the expense of actions to address NCDs.<sup>160,195,209,211,230,231,242</sup> Ferreira-Borges et al.<sup>211</sup> further highlight that insufficient prioritisation of NCDs can be reinforced by the funding priorities of international donors.

### 2.4.2.3 Civil society engagement

Civil society engagement was identified as integral to successful fiscal measures in 59 papers (55%). Civil society groups included local, national and international research agencies and academics, special interest communities, and non-government organisations (NGOs) whose interests were strategically aligned.<sup>37,130,159,163,178,187,201,226,239</sup> Spanning diverse contexts and commodities, these bodies often shaped public and political agendas,<sup>145,195,209,222,225</sup> disseminated policy-relevant research,<sup>116,117,178,233,243</sup> countered industry claims,<sup>192,201,237</sup> and held governments to account.<sup>37,159,163,169,170,175,244</sup> As demonstrated by lobbying from health professionals, researchers and civil society activists during the introduction of tobacco related measures in South Africa,<sup>190,200,205</sup> effective civil society groups often had high visibility and links to media and government.<sup>166,205,229,236,238</sup> As elucidated by Kaiser et al.,<sup>159</sup> such groups often work across government and civil society to construct robust measures which bridge tensions and are less susceptible to hijacking by detractors. However, Barraclough & Morrow,<sup>191</sup> Higashi et al.<sup>193</sup> and Mapa-Tassoa et al.,<sup>197</sup> found the power of civil institutions diminished when targeted commodities had high public acceptance or where state ownership or sponsorship stifled the proposition of change. For example, Hoe et al.<sup>165</sup> identified the more sparse presence of alcohol control groups and relatively high public acceptance on alcohol consumption contributed to a lower tax rate for alcohol than tobacco products in the Philippines.

### 2.4.2.4 Multilateral actors

Direct support by multilateral agencies, NGOs and philanthropic trusts was identified to expedite the design and implementation of fiscal measures. While the WHO was held in high regard for their technical advice,<sup>156,169,175,180,207,221,233</sup> sources also highlighted multisectoral consensus building derived from engagement with Food and Agriculture Organization of the United Nations (FAO), IMF, the World

Bank, and other national and international NGOs and philanthropic trusts.<sup>116,166,178,179,185,187,190,192,204,230,243,245</sup> Locally-based offices of multilateral agencies, seed organisations and links between multi-lateral actors and local organisations sometimes blurred the boundaries between multilateral and civil society action. Financing and the supplementation of national economic, technical and legal capacities were the predominant forms of support, with each noted to be beneficial in overcoming common LMIC capacity constraints.<sup>166,175,178</sup>

### 2.4.3 Process

Literature provided insights into four domains, also commonly identified in policy process theory<sup>246-251</sup>: the strategic portrayal of policy problems and fiscal solutions – often called ‘framing’<sup>252</sup>, the forms and use of evidence, inter-ministerial policy dynamics and policy implementation.

#### 2.4.3.1 Framing

Literature identified three central frames: pro-health, pro-economic and (often industry-induced) scepticism of fiscal measures.<sup>35,116,138,161-163,169,181,200,203,204</sup> As argued by Kaiser et al.<sup>159</sup>, these three unidimensional frames foster policy coalitions capable of elevating issues onto the political agenda. This was evidenced in links between diverse multinational corporations, small business and unions in response to potential employment repercussions of fiscal measures<sup>169,182,202,207</sup>; and in coalitions formed between health professionals and families, with claims of industry putting profits before health.<sup>163,166,214</sup>

The design and implementation phases of fiscal measures sometimes saw the emergence of nuanced frames capable of bridging more disparate interests.<sup>166</sup> Onagan et al.<sup>180</sup> observed that measures framed with exclusive health or revenue objectives gained less inter-ministerial traction than those proposing dual objectives. The ‘win-win’ phraseology,<sup>207,253-255</sup> often used to account for the projected health and economic benefits of fiscal health policy, is hence a particularly useful and well used frame for uniting otherwise disparate coalitions around mutually-beneficial goals.<sup>38,159,161,162,169,175,180,203</sup>

Alignment with global health and social agendas, insofar as ratification of FCTC,<sup>184,204,223,237,242</sup> Sustainable Development Goal (SDG) alignment,<sup>24</sup> and revenue generation to support education and universal health coverage,<sup>37,117,157,159</sup> were also beneficial frames capable of driving implementation. While evidence-based frames, which drew on diverse projections of impacts, were most likely to mobilise ideologically and politically dissimilar audiences, giving political and social traction to measures.<sup>159,166,180,190,192,206,221,230</sup> This dynamic is best demonstrated by the Philippines’ and Thailand’s additional revenue investments in health, which led to policy backing by health-interested parties rather than those solely interested in economic benefits.<sup>159,163,180,256</sup>

#### 2.4.3.2 Evidence

The role of local, regional, global and industry-endorsed evidence was discussed in 68 papers (63%). As a whole, the literature emphasised that fiscal measures gained traction from diverse types of country-specific evidence.<sup>116,158,163,164,169,170,180,193,200,205,209,213,257,258</sup> As articulated by Higashi et al.<sup>158</sup> and Hamann

et al.<sup>243</sup> however, the appetite for context-specific evidence is not always matched by research availability, affordability, or the capacity of LMIC governments and research institutions. Paucity of local evidence often forced governments to choose between stalling policy to await relevant evidence or, acknowledging momentum and proceeding with suboptimal information.<sup>160,163,177,193,198,206,243</sup> Diffusion of regional or global evidence was beneficial in progressing fiscal measures and supported by pro-policy political elites and global health bodies.<sup>130,169,175,186,233,239</sup> The use of more generalised data however was often criticised by industry and those opposing measures.<sup>138,163,186,208</sup> In such instances, the availability of local albeit poorer quality evidence, often favouring or funded by industry, was enough to seed doubt amongst policymakers, forcing compromise or delay.<sup>183,192,198</sup>

Evidence was predominantly used to justify measures by highlighting the magnitude of health burden or economic deficit.<sup>37,130,138,175,201,213,227,236,238</sup> Commonly identified evidence included consumption patterns, disease burdens, price elasticity and revenue or health projections associated with policy initiation.<sup>37,130,138,166,180,200,201,213,236,238</sup> Such evidence was beneficial in countering industry claims,<sup>37,170,178</sup> supporting technical provisions,<sup>169</sup> and mobilising and sustaining civil society groups and messaging.<sup>195,200</sup> However across the literature, evidence was almost exclusively used to justify implementation but not inform the design of policy per se.<sup>199,239,259</sup>

Further, while few papers explicitly acknowledged the central role of political process on the design and implementation of measures, a handful of papers did recognise what is best surmised by Chantornvong et al.<sup>231</sup>: that policy success depends as much on forms of ‘political evidence’ as it does on the application of health and economic specific knowledge.<sup>145,159,162,192,199,219,231</sup> However, even amongst papers where political considerations were acknowledged, there remained limited empiric analysis and continued reliance on commentary, with the noteworthy exception of Kaiser et al.’s<sup>159</sup> political economy insights from the Philippines. As Sanni et al.<sup>219</sup> attest, technical evidence alone is insufficient to address politically contentious issues. Given the potential for political economy considerations to contribute positively to policy adoption, the deficit of evidence pertaining to political process and power dynamics is likely to be a missed opportunity to improve the design and implementation of measures.<sup>145,159,162,192,193,199,205,219,231</sup>

### 2.4.3.3 Inter-ministerial policy dynamics

The multisectoral nature of fiscal measures requires policy development to bring together an extensive stakeholder base with diverse and, at times, conflicting priorities. At the intersection of health, trade, financial and agricultural interests, fiscal measures commonly fuel conflicts over policy jurisdictions.<sup>155,158,166,170,189,190,192,195,213,219,260</sup> As outlined by Mukanu et al.<sup>257</sup> and others, while dependent on framing and government objectives, cross-ministerial negotiations could commonly stall or mitigate adoption.<sup>189,258</sup> Pitso et al.<sup>160</sup> and Bump et al.<sup>192</sup> assert that, particularly in LMICs, inter-ministerial power asymmetries often favour financial and trade interests over health. If health measures are designed as part of broader fiscal reform, as was the case in Mexico<sup>175</sup> and Tonga’s second and third iterations of

tax reform,<sup>173</sup> this can accelerate implementation and permit governments to promote dual health and economic benefits.<sup>37,213</sup> By contrast, when public sector and political officials perceive fiscal measures to challenge trade or economic interests, policy is often thwarted or enacted with health trade-offs.<sup>159</sup> For example, evidence from Zambia, Mexico, Vanuatu and Fiji showcased health actors' central role in the proposition of fiscal measures, yet their technical input was largely sidelined by finance personnel during implementation.<sup>203,239,257,259</sup> Protection of state-owned commodity producers and, as Abedian et al.<sup>168</sup> identify, the avoidance of earmarking revenue, are identified as two common trade-offs.<sup>191,193</sup> In particular, earmarking is likely to draw opposition from national finance departments where, Van Walbeek<sup>170</sup> argues, it may be perceived as economically inefficient and a violation of their role as gatekeepers of public financing. A push for earmarking, particularly when there is a distinct power imbalance between health and finance departments, has been identified by some sources to risk destabilising necessary multisectoral support for adoption of such measures.<sup>37,168-171</sup>

Despite the frequency of inter-ministerial conflicts in this space, papers also identified instances of inter-ministerial collaboration and its positive implications on the design and implementation of fiscal measures.<sup>38,130,159,163,173,176,180,190,198,199,203,204,213,227,230,235,238</sup> Often linked to strategically developed multisectoral coalitions, the literature emphasised the importance of coordinating policy responses,<sup>195,211,261</sup> and striving for genuine integration.<sup>118,164,198,213,238</sup> Acknowledging the diverse interests of stakeholders, Coriakula et al.<sup>227</sup> highlight the effectiveness of inter-sectoral committee mechanisms in ensuring collaborative and iterative policy development capable of harmonising and overcoming potential policy conflicts.

#### **2.4.3.4 Implementation**

Notwithstanding the automated nature of taxation compared to other policy instruments,<sup>262</sup> included literature outlined poor resourcing, vested interests and the lack of timely monitoring as implementation challenges prone to undermining the success of fiscal measures. Insufficient supportive resourcing was identified as significantly impacting implementation.<sup>161,195,198,201,209,237,240,256,260</sup> As noted by Barber & Ahsan,<sup>202</sup> this was particularly apparent in administering tiered taxation measures prone to industry manipulation and insufficient oversight. Producers and suppliers were also found to engage in a range of tactics to undermine the effectiveness of implemented measures, including relabelling,<sup>161,227</sup> misreporting content or production figures,<sup>9</sup> absorbing taxation to maintain market share,<sup>162,202</sup> supporting the importation of cheaper alternatives,<sup>162,202</sup> and price over-adjustment to sustain profits.<sup>184</sup> These tactics were also commonly aided by concurrent political disunity. Competing government interests, lack of sustained leadership and complex policy sign-off processes were identified as factors responsible for delaying the implementation of measures.<sup>161,174,176,205,212,214,219,221,229,230,237,244</sup> Similar challenges, coupled with ill-defined success, insufficient resourcing and complex causal pathways were also identified as limiting effective policy monitoring and evaluation.<sup>37,138,162,202,203</sup> Thus, frequently,

little is known about the intended or unintended consequences of measures, that would otherwise inform future adjustments.

#### 2.4.4 Context

Policy context analysis recognises that policy actors and processes exist within a context that ultimately influences the design and outcome of reform. Leichter's<sup>153</sup> distinction between interlinked situations, structural, cultural and exogenous/international factors is a useful heuristic for consideration of contextual factors and their influence on policy.

##### 2.4.4.1 Situational factors

Situational factors encompass focusing events or diffuse recognition of issues which elicit a policy response.<sup>153</sup> The majority of papers linked fiscal measures to diffuse recognition, while several included papers explicitly delved into the situational 'tipping point' responsible for the ideation of measures. From a health standpoint, lobbying from civil society was identified as beneficial in elevating the health burden and potential solution represented by fiscal measures with respect to the public, media and political agendas.<sup>199,201,219,221,237</sup> Comparative analysis of tobacco measures by Sanni et al.<sup>219</sup> highlighted how the emergence of context-specific, localised evidence justified expedited implementation in South Africa, while similar measures stalled in Togo without such localised evidence. Far more frequently, however, demand for government revenue expansion was used to justify the design and implementation of measures.<sup>138,157,159,162,166,175,197,204,213,214,224,236,241,263</sup> Demand for revenue was commonly linked to shrinking revenue from exports,<sup>207,213</sup> increased demand for public expenditure,<sup>117,159,213</sup> the ramifications of trade liberalisation on import tariffs,<sup>138,162,166,197,224</sup> state-ownership or monopolies,<sup>157,214,236</sup> and, in the case of Ukraine, a recession associated with increased military expenditure.<sup>245</sup> In Indonesia, fortifying health systems and budgets post COVID-19 was influential in SSB taxes being added to the policy agenda.<sup>258</sup> While revenue generation motives were effective in garnering initial support from economically-interested parties, as articulated by Kaiser et al.<sup>159</sup> and Kruger et al.<sup>233</sup> the design of measures necessitates the incorporation of a broader perspective, such as good governance or pro-poor sentiments, to sustain necessary stakeholders and public backing.

While not sparking issue recognition per se, election periods and political change-overs commonly enabled the implementation of fiscal measures.<sup>170,178,185,200,201,219,220,222,227,236,237,259,264</sup> As a legacy of exiting leaders or the fulfilment of election promises by incumbents, fiscal measures that had already gained recognition on the policy agenda, were often expedited during leadership change-over.<sup>118,170,178,185,200,201,219,227,236,237,259</sup>

##### 2.4.4.2 Structural factors

Despite the heterogeneity of LMIC contexts, papers commonly outlined demographic and epidemiological challenges, capacity constraints and institutional norms as interlinked structural influences on fiscal measures in LMICs.

The economic development status of countries affected political and public receptiveness to proposed fiscal policy solutions to NCDs. For example, the double burden of NCDs and communicable diseases<sup>265</sup> experienced by many LMICs was, as previously articulated, detrimental to NCD prioritisation.<sup>160,180,195,209,211,230,231,241,242</sup> However, various sources found that globalisation, urbanisation and climate change-induced food insecurity had amplified the burden of NCDs; increasing demand for effective policy responses.<sup>138,161,173,174,179,260</sup> Population growth and increasing wealth have also made LMICs a more favourable market for the sellers of harmful commodities.<sup>159,189-191,201,202,212,221,223,229,230,256</sup> Familiarity with the use of fiscal measures, particularly where historic measures contributed to substantial health or economic gains, also supported governments in increasing tax rates and expanding fiscal measures to other products.<sup>24,177,245</sup>

Development-associated capacity constraints also challenge the design and implementation of fiscal measures. These include financial constraints,<sup>192,195,197,198,201,209,214,230,237,256</sup> insufficient human resource and technical capacities to effectively negotiate trade deals,<sup>156,161,174,212,229</sup> and sufficient resources to monitor and adjust fiscal measures where necessary.<sup>130,158,169,185,190,191,193,200,203,205,206,219,240,242</sup>

The political structure and prevailing institutional norms also govern how states engage in the design and implementation of fiscal measures. Literature identified the legacy of, or current state-ownership<sup>130,158,181,185,191,193,194,207,230</sup>; a culture of industry engagement and acceptance of their framing of issues<sup>116,165,174,177,183,196,208,215</sup>; inter-ministerial hierarchies<sup>155,158,192,201,239</sup>; policy space afforded to civil society<sup>166,185,191,197,230</sup>; and, on one cited occasion, neoliberalism,<sup>221</sup> as norms that shaped measures. Reconciling tax concessions afforded to industry through the Manaus Free Zone with the proposed imposition of a new tax also challenged the enactment of an SSB tax in Brazil.<sup>244</sup> The impact of these norms is best exemplified by the contrasting successes in tobacco-related measures in post-Apartheid South Africa<sup>170,200</sup> and challenges posed by state-ownership and industry influence on measures in Indonesia,<sup>185</sup> China<sup>194</sup> and Vietnam.<sup>158,193,230</sup>

#### 2.4.4.3 Cultural factors

Cultural factors, inclusive of history, religious sentiments and social structures have had a distinct influence on the design and implementation of fiscal measures.<sup>153</sup> Commonly linked to consumption trends and cultural significance<sup>35,165,182,185,211,221,241,260,264</sup> and historic links between government and local commodity producers,<sup>160,168,170,181,183,190,191,200,201,206,216,219,221</sup> cultural factors were often identified as key stalling points in the adoption of fiscal measures. As identified by Barraclough & Morrow<sup>191</sup> Hoe et al.<sup>165</sup> and Ferreira-Borges et al.<sup>211</sup>, cultural factors were sometimes exploited by industry and those sympathetic to industry to delay or seed doubts around measures' viability. By contrast, Achadi et al.<sup>182</sup> and Hoe et al.<sup>236</sup> found that religious objections to tobacco were beneficial in fostering a favourable political climate for fiscal measures in Indonesia and Turkey respectively. Ahsan et al.<sup>222</sup> also highlighted the significant relative advancement of tobacco taxes compared with alcohol taxes given the low consumption rate of alcohol in Indonesia as a Muslim-majority nation. Growing nationalism also

supported fiscal measures in post-apartheid South Africa<sup>170,190,200,205</sup> and in response to pressure from the General Agreement on Tariffs and Trade for tobacco market liberalisation in Thailand.<sup>145,163,214,231</sup> Papers by Thow et al.<sup>162</sup> and FAO & The Fiji National University C-POND,<sup>173</sup> also indicated that measures often faced less objection in jurisdictions with a precedent for taxing harmful commodities.

#### 2.4.4.4 International/exogenous factors

The literature demonstrated that international factors had important and diverse influences on policy processes. Global factors supporting and inhibiting fiscal measures were identified in 71 papers (66%) and linked to trade agreements, the influence of multinational corporations and cross-border policy harmonisation.

The imposition of trade agreements on the control of harmful commodities was discussed in several papers. As outlined by Ferreira-Borges et al.,<sup>211</sup> trade agreements designed to reduce trade barriers, promote competition, lower prices and encourage consumption generally sit at odds with the goals of fiscal measures. By constraining regulatory action, trade agreements can limit policy space and fuel inter-ministerial conflict between trade and health.<sup>130,138,145,159,161,163,174,179,192,211</sup> By provoking disputes or sanctions and impeding access to bodies such as the World Trade Organisation (WTO), trade conditions complicate the design of fiscal measures.<sup>161,163,174</sup> Further, as argued by Baker et al.,<sup>166</sup> past trade litigation is often a barrier to future measures in different jurisdictions, a condition known as ‘regulatory chill.’ LMICs are particularly vulnerable to the threat of retaliative action given their more constrained trade, economic and legal capacities.<sup>166</sup>

The provision of foreign aid based on particular trade conditions determined by donors can also hamper the implementation of fiscal measures in LMICs. New Zealand’s threat of sanctions against a number of Pacific island nations for their health-related bans and proposed bans on turkey tails and mutton flaps exemplified this.<sup>161,179</sup> Bump & Reich<sup>145</sup> assert that such action demonstrates the power afforded to industry in influencing countries and, by extension, global trade policy. However, despite the limitations imposed by trade agreements, there is growing potential for evidence-based carve-outs, permitting discriminatory taxes on products proven to be detrimental to health.<sup>138,161</sup> Moreover, the literature also highlighted WTO and European Union accession mandates and the threat of sanctions to have instigated government-wide review of fiscal measures. Fuelled by a sense of urgency, sanctions and accession parameters favoured multisectoral-supported fiscal measures in Ukraine, Thailand, the Philippines and Samoa.<sup>145,159,163,164,179,214,231,245</sup>

The growing transnational nature of industries themselves is also responsible for stalling and impeding the adoption of measures. Holden & Lee<sup>224</sup> outline that the multinational nature of many harmful commodity producers fosters transnational coordination. Transnational action by corporations commonly includes global counter-advertisement and lobbying,<sup>130,183,221,224</sup> the development of transnational front groups,<sup>171,175,196,215,229</sup> cross-jurisdictional information sharing,<sup>224</sup> and offshoring or

restructuring to minimise loss of market share or profitability.<sup>208,217,224,234</sup> The transnational nature of negative retaliative action was most apparent in contexts where measures were not unanimously supported by domestic actors; reigniting inter-ministerial conflicts between trade and health.<sup>145,192</sup>

Regional and global coalition building and direct support provision from multilateral organisations has however been advantageous in countering multinational corporations and supporting fiscal measures in LMICs. Information sharing and lesson-drawing commonly influenced policy processes and promoted policy transfer.<sup>37,116,118,156,159,163,168,178,190,197,224,225,229,259</sup> Examples include the establishment of health promotion foundations, following successes of the Australian VicHealth model,<sup>37,38,130,155-163</sup> and regional harmonisation of taxation to mitigate smuggling.<sup>159,168,178,197,224,229</sup> Hoe et al.<sup>236</sup> also emphasised cross-country comparisons to be advantageous in informing policy processes, elevating dormant problems and their potential solutions onto national and international policy agendas.

Similarly, policies and objectives that have achieved global consensus, such as FCTC and the SDGs, also support the design and implementation of fiscal measures. By fuelling international political momentum which, Bump & Reich argue,<sup>145</sup> has the potential to trump domestic affairs, dominant global health discourse provides a prominent frame for issue conceptualisation and timely state compliance acts as a signifier of responsive governance. For example, Tobacco-related papers consistently identified FCTC as instrumental in issue identification and the design of state responses.<sup>37,182,185,191,193,197,198,201,206,209,219,229,231,235-237</sup> As outlined by Tam et al.<sup>229</sup> and others, FCTC's legally binding tobacco taxation provisions have fostered a sustained commitment to effective fiscal measures amongst signatory nations.<sup>198,206,229,235,236</sup> Further, despite Indonesia not being a signatory, Achadi et al.<sup>182</sup> and Rosser<sup>185</sup> also identify FCTC to have garnered momentum and supported a review of tobacco control measures in light of the framework's health and economic provisions. While not legally binding, a range of other global policies, including the NCD 'Best Buys' and global and regional action plans on NCDs have also aided consensus building and mainstreamed fiscal solutions.<sup>130,180,195,199,209,239,241,264</sup> More lateral global health objectives, including the SDGs and universal health coverage, have also been leveraged by states to justify fiscal measures as a means of increasing health budgets.<sup>24,157,159,164,173,180</sup>

Drawing on detail included in Appendix 6 and narrative summaries provided above, a summary of the state of the literature on health fiscal measures can be found in Table 3 below.

*Table 3 State of fiscal measures evidence, by subject, methodology & content*

Subject	<ul style="list-style-type: none"> <li>• There was traditionally a concentration of papers analysing tobacco-specific fiscal measures and an under-representation of research focused on food, alcohol or other beverage-related fiscal measures. However, since 2020, analysis of SSB taxes in particular has increased significantly in alignment with broader uptake of fiscal measures targeting these products.</li> </ul>
Methodology / Focus	<ul style="list-style-type: none"> <li>• Majority of the included literature was published in the last 15 years, pointing to the relative infancy of this area of policy analysis.</li> <li>• The literature demonstrated a concentration of papers analysing policy actors and, in particular, the influence of industry on the design and implementation of measures.</li> <li>• Insufficient attention was paid to the influence of neoliberalism and power dynamics on the policy process.</li> </ul>
Content of analysis	<ul style="list-style-type: none"> <li>• Local evidence, policy championing by political elites, inter-ministerial support and engagement, and favourable global winds for change were identified as drivers of fiscal measures.</li> <li>• Industry influence and retaliation, trade insecurity and regulatory chill, inter-ministerial policy disharmony and vested interests were identified to have challenged or prevented the design and implementation of fiscal measures.</li> </ul>

## 2.5 Discussion

The design and implementation of health-related fiscal measures in LMICs is shaped by a complex network of factors that vary across contexts. Nonetheless some commonalities were identified by this scoping review. Fiscal measures were more likely to be implemented when diverse local health and economic evidence sources were available; policies were championed by those in government and had inter-ministerial support; stakeholders from different sectors engaged in regular, open dialogue; and when regional and global political winds favoured change. Fiscal measures were less likely to be adopted when framing of issues and solutions were influenced by industry; real and perceived retaliative threats were made by powerful actors; during political climates of trade insecurity and regulatory chill; and when disharmony and vested interests prevented policy consensus within government. Overall, these factors suggest some important distinctions between HICs and LMICs in the design and implementation of fiscal measures, as summarised in Table 4.

Table 4 A summary comparison of study findings with recent high-income country literature<sup>26,37,138,142,266</sup>

	Factors similar across LMICs & HICs	Factors unique to LMICs
Content	<ul style="list-style-type: none"> <li>• A common desire to balance the benefits of earmarking with the risk such mechanism poses to governance of public sector financing.</li> <li>• Variance in taxation rates and scope across countries and between different products.</li> </ul>	
Actors	<ul style="list-style-type: none"> <li>• Industry influence commonly stalls and mitigates fiscal measures.</li> <li>• Policy championing by state actors often accelerates implementation.</li> </ul>	<ul style="list-style-type: none"> <li>• Industry influence is more pervasive, and nations experience constrained capacities to enforce industry-relevant regulations.</li> <li>• Greater role for multilateral financial and technical input into the design and implementation of measures.</li> </ul>
Process	<ul style="list-style-type: none"> <li>• Limited research on the policy process of fiscal measures.</li> <li>• The important influence of the framing of policy objectives on public and political debate.</li> <li>• Inter-ministerial support for measures commonly accelerates their adoption.</li> <li>• Embedding fiscal health measures in broader fiscal reform garners inter-ministerial support and can accelerate adoption.</li> </ul>	<ul style="list-style-type: none"> <li>• Limited context-specific evidence and constrained capacities to undertake policy-relevant research.</li> <li>• More acute inter-ministerial power asymmetries.</li> <li>• More constrained capacities for implementing and evaluating measures.</li> </ul>
Context	<ul style="list-style-type: none"> <li>• Historic precedence for taxing commodities has benefits from current-day advocates who support such measures.</li> </ul>	<ul style="list-style-type: none"> <li>• Constrained national budgets can incentivise revenue generation through fiscal measures but limit resources made available for effective design and implementation.</li> <li>• A higher prevalence of communicable diseases and lower health budgets constrain NCD-related action.</li> </ul>

### 2.5.1 Gaps in the analysis of alcohol, SSBs & food

This review demonstrates that policy process-related fiscal measures literature has traditionally concentrated analysis on tobacco taxes, with an under-examination of processes linked to fiscal measures targeting alcohol, SSBs or food products. This historic skew in the literature is reflective of the sustained global emphasis placed on tobacco regulation and taxation. While lesson-drawing from tobacco is valid and, as emphasised by Dorfman et al.,<sup>267</sup> Nguyen et al.<sup>268</sup> and Brownell & Warner,<sup>269</sup> other industries have followed tactics used to resist tobacco regulation, an over-reliance on tobacco-specific literature risks failing to acknowledge the differences associated with other harmful

commodities. Given the increasing momentum for broader policies in response to NCDs, a widening field of evidence devoted to other fiscal measures since 2020 indicates that some progress is being made to provide relevant and actionable evidence to support the design and implementation of fiscal measures targeting other commodities. Yet, there remains a need for greater depth of research focused on a range of harmful commodity related fiscal measures to overcome the unstated assumption implied by much of the literature: that mechanisms used in tobacco taxation are directly replicable to measures targeting alcohol, SSBs and food products. For example, the literature's predominant representation of industry as a homogenous entity risks over-simplifying policy challenges and may negate the influence of consumer perception and the versatility of the food and beverage industry in shaping regulations.

### **2.5.2 Recognising government & civil society alongside industry actors**

This review also highlighted gaps in the breadth of policy actors identified, with many papers focused solely on the influence of external industries. While important, particularly given the immense power afforded to industry actors in the political economies of LMICs, the literature's preoccupation with industry precludes a more comprehensive assessment of the network of actors who influence the design and implementation of fiscal measures. For example, although only 56 studies (52%) examined inter-ministerial dynamics, sound relationships and agreement between state actors was pivotal to the fiscal measures' success, and inter-ministerial conflicts often stalled or prevented measures. Given that public policy ultimately constitutes decisions made by state actors, the lack of attention to process dynamics and the views and actions of public persons and bodies is a critical gap in our understanding of how state actors negotiate competing interests.

### **2.5.3 The need to explore root causes**

Despite the emphasis placed on the influence of industry across the literature, very few papers explored potential root causes, with just Mambulu et al.<sup>221</sup> identifying neoliberalism as an underpinning determinant of private sector power. Global and local ideologies and dominant discourse are important contextual factors influencing the drive for, and design of, fiscal measures.<sup>65,270</sup> With neoliberal policy preferences explicitly exported to LMICs as loan conditions from the IMF and World Bank in the 1990s,<sup>65</sup> the pursuit of freer markets, with the promise of greater personal freedoms, peace and prosperity, remains a dominant global discourse. Encouraging trade, discouraging market regulation and, in turn, arguably promoting 'consumptagenic systems',<sup>271</sup> neoliberalism sits at the heart of the escalating burden of NCDs and dictates the terms of potential remedial action.<sup>22</sup> The scale, reach and wealth of corporations, particularly multi-national conglomerates, and their ability to mitigate and manipulate fiscal measures highlights an important power asymmetry between countries' health interests and the economic interests of powerful private actors. However, some promise is found in recent support for fiscal measures by the IMF and World Bank and the implementation of measures by conservative governments.<sup>138,175,263</sup> The altered stance of these agencies and governments demonstrates the possibility of reorientating the neoliberal agenda to recognise the importance and potential returns

associated with investing in the health of ‘human capital’.<sup>272</sup> Further research is necessary to explore the breadth of neoliberalism’s influence, as there is currently an incomplete picture of the barriers, tensions and political opportunities in assessing the feasibility of fiscal measures as a form of responsive public policy.

#### **2.5.4 Recognising other forms of evidence**

Many studies discussed the need for, and use of, health and economic evidence in the enactment of fiscal measures. However, while plentiful, evidence was almost exclusively discussed in relation to agenda setting. For example, country-specific data on disease prevalence and consumption of harmful commodities were identified as integral in driving public and political momentum for change. Yet analysis of policy design processes and policy content often demonstrated that technical detail became obsolete in negotiation processes, when garnering support from diverse stakeholders was paramount. This demonstrates a disjuncture in the evidence used during agenda setting and that used in the design of fiscal measures. Further, echoing Bump, Reich, Chantornvong and others,<sup>145,192,214,231,273</sup> a deepening of policy analysis and recognition of other types of evidence necessary to inform the design and implementation of public policy is required. For example, integration of political economy considerations into prospective and retrospective analysis is likely to bring to light important dynamics integral to successful policy.

#### **2.6 Strengths & limitations**

This study draws inspiration from the political economy approach outlined in Bump and Reich’s seminal work,<sup>145</sup> but is distinct in its inclusion of fiscal measures relating to a broad range of harmful commodities (not just tobacco-related products). Our focus on LMICs also differentiates this analysis from more globally oriented work by Wright et al.<sup>139</sup> and Hagenaar et al.<sup>138</sup> Application of a systematic approach and theory-driven analysis also allow us to add depth to observations made in Bridge et al.’s more general exploration of LMIC experiences and potential pitfalls in sugar-sweetened beverage taxation.<sup>146</sup>

Several limitations must also be noted. The choice of databases, repositories and exclusion of primary policy sources may have inadvertently limited the identification of relevant papers. Given the breadth of languages spoken across LMICs, the exclusion of papers published in languages other than English may also have led to the exclusion of relevant articles. While developed iteratively, predominately single author screening, coding and analysis may also have unintentionally excluded information of relevance although robust discussion between authors and review by the third author was designed to minimise this. The study’s reliance on secondary sources also creates the potential for misinterpretation. Embedding expert consultation as a final stage in the study’s design may also have strengthened findings.

## 2.7 Conclusion

This study's identification and mapping of literature exploring and explaining the policy process of fiscal measures in LMICs reveals important findings for policymakers and researchers alike.

Highlighting critical and interconnected factors influencing fiscal measures in LMICs, this study identifies several valuable lessons for future fiscal measures. The use of local health and economic evidence, policy championing, multisectoral engagement and inter-ministerial support, and global or regional momentum and technical support appear beneficial to the design and implementation of measures. By contrast industry framing and potential retaliation, vested interests and policy disjuncture across government were common factors associated with stalled or mitigated measures. Recognition of the presence or absence of these factors and intentional planning with such considerations in mind may further support LMIC policymakers in designing and implementing effective fiscal measures.

While acknowledging that what is known should inform policy, it is also pivotal that what remains unknown informs future research. As such, this study has highlighted considerable gaps in our understanding of the global, regional and national political economies which shape fiscal measures. Hence, a greater emphasis on empirical research that seeks to understand context-specific power dynamics and the political intricacies of processes associated with the design and implementation of diverse fiscal measures in LMICs is hence integral.

The growing burden of NCDs, and how it manifests in LMICs, is itself a product of political and economic forces. Effective policy responses hence demand evidence that acknowledge and account for such political economies.

## 2.8 Chapter summary

This review chapter provides important insights into the current state of literature analysing the design and implementation of harmful commodity-targeting tax policy in LMICs. Drawing on 109 sources exploring SSB, tobacco, alcohol and food related fiscal health reform from 1998 to 2024, findings highlight key enabling and impeding factors associated with policy adoption. Importantly, with the interplay between factors – rather than their mere presence or absence – critical in shaping health taxes, the review found that political economy considerations are a vital, yet under-examined, domain in understanding tax policy processes and their ultimate outcome.

In addressing this gap, this thesis will explore the political economy forces shaping SSB tax policies in two LMICs, Vanuatu and Fiji. An in-depth account of both contexts is outlined in the following chapter.

## Chapter 3: Settings

*'The idea of Melanesia has a complex history and an equally complex politics associated with it.'*

– Lawson, 2013<sup>274</sup>

### 3.1 Chapter introduction

Some form of tax on SSBs is now present in 16 of the Pacific region's 22 countries and territories.<sup>44,275</sup> The growing adoption of SSB taxes across the region has coincided with an escalating regional and global burden of NCDs. Yet, many of these taxes also emerged amidst substantial change in global trade arrangements and increased economic pressure. Building on findings from the scoping review found in Chapter 2, this thesis aims to explore the political economy underpinning SSB tax adoption in two Pacific Island countries, Vanuatu and Fiji.

In situating this research, this chapter first provides an overview of the Melanesian subregion of the Pacific. A detailed account of Vanuatu and Fiji then follows outlining key geographic and demographic, political and governance, economic and trade, and health and health systems considerations. A summary of national and regional responses to NCDs then concludes the chapter.

### 3.2 Melanesia

This research is situated in the Melanesian subregion of the Pacific (see Figure 5 below). While a contested geo-cultural division of the Pacific region grounded in imperialist racial ethnography,<sup>274,276-278</sup> contemporary Melanesia comprises four independent countries: Fiji, Papua New Guinea, Solomon Islands and Vanuatu, as well as West Papua, New Caledonia and the Torres Strait Islands.<sup>274,279</sup> The four independent nations of Melanesia are all classified as Small Island Developing States (SIDS). This technical and political term recognises the similar development challenges faced by small island states given their relative remoteness; small landmass, population size and economies; as well as their increased vulnerability to environmental and economic shocks.<sup>280</sup> Home to more than 11 million people however, there is also considerable heterogeneity across the Melanesian subregion, including in demography and geography, languages and culture, experiences of empire, and the pursuit of decolonisation and self-governance.<sup>279,281</sup>

From a research perspective, the Melanesia's diversity has produced rich pockets of literature, with community-level ethnographic research particularly prominent in Pacific and Melanesian-specific scholarship.<sup>282-284</sup> However, as argued by Gardner and Waters,<sup>279</sup> the proliferation of state failure literature, pertaining to the Bougainville conflict, Solomon Islands crisis and successive coups in Fiji, have overshadowed scholarly and official discourse in understanding Melanesia's diversity and conceptualising what can be learned from the subregion.<sup>285</sup> Health scholarship from Melanesia has also traditionally been more deficit orientated. Mirroring global trends and influenced by the interests and funding streams of development partners,<sup>286-288</sup> there has traditionally been a greater focus on communicable diseases research, with epidemiological studies tending to dominate regional and subregional health literature.<sup>289-291</sup> A comparatively small but growing body of literature is beginning to capture the region's epidemiological transition and associated escalating burden of NCDs.<sup>292-297</sup> However, despite the political, and specifically commercial, determinants that lay at the centre of the growing burden of NCDs, there has been limited NCD policy analysis or political economy research

from the Melanesian subregion.<sup>208,260,298-301</sup> Yet, with several Melanesian countries frontrunners in the adoption of SSB taxes, their experiences offer a considerable opportunity from which to learn.



Figure 5 Map of the Pacific showing Melanesia, Micronesia & Polynesia<sup>302</sup>

### 3.3 Vanuatu

#### 3.3.1 Geography & demography

Vanuatu has the smallest population of the four independent Melanesian countries, with just 300,000 people spread across the nation's 83 inhabited archipelagic islands and 660,000km<sup>2</sup> of Pacific Ocean (see **Figure 6**).<sup>303</sup> This geographic dispersal of the population challenges equity in the delivery of public services, such as health care and education. Constructing a unified state from these geographically dispersed islands also means Vanuatu is one of the most linguistically diverse nations on earth, with more than 138 different Indigenous languages spoken alongside the official languages of English, French and Bislama.<sup>304</sup> Situated on the Pacific Ring of Fire, frequent earthquakes, volcanic eruptions, cyclones and other natural disasters sees Vanuatu ranked amongst the world's most disaster-prone nations.<sup>305,306</sup> In the face of climate change, the increasing frequency and intensity of many of these disasters are costly to national development given their human, infrastructural and economic toll as well as their negative impact on setting and sustaining strategic direction for the country.<sup>307,308</sup> A demographically young nation, 38.6% of the ni-Vanuatu population is under the age of 15, while a growth rate of 2.3% means the national population is projected to double by 2050.<sup>303</sup> While Vanuatu is contending with increasing unplanned urbanisation,<sup>309</sup> 77.8% of the population continue to reside in rural areas.<sup>303</sup> Further, with more than 80% of the population reliant on subsistence farming, frequent

natural disasters paired with considerable geographic dispersal challenge citizens access to domestic and global markets and present a significant risk of household poverty.<sup>310-312</sup>

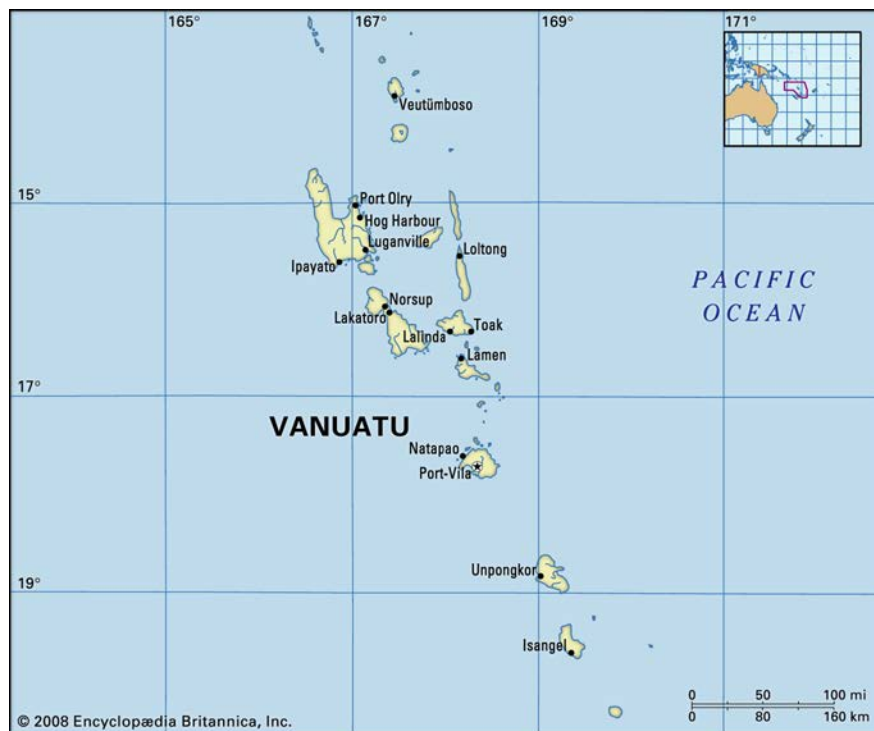


Figure 6 Map of Vanuatu<sup>313</sup>

### 3.3.2 Politics & governance

Achieving independence in 1980, Vanuatu is the youngest independent nation in the Melanesian subregion. Formerly the New Hebrides, the nation was previously jointly colonised by the British and French through condominium rule. Colloquially referred to as the ‘pandemonium’, dual occupation by the British and French saw the establishment of two concurrent systems of government including separate laws, police force, currencies, and health and education systems – the legacies of which are still present in the contemporary Vanuatu state.<sup>314,315</sup> Similarly to the nation’s colonial governance, Vanuatu’s path to decolonisation also included two disparate viewpoints. In the aftermath of World War Two, Britain was keen to divest responsibilities in the Pacific, while France wished to maintain control over the New Hebrides, and indeed actively supported anti-independence movements,<sup>316</sup> concerned that decolonial sentiments could spread to the neighboring resource-rich French territory of New Caledonia.<sup>279,317</sup> Thus, dissimilar to the drawn-out and sometimes violent battles for independence waged elsewhere, independence in Vanuatu was more a process of careful diplomacy and the management of competing foreign interests.<sup>318,319</sup>

With colonial forces preoccupied with the archipelago’s strategic geopolitical positioning and resource extraction,<sup>320</sup> chiefly forms of village-level governance were largely undisrupted during colonial rule. This chiefly system of governance is grounded in customary laws and practices (Bislama: *kustom*), however application of these laws and practices differ slightly across villages and islands. The

Malvatumauri, or Council of Chiefs, is a constitutionally enshrined advisory body to government and plays a significant role in advising on sociocultural matters. Yet, while the legal standing of the Malvatumauri and its national influence has been criticized as weak by its own leadership,<sup>321</sup> the isolated geography of the nation means chiefs are often the most tangible form of governance within communities and hence their individual and collective decisions remains widely respected in contemporary society. A similar level of widespread public respect is also granted to Christian leadership across Vanuatu. Through successive Christian missionaries and Protestant and Catholic doctrines imported by the British and French respectively, the church holds considerable authority in governing sociocultural affairs.<sup>285,322,323</sup> Christianity and kustom beliefs are rarely in competition with one another, but rather coexist and are often conceptualised, and indeed celebrated, as the connecting foundations between the Vanuatu's 83 separate islands.<sup>324-326</sup>

A 52-seat unicameral parliament, derived from the Westminster system, is central to the formal governance of the contemporary Vanuatu state.<sup>326</sup> The parliamentary system has long been characterised by short-term coalition governments and frequent votes of no confidence, with major parties unable to govern in their own right and political competition largely driven by patronage rather than ideology.<sup>327,328</sup> Yet, while financial and administrative constraints have fuelled a degree of public apathy regarding decisions made by elected officials,<sup>329</sup> constituents engage actively in politics at the local level. Combining the imported Westminster system with the expectations communities have of their chiefly system has created a hybridised system of government bound by a sense of mutual reciprocity between voters and their directly elected officials. The presence of sizeable allowances for Ministers of Parliament (MPs) to spend in their electorates, for example, means voting for local candidates is often seen by communities as a mechanism for securing future economic support.<sup>327,330,331</sup> Conversely, to remain in power, MPs are often under considerable pressure to directly assist members of their electorate, while there is little personal longevity to be gained from focusing on national policy issues that do not provide direct or material benefit to their constituents.<sup>332</sup> At the parliamentary level, these dynamics see frequently shifting alliances that culminate in weak coalition governments which are prone to cabinet reshuffles and changes in leadership. As such, despite having four-year parliamentary terms, in the 44 years since Vanuatu gained independence, the nation has seen 27 Prime Ministers.

### 3.3.3 Economics & trade

The intergenerational impacts of slavery and resource extraction under colonial rule meant that within five years of independence, Vanuatu's economic and human development conditions deemed the nation eligible to join the unfortunate list of the world's Least Developed Countries.<sup>333</sup> While perhaps not the beginning envisaged by the architects of Vanuatu's independence, Least Developed Country status assured Vanuatu access to preferential trade arrangements, and financial and technical assistance aimed at expediting development. However, structural adjustments and aid for trade conditionalities on bilateral partnerships and loans,<sup>334-337</sup> combined with a continuation of tax haven financial institutions

originally designed to serve British money markets,<sup>338,339</sup> instilled quite a deregulatory and market-orientated approach to Vanuatu's development.<sup>340</sup> Of particular importance to this research, since the 1990s, Vanuatu has undergone considerable trade liberalisation, negotiating and signing on to several subregional and regional free trade agreements and becoming the 157<sup>th</sup> member of the WTO in 2012.<sup>341-344</sup> Yet, the nation's pursuit of free trade as a means of development has not come without its critiques. Some have argued that the size and geographic dispersal of Vanuatu, and indeed many Pacific Island Countries and Territories, limits the competitive advance of their exports on the global stage.<sup>327,345-347</sup> Concurrently, the removal of import tariffs has curtailed the government's revenue streams and increased competition for domestic industries in many Pacific nations.<sup>348,349</sup> Vanuatu's pursuit of development through trade liberalisation and curtailing government spending has been aptly summarised by Day as 'like trying to deal with a leaky bottle by cutting it in half.'<sup>334</sup>

In 2020, Vanuatu graduated from Least Developed Country status; a considerable economic and human development achievement for the young nation.<sup>350</sup> However, as a lower-middle income nation where 15.9% of the population live below the national poverty line,<sup>351</sup> official development assistance remains integral, and covers 51.3% of Vanuatu's central government expenses.<sup>352</sup> This level of aid reliance combined with the nation's increasingly important geopolitical positioning to major donors including Australia, China, France, New Zealand, has a significant influence on how Vanuatu engages in regional affairs and global trade as well as influencing other elements of contemporary domestic politics.

### **3.3.4 Health & the health system**

The health system and population health outcomes in Vanuatu are, like all countries, a product of the surrounding contextual forces. The health system comprises of a network of 339 publicly funded health care facilities across the country, ranging from six provincial hospitals providing advanced tertiary care through to a network of 202 aid posts staffed by community volunteers trained in primary health care.<sup>353</sup> This extensive network of facilities provides more than 495,000 outpatient and 18,000 inpatient consultations annually.<sup>353</sup> However, the delivery of equitable health care, including the provision of appropriate infrastructure and human resourcing, is challenged by the nation's geographic isolation and widely dispersed rural population.<sup>354,355</sup> This challenge is further compounded by the nation's economic position, with national health expenditure sitting at 4.4% of GDP, equating to US\$133 per capita. With just 7% of health care costs funded out-of-pocket, 62.4% of national health funding in Vanuatu is derived from external aid where traditionally siloed approaches to health funding have not helped in addressing cross-sectoral issues.<sup>356</sup>

In line with the Millennium Development Goals, a sustained focus on, and investment in, communicable diseases and maternal and child health in Vanuatu during the early 2000s has seen marked improvements in these domains.<sup>357-360</sup> As such, national life expectancy has increased more than five years since 1999, standing at 71.6 for males and 74.2 for females.<sup>361</sup> However, the nation and its health system are now contending with a triple burden of remaining endemic communicable diseases, a growing burden of

NCDs and increasing poor health associated with climate change.<sup>353,362</sup> The breadth of this disease burden combined with the nation's population size and geographic dispersal undermines economies of scale, such as efficiencies associated with health workforce specialisation or specialist clinical or public health centres.<sup>363</sup> Further, the chronic nature of escalating NCDs in particular has proved an unsustainable cost to the Vanuatu health system, the nation's economy and development aspirations.<sup>364-367</sup>

## 3.4 Fiji

### 3.4.1 Geography & demography

The Republic of Fiji comprises of 925,000 people and more than 330 islands spread across 3,000,000km<sup>2</sup> of Pacific Ocean.<sup>368</sup> While 110 islands are inhabited, the majority of Fiji's population resides on the nation's two largest islands and 55.9% of the population live in urban areas.<sup>369,370</sup> In fact, rapid unplanned urbanisation and complex land ownership arrangements have led to the emergence of more than 200 informal and squatter settlements around Fiji's urban centres, which are projected to house up to 20% of the nation's population.<sup>371-373</sup> While Fiji as a whole is disproportionately affected by climate change, those residing in informal settlements face greater risks. Frequent flooding events, the increased frequency and intensity of cyclones and rising sea levels threaten Fijian public infrastructure, housing and population health,<sup>374</sup> with the inequitable impact of these events on poor and insecure populations exacerbating pre-existing inequality.<sup>375</sup> In contrast to the nation's rapid urbanisation, Fiji's population growth has slowed considerably since the 1970s and now stands at 0.6%.<sup>370</sup> Predominately influenced by lower birth rates and increased outmigration, this demographic trend has seen Fiji's median age climb from 17.8 in 1976 to 27.5 in 2017.<sup>370</sup>

A marked increase in Fijian emigration in the late 1980s is deeply connected to the nation's colonial history, ethnic divisions and associated political instability. Under British rule, 61,000 indentured labourers from India were bought to Fiji to work in the sugar cane industry between 1879 and 1916.<sup>376</sup> With many indentured labourers and their descendants remaining in Fiji, the nation's Indo-Fijian population peaked in 1966 at 50.5%.<sup>377</sup> However, complex and interconnected racial, land rights and political tensions sparked the nation's first (and second) coups in 1987 (discussed further below).<sup>378</sup> These events culminated in considerable Indo-Fijian emigration,<sup>379</sup> permanently shifting the nation's demography, whereby today 63% of the national population identify as iTaukei (Indigenous Fijian) and 33% as Indo-Fijian.<sup>377,380</sup>

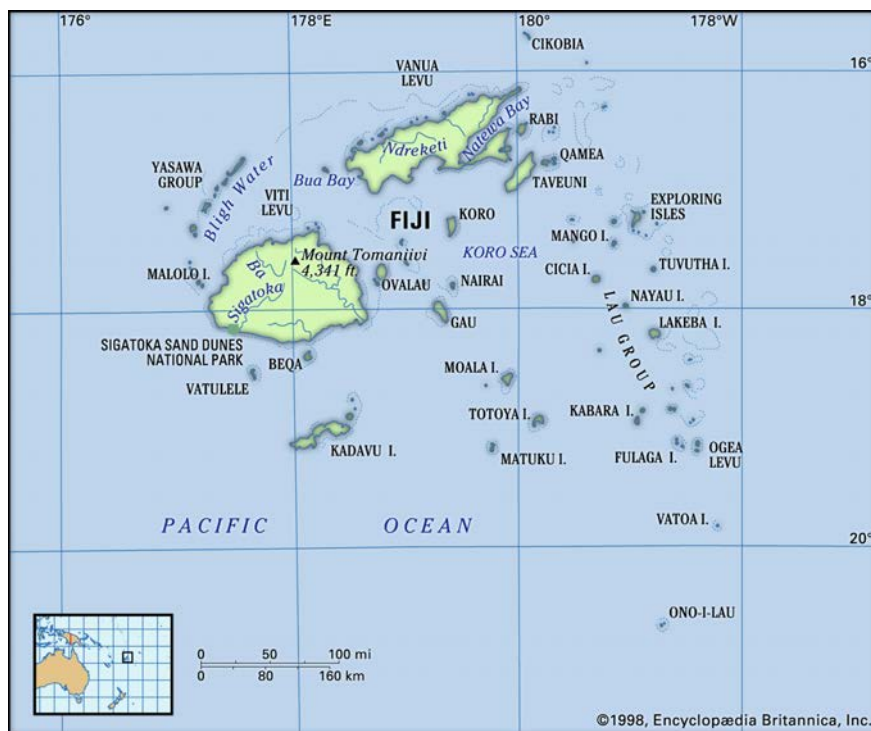


Figure 7 Map of Fiji<sup>381</sup>

### 3.4.2 Politics & governance

Prominent Fijian academic Lal invokes Churchill's depiction of Russia in describing Fiji and its politics as 'a riddle wrapped in a mystery inside an enigma.'<sup>382,383</sup> Like many post-colonial states, some of the complexities associated with contemporary governance in Fiji are a product of institutional structures seeded through colonisation. Of particular importance to contemporary Fijian politics are three interconnected reforms enacted by the nation's first resident governor, Sir Arthur Gordon. Firstly, the instigation of a land tenure system secured iTaukei traditional owners' communal authority over 90% of the nation's land.<sup>384,385</sup> Secondly, Gordon's institutionalisation of a uniform system of native administration and Great Council of Chiefs formally entrenched the power of chiefs and embedded their position within national politics.<sup>386-388</sup> And finally, the importation of indentured workers from India to work as sugar cane labourers reshaped Fijian demography while, combined with the first two reforms, also entrenched racial disparity.<sup>389,390</sup> However, in the lead up to Fiji independence in 1970, while negotiations with the Crown were peaceful and amicable, they took place in secret and constitutional agreement was reached in London, far from Fijian shores.<sup>391</sup> Fiji's formal process of decolonisation thus saw colonial structures largely retained, and racial tensions were not only left unreconciled but, in fact, further embedded into the new nation's constitution and race-based electoral system.<sup>391-393</sup> Put another way by Ghai and Cottrell, 'the system the British had partly inherited and partly invented was constitutionally consolidated a hundred years later.'<sup>392</sup> The challenging conversations required to build a cohesive multiracial Fiji are argued to have been masked by the feel-good atmosphere of independence; a failing that has had longstanding implications on the nation's political stability.<sup>391,394</sup>

At independence, Fiji had a bicameral parliamentary system. Members of the 52-seat House of Representatives were elected based on national and communal rolls, whereby 22 seats each were determined by voters registered as ‘Fijian’ and ‘Indian’ respectively, while an additional eight were determined by voters from other racial groups.<sup>392,395</sup> By contrast, the 22 members of the upper house of the Fijian Parliament were not democratically elected. Principally established to safeguard iTaukei interests, Senate members were nominees of the Great Council of Chiefs (eight members), Prime Minister (seven members) the leader of the opposition (six members) and the Council of Rotuma (one member).<sup>392,395</sup> The first elections, held in 1972, saw votes predictably cast along racial lines, bringing to power the iTaukei-led Alliance Party. Contention surrounding the 1977 election however, demonstrated cracks in the system, hardening racial divisions and, for iTaukei, amplifying fears that an Indo-Fijian-led government would endanger land rights and other vital interests.<sup>394,396</sup> Thus, when an Indo-Fijian-leaning coalition won the 1987 election, it took just a month for the nation’s iTaukei-dominated military to overthrow the government in Fiji’s first coup and five more months for constitutional abrogation in a second coup.<sup>397</sup> Coups and constitutional reformation characterised much of Fijian political history since.

The 1990 Constitution, which enlarged parliament and sought to disentangle iTaukei interest from the whims of electoral politics,<sup>392,394</sup> was superseded by the 1997 Constitution which was devised to promote racial harmony through further reform to the electoral system and power-sharing arrangements.<sup>392</sup> However, a violent coup in 2000 undermined the Constitution’s vision and saw Indo-Fijian Prime Minister Chaudhry overthrown. A fourth coup, led by Commodore Bainimarama in late-2006, triggered a 2009 constitutional crisis. The subsequent military-drafted 2013 Constitution, which continues to govern Fiji at the time of writing, instituted a unicameral parliament, abolished separate race-based electoral roles; dissolved the Senate; and disestablished the Great Council of Chiefs.

The 2006 coup was touted by Bainimarama as the ‘coups to end all coups,’ allegedly instigated to address racism and perceived corruption within government.<sup>398,399</sup> With Bainimarama having enjoyed seven years of unelected rule, the first elections under the new constitution took place in 2014 and saw Bainimarama’s FijiFirst party elected to office with widespread iTaukei and Indo-Fijian support, securing 32 of the new parliament’s 50 seats. His party was elected again in 2018 by a slimmer majority, before being deposed by a coalition headed by Rabuka (the instigator of Fiji’s 1987 coups) in 2022. However, relative stability in Fiji over Bainimarama’s 16 years in power arguably came at a cost; deriving less from democratic statecraft as it did from authoritarian practices and a culture of fear instilled by the military-backed government and its trigger-happy anti-corruption commission.<sup>400-403</sup> The centralisation of power under Bainimarama, and his second-in-command Attorney General Sayed-Khaiyum, stifled the independence of many civil service functions, while government transparency and public and media airing of dissenting views diminished.<sup>404-407</sup> As such, while electoral reform and some markers of social and economic development indicate progression in Fiji, racial, land rights and

legitimacy tensions present since colonisation remain interlaced, albeit quietly, in the fabric of political life, which presents an ongoing threat to threaten political stability.<sup>378,407,408</sup>

### 3.4.3 Economy & trade

Fiji was elevated to the status of an upper-middle income country 2012 and, on a GDP per capita basis, is the wealthiest of the four Melanesian countries.<sup>409,410</sup> Post independence, the Fijian Government enacted an import substitution policy, which sought to stimulate economic development by investing in the production of local commodities to directly replace imported goods.<sup>411</sup> This era saw considerable trade protections and government involvement in, inter alia, Fijian rice, dairy, meat and tobacco industries.<sup>412</sup> However, while achieving early success, economic decline following the 1987 coup and a changing global trade environment forced a change in approach to Fiji's development.<sup>347,413</sup> A series of structural reforms in the late 1980s, shifted Fiji towards an export-oriented economy, pursuing economic growth through greater engagement in the global market.<sup>414-416</sup> As part of this shift, Fiji signed the General Agreement on Tariffs and Trade in 1993 and became a WTO member in 1996.<sup>413</sup> The nation has also become a regional trading hub by introducing a range of incentives to support domestic producers to export their goods, as well as ratifying several regional, subregional and bilateral free trade agreements.<sup>341,342,410</sup>

Fiji's contemporary economy is heavily dependent on the services sector, with tourism, transport, finance and business services accounting for two thirds of the national GDP.<sup>410</sup> Agriculturally, the nation's colonially-established sugar industry was historically an importance contributor to the Fijian economy, once employing 20% of the economically active population.<sup>414,417</sup> However, through the erosion of preferential trade deals with Europe, expiration of land leases and the increasing impact of natural disasters, the sugar industry has suffered considerable setbacks in recent times and now employs less than 0.3% of the population and contributes to just 1.4% of GDP.<sup>418-421</sup> By contrast, Fiji is now the fifth largest exporter of mineral water globally, accounting for 2.4% of GDP.<sup>410</sup> The nation's textiles, lumber, fisheries and mining (predominately gold and silver) industries are also significant contributors to the national economy.<sup>410,422</sup> Fiji's economic success has however been dampened by increasing climactic events,<sup>369,374</sup> and the impacts of COVID-19 took a considerable toll on the nation's tourism industry.<sup>410,423,424</sup> Political uncertainty has also destabilised Fiji's aid and trade partnerships across the nation's short history, potentially curtailing further economic development gains. As such, official development assistance still covers 41% of government expenses while 29.9% of the Fijian population continue to live below the national poverty level.<sup>351,425</sup>

### 3.4.4 Health & the health system

The Fijian health system comprises of a mix of public and private services. A total of 208 public health facilities span the country, ranging from three divisional tertiary hospitals through to 128 nursing stations.<sup>426</sup> The case load from national public hospitals alone exceeds 1.6 million outpatient consultations and 153,400 admissions annually.<sup>427</sup> A small number of private hospitals and day clinics

as well as over 130 private general practitioners also provide health services to predominately urban-based communities.<sup>428</sup> The Fijian Government currently spends 5.4% of GDP on health care, equating to US\$250 per capita.<sup>429</sup> While the percentage of health expenditure derived from external aid in Fiji is the lowest in Melanesia, at just 9.7%, Fiji's out-of-pocket health care expenditure is the highest in the subregion at 17.9%.<sup>430</sup> Efforts to achieve universal health coverage are beginning to show promise though, with poorer communities receiving a higher share of benefits associated with government health spending and bearing a lower share of financial burden when compared with wealthier demographics.<sup>431</sup> Yet, achieving equitable health access and outcomes for populations residing in rural communities and outside of the nation's two main islands remains a considerable challenge. In particular, health service planning in Fiji is challenged by the significant outmigration of skilled health workers internationally, from rural to urban areas, and from clinical to non-clinical roles.<sup>432,433</sup> As such, despite Fiji being a regional training hub for health care workers from across the Pacific, just six of the nation's 15 provinces meets the WHO target for nurses per capita, and none meet the target for doctors.<sup>432</sup>

Health outcomes and life expectancy in Fiji have improved considerably since independence. However, progress has slowed in more recent years as the country contends with a triple burden of communicable diseases, NCDs, and an increased health burden associated with climate change.<sup>434</sup> Economic and health system investment in the prevention of communicable diseases have not seen the widespread impact expected, with rates of tuberculosis, typhoid, leptospirosis and HIV steadily increasing in Fiji.<sup>433</sup> Maternal mortality rates have also remained relatively high since 2000, while the national infant and under-five mortality rates in Fiji have increased in recent years.<sup>427,432,435</sup> Concurrently, rates of NCDs have rapidly escalated, placing considerable pressure on families, communities, health systems and the national economy. Cardiovascular disease and diabetes are now the leading cause of death in Fiji, and NCDs account for 78% of national premature mortality.<sup>427,435-437</sup> The culmination of these epidemiological trends has seen life expectancy in Fiji plateau since 2000, standing at just 64.7 years for men and 67.8 years for women.<sup>434</sup>

### **3.5 Regional & national NCD responsive action**

The escalating burden of NCDs has had a profound impact on the populations, health systems and economies of Vanuatu and Fiji, as it has for much of the Pacific region.<sup>438-442</sup> In fact, despite their geographic, cultural and political differences, the Pacific's 22 predominately small island states have experienced some of the world's highest rates of NCD incidence, morbidity and mortality.<sup>161,443-447</sup> In some respects, increasing NCD mortality across the region is an inevitable epidemiological transition linked to economic development and may also be indicative of health systems' targeted responsiveness to once-rampant communicable diseases.<sup>74</sup> However, globally, and particularly in the Pacific region, NCDs are increasingly impacting younger demographics, contributing to significant morbidity and premature mortality which risks undermining health and life expectancy advancements.<sup>297,443-448</sup>

The growing burden of NCDs in the Pacific is not new, with rising rates of cardiovascular disease and diabetes dating back to pre-independence.<sup>449-451</sup> However, since the early 2010s with the support of development partners, Ministries of Health across the region have increasingly sought to understand and address NCDs through national NCD research, screening, policies and programs.<sup>290,439,452-454</sup>

In Vanuatu and Fiji, early NCD responses included the roll out nationwide NCD Risk Factor Steps surveys as well as the enactment of NCD policies, yet these efforts were largely health-sector specific.<sup>364,455-459</sup> In 2011 however, more concerted and coordinated efforts to tackle NCDs were elevated onto national and regional agendas when Pacific Island Forum leaders declared the escalation of NCDs a ‘human, social and economic crisis requiring an urgent and comprehensive response’.<sup>460</sup> This 2011 declaration was really the first time the toll of NCDs was recognised outside of the health sector and marked a turning point in regional and country-specific responses, centring the need for multisectoral or ‘whole of government’ reform.<sup>460-462</sup> In response, understanding the economic costs of NCDs was the focus of the 2013 Forum Economic Ministers Meeting, and the development of a regional multisectoral NCD roadmap and working to bridge the silos between health and the economy policy were prioritised as key next steps.<sup>463</sup> In 2014, the multisectoral Pacific NCD Roadmap was launched, bringing together global evidence as well as regional best practice.<sup>447</sup> The Roadmap was tabled in the lead up to the first regional ministers of health and ministers of economy joint forum specifically convened to discuss regional multisectoral responses to NCDs. Prepared jointly by the Pacific Community, WHO and the World Bank, the Pacific NCD Roadmap had a considerable economic orientation and drew directly from the WHO NCD ‘Best Buys’.<sup>81,97,464</sup> The Pacific NCD Roadmap, and subsequent country specific versions,<sup>365,465</sup> committed Pacific Island Countries and Territories to addressing four key areas: tobacco control, reducing the consumption of unhealthy food and beverages, improving efficiency and impact, and strengthening the evidence base for enhanced NCD decision making.<sup>365,447</sup> Importantly in the context of this research, the Pacific NCD Roadmap specifically outlined SSB taxes as a ‘strategically important option’ for addressing NCDs.<sup>447</sup> Yet, of perhaps even greater importance, in analysing global and regional evidence (including drawing on early iterations of Fiji’s SSB tax), authors of the Roadmap warned that understanding and managing the political economy forces surrounding taxes on SSBs were critical to their potential health and economic success.<sup>447</sup>

Three quarters of Pacific Island Countries and Territories (n=16/22) apply some form of tax to SSBs, with targeted excise taxes now present in 11 Pacific nations.<sup>44,466</sup> Several of the region’s SSB taxes pre-date the Pacific NCD Roadmap, however governments of at least 11 Pacific nations have adjusted their taxes on SSBs since the Roadmap’s inception in 2014.<sup>466</sup> There have also been concerted research efforts to map the growth of SSB taxes in the Pacific, with recent works by Teng et al. in particular building on seminal scholarship by Thow et al.<sup>110,162,466-469</sup> However, despite the Pacific NCD Roadmap denoting the importance of understanding and managing the political economy forces underpinning SSB taxes,<sup>447</sup> considerable Pacific SSB tax research has, to date, focused on evaluating the impact of taxes on price,

imports and sales.<sup>467,469,470</sup> There hence remains a gap in understanding the politics of how and why Pacific governments have adopted these taxes and what they seek to achieve. Given the urgency in which effective NCD responses are required throughout the Pacific, a greater understanding of the political economy forces that shape this intersection of health, economic, trade and commercial interests is of critical importance.

### **3.6 Chapter summary**

This chapter provides insights into the nuanced historic, sociocultural, political, economic and health systems complexities of Vanuatu and Fiji. Given the focus of this PhD on the political economy underpinning the adoption of SSB taxes in both countries, these contextual insights are critical to positioning the research. Building on this context and findings from Chapter 2's scoping review, the following Chapter will outline the methodological design of this thesis.

## Chapter 4: Research design

*'Science is a conversation between rigor and imagination.'*

– Abbott, 2004 <sup>471</sup>

*'The examination, surrounded by all its documentary techniques, makes each individual a 'case': a case which at one and the same time constitutes an object for a branch of knowledge and a hold for a branch of power.'*

– Foucault, 1977 <sup>472</sup>

#### 4.1 Chapter introduction

The scoping review found in Chapter 2 highlights that the design and adoption of health taxes, such as SSB taxes, are driven by complex and contextually specific political economy forces that remain underexamined in the current literature. The socio-cultural, political, economic, trade and health nuances of Vanuatu and Fiji (outlined in Chapter 3), combined with their recent adoption of SSB taxes, make for interesting case studies for exploring the complex political economy forces that have shaped their respective SSB taxes.

This chapter will describe the design of this thesis. Broken into philosophical, praxis and ethical considerations, this chapter covers the theoretical framing of the PhD; the approach taken to study design, data collection and analysis; and ethical, rigour and reflexivity considerations crucial to the execution and presentation of robust qualitative research.

#### 4.2 Thesis aim & objectives

The aim of this PhD is to analyse the ideas, interests and institutions that have influenced the motivation for, and design of, SSB taxes in Vanuatu and Fiji by answering the question *how have context-specific political economy forces influence the adoption of SSB taxes in Vanuatu and Fiji?* The purpose of this exploratory study is to build a greater understanding of the political economy underpinning this phenomenon, in order to contribute to an increased collective understanding of the political economy that influences health related multisectoral policymaking in Melanesia.

To meet this aim, this PhD will address three specific objectives:

1. Identify how SSB taxes have been framed by policy actors in each country.
2. Explore and articulate the respective policy formulation processes and resultant policy content.
3. Assess, in what manner, the policy product responds to global and local needs and priorities.

#### 4.3 Research design

Leavy's research methods heuristic was used to scaffold the research design phases of this study.<sup>473</sup> Leavy posits that the domains of research can be categorised into three distinct yet mutually reinforcing realms: philosophy, praxis and ethics.<sup>473</sup> The philosophical domain encompasses a range of beliefs that guide a researcher and their research practice. This domain includes ontological and epistemological perspectives and a researcher's paradigmatic world view; the lens through which all knowledge is filtered.<sup>473,474</sup> Praxis encompasses the practice of research itself. It is described as the point at which theory is operationalised or comes into being. The research genre, methods, use of theory and methodological approach all provide the scaffold for inquiry. The final domain, ethics, bridges the philosophical and praxis domains of research.<sup>473</sup> The ethical domain encompasses the study's avoidance or minimisation of harms, the representation and use of findings and respectful portrayal of participants. This domain also includes a researcher's value systems which, influenced by their ontological and epistemological perspectives, guides their perceptions of the research process and its outcomes. Finally,

of significant importance in qualitative work in particular,<sup>475</sup> the ethical domain also encompasses reflexivity. Defined by Madison as ‘the politics of positionality’,<sup>476</sup> reflexivity sits at the intersection of how we know, what we know and who we are, and is concerned with the continual examination of how power, privilege and bias come to bear on all aspects of research.<sup>475,477</sup>

#### 4.3.1 Philosophy: Ontology, epistemology & philosophical perspective

*‘...what the researcher believes about the nature of reality is critical to qualitative research’*

– Given<sup>478</sup>

The design of this PhD was initially guided by a purely relativist ontology. As a philosophical belief system about the nature of being and reality,<sup>479</sup> relativism encompasses a cluster of viewpoints that hold two central interrelated premises.<sup>480</sup> Firstly, that reality and our claims to experience, moral judgement and knowledge are socially constructed and can only be understood relative to each individual, their social and cultural worlds, time and place. In this sense, relativists posit that realities are constantly being socially and experientially constructed and restructured<sup>478,479,481,482</sup>. By extension, the second premise of relativism is the denial that there exists one objective reality, as there can be no independent vantage point from which such could be identified.<sup>483</sup> The relativist end of the ontological spectrum typically aligns with more person-centred and qualitative forms of research that seek to capture and reveal plurality in perspectives, knowledge and beliefs.<sup>482</sup> In other words, relativist typically adopt a Miles’ law approach to understanding the world: recognising that where one stands on an issue typically depends on where one sits socially and politically.<sup>484</sup> This ontological perspective is reflected in the design of the study’s aim itself, which seeks to capture the diverse ideas, interests and institutions perceived to have shaped the SSB tax policies in each case. A wide net was also cast insofar as key informants and sources of data to capture a broad cross section of perspectives.

A constructionist epistemology also guided considerations of what constitutes knowing and knowledge production.<sup>485</sup> Constructionism and the more subjective end of the epistemological spectrum deny that knowledge generation is a passive process of discovering an ‘unknown’ or objective truth.<sup>486</sup> Rather, such an epistemic position posits that meaning making is an active process: where what constitutes knowledge depends on perceptions of reality which, are themselves, shaped by a complex web of social, cultural, political and historic perspectives and interactions.<sup>479,482,487</sup> According to constructionists, truths are hence multiple, contingent and contextual.<sup>488</sup> Research from this frame demands that not only is subjectivity acknowledged but that it, and the belief systems of both informants and the researcher, are considered valued facets of the research process itself.<sup>473</sup> In the context of this PhD, this perspective was embraced through active reflexivity and the explicit interrogation of power within the analysis and in the conduct of the research itself.

The abovementioned ontological and epistemological perspectives initially saw this PhD conceived through a social constructivist lens. Closely linked to constructionism, social constructivism is based on the central idea that everything we know has been constructed and shaped by the intersection of historic, social, cultural and political norms and values that are unique to time and context.<sup>489,490</sup> This lens shaped the emphasis placed on understanding the political economies of Vanuatu and Fiji, recognising the influence of political and economic conditions at the individual, societal and policy levels. Further, the selection of case study methodology was also driven by a social constructivist perspective. Case studies provide a detailed account of the contextual uniqueness surrounding a phenomenon and the influence of such on shaping the area of interest.<sup>491</sup> This approach to analysis produces rich and complex tapestries of the specific phenomenon, aligning with the emphasis my constructivist stance places on the holistic nature of reality and the importance of localised particulars.<sup>485,492</sup>

However, through the pursuit of this research, aspects of theoretical positioning shifted from an interpretivist paradigm – where the study was designed to build understanding of individual and collective realities – to a more critical orientation.<sup>493,494</sup> This shift grew out of a recognition that despite relativism’s acceptance of pluralistic realities, across all domains of this PhD, the realities, perspectives and voices of some were socially and politically favoured and amplified over others. Tuhiwai-Smith’s work on decolonising methodologies and Connell’s reflections on Southern Theory, amongst many others, illuminate the Western-centric nature of research and the generation and uptake of social theory.<sup>495-499</sup> Global health, more broadly, too often fails to acknowledge, let alone shake, its colonial past nor recognise the implications of its largely biomedical focus and persistent reliance on quantitative measures of success.<sup>500,501</sup> The failure to acknowledge or value perspectives and realities equally, sees the domination of Western-centric views of health and development that permeate more normative understanding of health goals and what is required to attain them.<sup>502</sup> WHO’s promotion of the NCD ‘Best Buy’ package exemplifies this concern, with the package reliant on cost-effective markers of success and underpinned by predominantly Western-centric data sources geared towards a behavioural risk factor understanding of disease determinants.<sup>81,87</sup> Similar sentiments also ring true in the broader public policy arena, where Western institutions dominate theories of good governance, and sound policymaking is often defined in neoliberal or market driven terms.<sup>65</sup> In this respect, Dyer surmises that Western thinking and voices have largely ‘colonised the definition of normal’.<sup>503</sup> Schrecker’s work on critical public health calls out the potential damage of descriptive research in such conditions.<sup>501</sup> Described as akin to fence sitting, Schrecker argues that a failure to critically interrogate the derivative of norms, including our understanding of good health practice and how we define success, risks reinforcing rather than remedying health inequities that are perpetuated by these conditions.<sup>501</sup> Given the PhD’s focus on health policymaking in the Pacific, a more critical orientation allowed the study to not only describe what happened in each case but to also interrogate why; probing whose perspectives and voices dominate and the influence of such institutions on understandings of problems and their

potential solutions.<sup>504</sup> In this respect, a more critical lens centred the interrogation of power within each case and, more broadly, in the how global health and public policy research is conceived and undertaken. Given the above, purely gaining a greater understanding of forms of structural dominance present in each case felt inadequate, particularly when recognising that many of these same forces sit at the centre of NCD determinants. As such, a shift to more critical theory lens permitted the study to question these very power dynamics, aligning with Nuggehalli Srinivas's assertion that we cannot begin to address what we fail to problematise.<sup>505</sup> Borne out of critiques that constructivist stances fail to reach far enough, insofar as exposing systems of socio-political power and their oppression of marginalised groups, critically orientated research holds a transformative worldview and is emancipatory or deconstructive in nature.<sup>487,493</sup> Applied to this PhD, critical theory permitted a greater reflection on the institutional structures that have shaped each policy. When compared with constructivism's ontological outlook of localised and co-constructed realities, critical theory is underpinned by a more realist perspective. Critical theorists often err towards historical realism, permitting the problematisation of more accepted realities as a product of diverse factors that have crystallised over time and that favour certain groups over others.<sup>494</sup> The adoption of critical theory in the context of this research hence placed an intentional focus on social structures and issues related to knowledge and power; recognising the interrogation of these sites of power and their accepted realities as key to liberation.<sup>478,487,493,506</sup>

## 4.4 Praxis

### 4.4.1 Health policy & systems research

This study sought to contribute to the growing field of health policy and systems research (HPSR) and its intersecting interests in global health and social science. By definition, the field of HPSR '...seeks to understand and improve how societies organise themselves in achieving collective health goals, and how different actors interact in the policy and implementation processes to contribute to policy outcomes.'<sup>507</sup> It is hence multidisciplinary in nature and 'question driven', in that it distinguishes itself based on the type of questions and issues it seeks to address rather than a discrete disciplinary base or methodological approach.<sup>508,509</sup> HPSR and its four central elements – health systems, health system development or strengthening, health policy and health policy analysis – are particularly concerned with examining the politics of health systems and efforts to improve population health and the functioning of health systems.<sup>508</sup> The field encompasses research both *on* and *of* policy; seeking to articulate how policies are, or could, be developed and implemented, and how their outcomes may be influenced by policy actors and political forces from the sub-national through to the global level.<sup>508</sup> This particular focus directly aligns with how SSB taxes, as an instrument of health-related public policy, were conceived of in this PhD. Recognising public policy as the outcome of politics,<sup>510</sup> this PhD has adopted HPSR's political and organisational approach to policy analysis in examining policy processes and interrogating the political economy forces at play in both cases.<sup>508</sup> In other words, rather than

conceptualising policy as purely a tangible output to be analysed, a HPSR orientation to policy analysis is interested in policy as a process and sees politics as inseparable to its examination.<sup>188,511,512</sup>

At a paradigmatic level, HPSR's use of social science perspectives also breaks from the more positivist biomedical and clinically focused research long found in the examination of health, health systems and health policy.<sup>508,513</sup> Aligned with critical realist and relativist leaning world-views employed in this research, HPSR techniques have often been employed to uncover new perspectives and delve into the so-called 'wicked problems' in public policy that have been left underexamined by positivist-orientated researchers and funders.<sup>513-515</sup> In this respect, HPSR also remains distinct from the sometimes erroneously conflated field of implementation science.<sup>508</sup> The study of implementation science can be traced back to evidence-based medicine and the 1990s emergence of broader evidence-based practice.<sup>516</sup> However, as argued by Gilson and others, from a HPSR perspective, implementation science remains quite wedded to traditional health services research approaches from which HPSR diverged.<sup>508,509</sup> While seeking to achieve similar ends insofar as improving health systems and their outcomes, implementation science goes about this with a more positivist and 'top-down' bent: seeing policymaking and its implementation gaps as technical problems to be solved.<sup>517,518</sup> By contrast, the social constructivist and critical theory leaning perspectives of HSPR adopt a more Wildavsky outlook: conceiving of policymaking as an art that blends organisational, social and political processes with complex and dynamic relationships of power.<sup>508,519</sup> The similarity in focus and goals of implementation science and some branches of HSPR means that implementation science could have arguably been a valid approach to examining the SSB tax policy processes in this research.<sup>516</sup> However, the fields' divergent theoretical perspectives meant that there was greater alignment between my own philosophical outlook, as well as my academic and professional perspectives of policy conceptualisation, and those found in the HPSR literature.

It is also worth noting that there have been several exemplars of similar research to this PhD undertaken under the HPSR banner. Shiffman and colleagues' analyses of maternal and child health policy priorities in Honduras and Bangladesh as well as Dalglish et al.'s work on child survival policies in Niger, demonstrate the alignment of policy analysis with exploratory and explanatory case study designs.<sup>520-523</sup> Research by Lencucha and Drope, Berscher and London, and Carriedo et al. also exemplifies the value of applying social science thinking to unpacking commercial drivers of poor health in their analyses of tobacco, alcohol and soft drinks respectively.<sup>117,259,524,525</sup>

#### **4.4.2 Theoretic framework**

Given the study's aim to understand and explain conditions influencing public policy processes as they relate to NCD reform, my social constructivist/critical theory-leaning lens aligned closely with a more subjectivist inductive approach to research. Subjectivist inductive approaches are defined based on their 'bottom-up' use of data to develop and refine theory and rely on the assumption that, by exploring meaning constructed by diverse groups of people, we may gather a richer, more nuanced and, indeed,

more useful understanding of the phenomenon of focus.<sup>479,526,527</sup> Subjectivist inductive approaches sit in contrast with more ‘top-down’ objectivist deductive thinking, whereby theory is refined by applying hypotheses to data.<sup>526</sup>

The selection of a more inductive approach is not to say that the study lacked a solid theoretical underpinning. The political economy framing of this research recognises the complex interplay between political, economic and social forces, as well as the distribution of power and resources in shaping policy processes and their outcomes.<sup>528</sup> As such, the major interconnected theories that have informed the research design, guided the research process and, through abductive approaches, been applied as interpretative tools in analysis include: i) theories of power, ii) theories of policy analysis, iii) postcolonial theory.<sup>478,526</sup> Each of these broad theoretic domains as well as specific theories that have been applied in this PhD, will be briefly discussed below. While the interconnectedness of each means they could largely be discussed in any order, the centrality of power to the overarching focus of the research, policy analysis’ contribution to the study’s methodological approach, and the integration of postcolonial thinking into the analytic rigour of the PhD, makes for the most sequential approach.

#### 4.4.2.1 Power

Recognising policy as the outcome of politics,<sup>510</sup> and politics itself as the contestation of ideas, theories of power were central to this PhD. However, while power is one of the most important concepts of political science, how power is conceived of and defined is value laden and remains widely and essentially contested.<sup>529-532</sup> Theories of power differ along many axes, including: their delineation of structural and more agentic manifestations; their global, national or local sites of investigation; and how sources of power are considered or thought to play out in the social world.<sup>529,533-536</sup>

The field of global health has only relatively recently engaged with explicit considerations of power and more critically orientated research. This hesitation in examining power has existed despite the centrality of equity to the field, and it largely sits at odds with historic and more recent public health frameworks, including the social determinants of health and early primary health care movement, which highlight the interplay between structural and agentic power in separating health outcomes from individual responsibility. Yet recognition of the central role of public policy ‘in creating and distributing resources and conditions of daily living’ has increasingly gained mainstream recognition in the global health fraternity, translating into a growing body of power-focused research aimed at understanding and addressing root causes of health inequities.<sup>523,537-539</sup>

With different theoretical perspectives on power useful in conceptualising how various facets of this research were framed and responded to, a selection of power theories was used to structure the analysis and draw out meaningful interpretations from the research. At the macro level, Giddens’ theory of structuration proved central in recognising and exploring the duality and intersection of structure and agency.<sup>540</sup> Gaventa’s Power Cube – a renowned synthesis of power literature – while used less explicitly

in analysis, aided in broader conceptualisation of power and the identification of diverse power interfaces in the health policy space across the research.<sup>534</sup> Finally, Bourdieu's forms of capital proved a useful heuristic in the exploration of conditions that afforded diverse policy actors power at the meso and micro levels.<sup>536</sup>

### Structuration

Giddens' theory of structuration scaffolded how the ideas, interests and institutions underpinning health policymaking were conceptualised in this research.<sup>540</sup> Giddens refers to structuration as an 'unlovely term' that defines 'the structuring of social relations across time and space, in virtue of the duality of structure'.<sup>540</sup> This particular branch of social theorising seeks to bring together the polarised dualism of structure-orientated or more objectivist theories with those that are agentic and subjectivist focused.<sup>541</sup> By arguing that the autonomy of agents (as individuals and groups) are influenced by, and themselves then reproduce or embed, social structures, Giddens posits that structure and agency are interdependent and two sides of the same coin.<sup>542</sup> In many respects, structuration's theorising is nicely surmised by Marx's quote that 'men make their own history, but they do not make it under circumstances of their own choosing.'<sup>543</sup> Power, according to Giddens,<sup>540</sup> cannot be conceptualised as solely possessed or embodied by individuals nor as purely a structural force immune from public or, indeed, elite sway.

Theorists argue there is crossover between Giddens' duality of structure and the 'structured structures' and 'structuring structures' present in Bourdieu's *habitus*.<sup>544-546</sup> Both theorists conceptualise structures as the medium and outcome of social actions, seeing structure and agency are recursively linked and coevolving.<sup>547</sup> However, Giddens' and Bourdieu's theories diverge in the importance each attributes to conscious intention of agents in the reproduction of structures: Bourdieu considers 'self-monitoring' or reflection on one's *habitus* an infrequent social process whereas Giddens argues that agents' reflexivity is essential to transformative social process.<sup>546,548</sup> As such, Bourdieu's *habitus* tend to a more deterministic outcome, where structures reproduce domination.<sup>549</sup> By contrast, Giddens' more open-minded outlook on the role of diverse contexts and agents permits power to be enabling and transformative rather than solely constraining or reinforcing.<sup>549</sup> Combined with the more conservative outlook on globalisation held by Bourdieu – who considered the phenomenon anti-democratic – Giddens' more positive recognition of globalism has given structuration greater contemporary currency in considering the economic and politics forces, including across this particular research.<sup>546</sup>

Giddens' theory of structuration also held particular appeal in interrogating the interplay between institutions and decision-making in the context of this research. In a similar manner to which North argues that institutions connect the past with the present and the future,<sup>550</sup> structuration recognises that actors' ability to shape society – and, in the context of this research, public policy – is bound by their inherited resources and practices. There is important alignment between this facet of structuration and bounded rationalism in that both acknowledge that agents rarely act in completely rational and

maximising ways given the imposition of the surrounding socio-political, economic and cultural context.<sup>551,552</sup> There are also overlaps between structuration at the broad social theory level and many contemporary theories and frameworks used in the examination and explanation of policymaking. Examples include the broad recognition of context and process alongside actors (and content) in Walt & Gilson's health policy triangle, and the necessary duality of active policy entrepreneurs in the convergence of problem, policy and political streams in Kingdon's multi-stream approach.<sup>151,553</sup> Further, while sometimes described as independent variables of policy outcomes,<sup>554</sup> the ideas, interests and institutions framework that sits central to this research is also widely recognised for positioning each of the 'three I's' as interdependent and mutually reinforcing.<sup>555</sup> It is hence commonly recognised in the HPSR field that institutions, insofar as North's 'rules of the game',<sup>550</sup> may promote particular interests or ideas which privilege and create prevailing conditions for certain actors and actions to re-embed or reimagine those very social structures.<sup>556,557</sup> Paired with the study's adoption of postcolonial theory, the mutually reinforcing and inherited structures aspects of structuration in particular allowed for critical reflection on whose interests were best served by institutions and how such conditions influenced policy processes and their outcomes.

### **Forms or faces of power**

Gaventa's articulation of forms of power in the Power Cube draws inspiration from Lukes' faces of power.<sup>529,534</sup> This particular domain of power analysis is concerned with the exploration of how power manifests. According to Lukes, power can be exercised in three ways: i) the power to decide, ii) the power not to decide or iii) the power to influence people.<sup>529</sup> In Gaventa's work this same triad is used but has been relabelled visible, hidden or invisible forms of power.<sup>534</sup>

Visible forms, or 'the power to decide', aligns with Dahl's more traditional agentic or relational conceptualisation of observable power, in that 'A has power over B to the extent that he can get B to do something that B would not otherwise do.'<sup>530</sup> Separate to this public facing power, hidden forms of power are those associated with not deciding or keeping issues off the agenda. This manifestation of power is concerned with the interplay between agency and structure; how the rules of the game may be manipulated, or biases mobilised to serve vested interests.<sup>529,534,558,559</sup> Where Lukes' work then diverges from more classic considerations of power is in the articulation of the power to influence people – power's invisible form. This final face of power is more insidious and draws on Gramsci's consideration of cultural hegemony and elements of Foucault's biopower.<sup>560,561</sup> Invisible power considers how power may be internalised (typically by those less powerful), through social and cultural discourse; dominant ideologies, values and behaviours; and unconscious acceptance of the status quo.<sup>529,560</sup> By controlling institutions that shape and create meaning, and embedding processes of administration, optimisation and regulation that entrench particular norms and social order, invisible power can create forms of self-regulation that limit an individual's ability to act fully in their own self-interest.<sup>534,535,561</sup>

There is also significant crossover between Gaventa and Lukes' theorising of how power manifests and Fuchs and Lederer's delineation of instrumental, structural and discursive facets of power that are commonly applied in contemporary policy analysis.<sup>562</sup> Instrumental approaches to analysing power are reflective of the more traditional agentic-centred 'power over' relationship. Structuralist approaches then recognise the constraints structures place on actors' decision-making capacities. Borrowing from Bachrach and Baratz,<sup>563</sup> structuralist approaches consider that 'power is also exercised when A devotes his energies to creating or reinforcing social and political values and institutional practices that limit the scope of the political process to public consideration of only those issues which are comparatively innocuous to A.' In other words, structuralist approaches are concerned with how material structures afford power to actors, elevating some into seats of collective decision-making while holding others back. Finally, discursive approaches adopt a more sociological perspective in conceiving of power as a function of norms, ideas and societal institutions.<sup>562</sup> Echoing Lukes' third face and Gaventa's invisible power, Fuchs and Lederer argue that the relationship between actors and discourse can be mutually reinforcing; while actors have the ability to shape discourse, they are also enabled and constrained by it.<sup>562</sup>

### **Spaces of power**

Gaventa delineates spaces of power into those that are closed, invited or claimed.<sup>534</sup> Conceiving of such spaces along a spectrum that encompasses not only sites of decision-making but also how and by whom, those very sites are defined or shaped; this construct derives from Hayward's work on de-facing power.<sup>533</sup> Concerned that Lukes' more domination-focused view of how power is exercised by the powerful in limiting the freedoms of the less powerful, Hayward draws on Foucauldian and structurationist thinking in arguing that, instead, unquestioned social norms or 'social limits' constrain or enable actions.<sup>533</sup> This notion brings into the fold considerations of social structures such as laws, norms, customs and discourse that shape and are shaped by power; seeing power 'as the network of social boundaries that delimit fields of possible action.'<sup>533</sup> Spaces themselves are hence a product and reification of power relations.<sup>564</sup>

The demarcations between closed, invited and claimed spaces can be best understood through the idealistic functions of a liberal representative democracy. By carving out their own space for public debate or through the creation of social movements, civil society groups, technical experts or epistemic communities may elevate an issue onto the policy agenda (claimed spaces). Once there, further input may be requested from these group (invited spaces) in supporting public policy decisions of elected officials. However, final decisions are often made behind closed doors (closed spaces). This delineation of spaces and Hayward's de-facing power provided space, so to speak, for identifying and unpacking these arenas in relation to who is engaged in spaces and how social structures bind the terms of membership or invitation. However, recognising that spaces exist along a spectrum also permits critical interrogation of the blurring between spaces; questioning how social structures permit the blending of

powerful actors from claimed into invited or closed spaces. Importantly in the context of this research, the consideration of spaces of power included analysing the institutions that have afford both bilateral partners and transnational global health and industry actors a seat at the table in shaping the public policy of nation-states.

### **Forms of capital**

Bourdieu's forms of capital also provided a useful scaffold for exploring the embodiment and accumulation of characteristics or conditions that afford power to actors in the social world.<sup>536</sup> Defining capital as the 'accumulated labour' of individuals and groups that provide the foundations for a social life, Bourdieu echoes Marx in arguing that more capital equals more power.<sup>536</sup> However, Bourdieu's forms or 'guises' of capital expand upon the Marxist focus on economic accumulation by also recognising cultural and social capital as important determinants of social positioning and power.<sup>536,565</sup>

According to Bourdieu,<sup>536</sup> economic capital comprises of material assets that may be immediately and directly converted into money; increasing an agent's capacities in society. By contrast, cultural capital is a more complex notion encompassing embodied, objectified, and institutionalised manifestations.<sup>536</sup> Embodied expressions of cultural capital relate to lasting dispositions of the body or mind such as skills, appearances or behaviours. Objectified cultural capital encompasses material belongings of cultural significance, while institutionalised forms symbolise cultural competence or authority and may include, inter alia, educational qualifications or one's place in an employment hierarchy. Bourdieu's conceptualisation of cultural capital is complementary to his articulation of habitus: the physical embodiment of cultural capital that allow actors to navigate the rules of the game.<sup>566</sup>

Bourdieu's third form of capital, social capital, then relates to the actual and potential resources that may be leveraged based on the breadth and depth of capital held by one's relations and broader social networks. In this form of capital, Bourdieu argues that who we know and the economic and cultural capital they hold, contributes to not only collective capital held by the network but also our own status and power. The more well connected an agent is, particularly to other agents with significant economic and cultural capital and their own powerful networks, the more likely it is to create a self-perpetuating cycle that breeds further networks and acquisition of capital.

While distinguishing between these three forms of power, and symbolic power to a lesser extent, Bourdieu recognises them as interconnected. He argues that forms of capital are able to be converted into one another and that the acquisition and use of certain forms of capital are often dependent on the presence of others.<sup>567</sup> In the context of this research, Bourdieu's articulation of cultural and social capital provided a useful expansion on the more traditional economic-centred manner in which power is conceived. This delineation held specific appeal in understanding contextually specific nuances of power, particularly as they relate to cultural capital.

#### 4.4.2.2 Theories for policy analysis

*'All diseases have two causes, one pathological and the other political.'*

– Virchow<sup>568</sup>

Public policy may be conceptualised as the outcome of politics which ultimately determines what governments decide to do or not do.<sup>510,569</sup> As argued by Reich,<sup>570</sup> the distribution of social wins and losses determined by public policy also makes the process intensely value laden. Policymaking is therefore comprised of subjectivity and diverse interpretations of problems and their potential solutions. Drilling down into health policy in particular, the field has its own layers of complexity given the distinct role of medical professionals in shaping policy and the life or death implications of some health policy decisions.<sup>151,571</sup>

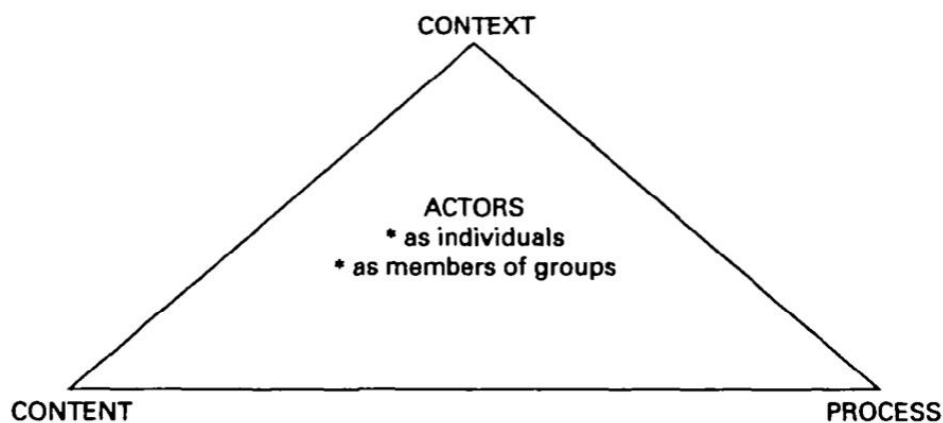
Policy analysis is typically understood to comprise of two main approaches: analysis *of* policy (a retrospective form of analysis) and analysis *in* or *for* policy (considered more prospective or applied).<sup>572</sup> However, these categories are not mutually exclusive as analysis *of* policymaking often provides useful insights for future policies – as is hoped with the findings of this research. Beyond these distinctions, policy analysis as a form of inquiry also conjures up different interpretations depending upon one's disciplinary training. Similar to the delineation between HPSR and implementation science approaches discussed above, at one end of this spectrum is policy analysis as a technocratic or economic process; where prescriptive detail is provided on what should be done or how achievements are measured against the policy's stated goal. However, from a political science perspective, this form of analysis fails to centralise the politics that is so profoundly fundamental to policymaking itself.<sup>570,573</sup> For this reason, policy analysis undertaken in the HPSR field tends to lean on social science approaches in placing politics at the centre of analysis.<sup>574</sup> According to Hall, it is this attention to the influence of politics on economics that distinguishes political economy analysis from the neoclassical market-orientated and resource maximising field of classical economics.<sup>575</sup> Diverse theories of policy analysis from this epistemic position hence seek to explore and build understanding of the 'politics, process and power' at play when collective courses of action (or indeed, inaction) are determined by governments.<sup>576,577</sup>

Given the complexity of policymaking and diverse lenses one may use in considering how and why courses of action have played out, no one theory of policy analysis is sufficient on its own. Instead, aligned with my constructionist epistemology, the consideration and application of diverse theories of policy analysis in this research helped to bring to light varied aspects of each case; providing a more holistic account of the phenomenon of interest.<sup>491,578</sup> With a particular interest in policy as a process of decision-making negotiated through the lens of power and interests,<sup>579,580</sup> inspiration has been sought from Walt and Gilson's health policy triangle and the political economy-derived *ideas, interests, and institutions* (three I's) frameworks.<sup>151,581,582</sup> These macro level heuristics were then supported by more granular analyses aligned with the study's specific research objectives. These analyses sought to

disentangle the intersections between domains; seeking to understand how policy problems and solutions are represented throughout the policy process, and how these dynamics shape and are shaped by the broader power ecosystem.

### The policy triangle

Walt and Gilson's policy triangle was developed in response to concerns that policy analysis, particularly in LMICs, remained overly fixated on policy content to the detriment of broader political considerations.<sup>151</sup> Their conceptual framework hence draws explicitly on political science thinking and applies it to the health sector in delineating between the domains of policy content, actors, process and context.<sup>151</sup> This framework suggests that policy actors – as either individuals or collectives – negotiate policy content through complex and dynamic policy processes that themselves are governed by, and go on to govern, the broader institutional, social and political context.<sup>151</sup> Thus, while the depiction of these domains found in Figure 8 below indicates a divide between them, the theorists are careful in noting that each is connected by a complex set of interrelations.



*Figure 8 Walt & Gilson's policy triangle<sup>151</sup>*

The policy triangle as a heuristic device was particularly beneficial in early stages of this research while also informing the policy process and content focus of Research Objective 2. The framework's articulation of the interplay between various domains supported the selection of case study design – recognising the inability to separate the policymaking process from its surrounding context. The four domains of the triangle were also used to scaffold the question guide for key informant interviews and provided a structured approach to the simultaneous collection of diverse data points. Combined with theories of power, the policy triangle also proved advantageous as a reflexive tool for interrogating the interface between actors, policy processes and the broader socio-political context, and ultimately how these dynamics shaped the design of SSB taxes in Vanuatu and Fiji.<sup>583</sup>

### The three I's

The ideas, interests and institutions (three I's) framework predates Walt and Gilson's health policy triangle and has historically been used in considering broader reform agendas.<sup>575,581</sup> However more recently, the political economy orientated framework has been more readily applied in the analysis of health policymaking in the HPSR field.<sup>584,585</sup> Similarly to Walt and Gilson's policy triangle, the three I's recognises contextual specificity and the interconnection between various domains as integral to understanding the whys and hows of reform.<sup>586</sup> There are also crossovers between the explanatory variables of the policy triangle and the three I's: ideas (actors, content); institutions (process & context); interests (actor, process).<sup>584,586</sup> However, diverging from the triangle slightly, the three I's framework more overtly centres the analysis of power through the domains it has identified.

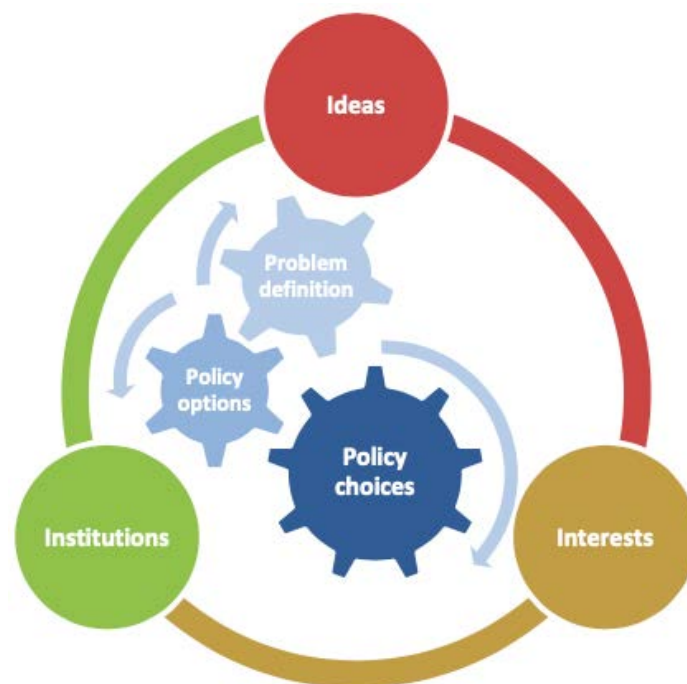
Ideas, in the political economy sense, centre on the impact of evidence, other sources of information and the values of policy actors in shaping policy processes.<sup>587,588</sup> Pomey et al. articulate ideas as comprising of 'knowledge or beliefs about what is (e.g. research knowledge) and views about what ought to be (e.g. values).'<sup>589</sup> Recognising the subjectivity inherent in how policy problems and potential solutions are understood, ideas and the power of those who hold them shape agenda setting, how policies are designed and the degree to which they are executed in accordance with such plans.<sup>584</sup> Incorporating diverse paradigms, frames of reference and systems of belief, there are considerable overlaps between the notion of ideas and how issue framing is understood and discussed in the field of policy analysis (discussed further below).<sup>580,586,590</sup>

Greatly influencing the ideas held by actors, the domain of interests interrogates the preferences and material or status-based interests of actors or coalitions. In other words, interests represent the agendas of diverse groups involved in, or influenced by, the policy problem or its potential solution.<sup>589</sup> In conceptualising policymaking as the distribution (or redistribution) of social wins and losses, interests capture the perceptions of actors with respect to who will win, who will lose and by how much.<sup>587</sup> In this sense, the notion of interests echoes Laswell's articulation of politics as the contestation over who gets what, when and how.<sup>591</sup> Squarely bringing power to the fore, the interests dimension recognises that actors or groups of actors with more power or resources typically have greater abilities in expressing and attaining their particular interests.<sup>584</sup> Most closely linked with explorations of forms of capital and faces of power in this research, understanding the interests of diverse policy actors required unpacking their preferences, strengths, capacities for action and the strategies they utilised to elevate their concerns or diminish those of the competition.<sup>586</sup>

Finally, the examination of institutions recognises and echoes structural forces articulated in the earlier account of structuration. Concerned with the formal or informal 'rules of the game',<sup>550</sup> the exploration of institutions encompasses understanding diverse norms, precedents and social, cultural and organisational factors that structure socio-political behaviour and influence the policymaking

arena.<sup>575,589,592</sup> These structures are contextually unique with characteristics of the policymaking process and the influence of past policies, ‘policy legacies’, are likely to differ greatly over time and across political contexts.<sup>587,588,593</sup> Institutions shape policy change through the emergence of prevailing conditions or the retraction of options; opening of policy windows and setting the social and cultural tone on ‘acceptable’ policy solutions.<sup>584,594</sup> Institutions are embedded and hence often reinforce particular conditions; perpetually favouring some outcomes over others until substantial institutional shifts alter the surrounding ‘rules of the game’.<sup>592,595</sup> Some institutions or rules are visible, overt or ‘official’ in their regulation of the public sphere.<sup>596</sup> On their own, these institutions may produce predictable outcomes that appear logical and rational to the inquisitive outsider (e.g. macro level legal and parliamentary systems). Other institutions govern the social world or private sphere and may be less overt.<sup>597</sup> They too ‘prescribe, prohibit and legitimise’ behaviours and actions but are governed by social mechanisms such as religion or familial relations.<sup>596</sup> Olivier de Sardan argues that there is then a third form of norms, practical norms, which focus on the bureaucracy and encompass the ‘various informal, de facto, tacit or latent norms that underlie the practices of actors which diverge from the official norms (or social norms).’<sup>598</sup> These repeatedly applied conditions can often be invisible to outsiders, and feel less formulaic.

As outlined in Gauvin’s figure below,<sup>599</sup> the dynamic interactions between ideational, interest-based and institutional forces shape i) how policy problems are defined, ii) what policy options are available, and iii) how policy choices are made. The three I’s framework was advantageous in scaffolding the analysis of political economy forces shaping the SSB tax policy processes in Vanuatu and Fiji.



**Figure 9** The ideas, interests & institutions framework<sup>599</sup>

### Theories of framing & policy evaluation

The more critical orientation of this thesis conceptualises policymaking as a power-laden contestation of meaning-making.<sup>579</sup> As such, incorporating framing theory is essential to unpacking how policy issues and the validity or success of policy responses are collectively understood. Emerging from anthropology and sociology,<sup>600,601</sup> framing is concerned with the subjective meaning assigned to social events and has been widely applied to many fields, including political science and global health.<sup>17,92,207,602-607</sup> Policy frames typically incorporate a combination of empirical information and emotive appeals to morals and values to simplify issues and generate shared understandings of policy problems and their potential solutions.<sup>608</sup> In this sense, frames offer interpretations of issues including implicit and explicit explanations of who or what may be responsible and how they could best be addressed.<sup>252,609</sup> In policy analysis, framing is often aligned with the agenda setting phase of the policy cycle, where diverse policy coalitions seek to have their interpretation of an issue, its causes and proposed remedial action adopted publicly and politically.<sup>247,583,606,610</sup> Framing is hence central to the narrowing of an infinite array of public issues into those few that command government attention.<sup>611,612</sup> At the surface level, policy framing is hence conceptualised as an ideas-based unit of analysis.<sup>605</sup> However, drawing on Weber's assertion that 'ideas' have, like switchmen, determined the tracks along which actions have been pushed by the dynamic of interests',<sup>613</sup> in line with Research Objective 1, interrogating how policy frames are mobilised, and indeed which frames dominate, provides insights into the power-imbued intersection of ideas, interests and institutions.

Bacchi's poststructuralist 'what's the problem represented to be?' approach to analysing frames aligned closely with the broader theoretic framework applied to this thesis. This more critical interpretation of frames in policymaking argues that how problems are represented is key to understanding how we are governed.<sup>580,614-616</sup> Drawing heavily on Foucauldian thinking, Bacchi proposes that policies do not *solve* problems per se, but rather, through the elevation of particular frames, policies 'imply a certain understanding of what needs to change.'<sup>580</sup> In this sense, policies are the manifestation of how social issues have been problematised. Of relevance to this thesis, in considering where problem representations derive, Bacchi's framework demands the interrogation of past and present political economy forces in understanding how particular policy problems have been constructed and policy responses have been justified.<sup>580</sup> Further, the 'what's the problem represented to be?' approach is centrally concerned with what has been left unproblematised by dominant problem definitions and how policy outcomes may have differed had problems been represented differently.<sup>580,614</sup> In this research, health, economic, trade and commercial interests are all vested in the negotiation of SSB taxes, with the 'win-win' rhetoric indicating that health taxes can commonly be framed in multiple ways.<sup>17</sup> Unpacking what each of these frames makes salient or obscures and, importantly, understanding which frames dominated the policy process and why is hence likely to provide pivotal insights into the ideas, interests and institutions shaping reform.

How policies are evaluated and the potential ‘success’ they are ascribed is also a fundamentally political exercise linked closely to how problems and solutions have been framed.<sup>617</sup> Mirroring arguments made by Bacchi,<sup>580,614</sup> Bovens et al. paraphrase Clausewitz in asserting that ‘policy evaluation is nothing but the continuation of politics by other means.’<sup>618</sup> With policymaking concerned with the distribution (or redistribution) of social wins and losses,<sup>591</sup> policy evaluation seeks to identify who, and to what extent, such gains and losses are attributed. There has long been a propensity for rationalistic policy evaluation that errs towards technical, often positivist, assessments of policies’ achievements in line with their intended objectives.<sup>618,619</sup> In the health taxes space for example, there is a plethora of research and evaluations assessing the health and economic impacts associated with the adoption of taxes.<sup>34,620,621</sup> However, recognising policymaking as both a technical and political pursuit, political scientists argue that reconciling a policy’s political achievements is just as valid, and indeed an imperative in understanding the policy’s true value.<sup>619,622-624</sup> In doing away with the often politically-charged binary of policy success or failure, McConnell argues for a spectrum approach to evaluating policy success that encompasses considerations of the policy process as well as technical and political outcomes.<sup>623</sup> Importantly, this approach captures the political palatability of policies. It argues that, from a political perspective, the (positive or negative) impacts of a policy on the image and socio-political standing of the government that brought it into being is an important facet of policy evaluation. As such, according to McConnell,<sup>623</sup> a policy is successful only if ‘it achieves the goals that proponents set out to achieve and attracts no criticism of any significance and/or support is virtually universal.’ Given the political focus of this thesis and the multiple ways in which taxes on SSB taxes can and are framed, assessing policies alignment with global and national goals and priorities (Research Objective 3) through this more holistic and more critical lens is advantageous.

#### 4.4.2.3 Postcolonial theory

*‘Research is not an innocent or distant academic exercise but an activity that has something at stake and that occurs in a set of political and social conditions’*

– Tuhiwai-Smith<sup>495</sup>

This research also drew heavily on postcolonial theory as critical discourse for examining power relations, subjectivity and the role of local and global actors in the governance of health policymaking and indeed, in the research process itself. Postcolonial theorists argue that our contemporary understandings of the world cannot be separated from the history of imperialism and colonial rule.<sup>625</sup> In this respect, while the included ‘post’ would appear to indicate the study of conditions after the fact, postcolonial studies actually examine the remains of colonialism relating to the legacies of imperialism and the overt and subtle forms of domination that remain in the globalised neo-colonial present.<sup>626,627</sup> In other words, postcolonialism is a critical theory analysis of the influence of history, culture, literature and discourse of the empire on the contemporary division of power and distribution of social wins and

losses, particularly as they relate to emergent postcolonial nation-states and formally colonised peoples. Given this PhD's grounding in the analysis of power and policymaking and its contextual setting in Vanuatu and Fiji – nations that have regained their independence from colonial rule – intentional consideration of the implications of the imperial past and neo-colonial present were integral to developing an in-depth understanding of each case.

Postcolonial studies emerged as an academically recognised field in the late 1970s with the release of Said's text *Orientalism*.<sup>628</sup> Yet this period was not the first time colonialism had been problematised or, indeed, theorised. Rather, the 1970s represented the point at which such critical insights were beginning to achieve begrudging recognition in Western-orientated higher education discourse – an ongoing battle still fought by scholars fifty years later.<sup>627,629</sup> Yet, while Said's work is renowned as a seminal piece of the postcolonial discussion, his writing and that of similarly prominent postcolonial scholars, including Fanon, Spivak and Bhabha, were not framed as postcolonial theory when written. This was because at the time the realm of postcolonial critique was reserved for the literary world's exploration of cultural interactions in colonial societies.<sup>630</sup> With the broadening of the field to account for the breadth of ways in which the power of colonialist discourse shaped opinion, policy and the lives of colonial or ex-colonial subjects, the field diversified. Argued by Gandhi to be situated at both the meeting point and battle ground of various disciplines and theories, postcolonial theory now takes many forms; partly as a consequence, there remains little consensus regarding its specific content or scope.<sup>631</sup> This heterogeneity however mirrors the diverse manner in which coloniality itself has been inflicted on and experienced by populations and their varied forms of resistance.<sup>632</sup> Given this, as echoed by Mishra '...postcolonial theory is not so much an established paradigm with identifiable limits but an idea, a debate which in existential parlance carries a sense of exhaustion, ennui, that has no closure but is always an opening.'<sup>633</sup>

### **Knowledge & norms: The foundations of postcolonialism**

Despite its diversity, postcolonial theory shares some common underpinning principles relevant to this research that can largely be attributed to its seminal theorists. Drawing heavily on Foucault's knowledge/power conceptualisation,<sup>535</sup> Said argues that knowledge and power form the two indivisible foundations of imperial control.<sup>628</sup> In asserting that 'ideas, cultures and histories cannot seriously be understood or studied without their force, or more precisely their configuration of power, also being studied,'<sup>628</sup> Said utilises Gramsci's logic of culture and power to explore these notions.<sup>628</sup> Concerned with the business of 'knowing', Said's work shares crossovers with, and inspires a number of, social theorists in their recognition of the power of epistemological dominance.<sup>495,497</sup>

In defining what constitutes knowledge, Spivak argues that the colonisers have framed the West as the norm with the socially constructed 'East' considered 'the other'; a subaltern and an inferior subject that permitted economic and political control in the eyes of the West.<sup>634</sup> Much of Spivak's work on the subaltern hence centralises around the problem of complicity and the need to acknowledge and challenge

Western norms and traditions that themselves work to marginalise and oppress ‘the other’.<sup>635</sup> The damage associated with this supposed Western superiority is also central to Fanon’s work.<sup>636</sup> Through the lenses of psychiatry and political philosophy, he argues that racism and inferiority branded on colonial subjects is damaging: forcing dependency and a sense of inadequacy, the rejection of culture and the aspirational performance of whiteness or the imitation of colonial culture, parallel to Bhabha’s articulation of mimicry.<sup>637,638</sup> Critical race theory and one of its offshoots, whiteness theory, also problematise this imperialist default that sees Western centric notions and the socially constructed white race as the norm.<sup>502</sup> An interlinked domain, anti-colonial theory also draws on similar roots to whiteness theory. The anticolonialism movement is ostensibly concerned with embodied political praxis and demands critical reflection on the theoretical methods and political purpose of our actions leading to Marxist-inspired emancipatory action.<sup>635,639</sup>

### **Postcolonial theory & global health**

*‘... global health is treated at times like a science, with a transcendent view on reality. Yet it is so thoroughly infused by forms of power and of history that are marked by colonialism.’*

– Chigudu<sup>640</sup>

Notions of ownership over knowledge and knowledge generation as well as framing of the inferior ‘other’ are advantageous in understanding history and its contemporary ramifications in colonised or previously colonised societies. Further however, such notions also hold significant insights for thinking about international relations and contemporary global institutions.<sup>636</sup> Much of the world’s international relations, development and global health architecture can be traced back to not-so-distant pursuits of imperialism.<sup>641-644</sup> As such, many contemporary practices of these institutions, including representation, focus and the distribution of power, still reflect such Western-centric notions.<sup>645,646</sup> The origins of global health for instance rest in imperialist hygiene and tropical medicine, a field of public health that utilised colonial extraction and exploitation to support the expansion of empires.<sup>642,647,648</sup> The categorisation of tropical medicine as a form of ‘public health somewhere else’ has been replaced by international and, more recently, global health.<sup>647,649</sup> However, despite the evolution in how the field is defined, the narrow parameters around what constitutes knowledge and who is permitted to be a knower, let alone a leader, in global health reflect the field’s continual struggle with its colonial legacy.<sup>500,646,650</sup>

The resurgence of the Black Lives Matter movement following George Floyd’s murder and increasing public recognition of the inequitable impact of COVID-19, saw the contemporary movement to ‘Decolonise Global Health’ gain prominence during the period this PhD was conducted. Characterised by Abimbola as comprising of multiple separate movements given the widely and essentially contested notion of decolonisation,<sup>651</sup> action and intellectual agitation in this space united many in calling into question colonial-derived harms they had seen perpetuated in and by contemporary global

health.<sup>500,652,653</sup> Best summarised by Naidu's remarks that 'global health is academic, political, and economic in HICs. It is social, emotional, survival-related, and personal in LMICs',<sup>654</sup> this movement seeks to recognise asymmetries and redistribute power as a necessary precondition of social justice and equitable health outcomes.

While sometimes overlooked, the decolonising global health movement is not new, but rather a niche application of postcolonial theory and anticolonial action. In the context of this research, the decolonising global health movement hence highlighted the power asymmetries inherent in global health research and practice. As such, the movement provided inspiration for the study's theoretic underpinning in considering how power manifests in contemporary policy decisions made by previously colonised nation-states. It also influenced how the study was conducted and the importance placed on reflexivity. Elements of the more traditional literature-derived field of postcolonial analysis were also applied to the synthesis and write up of cases to bring a very intentional emancipatory and political praxis to bear on the study's findings.<sup>635,639,655</sup>

#### 4.4.3 Case study design

*'In situations where motives, attitudes, beliefs, and values direct much, if not most of human activity, the most sophisticated instrumentation we possess is still the careful observer—the human being who can watch, see, listen, question, probe, and finally analyze and organize his direct experience'*

– Guba & Lincoln<sup>656</sup>

Case study design was selected as the most appropriate approach for addressing the aim of this thesis. Case study approach allows for the examination of a contemporary phenomenon within the context in which it is situated.<sup>506,657,658</sup> According to Yin,<sup>578</sup> this approach is particularly advantageous when the boundaries between a phenomenon and its associated context are blurred – such as the examination of policy. As argued by Stake, Simons and others, this approach to inquiry should not be conceptualised as a method in itself but is rather a design frame that incorporates diverse methods and analytical forms.<sup>659,660</sup> Coined 'analytically eclectic' and inherently flexible in nature,<sup>506,661</sup> case studies are often orientated towards addressing 'how' and 'why' style questions<sup>657,662,663</sup> – prompting their use in the inquiry at hand. Given their concentrated focus, yet breadth of inquiry, case studies typically collate multiple sources of evidence to construct an in-depth empirical account of the phenomenon within its real-life context.<sup>657</sup> Analysing the phenomenon of interest from multiple angles supports the shift away from unidimensional inquiry and towards Foucault's 'polyhedron of intelligibility';<sup>664</sup> a multidimensional, rich and more holistic understanding.<sup>661</sup> In this sense, case studies can often be considered a more 'naturalistic' design and the opposite to an experiment: rather than isolating a phenomenon from its broader context, this approach recognises the context and phenomenon as inextricably linked.<sup>665</sup> The use of case study design in this research allowed for an in-depth and rich

examination. Through the collation of data points from diverse sources and perspectives, case study design permitted an ‘insider’s viewpoint’ of the respective SSB tax policy processes in Vanuatu and Fiji, exposing the complex political economy of each context and its influence on the policy process and its outcomes.<sup>666,667</sup>

Case study design is commonly used in making sense of sociological and political outcomes and is frequently employed in the field of HPSR.<sup>508,667</sup> Gilson argues case studies are particularly applicable to HPSR for three distinct reasons: i) health policies and systems are influenced by, and embedded in, contextual factors that themselves require interrogation; ii) questions from this field often require the study of complex behaviours and relationships amongst actors that influence policy and social change; and iii) the flexibility of case study design permits both analysis *of* policy and analysis *for* policy.<sup>508</sup>

#### 4.4.3.1 Purpose

Stake’s seminal work in defining the case study approach and purpose of this form of inquiry has seen the emergence of three main types of case studies: intrinsic, instrumental and collective.<sup>491</sup> Intrinsic case studies are undertaken based on an interest in the uniqueness of a particular case.<sup>665</sup> Sometimes called descriptive or illustrative cases,<sup>668-670</sup> outputs from intrinsic case studies commonly articulate how the case is distinguished from others rather than what that case tells us about a broader phenomenon or how learnings can be applied to extending relevant theory.<sup>671</sup> By contrast, an instrumental case study utilises a case to explore and gain a broader understanding of an issue or phenomenon. In this sense, the case itself is secondary to the exploration and interpretation of the issue or theory and is used as a tool to gain insights and test or build theory.<sup>670-672</sup> Collective case studies then apply the same logic as instrumental cases, but explore multiple simultaneous, nested or sequential cases to gain a more robust appreciation of the phenomenon of interest.<sup>665,673</sup> While a helpful separation of the motivations underpinning the use of case studies, Stake acknowledges that the categories are not mutually exclusive and that often, a case may be intrinsically interesting while also holding broader appeal for lesson learning and the expansion of theory.<sup>491</sup> In the context of this research, a collective approach was taken, utilising simultaneous case studies of the SSB tax policy adoption in Vanuatu and Fiji. This approach allowed for the exploration of the distinctive and intrinsically interesting instances of policymaking while also providing instrumental insights into what such instances tell us about health policymaking more broadly.

#### 4.4.3.2 Defining cases: The subject & object

*‘A case is an opportunity of relating facts and concepts, reality and hypotheses.’*

– Wiewiorka<sup>674</sup>

Thomas and Myers observe that untethered and methodologically eclectic nature of case study design can, at times, undermine the certainty in, and benefits of, its approach to inquiry.<sup>661</sup> Drawing on Yin’s assertion that case studies are sometimes conceived of as the ‘weak sibling’ of other social science methods,<sup>675</sup> Thomas and Myers’ work scaffolds the essential anatomy of the case study to provide

definition to the approach and hence greater certainty amongst those employing it.<sup>661</sup> The framework devised by Thomas and Myers emphasises the importance of clearly defining the subject and object of the inquiry.<sup>661</sup>

Drawing on Wievioka<sup>674</sup> and George and Bennett,<sup>666</sup> the subject of a case study is the bounded interesting, unusual or revealing instance of a phenomenon, through which, the distinctive features or characteristics of the study's object can be seen.<sup>661</sup> There is hence some alignment between Thomas and Myers' 'subject' and how Stake defines instrumental cases insofar as a contained focus that allows for the exploration of broader interests.<sup>659,661</sup> In this thesis, SSB taxes serve this subject-orientated purpose. While obviously of some personal interest, it is important to acknowledge that SSB taxes were not selected as the subject of inquiry because of a prevailing or intrinsic interest in the topic. Instead, SSB taxes were selected in relation to what they represent – a multisectoral form of public policy which, from the outside, seemingly brings together diverse and even opposing interests.

The object of a case study is then closely linked with the reason for undertaking the inquiry.<sup>661</sup> It is defined as 'the analytical frame within which the case is viewed and which the case exemplifies.'<sup>661</sup> In this sense, the object echoes the theoretic framework being applied to the study. Thomas and Myers' 'object' closely resembles Yin's articulation of the study's propositions and Stake's quintain – the 'target but not the bull's eye' of the study.<sup>578,659</sup> This notion is best articulated in Thomas and Myers' observational example: the Korean War represents a singular, bounded and complex subject of analysis.<sup>661</sup> However, the topic is of little interest to social scientists without an explanation of what the Korean War is in fact a case *of* – war, border disputes, US resistance. This *of* is what determines the analytic frame for analysis, giving the case its object. In this study, SSB taxations were utilised for the exploration *of* the political economy of health policymaking. However, it is important to acknowledge that while the political economy of health policymaking represents the broad object of inquiry, how an object is conceptualised through an inquiry may not be fixed.<sup>676</sup> Utilising Bourdieu's definition of theory as a temporary construct or set of 'thinking tools' that shape and are shaped by empirical evidence,<sup>677</sup> recognises that the object of a case study may evolve to discover and test tools that go about explaining the case at hand.<sup>661,678,679</sup> The application of diverse yet interlinked theories of power, policy analysis and postcolonial theories at points of interest demonstrate these subtle shifts in the object of inquiry. This dynamism allowed for the construction of a richer analysis of the phenomenon and distinguished the case studies from more superficial story telling.<sup>506</sup>

#### 4.4.3.3 Case selection

Case selection was guided by a personal interest in health policymaking in the Pacific. According to Thomas and Myers' this is known as a 'local knowledge' form of subject selection.<sup>661</sup> However, the contextual uniqueness of countries across the region prevented the selection of representative cases – and indeed, case representativity is disputed by many case study methodologists.<sup>508,661</sup> As such, the first case, the SSB tax in Vanuatu, was purely based on intrinsic interest. As a previous health bureaucrat in

Vanuatu, I have in-depth knowledge of, and substantial connections to, local actors and the health policy agenda, particularly as it relates to NCDs. The selection of this case was hence both convenient and grounded in an awareness of the feasibility in constructing a case around the SSB tax phenomena. Having at least one case pre-identified in this manner is not uncommon in multi-case study design.<sup>659</sup> This is because some awareness of the phenomenon is, in many ways, a prerequisite for seeking to, and gaining, an in-depth understanding through the case study inquiry process.

In the construct of a multi-case study, Stake argues that the selection of comparative cases should be negotiated through consideration of i) the cases' relevance to the quintain or object of analysis, ii) the diversity presented across contexts and iii) the opportunity the combined cases provide in learning about complexity and contexts.<sup>659</sup> Pragmatically, the selection of comparative cases thus often adopts one of several approaches including the 'most similar' or 'most different' cases.<sup>680</sup> In the context of this research, Fiji as the comparative case adopted features of both 'most similar' and 'most different' case characteristics. This hybrid approach ensured there was sufficient resemblance between cases to permit lesson drawing. Differences across cases were also well articulated to provide context and potential explanation of distinct findings.<sup>508</sup> In this respect, the criteria of Pacific Islands Countries and Territories and national adoption of SSB taxation measures led to the identification of nine countries of interest.<sup>137</sup> The final selection of Fiji meant that the cases shared similar Melanesian cultural contexts. However, as per detail outlined in the Chapter 2, there are notable differences between Vanuatu and Fiji including: their political histories, demography, trade relations, economic status and industry-presence.

Well defined cases are generally considered those with clear spatial and temporal bounds.<sup>662,681</sup> Negotiating the bounds of cases is generally concerned with highlighting the object of analysis, and is integral to determining the scope of data collection and distinguishing the phenomenon of interest from its context.<sup>578,662,682</sup> In this inquiry, both cases have natural spatial bounds in relation to how Vanuatu and Fiji are defined as countries. However, the demarcation of temporal bounds of any policy is far more subjective. For example, some may conceptualise policymaking as purely the technical side of policy design, while others view policy as the iterative process underpinning design, implementation and evaluation. Given the ambiguity in defining policies temporally, both common sense and theoretical bounding considerations were applied to the timeframe surrounding each case.<sup>682</sup> A common sense approach recognised that actors were likely to consider events or actions 12-18 months either side of the policies' enactment to potentially have some relevance. This approach to bounding was also supported by Elger's work on the iterative reconceptualisation of bounds, where he argues that the scope of analysis may be widened or redrawn if new detail came to light that would allow for analytical leverage or theoretical clarification.<sup>682</sup> However, in recognising the difference between case studies and experimental research, re-bounding was restricted to ensure each case remained focused on contemporary events, defined as 'the fluid rendition of the recent past and present' but not so proximal to manipulate relevant behaviours.<sup>657</sup> This limitation on the temporal bounds of cases recognised that

conversations with current and former policy actors had the potential to – and indeed did – reinvigorate SSB tax considerations within government. As such, real-time or subsequent policy adjustments were excluded from the scope of each case.

#### **4.4.4 Data collection methods**

Recognising health policy as an embedded construct within a broader context, case study design permits a multidimensional analysis.<sup>508</sup> Mixed qualitative data collection methods were hence employed to substantiate information; enhancing the study's credibility, and producing a rich picture of the ideas, interests and institutions that shaped each SSB tax policy process.<sup>578,662</sup> Drawing on key informant interviews, archival records and documentation as well as direct observations, this multi-method approach allowed for the exploration of diverse perspectives and complexity inherent in each case.<sup>508</sup> Detail on each of the data collection methods is outlined below and reiterated in each results chapter (Chapters 5-7) given they are structured as standalone papers.

##### **4.4.4.1 Key informant interviews**

Key informant interviews are one of the most widely recognised qualitative data collection methods.<sup>683,684</sup> The use of interviews in research of this nature often permits researchers to collate diverse insider accounts of how and why a particular decision or set of actions came about.<sup>666</sup> Applied to this study, in-depth interviews with policy actors involved in the design and implementation of Vanuatu and Fiji's SSB taxes sought to identify roles and responsibilities of those involved, trace key decisions regarding policy design and content, and explore the interests and power dynamics that underpinned the policy processes in each jurisdiction. Undertaken concurrently, interviews also enabled the identification and collection of key documents and the triangulation of information from the archival and documentation analysis aspect of the study.

Purposive sampling, based on knowledge of key actors derived from documents and expert knowledge, as well as snowball sampling (wherein interview participants are asked to identify other potentially relevant individuals), were used to canvas informants. Potential informants included individuals from the bureaucratic and political arms of various government agencies, namely ministries of finance, trade and health; civil society representatives; food and beverage industry representatives; media commentators; regional academics; and national and regional staff from multilateral organisations and regional development partners. Informants were contacted via email in the first instance explaining the purpose of the research and asking for their input. A copy of the study's information sheet and consent form (Appendices 7-10) were also attached to this introductory email. In most cases, I directly contacted potential informants. However, some Fiji-based informants were initially contacted via my supervisor, Dr. Waqa, given her pre-existing relationships. Some informants received an introductory email from a mutual acquaintance when they had been identified through snowball sampling and this was deemed the most appropriate approach by those who had identified them.

I interviewed a total of 50 key informants between January 2020 and April 2021. This followed requests made to 87 individuals for interview, and subsequent follow-ups with those who had indicated interest in the study. Positive response rates varied, with 75% of Vanuatu and 65% of regional potential informants agreeing to interviews, in comparison to 42% of those specific to Fiji. Health sector actors were also more willing to be interviewed as part of the study than those working in finance or trade domains, particularly in the Fijian context. A summary table of informants can be found in Table 5 below, with a consolidated table of data points also available in Chapter 7.

*Table 5 Number and type of key informants*

<b>Vanuatu</b>		<b>Fiji</b>		<b>Regional</b>	
Government health	5	Government health	3	Regional development partners	7
Government finance	4	Political	1	Global development partners	3
Political	1	Statutory bodies	2	Regional academics & commentators	5
WHO Vanuatu office	2	WHO Fiji office	1		
World Bank	1	Civil society	2		
Civil society	1	Industry	2		
National media	1	National development partner	2		
Industry	1	National academics & commentators	4		
National development partner	2				
	<b>18</b>		<b>17</b>		<b>15</b>

Interviews were semi-structured and utilised an open ended question guide (found in Appendix 11) to allow informants to elaborate on issues they considered relevant.<sup>527,685</sup> All interviews were conducted in either English or Bislama (in the case of 5 ni-Vanuatu informants) acknowledging the importance of language in meaning making and the production and reproduction of social worlds.<sup>686,687</sup> During interviews, informants were asked to reflect on their own experience, involvements and relationships surrounding the introduction of the SSB taxation measure. Interviews averaged one hour in duration, however individual interviews ranged from 15 minutes to 90 minutes. Ten interviews were conducted in person in Vanuatu in February 2020. However, given the impact of COVID-19 on international travel during the data collection period, the majority of informants (n=40) were interviewed via Zoom, Skype or phone. This presented minor technological hurdles but, more importantly, also challenged the establishment of trust between the researcher and informant.<sup>688,689</sup> Recognising strong rapport as paramount to information sharing and equalising power imbalances,<sup>690</sup> additional time prior to and during interviews was dedicated to understanding the specific context each informant was from, demonstrating transparency around the study and its aim, and engaging in informal interactions to promote familiarisation and trust.<sup>657,691,692</sup> Consent forms outlining the study's intent and ethical concerns were signed by all informants. Key detail included in the consent form was also reiterated to

informants before each interview, with verbal consent to record the conversation verified before any recording of discussions took place.

All interviews were transcribed verbatim by myself, an external transcription agency and an additional bilingual transcriber in the case of three of the Bislama-based interviews.

#### **4.4.4.2 Document & archival analysis**

Archival records and documents pertaining to the ideation, design and implementation of the respective SSB taxes were also identified, collated and analysed. Collation and analysis of national and regional information pertaining to each case facilitated process tracing, key informant identification and permitted the interrogation of instances of policy cohesion and discord across and within sectors.<sup>578</sup> With analysis of documentation often considered pivotal in understanding values and social and political norms,<sup>693-695</sup> the use of this data collection method was beneficial in bringing to light additional perspectives and public framing and processes that surrounded these policies.

Regional and country specific document searches were initially undertaken online prior to fieldwork. These searches focused on the identification of plans, policies, meeting minutes or communique, grey literature reports and media commentary relating to the SSB taxes specifically as well as noncommunicable diseases, trade relations and agreements and economic conditions at the country specific and regional levels. This process involved thorough Google searches as well as the narrower domain searches of data, report and news repositories of multilateral organisations such as WHO and the Pacific Community, government websites as well as regional and national newspapers and distribution channels. These searches were aided by my professional links, and hence a pre-existing repository of public resources, as well as ongoing collaboration with Pacific researchers and health bureaucrats.

Iterative in nature, document and archival analysis informed questions posed during in-depth informant interviews, while interviews and direct observations also allowed for the identification and collation of further resources and informed subsequent document searches.<sup>696,697</sup> Additional searches included a thorough review of the parliamentary Hansard of both countries.<sup>698,699</sup> This allowed for the identification of parliamentary debate, bills and acts surrounding the introduction of both taxes as well as a broader canvassing of the political context before and after their introduction. National budgets were also ascertained as were quarterly economic reviews produced by the Reserve Bank of Vanuatu and Reserve Bank of Fiji for the period surrounding the introduction of measures.<sup>700,701</sup> Documents and archives were also provided by a number of informants during and post interviews. These included minutes of meetings, digital and hardcopy government and industry correspondence, policy briefs, submissions to parliament, internal records and progress reports. A summary table of documents can be found in Table 6 below, with a consolidated table of data points also available in Chapter 7.

*Table 6 Number and type of documents and archival records*

<b>Vanuatu</b>		<b>Fiji</b>	
Government of Vanuatu reports & policy documents	31	Government of Fiji reports & policy documents	84
Media reports	19	Media reports	28
Press releases, communiqués & committee reports	9	Press releases, communiqués & committee reports	12
Vanuatu development partner reports	7	Fiji development partner reports	10
Vanuatu specific academic papers	23	Fiji specific academic papers	62
Corporate documents & websites	4	Corporate documents & websites	9
Parliamentary Hansard	3	Parliamentary Hansard	14
Acts of parliament	4	Acts of parliament	33
Meeting minutes and correspondence	8	Regional reports & policy documents	16
Regional reports & policy documents	12	Global reports & policy documents	12
Global reports & policy documents	22	Regional & global academic papers	24
Regional & global academic papers	15		
	<b>157</b>		<b>304</b>

#### 4.4.4.3 Direct observations

This thesis also drew on unstructured investigator research memos as a non-participant observation method of data collection. Given the contemporary and hence ongoing nature of SSB tax as a phenomenon, the collection of this form of data was important in grounding evidence, particularly findings from key informant interviews, in the contemporary context in which they have been ascertained.<sup>578</sup> As outlined by Simons,<sup>693</sup> the use of naturalistic observations can also complement data collected during interviews by explaining cultural nuances or sharing detail that may be hindered by language or social norms and values. Argued by Bratich however, this recognition of how interview data is mediated through language also holds relevance for the importance of reflexivity in the collation of observational data.<sup>702</sup> These memos were recorded continuously throughout the course the data collection and initial collation; supporting continuous reflection and iterative analysis.<sup>487</sup> Unstructured research memos were generated to document relevant observations following informal interactions, parliamentary and media broadcasts, and remote attendance at regional forums and dialogues in particular. Combined with archival and documentation analysis, direct observations produced another data point to triangulate information, providing enhanced depth and understanding of each case.

#### 4.4.5 Coding & data analysis

Interview transcripts, documents and research memos were imported into QSR NVivo12.0 to support data coding and preliminary analysis.<sup>150,703</sup> The multi-method approach to data collection produced a wealth of evidence requiring thorough analysis to distil a rich picture of the ideas, interests and institutions underpinning the SSB tax policy process in both cases. By comparing and contrasting data sources and respective actors' perspectives on the policy, analysis sought to explore and describe policy influences and explain their impact on the resultant SSB tax process and its outcomes.

The data coding and analysis process was initially facilitated through in-depth data familiarisation which saw all data sources read and listened to multiple times before coding commenced. All data were coded inductively in the first round with transcript data live coded to minimise misinterpretation and ensure that tone, intent and meaning of words was considered in the coding process.<sup>704,705</sup> Initial coding saw the identification of 218 unique but interconnected themes.

At a single case-level, disentangling the complexity of the SSB tax phenomena initially involved iterative thematic coding of all data sources interspersed with member checking and peer debriefing. This re-coding process and iterative analysis of outputs drew on HPSR frameworks, relevant health policy, power and postcolonial theories and deductive reasoning. Preliminary analysis and data triangulation allowed for the identification of patterns of convergence across sources.<sup>508</sup> This process permitted the application of inductive reasoning, as well as re-coding and augmentation of data sources to test theories deductively and derive further meaning.<sup>521</sup> Analysis drew on synthesised data to map the policy process, trace the diffusion of policy ideas across geographic bounds and policy actors, and unpack the associated interests and institutions which influenced each SSB tax policy process and the resultant policy content.

Sub-unit analysis and cross-case comparison facilitated the testing of theoretical ideas and, through triangulation, allowed for identification of divergence between the underpinning context of cases and the resultant nature of their respective reforms. Specifically, the cross-case analysis re-coded data for power-related themes to identify critical points of convergence and divergence across cases. This analysis enhanced the validity and credibility of results and provided more general political insight, enhancing the potential transferability of findings.<sup>508</sup> With consideration of global literature, cross-case analysis also produced a rich picture of regional and global governance in the NCD and fiscal health reform domains as well as the impact such institutional arrangements have on nation states' framing of policy problems and solutions.

## **4.5 Ethics**

With ethics recognised as the bridge between research praxis and philosophy,<sup>473</sup> Leavy's third domain of research considers practical elements associated with the way in which research is undertaken, participants are represented and findings are presented. This domain also captures positionality and reflexivity in recognising the impact of one's own values and relative power on the research project and its articulation of findings.

### **4.5.1 Rigour & quality assurance**

Ensuring rigour in the research process and the transparency in articulation of findings are key to the trustworthiness of any study.<sup>658</sup> In more positivist health research, quality assurance is typically assessed through the validity and reliability of the study – with validity accounting for the accurate depiction of the phenomenon and reliability referring to the study's adherence with research methodology

conventions.<sup>658,706</sup> In case study research, rigour or trustworthiness is often linked to confirmability, dependability, credibility and transferability.<sup>508</sup> The rigour of case study research can generally be enhanced through adherence to a range of principles around study design, conduct and reporting, as outlined in Figure 10 below.

Criterion of trustworthiness	Case-study tactic	Phase of research
Confirmability	<ul style="list-style-type: none"> <li>• Conduct literature review, identify key concepts</li> <li>• Use multiple sources of evidence</li> <li>• Establish chain of evidence</li> <li>• Ask key informants to review draft research report (member checking)</li> </ul>	Research design Data collection Write up of analysis
Dependability	<ul style="list-style-type: none"> <li>• Develop case-study protocol (so that others can see the decisions made in developing the study, and why you made them)</li> <li>• Develop case-study database (complete set of data, that others could review)</li> </ul>	Data collection
Credibility	<ul style="list-style-type: none"> <li>• Look for patterns in data and across cases (pattern matching)</li> <li>• Consider explanations for experiences analysed (explanation building)</li> <li>• Consider rival explanations (alternative explanations for the patterns identified)</li> <li>• Use logic models to think through causal mechanisms</li> <li>• Triangulation – compare and contrast data across respondents, data sources, data types and cases</li> <li>• Consider negative cases (explicitly seek out experiences that contradict your main line of argument, to test that argument and refine it)</li> </ul>	Data analysis
Transferability	<ul style="list-style-type: none"> <li>• Use theory in single case studies</li> <li>• Use replication logic in multiple case studies (test ideas from one case against subsequent cases)</li> </ul>	Research design

*Figure 10 Strategies for enhancing the trustworthiness of case studies<sup>508</sup>*

Drawing on the work of Gilson et. al., Yin and others,<sup>508,578,658</sup> several core principles or strategies for enhancing the trustworthiness of case studies are outlined below with detail provided on how each was incorporated into this PhD:

#### **4.5.1.1 Prolonged engagement & persistent observation**

In qualitative research, and case study research in particular, spending extended periods of time with informants and being immersed in their worlds is integral to gaining insights into behaviours, values and social-political conditions likely to influence the case in question.<sup>707</sup> While typically spending less time in the field than classic ethnographers, Gilson et. al recognise that HPSR researchers tends to utilise long or repeated interviews with respondents and draws on diverse sources of data over an extended period of time to build an in-depth understanding of the case.<sup>658</sup> In essence, prolonged engagement allows the researcher to grasp contextual meaning, permitting them to dig deeper into the phenomenon and unearth its inherent complexity.<sup>707,708</sup>

While spending considerable time in each country was unfortunately infeasible given the impacts of COVID-19 on travel, concerted efforts were made to stay in contact with informants and remain immersed in the social and political affairs in Vanuatu and Fiji. Initial data collection was undertaken

between January of 2020 and April of 2021. This more protracted approach allowed awareness of the study to pass more organically through networks which is likely to have enhanced trust and hence uptake during snowball sampling. Longer interviews (approximately one hour) were also intentionally sought to build in time for establishing rapport and a relationship of trust and openness. Prolonged engagement was also supported by the study's member checking process which saw key informants reengaged during analysis and write up. Immersion in the social and political affairs of each country and the region was supported by one of my supervisors, Dr. Waqa, as well as through pre-existing networks and engagement in face-to-face and online events hosted by institutions across the region. Continual involvement in other Pacific health research projects and the provision of technical support to policymaking initiatives in Vanuatu also supported breadth and depth of understanding of the national and regional political economy.

#### **4.5.1.2 Use of theory**

The use of theory is recognised as a mechanism for enhancing rigour in the design and execution of case studies.<sup>658</sup> Theoretical contributions in case study research include those that are theory building, theory developing and theory testing.<sup>709</sup> Alignment with, or generation of, theory can often provide structure to, or boundaries around, the otherwise eclectic application of case study research design.

As outlined in the above philosophy subsection, theory was utilised to strengthen and provide insight through all phases on this PhD. While the use of theory fed into the analysis phase most explicitly, theory also informed the study's design and programmatic elements such as the question guide. Theory derived from postcolonial analysis also directly supported the study's write up and framing.

#### **4.5.1.3 Multiple methods & triangulation**

Triangulation involves a multimethod approach to data collection and analysis.<sup>710</sup> By drawing on diverse methods, sources of data and theoretical perspectives, it is projected that researchers can overcome methodological weaknesses and shift away from unidimensional understandings. Triangulation is hence often responsible for providing richer insights into a phenomenon of interest and enhancing a study's credibility.<sup>711,712</sup> Case study research, by its very nature, tends to use triangulation to piece together complex pictures of phenomena and their surrounding context.<sup>578</sup>

This study utilised Patton's forms of data, theory and methodological triangulation.<sup>713</sup> The triangulation of data saw diverse interview, document and archive, and direct observation data collated to build an in-depth picture of the SSB tax policy in each country. Cross-case analysis then added an additional layer of data triangulation that supported theory development in considering common and divergent trends.<sup>658</sup> This process also allowed for the cross-checking and verification of events and timelines. Convergence of theories through the theoretical framework also allowed data to be considered from multiple angles or perspectives. Methodological triangulation was brought to bear through background literature reviews, in-depth interviews, document and archival analysis and direct observations. This multimethod

approach allowed the study to overcome weaknesses inherent in individual research methods while also ensuring a rich picture of the respective policy processes and their surrounding contexts was obtained.

#### **4.5.1.4 Respondent validation**

The use of respondent validation, also commonly referred to as member checking, is a recognised method for enhancing the credibility of qualitative research findings. This approach sees researchers return to their informants to seek further input, validation of thinking and the consolidation of research findings.<sup>714</sup> The process of member checking hence has the ability of enhancing the validity of the study's descriptive (the account of experiences), interpretative (the assignment of meaning to those experiences) and theoretical (the synthesis of experiences do justice to them on their own and collectively) work.<sup>715</sup> Well executed member checking processes also promote the co-construction of knowledge.<sup>716</sup>

As part of this research, member checking was undertaken iteratively throughout the analysis and write up process. This involved further informal discussions with several key informants during the construction of the individual case and cross cases analyses. Informants were typically presented with questions or theories that had emerged from the study and were asked to provide their thoughts, reflection or alternate way of viewing the detail of interest.

With respect to the study's grounding in postcolonial theory, ongoing contributions to, and validation of, research findings by those involved in the study was considered paramount in reflecting on ownership of the knowledge generated (or rather compiled) through this study. The desire for the study to be undertaken *with* Pacific health decision makers rather than *on/about* them further elevated the importance of embedding member check processes into the study's design.

#### **4.5.1.5 Clear reporting of methods, data collection & analysis**

The full and transparent reporting of data collection methods and the process of analysis form a data trail and permit external assessment of the trustworthiness of interpretations.<sup>508</sup> The credibility of a study is hence often dependent on rich descriptions of both the phenomenon under examination and how the researcher has gone about obtaining and interpreting those accounts.<sup>717</sup> This process can be aided through the structured articulation of research processes and by thick descriptions of findings – meaning those that provide an account of events grounded in actors' social and cultural context.<sup>718</sup> The provision of raw data in the form of verbatim quotes can also support readers in evaluating the representation portrayed by the researcher and whether the findings appear valid.<sup>719,720</sup>

In the context of this research, an explicit and structured account of the evolution of data collection and analysis methods, including delineated processes, time periods and limitations, has been included to enhance the study's dependability. Rich and thick descriptions of events and perspectives have been included and supplemented by quotes for cases and cross-case analysis to ensure the most accurate representation of data. Drawing on Weatherbee's recommendations,<sup>721</sup> the study's write up process has

also been supported by: i) case specific and cross case checklists for ensuring completeness in reporting; ii) member checking of case drafts and iii) critical review of each case by third-party readers (peer review) to ensure clear presentation and internal consistency.

#### 4.5.1.6 Other strategies

Gilson et al. also identifies the use of purposive case selection, a broad approach to sampling, peer debriefing, and iterative analysis where detail contradicting preliminary explanations and theory is sought, as strategies for enhancing the trustworthiness of research findings in case studies.<sup>658</sup> How each of these strategies were applied to the research can be found under the praxis section above.

#### 4.5.2 Human research ethics approval

Conscious efforts were made throughout the study's design and execution to ensure alignment with the eight principles of the Australia Code for Responsible Conduct of Research.<sup>722</sup> Ethics approval for this research was sought through the Vanuatu Human Research Ethics Committee (Approval: DPH02/2-LT/lt) and the Fiji National University College of Human Health Research Ethics Committee (Approval: 176.20). Both ethics submissions included the semi-structured interview guide, informed consent form and participant information sheet. Reciprocal ethics approval was also obtained from the James Cook University Human Research Ethics Committee (Approvals H7931 and H8055). All ethics approvals can be found in appendices 12-15.

#### 4.5.3 Positionality & reflexivity

*'Knowing means understanding there are things we can never know.*

*All knowledge is limited by positionality and governed by relationship.'*

– Kwaymullina<sup>723</sup>

I have had the privilege of straddling the worlds of insider and outsider in the pursuit of this research.<sup>724</sup> As a former bureaucrat in Vanuatu, funded through the Australian Department of Foreign Affairs and Trade, I have an insider's understanding of bureaucratic and political process, health policymaking and the complex and often morally conflicting world of global health. As a lecturer of global health policy, I have also had an insider's perspective on both the subject matter and the academic world, making the navigation of university processes slightly less fraught. While finally, in reflecting on the NCD Alliance's advocacy work in centring the voices of people living with NCDs in all discussions,<sup>725</sup> a (treatable) cancer diagnosis before the commencement of my studies brought this work closer to home. By contrast, I am not a Pacific Islander but rather from the Global North and currently based in Australia. I have not worked in Fiji and my work on the global stage has been minimal. While, even in the context of Vanuatu, I am acutely aware that there are concepts, processes and cultural norms and knowledge that I am not privy to. I am also still relatively young, female, and seeking to pursue research in overlapping fields and sectors that have a long history of not privileging my demographic's views or voice.<sup>646,726,727</sup>

I reflect on this positioning to provide the reader with context. However, arguably of more importance than what it provides to the reader, I reflect on this positioning consistently throughout this research journey to keep in mind the way in which my own positionality influences what it is that I am trying to understand.<sup>728</sup> This process acknowledges that there is an intricate relationship between a researcher's position, beliefs and interpretations about the world and their 'ability to see, know and contemplate subjectivities.'<sup>506,729</sup> However, expanding on this reflexivity of knowing, I have also embraced Liwanag and Rhule's articulation of dialogic reflexivity.<sup>730</sup> This approach draws on Indigenous practices of 'knowing, being and doing' to broaden reflexivity into a holistic paradigm that also accounts for the dimensions of relation and action.<sup>730,731</sup> In recognising that aspects of who we are and where we stand can afford us substantial power, dialogic reflexivity demands that this awareness is acted upon in ways that bring us into tough conversations with peers and that transform thought into emancipatory action.<sup>730</sup> This deeper and more demanding dialogic reflexivity has permitted me to see research itself as a political act. While grounded in systematic investigation and the apparent objectivity in ordering facts, the decisions we make about what to investigate, where, when and how can re-ingrain or shift power inequities that occur at different levels and manifest in different ways.<sup>732,733</sup>

Challenging and relationally-reflective discussions with my supervisory team and trusted colleagues brought to bear enriching perspectives on what this continual examination of power, privilege and bias of, and in, research demands of me as a researcher.<sup>475,477,583</sup> As an important manifestation of this, particularly given the study's geographic and theoretical positioning, I have continually reflected on my role in working with and for institutions that have a long and arguably continuing history of causing great harm to Indigenous peoples in their pursuit of owning and defining what constitutes knowledge.<sup>495,497,734</sup> The awkwardness, and almost offensiveness, of pursuing research that seeks to highlight the strengths of Pacific decision makers from an institution named after someone who set in motion generations of enslavement and subjugation in the region has not been lost on me. Seeking out and reflecting on Indigenous perspectives of this history and ramifications of the Australian higher education system's failure to acknowledge or reconcile with its past has – to no surprise – made an awareness of my potential complicity in such harms central to the design and conduct of this research. As a result, substantial emotional and intellectual labour went into interrogating the focus, priority and gaze of this research and its findings. Drawing inspiration from Abimbola's work in particular,<sup>733</sup> demanded a continual reflection on whose interests this research seeks to prioritise. As such, this work aimed for a more local gaze and the prioritisation of the knowledge and interests of those at the coalface. It may undoubtedly fall short. However, self-awareness of this shortfall is half the battle, and it is hoped that the aspiration in itself will have kept emancipatory reflexivity and the redistribution of power central to the aim of the research and my actions as a researcher into the future.

#### **4.6 Chapter summary**

This chapter described the critical orientation of this research and its alignment with my ontological and epistemological world views. The study's theoretic underpinning in power, policy analysis and postcolonial theory was also outlined. Methodological considerations around case study design were discussed alongside data collection methods and the approach taken to analysis. Finally, the chapter outlined ethical, rigour and reflexivity principles underlying the conduct of the PhD.

The following three chapters (Chapters 5, 6 and 7) present empirical findings from this research. Chapters 5 and 6 are structured as individual cases exploring the political economy of SSB tax adoption in Vanuatu and Fiji respectively, while Chapter 7 presents a cross-case analysis explicitly concerned with the power dynamics present in both cases.

**Chapter 5: A sweet deal for domestic industry: The political economy and framing of Vanuatu's sugar-sweetened beverage tax**

*'They came. They saw. They labelled. Still labelling.*

*Fragile states, unfinished states, Small Island Developing States (SIDS). arc of instability, Pacific Island Countries and Territories (PICTs), Pacific Islands (PIs), Least Developed Country (LCD) graduating to Middle Income Country...*

*All labels have inescapable implications...'*

– Tobo Olul-Hossen, 2021 <sup>735</sup>

## 5.1 Chapter introduction

The Government of Vanuatu's introduction of a tax on SSBs in 2015 was celebrated in global health circles as a win for health and an indication of the nation's proactive adoption of NCD 'Best Buys' policy recommendations. This chapter presents a qualitative case study that explores the political economy underpinning the design and adoption of the Vanuatu SSB tax between 2012 and 2015.

This chapter first provides global and regional background to SSB taxes as well as detail on the study context to situate the analysis. Next, the study's methods are detailed including the theoretical positioning, data collection techniques and analytics approach. The study drew on 33 semi-structured key informant interviews, 157 documents and archival records and 27 direct observations to map the tax policy process and, through inductive analysis, explore key themes. The study's results are detailed in two sections: i) a detailed account of the policy process (the 'what' of the case study), and ii) an exploration of key themes emerging from analysis and what they tell us about the political economy forces at play (the 'how' and 'why' of the case study). A discussion of the wider implications of the study's findings concludes the chapter.

This chapter was published in *BMJ Global Health* on 9 October 2023. A copy of this manuscript is presented in Appendix 2.

## 5.2 Background

In response to the global rise in NCDs, the WHO has recommended a suite of policies called the NCD 'Best Buys'.<sup>81,98,99</sup> Encompassing measures deemed cost-effective and framed as a health and economic 'win-win', this policy package was originally introduced in 2010 and includes taxes on sugar-sweetened beverages (SSBs).<sup>3,10,81,98,130</sup> Evidence suggests that well-designed and targeted taxes on SSBs can be effective in limiting their consumption,<sup>34,110</sup> positively contributing to efforts to curb obesity and NCDs, while concurrently reducing health expenditure and encouraging health system reinvestments.<sup>111-114</sup> However, despite increasing uptake of the 'Best Buys', including SSB taxes in 45 countries,<sup>137</sup> there remains limited understanding of how these policy recommendations interact with complex local political economies.

The Pacific Island nation of Vanuatu introduced a 50vt (US\$0.41) per litre excise tax on SSBs in 2015. Despite limited prior evidence of addressing the increasingly unhealthy food environment in-country,<sup>365,366</sup> this tax followed regional leaders' declaration of NCDs as 'a human, social and economic crisis' and a call for multisectoral national and regional responses.<sup>460</sup> With the first SSB tax in the region adopted in Nauru in the 1980s,<sup>162</sup> targeted taxes on calorie-dense nutrient-poor discretionary foods and beverages are identified in the Pacific NCD Roadmap as 'a strategically important option' for addressing NCDs.<sup>447</sup> As such, Vanuatu's SSB tax has been lauded by WHO and other health bodies as a proactive uptake of the 'Best Buys' recommendation.<sup>26,99</sup> Yet the historic use of SSB taxes in the Pacific pre-dates the escalation of NCDs, and SSB taxes themselves sit at the intersection of health, trade, economic and

private sector interests. This raises important questions regarding what truly catalysed the design and enactment of Vanuatu's SSB tax, and with what implications.

### 5.2.1 Study context

The small island state of Vanuatu is an archipelago, with a population of 300,000 spread across 83 islands and 660,000km<sup>2</sup> of Pacific Ocean. A previous colony of the French and British, Vanuatu gained independence in 1980. Contemporary Vanuatu thus combines vibrant heterogeneous Indigenous socio-cultural structures and languages with a legacy of cobbled-together colonial legal and political structures.<sup>274,736</sup>

The nation's Westminster system of government is comprised of a 52-member unicameral parliament. Coalition-based political leadership is the norm with major parties lacking sufficient numbers to govern independently.<sup>737</sup> However, with fluid coalitions strongly influenced by patronage, votes of no confidence and unstable leadership are common.<sup>327,328</sup> A chiefly system, the Malvatumauri Council of Chiefs, is enshrined in the Vanuatu Constitution,<sup>738</sup> and holds considerable power in influencing public and political agendas on socio-cultural issues.<sup>327</sup>

Exploitation of people and resources by colonial powers has had intergenerational impacts on Vanuatu's gross domestic product. Vanuatu's continued status as an offshore finance centre or 'tax haven,' originally orchestrated to serve the interests of colonial authorities and money markets, has been used to attract investors but concurrently constrains national revenue generation.<sup>339,739</sup> In addition, Vanuatu is ranked amongst the world's most disaster-prone countries, and frequent natural disasters are costly to the economy, state-building and human health.<sup>305</sup> These combined forces undermine national development and have meant Vanuatu only recently graduated from Least Developed Country status in 2020.<sup>93,350,740</sup>

Vanuatu is home to two major SSB suppliers: Vanuatu *Brewing* Limited and Vanuatu *Beverage* Limited.<sup>349</sup> Established in 1989, Vanuatu Brewing, colloquially (and hereafter) referred to as 'Tusker' after its beer label, is the nation's largest *importer* of SSBs and holds the exclusive wholesale license for Coca-Cola products.<sup>741</sup> This exclusive license ensures Tusker maintains a domestic competitive advantage in importing SSBs at a lower cost than its competitors.<sup>740,741</sup> The second major SSB supplier, Vanuatu Beverage, was established pre-Independence in 1972 and produces SSBs locally, including the popular domestic brand 'Splashe'.<sup>742</sup> Other retailers can directly import or produce SSBs, however Tusker-imported Coca-Cola and Vanuatu Beverage's product Splashe, represent the major market share.<sup>743-745</sup>

In 2012, Vanuatu was importing nearly two million litres of SSBs annually<sup>746</sup> much of it due to increases in the importation of Fijian-produced SSBs between 2006 and 2012, under the Melanesian Spearhead Group (MSG) Free Trade Agreement. That agreement dismantled import tariffs between signatory Pacific Island countries, increased imports of tariff-exempt goods including SSBs,<sup>746</sup> and was more

generally illustrative of the trade and economic imperatives that accompanied Vanuatu's path towards trade liberalisation in the late 2000s and early 2010s. Accession to the WTO and the negotiation of multiple regional trade agreements, for example, significantly cut tariff-collection on imported goods.<sup>344</sup>

At first glance, therefore, the introduction of a SSB tax in 2015 appeared inconsistent with Vanuatu's otherwise industry-friendly economic stance and was framed as a significant win by pro-health champions in the bureaucracy.<sup>747,748</sup> Yet the tax emerged at a politically and economically unstable moment in Vanuatu's history and the rationale for enactment and technical policy detail are more complex than they initially appeared.<sup>749,750</sup> Using political economy analysis, this study seeks to unpack the ideas, interests and institutions that shaped the Vanuatu SSB tax.

### **5.3 Methods**

#### **5.3.1 Theoretical positioning & methodology**

This research used case study design to examine how and why the Vanuatu SSB tax was adopted. Case study design is commonly used in policy analysis given the integral role context plays in shaping policy.<sup>508,578</sup> The study was grounded in critical realism, which centres the interrogation of power and its role in shaping interactions between people and processes.<sup>487,504</sup> Within this ontological positioning, Giddens's theory of structuration and Bourdieu's forms of capital were incorporated into the study's theoretical basis to consider power-related themes.<sup>536,540</sup> Structuration recognises structure and agency as interdependent; positing that individual autonomy is influenced by, and itself reproduces, embeds and over time may alter, social and cultural structures.<sup>542</sup> Bourdieu's forms of capital is focused on understanding sources of power and is a useful scaffold for exploring the embodiment and accumulation of characteristics or conditions that afford power different types of actors in a given setting.<sup>536</sup> To explore the power dynamics that influenced the formation and enacting of the Vanuatu SSB tax, these critical theories were used in conjunction with the ideas, interests and institutions framework.<sup>584,586,599</sup> This framework provides a heuristic for considering the interrelationship between knowledge and information (ideas), diverse agendas held by actors or groups (interests), and the socio-political context which remains governed by particular rules and norms (institutions).<sup>584,586,599</sup> Post-colonial theory was also central in considering the origins and impacts of widely held global health norms and served as a central reflexive anchor for the study's non-ni-Vanuatu authorship team (see Supplementary file 1 for authors' reflexivity statement).<sup>634,751</sup> This theoretical positioning and methodology allowed for exploration of the policy's surrounding political economy; focusing on the complex ideas, interests and institutions at play.<sup>661</sup>

#### **5.3.2 Data collection & management**

Data was collected from January 2020 to April 2021. Using a multi-method qualitative approach, this study combined key informant interviews, document analysis and direct observations collected and analysed iteratively. This approach allowed for the collation of diverse perspectives and interpretations

of events surrounding the introduction of the SSB tax; permitting a multidimensional analysis capable of producing rich insights and enhanced credibility of findings.<sup>711,712</sup>

A total of 33 key informant interviews were conducted using purposive and snowball sampling. Informants represented diverse sectors nationally and regionally and included policymakers, bureaucrats and representatives from industry, media, academia, civil society and development partner organisations (Table 7). The interview guide drew on Walt and Gilson's policy triangle and used semi-structured open-ended questions,<sup>151</sup> permitting informants to reflect on their own knowledge and experience. Interviews lasted one-hour on average and were facilitated in English or Bislama by the first author who is a native English speaker and fluent in Bislama. Ten interviews were conducted in person in February 2020. The remaining interviews (n=23) were conducted via Zoom or telephone due to COVID-19 travel restrictions. All interviews were audio recorded with participants' consent and transcribed verbatim. A total of 157 archival records and documents were also collected for analysis (Table 7). Many were provided by informants while others were sourced iteratively through national and regional data repositories, media channels and online searches using terms linked to relevant social, political and health system decisions and events. A broad date-range was set for document inclusion (2000-2020) to ensure that policy-relevant events were historically informed and could be traced forward to understand their implications. Data collection also included 27 unstructured research memos documenting observations related to socio-cultural and political events, bureaucratic processes and policy debates from informal interactions, public and parliamentary broadcasts, and attendance at national and regional forums and dialogues (Table 7).

*Table 7 Number and type of study informants & archival records and observations*

<b>Informant type</b>	<b>#</b>	<b>Document types</b>	<b>#</b>	<b>Observation types</b>	<b>#</b>
Government health	5	Government of Vanuatu reports & policy documents	31	Informal interactions	13
Government finance	4	Media reports	19	Public & parliamentary broadcasts	11
Political	1	Press releases, communiqués & committee reports	9	Forums & dialogues	3
WHO country & regional office	3	Regional reports & policy documents	12		
World Bank	3	Global reports & policy documents	22		
Melanesian Spearhead Group	1	Vanuatu development partner reports	7		
Secretariat of Pacific Community	5	Vanuatu specific academic papers	23		
Pacific Island Forum Secretariat	1	Regional & global academic papers	15		
Civil society	1	Corporate documents & 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 academics & commentators	5				
<b>Totals</b>	<b>33</b>		<b>157</b>		<b>27</b>

### 5.3.3 Analysis

All data were entered into NVivo version 12. All data sources were re-read, and recordings replayed in an initial data familiarisation phase. The first round of thematic coding was undertaken inductively by the first author with transcript data live coded to minimise misinterpretation.<sup>705</sup> Initial codes were discussed amongst the authorship team and considered in light of theories of power and policymaking, permitting subsequent coding and refinement. Specific codes for dates and events facilitated process mapping. Further rounds of coding interspersed with member checking and peer debriefing allowed authors to test theories and derive meaning.<sup>521</sup> Analysis drew on synthesised data to map the policy process and diffusion of policy ideas across time and actors. In-depth stakeholder analysis also centred the deductive application of Bourdieu's capitals to the key actors and relationships identified through interviews, document analysis and observations.<sup>536,540</sup> Structuration theory was applied to analysis of policy process data via an exploration of agentic and structural power, aiding in the identification of interests and institutions relevant to the SSB tax.

### 5.3.4 Patient & public involvement

While community members were not directly involved in the design of this study, the project was informed by the Vanuatu NCD policy and priorities outlined by the Ministry of Health (MOH) (further detail included in Supplementary file 1). Study results will be shared with study participants and relevant stakeholder in written form and through a series of knowledge translation sessions.

### 5.3.5 Ethics

Ethical approval was obtained from the Vanuatu Human Research Ethics Committee (DPH 02/2-LT/lt) and James Cook University Human Research Ethics Committee (H7931). Free and informed consent was sought from informants prior to interview. Participation was voluntary, non-remunerated and consent for interview recording was sought separately from participation consent.

## 5.4 Results

### 5.4.1 The Vanuatu SSB tax

The idea of a SSB tax was proposed by the Ministry of Finance and Economic Management (hereafter Ministry of Finance (MOF)) in late 2012. Its instigator was a foreign economist embedded within the MOF. According to one development partner representative it was conceived of as a ‘revenue gathering exercise,’ a view affirmed by another informant:

*‘[The] characterisation of this [the SSB tax] as a revenue raising initiative is absolutely correct.’*

– Finance representative

With existing SSB taxes at least nominally framed as responding to NCDs in other Pacific nations and regional policy documents, and with Vanuatu’s own increasing trade and economic pressures, triangulated interview and documentary evidence indicated that a coalition of MOH and MOF bureaucrats formed around the proposed excise tax. Interview data indicated that the SSB tax was viewed by proponents as a reputable mechanism aligning the nation’s health, trade and economic priorities. However, despite WHO being a strong advocate of SSB taxes in general, this early coalition did not include WHO representation.

Over more than a year, the MOH-MOF coalition raised the profile and advocated for the idea of the SSB tax. Interviewed MOH bureaucrats knew that the measure required MOF support to be endorsed by the parliamentary Council of Ministers (hereafter ‘Cabinet’) but wanted a tiered, sugar-content based measure, with a portion of revenue earmarked for health. Interview data showed that MOF bureaucrats were opposed to earmarking, considering it counter to good public financial management, and wanted a volumetric rather than nutrient-based tax to ease administration. Yet MOF partners also recognised that the ‘health’ framing of the tax (and the support of several senior doctors who advocated for the tax’s putative health benefits)<sup>747</sup> shielded the proposed measure from being perceived as one designed exclusively to raise revenue at the expense of the domestic beverage industry.

*‘Whenever there’s a local company producing the product ... they 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.’*

– Political representative

Thus, interview and archival document corroborated that the SSB tax was framed as a health initiative by the MOH Senior Finance Officer at a government-wide revenue generation conference in early 2013. In exchange, the MOF-drafted cabinet paper included loose wording around future health investments, although MOF bureaucrats involved said they never intended to pursue earmarking post the tax's enactment:

*'From a Ministry of Finance perspective... you would earmark to get public support for the idea of revenue raising. Well, if there's no need to get public support, no need to earmark I guess.'*

– Finance representative

Interview data confirmed that the cabinet paper was a MOF initiative with limited input from internal or external health stakeholders, including the MOH and WHO. The MOF's early interest in revenue raising over health outcomes is illustrated by the paper's recommendation that the tax be volumetric rather than nutrient-based; in other words, based on a standard per litre charge rather than proportional to the beverage's sugar content. This pragmatic recommendation was based on the relative ease of enforcing volumetric measures, however it provided no incentive for healthier product reformulation. A second recommendation in the paper was that the tax be specifically assigned to *carbonated*, but not to *non-carbonated* SSBs, such as the domestically produced Splashe. Non-carbonated SSBs are more widely consumed in Vanuatu,<sup>752</sup> and domestic industry are powerful local stakeholders (see further below). Only applying the tax to (largely imported) carbonated SSBs thus reduced domestic opposition, but simultaneously limited the tax's potential health impact.

Furthermore, as a MOF initiative with few health experts involved, interview data eluded to fact checking of health-related claims in the cabinet paper being limited, resulting in the inclusion of data from three important but *incorrect* technical sources. First, the cabinet paper assumed that SSB consumption in Vanuatu (and associated health conditions and health care costs) would all increase with economic development.<sup>746</sup> However, the baseline measure of diabetes prevalence at 21%, was incorrect. Taken from the NCD STEPS report, this figure was later demonstrated to have resulted from a diagnostic equipment error that inflated diabetes prevalence.<sup>455,753</sup> Vanuatu's true diabetes prevalence was 9.3%.<sup>366</sup> A second incorrect technical source was the Global School Health Survey data which reported student SSB consumption.<sup>754</sup> The survey data was based on students' description of their SSB consumption in the previous 30 days, but a regional report mistakenly reported those figures as *daily* consumption, potentially amplifying youth consumption rates thirty-fold.<sup>754</sup> A third technical source was the MOF-led analysis of SSB imports, which were reported to have increased 191% between 2006 and 2012, yet were not contextualised with reference to the concurrent 255% increase in tourism (tourists are key SSB consumers) over the same period.<sup>746,755</sup>

Due in part to the urgency conveyed by these (incorrect) technical sources, the tax gained strong bureaucratic support throughout 2013 and into 2014 despite an unstable political climate, surviving two changes in governments, two different health and three different finance ministers. As bureaucrats refined their pitch to incoming ministers, the proposed tax rate increased from 30vt (US\$0.26) to 50vt (US\$0.41), an adjustment made to increase the appeal of the tax amongst successive revenue-concerned governments, rather than based on price elasticity or health impact concerns.

*'In the end, it went up simply because it didn't raise enough revenue... 30vt doesn't make it attractive enough. Where 50vt you could almost, perhaps, maybe, get 100 million vatu from this policy. Which sounded like a nice, round, big number.'*

– Finance representative

The process of securing ministerial support for the tax spanned 18 months, with the cabinet paper finally endorsed by Cabinet in March 2014 (Figure 11). Archival documents demonstrated that less than six weeks after that endorsement, a vote of no confidence in Prime Minister Carcassess saw another change in government. It then took until October 2014 for the draft bill to be endorsed by the Attorney General and, more than two years from its initial proposal for the finalised bill to reach parliament in November 2014. Despite some objections, Parliamentary Hansard showed the motion passed by a slim majority, bringing the SSB excise tax into force as of January 1, 2015. However, news of the SSB tax was subsumed by the parliamentary motion that directly followed: a case of widespread political corruption that would upend the government and embroil 16 then-sitting MPs (30% of parliament), captivating public and media attention that day and in the months that followed.<sup>328,749,750</sup> Three months later, Vanuatu's situation would shift permanently when a category five cyclone, Cyclone Pam, decimated the country in one of the worst natural disasters in its history.

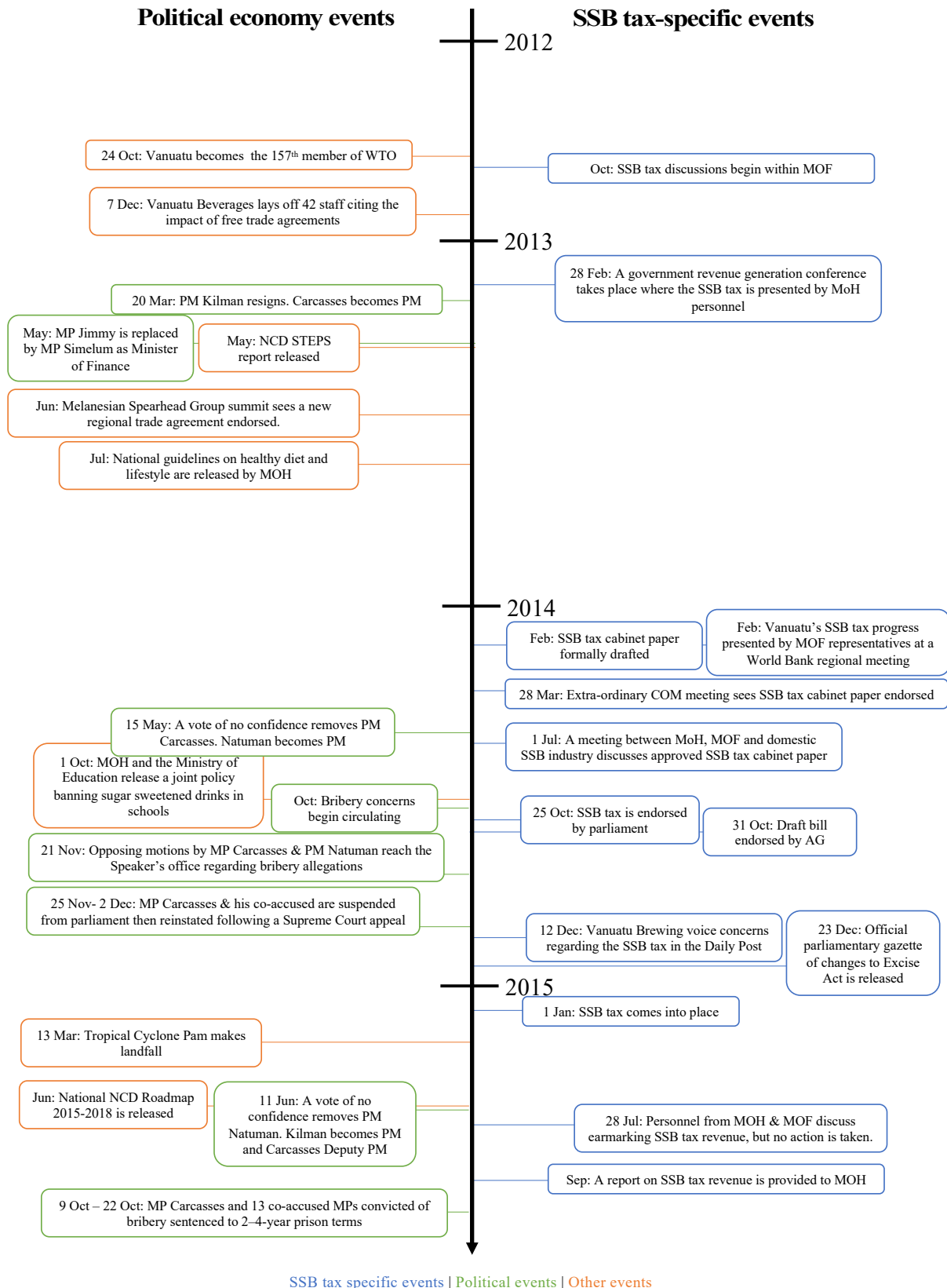


Figure 11 Timeline of events surrounding the Vanuatu SSB tax

## 5.4.2 The SSB tax political economy

### 5.4.2.1 The need for government revenue

Triangulated interview and archival documents showed that Vanuatu's fiscal situation and the need to raise revenue were pivotal drivers of the SSB tax. As Vanuatu moved to graduate from the UN Least Developed Country status, preferential treatment by the aid and trade communities alike was projected to diminish.<sup>756</sup> The slowing in aid following the global financial crisis had also forced the Vanuatu Government to consider its future economic independence.<sup>757,758</sup> The need for government revenue was also sharpened by a global and regional trade climate characterised by trade liberalisation and new trade arrangements.<sup>343,347</sup> For Vanuatu, this included WTO accession, full implementation and extension of the MSG free trade agreement and early negotiations of the Pacific Agreement on Closer Economic Cooperation (PACER plus) deal.<sup>344</sup> Interview data identified key motives for engaging in trade deals included regional solidarity, Vanuatu's growing recognition as a regional player and the promise of economic payoffs associated with greater access to export markets. While trade commitments raised Vanuatu's profile as a trading partner, the concurrent removal of import tariffs and other barriers to trade increased competition for domestic producers and placed additional strain on the net importing nation's fiscal reserves.

*'I'd argue that this whole period there's always been this focus on government revenues.'*

– Health representative

*'Vanuatu over time had signed free trade agreements with the Pacific Islands and a whole bunch of others and ascended to WTO. So the tax base on the import duty side was slowly eroding. And there was a feeling within government that they needed to find a way to raise revenue.'*

– Finance representative

Uncertainty regarding foreign aid and reduced import revenue forced the Vanuatu Government to look for internal mechanisms to increase funds. Yet having traditionally encouraged foreign investments and business interests through a low tax base,<sup>739</sup> there was powerful opposition amongst the nation's business community to introducing an income tax.<sup>339</sup>

*'The government in February 2013 wanted to find a way to raise revenue but not implement an income tax... They had a big conference at Le Legon, and brought all of the ministries in, and every single ministry presented on an idea [to raise revenue].'*

– Finance representative

It was in this context that the proposal for the SSB tax emerged, framed by the MOH-MOF coalition as responding to the nation's growing NCD burden but more critically, addressing the increasing need for revenue. Informants also noted that the excise tax on SSBs was characteristic of the response of

governments in many import-reliant economies to trade liberalisation; that is, switching from import-tax to taxation through excise provisions. Import taxes – those that apply to imported and not domestically-produced goods – are the target of trade deals and liberalisation. By swapping import taxes for excise tax provision – those that apply to domestic and imported goods – countries can secure ongoing revenue while ensuring compliance with trade deals. Indeed, bureaucrats and politicians at the time of enactment (as reflected in Hansard)<sup>759</sup> and during later interviews, reflected that the revenue generating potential of the tax was far more important to those within government than its putative health benefits.

*‘Any kind of vague revenue collection policy that had any sort of reasonable justification was going to stick. And this [the SSB tax justified on health grounds] was one of them.’*

– Finance representative

#### **5.4.2.2 Political & bureaucratic instability**

Alongside challenging economic conditions, chronic political instability in the early to mid-2010s shifted relationships and power dynamics, creating an unexpected path to legislation for the SSB tax. Archival documents showed that the 18-month period stretching from late 2012 to mid-2014 saw three Prime Ministers and frequent portfolio reshuffles by coalitions trying to maintain internal support. With frequent parliamentary votes of no confidence and the nation’s largest case of political corruption, several key informants indicated that politicians’ attention was focused more on day-to-day political power struggles than issues of policy.

*‘There was a great deal of criminality at that time. There was a great deal less focus on governance.’*

– Media representative

Indeed, the level of political instability prompted some interviewees to describe the eventual enactment of the SSB tax as a stroke of sheer luck.

*‘The Minister of Finance through that period changed three or four times, I think. So that’s just complete luck that, you know, he just didn’t go [say] one day: ‘No we’re not doing this.’’*

– Finance representative

On the one hand, interviewees suggested that ownership of the SSB tax proposal by the MOH-MOF coalition protected the measure from the political machinations by positioning it as politically agnostic. Ongoing bureaucratic support for the tax, despite the surrounding political uncertainty, sustained momentum and, importantly, ensured that the tax’s economic impetus – and health framing – was maintained during its passage through parliament. In fact, the challenging political climate shifted considerable power to the bureaucracy in designing and enacting policies like the SSB tax. Several

informants highlighted that throughout Vanuatu's history, it was during times of political *instability* that policy change was more prolific but could risk insufficient strategy when lacking bureaucratic oversight.

*'When the government is changing consistently, they'll pass any old thing through. And they just don't care. They just care about, you know, who's the next prime minister.'*

– Finance representative

On the other hand, the unstable political environment negatively impacted many working relationships between ministers and bureaucrats, as evidenced by the rulings made by the Public Service Commission, which saw a high turn-over of key bureaucrats.<sup>760</sup> These conditions particularly impacted the MOH, with all three directors concurrently suspended under the 2013 Carcasses government.<sup>761</sup> This instability weakened MOH actors' role in the SSB tax. With previous directors caught in protracted legal battles for wrongful dismissal,<sup>761,762</sup> the MOH-MOF SSB tax coalition lost its health champions and those who remained were less vocal. By the time of the SSB tax's implementation, interview and archival data showed that many senior health bureaucrats had not been reappointed, translating into a lack of institutional memory that negatively impacted how health guidance fed into implementation or evaluation.

*'There's institutional memory lost about what was done before, that's definitely true. You have people having to reinvent the wheel a lot because there's just no memory of these things that've already been done.'*

– Political representative

The political (and subsequent natural) disasters saw public and political awareness of the SSB tax dissipate while government personnel changes meant that the MOH-MOF SSB tax coalition were unavailable to guide future steps. The absence of this vanguard left the policy's implementation vulnerable, a weakness that was soon exploited by the domestic SSB industry.

*'It was passed but then immediately the lobbying began... In the end ... they got a lot of exemptions for other things like import duties et cetera. At the end of the day, [the SSB tax] didn't make any difference.'*

– Finance representative

### 5.4.2.3 The power of the domestic industry

The power of the domestic industry was visible in the differential treatment of the domestic and foreign SSB industries in the passage of Vanuatu's SSB tax. According to interviews, the interests of the foreign SSB industry did not factor into bureaucratic or political thinking around policy design and advocacy. Rather, the socially and politically protected status of the domestic SSB industry, combined with a stretched bureaucracy, resulted in domestic carve-outs and concessions both before and after enactment.

Prior to enactment, for example, it was recommended that the tax be assigned to tariff item 22.02 (encompassing *carbonated* beverages). This tariff item did not include locally produced and more

widely consumed *non*-carbonated beverages (including Splashe) which were instead assigned against tariff item 20.09 that attracted zero excise tax.

*'I said to [the foreign economist], I think you're going to miss Splashe. And it's basically the one causing diabetes in my opinion. Almost single-handedly the cause of diabetes, that bloody product. So I was like, it's not carbonated so what are you going to do?'*

– Finance representative

Such concessions were achieved in the context of increasing trade liberalisation and a slowing national economy, which heightened concerns regarding local industries' viability, encouraging the powerful domestic SSB industry to demand further government protections before and after the tax's enactment.<sup>763,764</sup> While domestic beverage producers, notably Tusker, were initially vocal in their opposition to the tax,<sup>744</sup> as the policy coalition solidified, interviewees suggested that their lobbying shifted behind closed doors; influencing *how* the tax was designed rather lobbying for its scrapping altogether. One informant described industry lobbying as focused on shifts in the language used during this phase:

*'Yeah, maybe that's where their lobbying focussed on, changing the wording.'*

– Health representative

Records of parliamentary debate also demonstrate an explicit focus on how the tax could be used to carve out domestic protections that had been eroded through trade liberalisation.

*'The Hon. Minister SIMELUM thanked the Hon. Chabod for his comments concerning the protection of local industries, and highlighted the financial supports granted to 'Tusker', and welcomed further queries from the company. He added that the Government was not seeking to protect the company itself but the entire industrial sector.'*

– Parliamentary Hansard<sup>759</sup>

The way the SSB tax was structured and administered thus belied its health framing and highlighted the importance of domestic industry interests.

In contrast, the foreign SSB industry exerted relatively little influence over the process. While regional Coca-Cola representatives appeared disapproving of the tax in media reports,<sup>744</sup> few informants identified foreign industry actors as having any substantial influence. Some speculated that political instability made it challenging for the foreign industry to identify a receptive audience amongst politicians. Others suggested that foreign beverage industries saw a strategic advantage in their interests being represented by intermediaries such as the Vanuatu Chamber of Commerce and Industry or domestic actors. Still others suggested that the SSB market in Vanuatu may have been considered too small to intervene or that multinational corporations suspected the tax would not impact sales. Local industry actors also noted that exclusive supplier contracts between multinational suppliers and local

distributors were poorly regulated in Vanuatu. This lax regulation spread the tax's impact across the market and fuelled local competition, potentially preventing a united opposition to the tax from forming.

## 5.5 Discussion

Improved population health was far from the driving force behind Vanuatu's SSB tax idea. Instead, the SSB tax was introduced as a revenue-generating measure in response to increasing trade liberalisation and domestic fiscal pressures. Political instability shifted political and bureaucratic power dynamics, making it difficult to sustain a health focus within the MOH-MOF coalition and incentivising a focus on immediate domestic fiscal interests rather than longer-term strategic goals such as population health. These combined circumstances granted considerable power to the domestic SSB industry to lobby for carve-outs and additional concessions, severely limiting the potential health impact of the tax.

In the case of Vanuatu, how the SSB tax was envisaged, designed, and implemented thus belies the optimistic health framing that often accompanies such measures. Our findings reveal that assumptions around policy motives, potential opposition, and the 'win-win' outcomes inherent in decontextualised policy recommendations such as WHO's NCD 'Best Buys', may be severely tested by real-world circumstances and the interplay of contextually specific interests and institutions.

Global policy recommendations, such as the NCD 'Best Buys', are often built on the premise that improved population health is a normative good pursued by those in power. Indeed, central to the universal recommendations of NCD 'Best Buys' by the WHO is the idea that improved population health is the primary, if not only, rationale for SSB taxes. Yet health goals frequently conflict with the interests of economically and politically powerful actors, particularly in the case of NCDs.<sup>123,125,765</sup> As findings from this study demonstrate, the assumption that health is foremost in political decision-making fails to account for: i) the fact that prevailing political norms may mean health-interested actors do not always hold great power in political decision making; and ii) that those with power to shape political agendas may have less or no interest in population health as an outcome (particularly given the diffuse electoral benefit of improved population health compared with the proximate and concentrated benefits of supporting industry interests).<sup>6,766</sup> Examination of Vanuatu's handling of SSB taxes (as well as tobacco, alcohol and marijuana)<sup>767-769</sup> reveals how ideas that shaped the SSB tax policy design were determined at the intersection of stakeholder interests and the specific combination of formal and informal rules that influence the dynamics of Vanuatu's political scene,<sup>536</sup> such that *health* actors' influence remained significantly limited unless, and even when aligned with, the interests of more powerful government or private sector actors.

Policy recommendations focusing on content or ideas alone do not always square with the reality that political trade-offs are an inherent part of the policymaking process and policy outcomes. As argued by Whyte and Olivier, 'values influence policy-makers and shape policymaking processes,' through their expression in stakeholder interests as well as their role in formal and informal rules that influence how

policy goals are both devised and achieved.<sup>770</sup> Yet to date, considerable policy analysis surrounding WHO's NCD 'Best Buys' has focused on technical policy content,<sup>3,7,81,99</sup> with a relative dearth of literature outlining how the complex policy processes and associated institutions should or could be traversed. Analysis of the policy content alone in the Vanuatu SSB tax case would reveal little about the complex interplay of interests and institutions that ultimately redefined the policy goal. Policy reform is inherently political because it determines who can access valued social goods.<sup>570</sup> It is hence in the analysis of policy *process* that bidirectional relationship between structural power (i.e. what is socially valued) and agentic power (i.e. who influences decisions),<sup>540</sup> is most evident and the ramifications on policy goals and outcomes most apparent. While a longstanding recommendation to track and genuinely assess the achievement of complex policy goals,<sup>151</sup> policymakers and researchers alike must extend their focus beyond content analysis to also consider policy process and the interests and institutions that shape it, within this domain.

Current SSB tax knowledge has focused on building an investment case,<sup>7,10,130</sup> showcasing uptake and technical lessons,<sup>26,146,771</sup> and assessing impact in various ways.<sup>34,110,114,772</sup> However, much less is known about the political mechanisms underpinning SSB taxes or the implications of such on their use or efficacy as a health-promoting measure. Existing research on the political economy of SSB taxes shows a diverse mix of ideas, interests and institutions affecting policy outcomes.<sup>117,118,177</sup> However, to complement growing technical know-how and increasing global uptake of SSB taxes, policymakers must also demand greater insights into contextually-nuanced political realities and their policymaking implications to ensure technically valid policies are matched by an in-depth understanding of and ability to navigate the inherent politics at play.

Substantial literature outlines challenges multinational corporations pose to health taxes.<sup>9,117,773,774</sup> The Vanuatu experience adds richness to this literature by revealing less frequently examined corporate forces. In this case, more economically powerful players (large multinational corporations) were not more politically powerful. The domestic SSB industry's interests were given priority over those of large multinational actors and were a driving force behind the tax. Domestic industry stakeholders' power to influence the policy process derived from their proximity to decision makers, (c.f Bourdieu<sup>536</sup>) socio-political capital and know-how.<sup>536</sup> Analyses from Bermuda and Colombia have also demonstrated how local industries leverage their socio-political knowledge and networks in resisting taxes.<sup>213,775</sup> Yet this apparent win for domestic industry actors came at the expense of potential health improvements in Vanuatu; a compromise revealing of some of the diffuse and perverse ramifications of trade liberalisation on more import-dependent nations. Further it highlights the imbalance of global economic power which continues to shape international relations and, by extension, the decisions made by nation-states.

Increasing evidence, buttressed by this study, is challenging the presumption that the mere presence of a tax represents a health win over industry, or indeed any 'win' for health. Commercial forces that shape

food environments, alongside neoliberal pressures to pursue economic generation in the name of state-building, shape socio-political institutions and can curtail regulatory measures aimed at protecting health.<sup>22,93,776</sup> The economic basis underpinning the ‘win-win’ logic of the NCD ‘Best Buys’ recognises the continued importance governments place on economic generation. However, this logic falls short in recognising how these same neoliberal forces can concurrently undermine population health; a fundamental concern that should not be overlooked by health policymakers. Market-driven approaches to development alter where power lies, how agendas are set and whom policies benefit. Assumptions that the presence of an SSB tax with economic benefits equate to a ‘win’ for health should thus be approached with caution.

This study provides comprehensive analysis of the Vanuatu SSB tax passage and is one of relatively few political economy analyses of such types of taxes. It has several strengths and weaknesses. The single case in-depth analysis produces a rich picture of events and decisions influencing the tax, but the specificity of Vanuatu’s circumstances may limit findings’ transferability. The political nature of the tax and the time since its adoption create a risk of misinterpretation of events by interviewees or the research team. We have minimised this risk by triangulating across data sources and iterative analysis. While the authorship team does not include a ni-Vanuatu perspective, it does include varying degrees of ‘insiders’ and ‘outsiders’ to SSB taxes and the Vanuatu policy context.

## **5.6 Conclusion**

While Vanuatu’s SSB tax was adopted to address government priorities, the nation’s rising rate of NCDs was far from the central concern. Rather, the central objectives were a desire to generate much needed government revenue and instil protections for domestic producers. This case study thus reveals several limitations of decontextualised global policy recommendations by highlighting unsupported assumptions about the primacy of health in motivating policy change, the power of health actors compared with other domestic priorities, and the compatibility of improving both economic and health outcomes in the context of neoliberalism. This research adds to the evidence that political circumstances are at least as important as technical detail in formulating and implementing sound health-promoting policies. Global policy recommendations have no guarantee of effectiveness without due consideration of socio-cultural and political conditions that are necessarily unique to each policymaking context.

## **5.7 Chapter summary**

As outlined in Chapter 4, this PhD aimed to analyse the ideas, interest and institutions underpinning SSB tax adoption in Vanuatu and Fiji by considering the frames (Research objective 1), processes (Research objective 2) and ultimately alignment of the policy with diverse goals (Research objective 3). Findings from this chapter directly contribute to addressing this aim through the detailed exploration of the political economy forces influencing the SSB tax policy process in Vanuatu.

Findings revealed that the introduction of Vanuatu's SSB was driven by trade and economic interests. Early support for the policy by a dual health and finance coalition proved advantageous in elevating the idea of a nominally health-framed SSB tax onto the national policy agenda. However, machinations of the policy process itself saw the desire to generate much-needed government revenue and re-install domestic protections (through selective implementation and carve-outs for local producers) prioritised over any substantial commitment to population health.

Neoliberal forces, including the influence of trade liberalisation, and the domestic socio-political context significantly shaped where power resided in the passage of Vanuatu's SSB tax. The impact of these political economy forces on what Vanuatu's SSB tax has sought to achieve, and for whom, hold important insights for current and future health policy considerations at the local and global levels.

**Chapter 6: Sugar, power and policy: The political economy of a health and economic ‘win-win’ in Fiji’s sugar-sweetened beverage tax**

*I suppose it is not so much whether things are not as bad as they ought to be or could have been [in Fiji]. It is, rather, whether things could be, could have been, much better.*

– Lal, 2006<sup>383</sup>

## 6.1 Chapter introduction

Fiji first introduced a tax on SSBs in 2006, significantly pre-dating the 2011 publication of the NCD ‘Best Buys’. The Fijian tax has undergone several adjustments since its inception, indicating the policy has been far from a ‘set-and-forget’ initiative. This chapter presents a qualitative case study exploring the political economy of Fiji SSB tax and its iterations between 2006 and 2020.

Following a brief background to SSB taxes and their use in Fiji, a detailed account of the study context is provided to situate the subsequent analysis. The study’s methods are then detailed including the methodological and theoretical positioning, data collection and analytic approaches. To map the iterations of the Fijian SSB tax and, through inductive analysis, explore key themes, the study drew data from 32 key informant interviews, 304 documents and seven direct observations. Similarly to the Vanuatu case, the study’s findings are detailed in two sections: i) a detailed account of the policy process (the ‘what’ of the case study), and ii) an exploration of the key themes emerging from analysis (the ‘how’ and ‘why’ of the case study). A discussion of the wider implications of the study’s findings concludes the chapter.

A manuscript version of this chapter was currently under review with *Globalization and Health*.

## 6.2 Background

The WHO increasingly advocates for the adoption of targeted taxes on health-harming commodities, such as alcohol, tobacco, and SSBs, as important levers in addressing NCDs.<sup>77</sup> Encompassed in packages like the NCD ‘Best Buys’, these policy recommendations avoid framing health interests as competing with economic interests.<sup>99</sup> Instead, the NCD ‘Best Buys’ outline a series of so-called ‘win-win’ policy recommendations, framed as beneficial to health and economic outcomes, and provide predominantly technical guidance on structuring policies to achieve these dual goals.<sup>81</sup> In relation to taxing SSBs, these policy recommendations suggest a trifold benefit by i) discouraging consumption, ii) encouraging healthier product reformulation and iii) creating new revenue streams for governments, with potential for reinvestment into health.<sup>9</sup> SSB taxes have been adopted in 103 countries and territories,<sup>44</sup> showing the widespread interest in adopting these ‘win-win’ policy recommendations. However, variation in the design and implementation of SSB taxes points to the importance of understanding how unique political economies shape the motivation for and process of introducing these policies, as well as their outcomes.

Between 2006 and 2020, the Government of Fiji introduced, repealed, and adjusted the domestic excise tax on SSBs ten times. An initial 0.05FJ\$ (US\$0.03) per litre excise was applied to all SSBs in 2006 and was ultimately increased to 0.35FJ\$/L (US\$0.18) by 2020 but on a narrower range of beverages. In the context of the instability that characterised Fijian politics during this era, the machinations of changing SSB tax conditions were rarely newsworthy and little bureaucratic or political attention was paid to raising the public profile of the tax, despite the country’s rising NCD burden. In the context of increasing

global attention focused on the potentially remedial role of health taxes, the multiple changes to Fiji's SSB tax policy offer a case study of the highly political nature of commercial determinants focused policymaking. With SSB taxes often framed by multi-lateral recommendations as a primarily technocratic exercise, examining this case is likely to provide an understanding of how the political and technical facets of SSB tax policy can be reconciled and implications for the policy's intended and unintended consequences.

### 6.2.1 Study context

The Republic of Fiji is a Pacific Island nation of 925,000 people and more than 330 islands spread across 3,000,000km<sup>2</sup> of Pacific Ocean.<sup>368</sup> Political structures and governance in Fiji have undergone considerable transformation since independence in 1970, with a rising Indo-Fijian presence colliding with the nation's rich iTaukei (Indigenous Fijian) history. As a result, complex and interconnected ethnic, land rights and political tensions sparked four military coups between 1987 and 2006.<sup>378</sup> In particular, Commodore Bainimarama's 2006 coup saw a redrafting of the constitution in 2013. This reform altered contemporary political and chiefly structures in Fiji, entrenching the political power held by the iTaukei-dominated military and instilling a culture of fear in political and civilian life.<sup>378,407,778</sup>

Fiji's import substitution strategy to support economic development has been steadily replaced by an export-orientated approach since the mid-1980s.<sup>413</sup> This shift has seen domestic industries gain considerable government support and economic protections to foster a competitive export market. Fiji's export-orientated economic ambitions are evidenced in the 1984 IMF structural adjustment package and 1986 policy which provided customs exemptions and tax concessions to investors exporting >95% of their outputs.<sup>414-416</sup> Fiji also signed the General Agreement on Tariffs and Trade in 1993 and became a WTO member in 1996, signifying an increased eagerness to engage in international trade.

In the context of domestic SSB tax case, five major domestic companies account for over 90% of SSBs produced and consumed in Fiji.<sup>779</sup> Companies include Coca-Cola Europacific Partners, formerly Coca-Cola Amital (producing and distributing Coca-Cola products); Tappoo Group (Pepsi); Motibhai (Sprint); Frenzo (Pops); and Printo Industries (Swaad). UN Comtrade data suggests the value of *imported* SSBs was only at US\$971,000 in 2017,<sup>780</sup> meaning the projected value of the *domestic* SSB industry was approximately US\$9.7 million. Through domestic sales, export and employment, the domestic SSB industry is a valued economic contributor.

Fiji has undergone a significant epidemiological transition since the mid-twentieth century.<sup>434</sup> With NCDs responsible for 80% of mortality, this disease burden threatens Fiji's health, social and economic wellbeing.<sup>292</sup> Successive Fijian governments have sought to address rising NCDs and Fiji has played a key role in setting the *Healthy Islands* vision for the Western Pacific region,<sup>781</sup> proactively adopting several NCD measures aligned with global and regional frameworks.<sup>782</sup> In health advocates' eyes, Fiji's

2006 domestic SSB excise tax appeared a straightforward decision to introduce policy aligned with national and regional NCD commitments.

### **6.3 Methods**

#### **6.3.1 Methodology & theoretical positioning**

The research applied case study design to explore the political economy of the design and implementation of Fiji's SSB tax, using the ideas, interests and institutions framework to unpack the interrelationship between knowledge and information (ideas), diverse agendas pushed by various actors (interests) and the socio-political context governed by rules and norms (institutions).<sup>584,586,599</sup> We further analyse how power shaped interactions between people and processes.<sup>487,508</sup> Post-colonial theory also informed considerations around the entrenched power dynamics underlying widely-held global health norms.<sup>634,751</sup>

#### **6.3.2 Data collection**

Data were collected between July 2020 and April 2021. A multi-method qualitative approach was used, combining iteratively collected and analysed key informant interviews, document analysis and direct observations. This type of multidimensional analysis allows for the capture of diverse perspectives and interpretations, producing rich insights and enhancing credibility of findings.<sup>711,712</sup>

Thirty-two interviews were conducted with national and regional informants using purposive and snowball sampling. One of my supervisors, Dr. Waqa, and I initially generated a prospective interview list based on expert knowledge with updates added based on participant recommendations and concurrent documentary analysis. Efforts were taken to ensure representation from diverse sectors and perspectives including policymakers, bureaucrats, representatives from statutory bodies, academia, civil society, industry and development partner organisations (Table 8). Walt and Gilson's policy triangle informed the semi-structured interview guide, with questions on policy process, content, actors and context.<sup>151</sup> All interviews were undertaken in English by the first author and lasted one-hour on average. Given the impact of COVID-19 on Fijian border closures between March 2020 and November 2021, all interviews were conducted via Zoom, recorded with informants' consent and transcribed verbatim. A total of 304 archival records and documents relevant to the policy and surrounding events were also collected iteratively (Table 8), with some sources provided by informants during or after interviews and others obtained through online searches. Seven unstructured research memos were also generated documenting observations regarding socio-cultural and political events and debates from informal interactions, parliamentary broadcasts and remote attendance at regional forums and dialogues (Table 8).

Table 8 Number and type of study informants, archival records and observations

Informant types	#	Document types	#	Observation types	#
Government health	3	Government of Fiji reports & policy documents	84	Informal interactions	2
Political	1	Media reports	28	Parliamentary broadcasts	2
Statutory bodies	2	Press releases, communiqués & committee reports	12	Regional forums and dialogues	3
WHO country & regional office	2	Regional reports & policy documents	16		
World Bank	2	Global reports & policy documents	12		
Regional development organisations	7	Fiji development partner reports	10		
Civil society	2	Fiji specific academic papers	62		
Industry	2	Regional & global academic papers	24		
National development partner	2	Corporate documents & websites	9		
National & regional academics & commentators	9	Parliamentary Hansard	14		
		Acts of parliament	33		
<b>Totals</b>	<b>32</b>		<b>304</b>		<b>7</b>

### 6.3.3 Analysis

NVivo version 12 supported coding, triangulation and thematic analysis of all data. A data familiarisation phase included all sources being re-read and recordings replayed. I undertook thematic coding in consultation with my supervisory team. Live coding of transcripts was used to minimise misinterpretation, and dates and events from all three data sources were triangulated allowing for early process tracing.<sup>705</sup> I discussed an initial set of inductive codes with my supervisory team, with subsequent coding and thematic analysis informed by theories of power and policymaking. Early deductive coding drew on the policy triangle heuristic and disaggregated data by forms of power, while later rounds constructed themes using concepts found in the ideas, interests and institutions literature.<sup>151,536,586</sup> Member checking was undertaken informally through subsequent discussions and written follow-up with key informants. Peer debriefing throughout the data collection and analysis phases also allowed authors to test theories and derive meaning iteratively. Unstructured research memos were pivotal in drawing out observations across sources during this phase. Drawing on synthesised data, we explored the policy process and diffusion of central policy ideas over time and between contexts and actors. Completed process tracing allowed for the construction of a narrative of the policy process and sequenced political dynamics underpinning emerging themes. Additional layers of analysis used memoing to link commonalities across the case and drew on theories of power and the ideas, interests and institutions framework to explore political economy forces and their impact on the SSB tax process and outcome.

### 6.3.4 Ethics

Ethical approval was obtained from the Fiji National University College Human Health Research Ethics Committee (176.20) and James Cook University Human Research Ethics Committee (H-8055). Free and informed consent was sought from all informants. Participation was voluntary and non-remunerated.

## 6.4 Results

Findings are divided into two sections: i) a descriptive account of Fiji's SSB taxes between 2006 and 2020, and ii) an exploration of key themes and political economy forces that have shaped the introduction and amendment of taxes over time.

### 6.4.1 The iterative introduction of Fiji's SSB tax

Several taxes on SSBs were introduced in Fiji between 2006 and 2020. Table 9 and Table 10 below summarise the taxes and adjustments that have occurred over time. However, the predominant focus of analysis is the domestic excise tax given the health-promoting appeal of this discrete form of 'sin tax' across the literature.<sup>9,106,777</sup>

*Table 9 Definitions of relevant taxation types and their association legislation in Fiji*








	Tax type	Associated legislation	Defined
	Domestic excise	Excise Act	Domestic excise duties are imposed on specific products produced or manufactured domestically in Fiji. These duties are considered 'indirect' in that they were paid by the manufacturer or distributor, with the subsequent sales price often increasing to recover this cost. Excise duties are typically applied to a narrower scope of products than other taxes and often apply a specific 'per unit' tax (\$ per unit/per litre) rather than an <i>ad valorem</i> tax (% of the product's value).
	Value added	Value Added Tax Act	Value added tax (VAT) is an incremental tax levied on products at each stage of production where value is added (i.e. supplying, manufacturing, distributing and retail). VAT is generally an indirect <i>ad valorem</i> tax that is applied to a wide range of goods and services. In Fiji, VAT is charged at either 9% or 15% depending on the product.
	Fiscal	Customs Tariff Act	Fiscal import duties are imposed on products imported into Fiji. Typically, an <i>ad valorem</i> tax, these duties are often applied to groups of products and charged based on five duty bands (0%, 5%, 9%, 15%, and 32%).
	Import excise		Import excise duties are concurrently applied to products imported into Fiji alongside fiscal duties. Import excise duties are often levied against individual (although not all) goods as an <i>ad valorem</i> 'sin tax' ranging from between 5-15% in Fiji.
	Export		Export duties are imposed on domestically produced goods that are being exported to another country. Globally, export duties are increasingly rare, and in Fiji they are applied to a very limited range of commodities.

Table 10 Adjustments to SSBs related taxes in Fiji between 2006 and 2020

Year					
	Domestic Excise <sup>^</sup>	Value Added Tax	Fiscal	Import Excise	Export Duty
Pre 2006					
2006	0.05FJ\$/L (US\$0.03) duty added to carbonated soft drinks	12.5%	27%	10%	Free
2007	0.05FJ\$/L (US\$0.03) duty removed from carbonated soft drinks				
2008	0.2FJ\$/L (US\$0.13) duty is added to mineral water and removed 3 weeks later				
2009					
2010	0.05FJ\$/L (US\$0.03) duty is reintroduced to carbonated soft drinks				
2011					
2014	Wording is adjusted to 'Sweetened beverage with added sugar or artificial sweetener' in the Excise Act	↑ 15%	↑ to 32%	↑ to 15%	
2015	Duty ↑ to 0.1FJ\$/L (US\$0.05). Applied to both 'carbonated soft drinks' and 'sweetened beverages with added sugar or artificial sugar.'				
2016	Duty ↑ to 0.3FJ\$/L (US\$0.15)				
2017	Duty ↑ to 0.35FJ\$/L (US\$0.18)				
2018	Wording is further clarified to 'Carbonated soft drinks not containing alcohol and sweetened beverages with added sugar or artificial sweetener.'	↓ 9%	32% or 2FJ\$/L (US\$1), whichever is greater*		
2020	Wording is changed to exclude the taxation of sweetened or flavoured milk.			Free**	

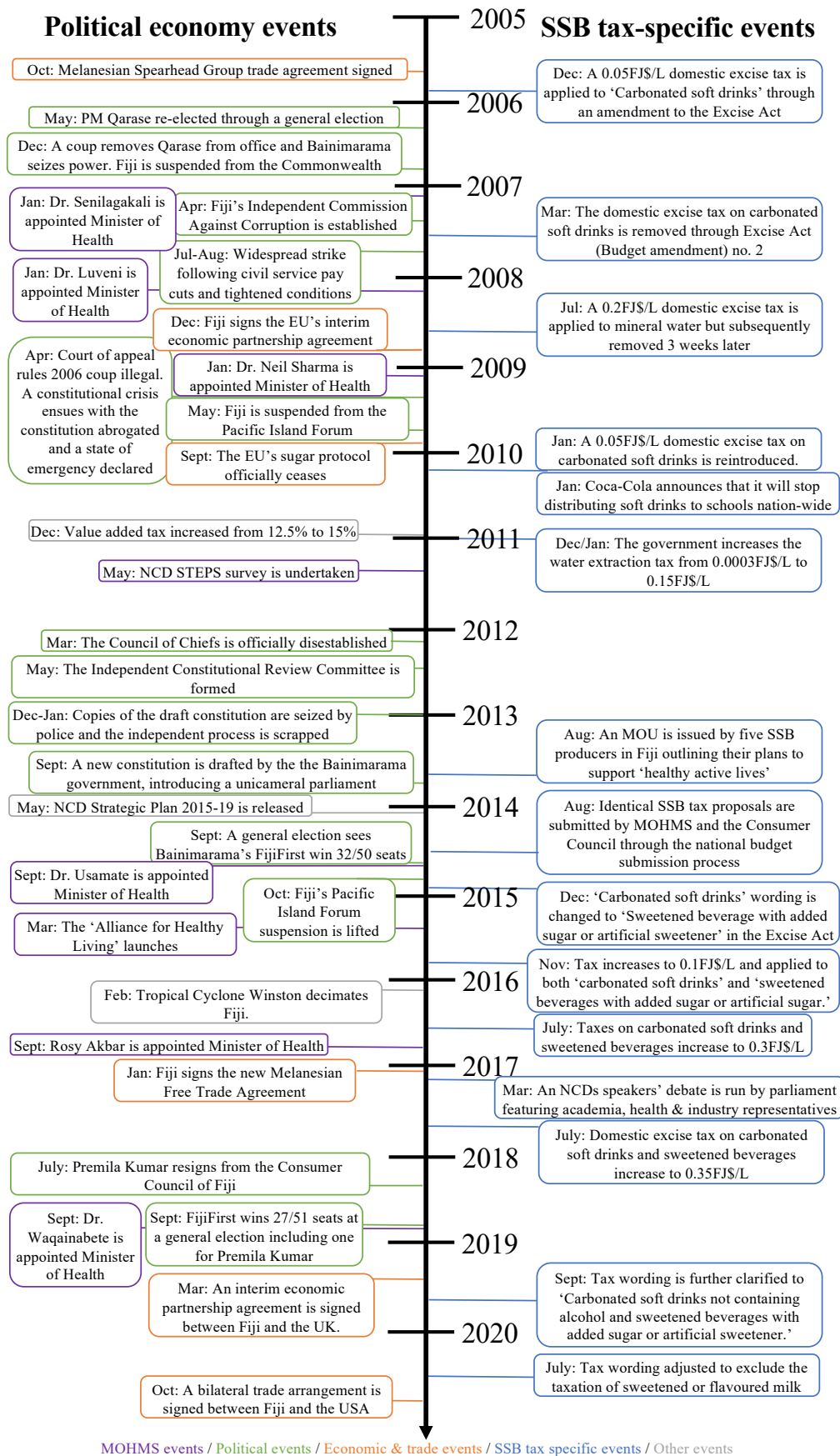
<sup>^</sup> US\$ value of excise figures is based on historic exchange rates at the 1<sup>st</sup> of August each year.

\* The harmonised system (HS) code containing SSBs (2202.10.10) was split in 2018 into 2202.10.10 - *sweetened or flavoured mineral waters* and 2202.10.20 - *beverages aerated with carbon dioxide gas*. The fiscal rate of '32% or 2FJ\$/L, whichever is greater' was exclusively applied to products falling within 2202.10.20.

\*\* Free import excise was exclusively applied to products falling within HS code 2202.10.10 in 2020.

Fiji's initial domestic SSB tax was introduced through an Excise Tax Act amendment in December 2005, with a 0.05FJ\$/L tax on 'carbonated soft drinks' commencing January 2006.<sup>783</sup> This SSB tax proposal had been tabled by the Fiji Islands Revenue and Customs Authority given its revenue-raising potential.<sup>162</sup> Trade disputes with Papua New Guinean and Vanuatu at the time had highlighted to the Fiji Government the vulnerability of local manufacturers to the impacts of trade liberalisation.<sup>347</sup> With another iteration of the Melanesian Spearhead Group Free Trade Agreement signed just two months before the tax's introduction, interviewees suggested that shoring up alternative government revenue streams was a priority. Political tensions and uncertainty around land rights following a series of coups had also curtailed investments in the Fijian economy, increasing economic needs.<sup>414</sup>

By 2006, uncertainty dominated Fijian politics (Figure 12), and a controversial proposal to offer amnesty to those involved in the 2000 coup ultimately culminated in another coup led by Commodore Bainimarama. Prime Minister Qarase was removed from power in what would become known as the oxymoronic 'good governance coup,' ushering in 16 years of Bainimarama-led governments.<sup>400</sup>



**Figure 12** Timeline of events surrounding the Fiji domestic excise SSB tax

In March 2007, 14 months after the initial introduction of a domestic SSB tax, the measure was scrapped following industry lobbying.<sup>162</sup> However, a significant budget deficit combined with coup-related military expenditure and weak investor confidence meant that revenue generation remained a government concern.<sup>784-786</sup> In response, archival records showed that a series of austerity measures were introduced targeting civil service reform and expanded revenue collection. Against this backdrop, the repealed domestic SSB tax was replaced with a targeted 0.2FJ\$/L excise tax on mineral and natural waters in July 2008. This measure remained in place for just three weeks before industry backlash, including a production halt by major exporter Fiji Water, forced the government to repeal the measure.<sup>787,788</sup>

While Fiji remained without a domestic excise tax on SSBs (or mineral water) until January 2010, the period between the repeal of the mineral water tax (July 2008) and the return of a 0.05FJ\$/L domestic SSBs tax (early 2010) was filled with political controversy. This period culminated in Bainimarama's reappointment as interim Prime Minister; a state of emergency that extended policing powers, media censorship and instilled governance through fear; and following widespread condemnation, Fiji's suspension from the Commonwealth and the Pacific Islands Forum.<sup>789</sup>

Triangulated archival records and interview data indicated that the state of emergency saw allies and investors further distance themselves from Fiji and delayed the sign-off on economically important aid and trade commitments.<sup>790,791</sup> As part of a package of measures to recoup funds, in late 2011 the Fiji Government increased the water extraction tax from 0.0003FJ\$/L to 0.15FJ\$/L.<sup>792</sup> While primarily impacting the powerful Fiji Water, industry-friendly concessions were trumped by immediate economic necessity. However, the excise duty on *imported* SSBs rose to 15% as part of a 'protection of domestic industry' package aimed at taxing imported products at equivalent rates to those produced domestically.<sup>793</sup> Value Added Tax (VAT) also increased from 12.5% to 15% in the 2010/11 national budget.<sup>794</sup>

Between the 2009 state of emergency and September 2014, no election was held in Fiji and Bainimarama remained in power. Despite the lack of a constitution however, bureaucratic functions continued. The Ministry of Health and Medical Services (MOHMS) carried out and released an NCD STEPS survey, began scoping a renewed NCD Strategic Plan and undertook several initiatives to address commercial determinants of NCDs, including increases to tobacco and alcohol taxes.<sup>795</sup> MOHMS interviewees indicated that efforts to curb tobacco and alcohol consumption were viewed as a wakeup call by domestic SSB producers. Archival records support this observations showing that, in anticipation of increased regulation, in August 2013 under the banner 'Fiji Beverage Group', the five major SSB manufacturers issued a memorandum of understanding outlining their commitment to 'supporting healthy active lives for people in Fiji.'<sup>796,797</sup>

The Fiji Beverage Group was correct in their projections, with restrictions on marketing to children and targeted taxes included in the renewed NCD Strategic Plan.<sup>795</sup> The MOHMS had also partnered with the Consumer Council of Fiji – a statutory government body focused on protecting consumer rights – and the civil society group Diabetes Fiji to draft identical health-focused submissions to the government’s 2014 national budget consultation. These submissions outlined shared concerns regarding NCD trends and proposed that Fiji introduce marketing regulations restricting the advertisement of unhealthy foods and beverages to children, and increase the domestic SSB tax by introducing a tiered measure based on sugar concentration.<sup>798</sup> The tax proposal specifically highlighted the presence of a discriminatory tax structure between imported and domestically produced SSBs, with much higher import duties applied to SSBs (a 32% fiscal duty and 15% import excise) than the 0.05FJ\$/L excise duty assigned to those produced locally. To remedy this misalignment in the taxes and better address population health needs, the proposal explicitly outlined the evidence supporting the adoption of a broad tiered tax. Yet despite shared backing and evidence, the only adjustment made to the domestic SSB tax in 2014, occurring just after Bainimarama’s FijiFirst party won a landslide election, was a terminology clarification: expanding the domestic SSB tax to cover ‘Sweetened beverage with added sugar or artificial sweetener.’

In 2015, triangulated interview and archival data showed that the MOHMS, Consumer Council of Fiji and Diabetes Fiji convened more formally under the banner of ‘the Alliance for Healthy Living’ (hereafter ‘the Alliance’) and continued to lobby for NCD-related measures. In what interviewees indicated was a triumph of collective action, the 2015/16 budget doubled the domestic SSB tax to 0.1FJ\$/L, applying it to both ‘carbonated soft drinks’ and ‘sweetened beverages with added sugar or artificial sugar’. Less than three months later, Tropical Cyclone Winston made landfall in Fiji, causing widespread damage to infrastructure and the economy. The 2016/17 budget was consequently heavily focused on recouping costs associated with the disaster and in July 2016 the domestic SSB tax rose to 0.3FJ\$/L. In July 2017, in alignment with other tax increases and following a parliamentary speakers debate on SSB taxes featuring industry and health experts,<sup>799,800</sup> the domestic SSB tax rose again, this time to 0.35FJ\$/L.

No further adjustments have been made to the domestic SSB tax rate during the study period (although the tax rate was subsequently increased to 0.4FJ\$/L in July 2023). In mid-2018 however, the fiscal duty on imported SSBs was increased to ‘32% or 2FJ\$ per litre (whichever is greater)’ as part of annual budget adjustments. In Hansard, this increase was described by the Minister for Economy as aligning import with domestic taxes; addressing concerns that imported equivalents were cheaper than could be produced domestically. In September 2019, wording of the domestic tax was also adjusted to specify ‘Carbonated soft drinks *not containing alcohol* and sweetened beverages with added sugar or artificial sweetener.’ And in July 2020, following COVID-19’s decimation of Fiji’s tourism-dependent economy, the wording of domestic SSB tax was again clarified to exclude sweetened or flavoured milks following

concerns regarding the financial accessibility of calcium sources. Taxes on alcoholic beverages were also halved citing the need to protect the domestic beverage and tourism industries.<sup>801</sup>

## 6.4.2 The political economy of Fiji's SSB taxes

### 6.4.2.1 'Nobody wants to bite the hand that feeds it, right?': The mutual dependence of industry & government

Post-independence in 1970, interview and archival data showed that government attention focused on attracting and retaining investors to build a robust export sector. The legacy of structural adjustments and tax and trade reforms in the 1990s designed to create favourable investment remains apparent:

*'I think we have a very attractive tax system in terms of investment in Fiji, quite low if you compare it to the Pacific and most of the countries in the world'*

– Statutory body representative

In the early 2000s, internal and external conditions again challenged Fiji's economic development, as government debt as a proportion of GDP escalated from 32.7% in 1999 to 49.2% in 2006.<sup>786</sup> Successive coups caused economic and diplomatic damage with higher-than-expected military expenditure, inefficiencies associated with shifting political agendas, a hesitant investment climate, and stalled regional and global aid and trade commitments.<sup>802,803</sup> The 2006 Bainimarama-led coup, followed in quick succession by the 2007/8 global financial crisis, further destabilised Fiji's economy and spooked investors.

These events occurred in the context of, what many interviewees described as, a close-knit but cautious relationship between the Fiji Government and domestic industries. The government wanted to retain Fiji's status as a regional export hub and was heavily reliant on domestic industry for employment and revenue. As such, the Fiji government had supported the growth of domestic industries including through start-up tax breaks and entering into trade disputes with Fiji and Papua New Guinea in 2004/05 to protect local biscuit and corned beef industries, respectively.<sup>347</sup> Interviewees were largely in consensus that the Fijian economy's reliance on profitable domestic industries granted industry actors considerable power in making requests of government and pushing back against decisions that were seen to challenge business interests. The public threat of halting production, downsizing or shifting offshore was not an uncommon industry response to unfavourable policy decisions, often seeing policies renegotiated in close consultation with industry representatives.<sup>787,804</sup>

However, informants also noted that the government's support for the domestic industry was not unconditional, and critique of government decisions was poorly tolerated, particularly in the Bainimarama era:

*'I don't see so much opposition when government makes decisions. Before the coup, yes. Now it's a slightly different environment.'*

– Government health representative

Industry informants, and those familiar with the Fijian food and beverage industry, acknowledged that many key industry players were foreign, often Indian, nationals. In the Bainimarama era, where fear was a central tenant of governance (see below), the threat of expulsion played a key role in silencing otherwise influential (particularly international) industry players:

*'I'm an Indian national and I work here on a work permit which is revocable, you know, instantly, and have me on a plane within 24 hours. So I have no choice but to maintain a balanced view between industry and government.'*

– Industry representative

The back-and-forth tax iterations between 2008 and 2016 demonstrate the government's attempt to balance revenue generation mandates and the need to remain responsive to domestic industry interests. Successive restructuring of the domestic SSB tax and other taxes on beverages and protective import tax measures demonstrate domestic industry actors' power in shaping policy. As one informant observed: *'nobody wants to bite the hand that feeds it, right?'*

#### **6.4.2.2 The MOHMS' desire for a domestic SSB tax**

The MOHMS' early and consistent advocacy for the domestic SSB tax was pivotal to its progress, although not always in a direct manner. Informants acknowledged that growing recognition of Fiji's NCD crisis, Fiji-specific evidence on SSBs' contributions to poor diet,<sup>754</sup> and notable success in taxes targeting tobacco and alcohol, meant targeting SSBs was the obvious *'next card'* for the MOHMS to play (*Government health representative*). Successive taxes imposed on the nation's lucrative 'Fiji Water' export were seen by interviewees as also being indicative of political appetite for increased taxes, even if industry actively opposed such measures. Moreover, with domestic SSB excise taxes promoted by global NCD frameworks, Fijian health bureaucrats were hopeful that tax proposals would be perceived as an apolitical evidence-based behaviour change strategy:

*'We were also thinking – because it [the SSB tax mechanism] is well embedded in the WHO – it was just a matter of application.'*

– Government health representative

Nonetheless, addressing NCDs in Fiji was a long and uphill battle for the MOHMS, made more complex by successive governments' pro-industry and pro-trade leaning.

*'This government is very pro trade and pro economic development and the national development plan for the next 10 years speaks about that in volume. There's not much mentioned about health, or at least the NCD crisis in Fiji.'*

– Regional development organisation representative

The escalation of NCDs had reflected poorly on the MOHMS' authority in Fiji.<sup>805</sup> Supporting a domestic SSB tax was thus seen by some interviewees as a strategy for regaining political favour by addressing

NCDs in a way that aligned with the economic priorities of government and key decision makers, including the powerful Minister for Economy.

*'It was almost like that Health can do something for Finance instead of simply being a drain on the public purse.'*

– Academic/regional commentator

Health bureaucrats also stood to gain international kudos from a domestic SSB tax, with the measure's alignment with global and regional NCD commitments likely to elevate Fiji as a leader in the region. Given the industry opposition faced by governments introducing SSB taxes elsewhere, there was anticipation amongst some interviewees that a Fijian SSB tax would be perceived as a 'triumph of the underdog' in the battle against large multinational corporations, whether or not such a battle ever existed.

#### **6.4.2.3 'It's deliciously messy': Power, silence & a culture of fear in Fijian policymaking**

Several interviewees acknowledged that there was limited feedback or critique from MOHMS, and later, Alliance advocates when permutations of the domestic SSB tax failed to reach their health promoting potential through inadequate product capture or lower than expected tax rates. Informants linked this silence to sociocultural respect for superiors which was amplified by a culture of fear and a centralised power structure under the Bainimarama administration. Respect for elders and authority figures is a longstanding Fijian sociocultural norm, often translating into acquiescence with superiors' decisions. At a minimum, silence is considered more respectful than questioning or critiquing decisions:

*'I think it's the way in which we've been brought up, the culture that we've been brought up – you're not groomed to ask a lot of questions. In fact – it's looked down upon, it's frowned upon, you know, when you interrogate or critique things, it's seen as very disrespectful... Even if you disagree with things, you will not say it in open space... I think it's also the culture of silence, you know, growing up in that space... And I think a lot of those norms become a part of your daily living and I see it all the time carried through to the Civil Service...'*

– Regional development organisation representative

Concurrently, under Bainimarama's rule, triangulated interview and archival data highlighted that respectful silence became enmeshed with a culture of fear. The militarisation of government and the installation of the Fiji Independent Commission Against Corruption saw dissenting views dissipate under the threat of punitive action:

*'People are frightened to speak out... with the communication policy that we have in Fiji, whoever sticks out will not be surprised if they have visitors coming to their home from the military or from the police. So people are, they feel hesitant to talk freely.'*

– Academic/regional commentator

*'There's continuous fear within the executive arm of the legislature... executives are fearful; [if] you do anything, you get the income tax [agency] coming after you, you get the anti-corruption unit coming after you.'*

– Political representative

Informants cited the culture of fear as counter to democracy, with bureaucratic leadership and innovation stifled, including in the case of the domestic SSB tax. For example, a lack of dialogue between bureaucrats and politicians meant that evidence underpinning the suggested design of various iterations of the domestic SSB tax was rarely incorporated into the final tax policy. Lack of dialogue also prevented technical experts from explaining rate and design recommendations, meaning political decision-makers were often unclear on how deviations would impact the policy's achievement of dual health and economic goals. As a government health representative involved in the tax proposal outlined:

*'It's more like top-down approach. Like, they are not listening to us when we give them advice on things to do. So, they just said we want this done, and that's that.'*

– Government health representative

Fear and silence were also corrosive to senior public service leadership with frequent turnover impacting institutional memory and, in turn, sustained advocacy for SSB tax measures:

*'You'll have seen there's this constant churn of permanent secretaries, so nobody stays because you don't get to make any decisions. Even in your own portfolio.'*

– Academic/regional commentator

Within the MOHMS, for example, interviewees observed that frequent leadership turnovers had relegated advocacy for the domestic SSB tax to the NCD Unit and National Food and Nutrition Centre. While bureaucrats in these departments possessed significant technical expertise, they were said to lack the authority of the Permanent Secretary to keep the tax on the government's agenda. Silence, fear and a widening disjuncture between the bureaucratic and political functions of government also prevented evaluation of, or evidence-informed adjustment to, the tax. Over time, interests in the domestic SSB tax spanned revenue generation, consumers rights and health promotion, yet the absence of a unified definition of success across actors contributed to a lack of consensus on measuring the tax's achievement.

Further, a regional development organisation representative remarked that understanding and navigating the power dynamics is crucial to accomplishing tasks effectively in Fiji. The culture of silence and fear within Fiji was closely linked to specific power dynamics that granted exceptional influence to a prominent figure in Fijian politics, referred to colloquially as the 'Minister for Everything'.<sup>806</sup> From 2014 to 2022, this minister held the significant positions of Attorney General and Minister for Economy, Civil Service, Justice, Elections, and Anticorruption.

During Prime Minister Bainimarama's 16-year tenure, there was widespread acknowledgment across various social strata of the Attorney General's significant influence. Informants identified that his power derived from, and was reinforced by, a combination of social status, vocational training, popularity amongst constituents, loyalty to Bainimarama and, as such, continual acquisition of central political appointments.

Scholars and regional commentators also highlighted the dominance of the Ministry of Economy, overseen by the Attorney General, in Fiji Government affairs underscoring the immense power and micromanagement associated with overseeing the portfolio:

*'All roads lead to the Ministry of Economy in Fiji. And every other civil servant lives in fear of the Ministry of Economy and particularly the Attorney-General, who heads that ministry.'*

– Academic/regional commentator

*'So essentially nothing happens in the Fiji government unless the AG approves it ... He's across everything and he's a micromanager. But he's also a bully.'*

– Academic/regional commentator

Several interviewees suggested that, over the years, relationships between the Attorney General and tax advocates, particularly those within the Consumer Council of Fiji, significantly impacted the framing and progress of Fiji's domestic SSB tax. The health and rights-based framing of SSB tax adjustments during the Alliance years shielded the tax from being perceived as anti-business while concurrently increasing revenue available to the government. Given the political importance of being perceived to successfully balance the immediate needs of industry with Fiji's longer term economic development requirements, this framing was particularly favourable to the Attorney General in his capacity as the Minister for Economy. Informants stressed that the tax would not have been introduced or adjusted without the Attorney General's personal endorsement, emphasising the importance of the relationship fostered between the civil society group and the Attorney General. The strength of this relationship was also exemplified by one of the tax's major advocates resigning from the Consumer Council of Fiji to successfully contest a seat for FijiFirst at the 2018 election.

#### **6.4.2.4 'A people's movement rather than a political one': The Alliance for Healthy Living**

In the three-year period between mid-2014 and mid-2017, triangulated data showed that the sustained advocacy by the Alliance, that is the MOHMS, Consumer Council of Fiji and Diabetes Fiji cross-sectoral coalition, raised the profile of NCDs as a public health problem and reframed an expanded domestic SSB tax as part of the solution. Combined with other factors (including the need for revenue post-cyclone) this period saw the greatest interest in the domestic SSB tax, with a 700% increase in the tax rate, from 0.05FJ\$/L to 0.35FJ\$/L.

Informants from within the Alliance indicated that the Alliance's impact was the product of its careful framing of the SSB tax as an apolitical, civil society-driven initiative led by the Consumer Council of Fiji and Diabetes Fiji with technical input from MOHMS. Conscious of the limited traction gained by previous MOHMS-led proposals for the SSB tax between 2005 and early 2014, Alliance members aimed to de-politicise the tax proposal and position it as an idea that any government responsive to community demands would engage with. Thus the tax was positioned not as a political demand, but as a grassroots push to address NCDs.

*'The things [policy proposals] that get through [parliament] are the things that have no political aspect to them at all.'*

– Academic/regional commentator

*'A people's movement... we shook the roots and this is what people were passionate about, NCDs'*

– Government health representative

Interview data consistently indicated that the Consumer Council of Fiji was particularly instrumental in reorienting the domestic SSB tax discussion away from a solely health-focused initiative and towards a broader human rights issue, given its remit to protect consumers' rights. Partnering with Diabetes Fiji, a community organisation supporting people living with diabetes, further instilled the proposal's human rights orientation:

*'We [the Consumer Council of Fiji] are not actually up for taxation which will increase the prices of goods and services. But we supported it because, in the long run, if you weigh the advantages and disadvantages of SSBs on the health of consumers... it becomes more detrimental to the consumers.'*

– Statutory body representative

The close relationship between several members of the Consumer Council of Fiji and government officials was also instrumental in moving forward the tax proposal. Although nominally an independent statutory body, the Consumer Council of Fiji board's appointment by, and reporting to, the Minister of Industry and Trade provided pivotal connections and insights into government priorities and processes.

*'This SSB tax has been passed in Fiji because you know, it got to the right person and those that were involved in the process of getting it across understood, you know, the power dynamics and who is the most influential.'*

– Regional development organisation representative

## 6.5 Discussion

Fiji's domestic SSB tax has undergone multiple iterations since its 2006 introduction. Early versions of the tax were the product of a delicate balancing act between the need for government revenue and the impetus to attract and retain investors by maintaining an industry-friendly environment. Political

instability kept domestic taxes on SSBs on the periphery of political and bureaucratic debate, with a political climate of fear further stifling open dialogue between civil society, bureaucracy, and the legislature. Adjustments to domestic SSB taxes over time reflect fluctuating power held by actors supporting and opposing the tax and the proximity of these advocacy coalitions to key decision makers, namely the Attorney General. The repeal of earlier versions of the SSB (and bottled water) taxes in the face of industry backlash, and later increases following a coordinated appeal by the Alliance, demonstrate the impact of these shifting power dynamics and their ramifications on agenda setting and policy outcomes.

The WHO's NCD 'Best Buys' promise a 'win-win' – meaning they are intended to be mutually beneficial to a nation's health and economic interests. In supporting their global uptake, many frameworks and policy recommendations by multilateral agencies have emphasised technical detail pertaining to these 'Best Buys', as opposed to more political orientations or insights.<sup>7,26,99</sup> However, the Fiji SSB tax case demonstrates that the policy *process* itself, rather than the technical detail of policy content, is integral to determining whether both the health and economics 'wins' are realised. Early iterations of Fiji's domestic SSB tax were driven primarily by economic imperatives which, on their own, proved vulnerable to industry backlash. However, ten years later, the same policy mechanism in a similarly contentious political climate was not only sustained but had its health and economic basis strengthened over consecutive years. The Alliance's strategic framing of the tax as people-driven and apolitical, alongside key members' networks and ability to read political tides, proved pivotal in sustaining the tax and broadening its original economic framing to also encompass a health and rights-based agenda.

If SSB taxes are to realise dual health and economic objectives, this case emphasises that researchers, advocates and policymakers alike need to focus on the *how* of policymaking just as diligently as they focus on the *what* of policymaking; i.e. technical policy prescriptions. The Fiji SSB tax case demonstrates how power dynamics go well beyond the legal and discursive authority of government and the economic might of domestic or multinational corporations. Analysis of who held what power in the design and evolution of the Fijian tax showcases a specific combination of social and cultural capitals (cf Bourdieu<sup>536</sup>) under-examined by literature on SSB taxes to date. These capitals operate in the context of broader institutions, which in the case of Fiji, included the militarisation of government and cultural codes around respecting superiors, both of which dictated (strict) terms around public servant, civil society and industry engagement in the tax debate. Power held and wielded by the Attorney General, in particular, derived from embodied and institutionalised cultural capital. Political skill and personal characteristics enabled this individual to obtain important political portfolios which, in turn, allowed them to shape the rules of the game to maintain authority. The importance of social capital was also evident, with the depth and breadth of the Attorney General's networks and close relationship with Bainimarama key to maintaining power. Similarly, social capital allowed the Alliance to position

themselves favourably and enact savvy framing of the tax that generated substantial adjustments. The Consumer Council of Fiji brought to the Alliance knowledge of key institutional leverage points and proximity to political decision makers; social assets not possessed by the MOHMS in their prior SSB tax lobbying. In contrast with the economic capital of the domestic SSB industry and their mutually dependent yet strained relationship with government (social capital), the upward adjustments to domestic SSB tax in 2015-2017 were built, in part, on deep and contextually nuanced forms of social and cultural power.

The call to better understand policy processes and ensure health-interested actors can proactively engage with the political actors enmeshed in intersectoral NCD policies is not new.<sup>145,807-809</sup> However, in the SSB tax space, and indeed many health tax discussions, political economy considerations have tended to concentrate on the influence of industry – particularly external, multinational – interference.<sup>9,213,810,811</sup>

While the economic power of industry actors often affords them considerable policy influence, the dynamics underpinning SSB tax measures in Fiji and elsewhere also demonstrate other, contextually unique, political economy forces which offer opportunities for future pro-health tax advocates.<sup>117,177,203</sup>

Coalition building, for example, represents one way to more intentionally engage in the machinations of policymaking, as does the explicit use of political economy analysis to complement technical policy advice. Domestic health actors are already well positioned to understand the nuance of their socio-political context. Yet the intentional use of this knowledge to complement more technical health detail must be championed by health system leaders locally and globally. In the case of Fiji, coalition building that stretched well beyond health was pivotal to reviving momentum for the tax and identifying alternate frames that would gain traction with government. Recognition of the importance of multisectoral coalitions in garnering support for health reform is already present in the political science literature,<sup>537,812,813</sup> this case adds weight to calls for health actors to more actively engage in this domain.

Descriptive literature focused on SSB tax policy processes highlight the influence of diverse frames; political and policymaking cultures; socially and culturally informed hierarchies within governments and between decision makers; the emphasis political parties, and broader institutions of government, place on neoliberal and economic-centric approaches to state building; as well as how forms of bureaucratic, political and civil society leadership are understood, negotiated and exerted.<sup>117,177,203,814-816</sup>

Similarly complex political dynamics also appear to underpin policy processes associated with other health taxes.<sup>604,817,818</sup> These forces will influence SSB and other health tax policy processes differently across time and contexts, challenging the pre-empting or universalising of political economy considerations. However, elevating the consideration of political economy forces to match the technical input that is expected in pro-health policy design and advocacy efforts will undoubtedly enhance prospective health ‘wins’. Given the integral role political economy forces play in practice – in shaping appetite for, design of, and the importance placed on realising both the health and economic wins of an

SSB tax – such considerations must be central to policy recommendations, research and evaluations of SSB tax achievements.

This research expands on previous work to understand the Fiji SSB tax by cataloguing policy iterations and providing a rich picture of the political context over more than a decade.<sup>162,260,466</sup> Significant design and analysis input by the study's Fijian co-authors was integral to enhancing the findings' richness and validity. However, the time since the tax was initially introduced and remote interviews (given the impact of Covid-19 on travel during the study period) may risk omissions or misinterpretation by informants or the research team. Further, the political nature of the SSB tax and the cultural difficulty of questioning political decisions in the Fijian context may also have influenced who engaged in the study and the detail disclosed. The first author conducted interviews as a non-Fijian to allow for separation and limit political risk to informants. However, it is inevitable that this strategy risks a less in-depth understanding of context and dynamics during interviews.<sup>724</sup> Triangulating data across sources sought to overcome these potential data gaps, while longer interviews were also prioritised to establish trust with informants.

## **6.6 Conclusion**

Iterations to the Fijian domestic SSB tax over time demonstrate dynamic and contextually unique political economy forces and their influence on how policy mechanisms are constructed and the ends they seek to achieve, beyond what is usually accounted for in global policy recommendations. Despite the dual health and economic 'win-win' framing of SSB taxes, the Fiji case reveals that conscientious engagement with the political process by powerful and health-interested policy actors is imperative to ensuring both motives remain on the agenda. Fiji's domestic SSB tax continues to evolve, and other jurisdictions are increasingly adopting SSB taxes. This research supplements growing technical evidence advocating for SSB tax policies by shedding light on the interests and institutions that must be navigated to ensure health objectives remain central through the political machinations that transform ideas into intersectoral policy.

## **6.7 Chapter summary**

By considering issue framing (Research objective 1), the policy process (Research objective 2) and the ultimate alignment of the SSB tax policy with diverse domestic and global goals (Research objective 3), this PhD aimed to analyse the ideas, interest and institutions of SSB tax adoption in Vanuatu and Fiji. Through the exploration of the political economy underpinning the adoption of, and subsequent adjustments to, Fiji's SSB tax, findings from this chapter directly contribute to addressing this aim.

Findings indicate that the introduction of, and adjustments to, Fiji's SSB tax have largely been motivated by economic, rather than health, interests. The protracted history of adjustments to the tax characterises a government continually seeking to balance opposing frames: perceiving the tax as a form of responsible revenue generation versus an anti-business regulation likely to curtail economic

development. With centralised and economic-centric decision-making core political institutions in Fiji, health actors alone had minimal impact on the policy design. Yet, lobbying by the politically savvy Alliance has seen more recent rate rises justified in health and rights terms, even if the technical policy content remains out of step with best-practice health guidance.

The political ebbs and flows of Fiji's SSB tax demonstrate how prospective population health 'wins' are weighed up against other policy imperatives. For health-interested actors, this case highlights the importance of explicit political thinking and cross-sectoral partnerships for centring health considerations in future multisectoral reform locally and globally.

**Chapter 7: Watered down: A cross-case political economy analysis of sugar-sweetened beverage taxes in Vanuatu and Fiji**

*'When we are interested in power – in studying, acquiring, maintaining, increasing, reducing or destroying it – what is it that we are interested in?*

*...It is the search for the sources of change – for the access points, the winning coalitions, the pivots, the levers, the bastions, the weak links...by means of which desired social changes may be brought about, or prevented.'*

– Lukes, 1986<sup>819</sup>

## 7.1 Chapter introduction

This final results chapter seeks to draw together findings from Chapters 5 and 6 to explicitly consider the role of power in shaping the SSB tax policy processes and their outcomes in Vanuatu and Fiji. Utilising Bourdieu's forms of capital, the chapter was designed in recognition of the important explanatory role power dynamics play in understanding the interrelationship between ideas, interests and institutions and their influence on policy processes and their outcomes.

Following a brief introduction, a detailed methods section outlines the study's design, approaches to case selection, data collection and analysis. The study combines all data points from the previous case studies and, as such, triangulated power-related themes from 50 key informant interviews, 461 document and archival records, and direct observations. Results are discussed thematically, while a discussion of the broader implications of the findings conclude the chapter.

A manuscript version of this chapter has been accepted for publication in *Health Promotion International*.

## 7.2 Background

SSB taxes are recommended by the WHO as part of the 'Best Buys' package for addressing the global escalation in NCDs.<sup>3,81,99</sup> The NCD 'Best Buys' seek to bridge health and economic policy goals by outlining cost effective 'win-win' measures that can serve both ends.<sup>3</sup> SSB taxes, and many of the other NCD 'Best Buys', are orientated towards addressing the commercial determinants of health.<sup>125,820</sup> 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,<sup>44</sup> 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.<sup>25,116,118,222,821-823</sup> Recognising SSB tax policymaking as a political, rather than solely a technical, process,<sup>104</sup> greater political evidence is needed to complement the substantial body of technically focused literature to thus improve future guidance on these and similarly complex health reforms.

The increasing burden of NCDs has placed substantial pressure on vulnerable health and economic systems across the Pacific region.<sup>174,438,441,442,824</sup> 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.'<sup>445-447,460</sup> Concurrently, many Pacific countries

were also contending with the implications of trade liberalisation 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.<sup>342,343</sup> Strategically designed SSB taxes hence offered the potential to address various facets of these economic, health and trade-related challenges.

The Melanesian nations 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.

### **7.3 Methods**

#### **7.3.1 Study design & theoretic positioning**

This explanatory cross-case analysis examines SSB tax adoption and adaption in Vanuatu and Fiji between 2006 and 2020. This collective case analysis follows 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.<sup>578</sup>

Grounded in critical realism, the study centres the interrogation of power and, through Giddens' theory of structuration,<sup>540</sup> power's role in shaping interactions between policy actors and across policy processes.<sup>487,504</sup> By arguing that the autonomy of individuals and groups are influenced by and, themselves then reproduce or embed, social structures, Giddens' theory of structuration conceptualised structure and agency as interdependent.<sup>542</sup> Structuration hence brings together the polarised dualism of structure-orientated or more objectivist theories of power with those that are more agentic or subjectivist focused.<sup>541</sup> 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 exploration of the interrelationship between information and framing (ideas), agendas of diverse policy actors (interests) and the rules and norms of the broader socio-political context (institutions).<sup>584,586,599</sup> Bourdieu's 'forms of capital' then provided a heuristic for conceptualising diverse forms of power; where they reside, are embodied or accumulate; and how such power dynamics influence policy processes and their outcomes.<sup>536</sup> Bourdieu's forms of capital focuses on disaggregating the forms of economic, social and cultural conditions and resources that are embodied or accumulated to afford actors varying degrees of power.<sup>536</sup>

#### **7.3.2 Case selection**

Targeted excise taxes on SSBs are present in eleven of the Pacific region's 22 countries and territories.<sup>44,466</sup> 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. My personal and professional connections in Vanuatu and broader regional connections also made this selection of countries quite a logical choice. While sharing some commonalities, these countries have distinct political histories and differences in demography, industry presence and economic status (Table 11). 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.<sup>659</sup>

*Table 11 Case characteristics*

	<b>Vanuatu</b>	<b>Fiji</b>
<b>Population*</b>	327,000	930,000
<b>GDP (US\$)*</b>	1.06B	4.98B
<b>Diabetes prevalence<sup>^</sup></b>	15.6%	17.7%
<b>Political system</b>	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.
<b>SSB tax introduced</b>	2015	2006
<b>Key events intersecting with SSB tax process</b>	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).

\* 2022 figures derived from World Bank <sup>825</sup> open data

<sup>^</sup> 2021 figures of population ages 20 to 79, derived from International Diabetes Federation <sup>826</sup> Atlas

### 7.3.3 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 12). I conducted key informant interviews with individuals with specific expertise in Vanuatu, Fiji or both (listed in

Table 12 as ‘regional’). One of my supervisors, Dr. Waqa, and I 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 health policy triangle informed key informant interviews with national and regional policymakers, bureaucrats, representatives from statutory bodies, academia, civil society, industry and development partner organisations.<sup>151</sup> I collected document and archival records iteratively throughout the data collection phase and included documents provided by informants during or after interviews, as well as those sourced through targeted internet searches. I also generated unstructured research memos to document relevant observations of socio-political phenomena from 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 (in Chapters 5 and 6).<sup>203</sup>

Table 12 Number and type of study informants &amp; archival records

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

### 7.3.4 Data analysis

Data analysis integrated findings from interviews, document and archival records and direct observations. Thematic coding and triangulation were facilitated by 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 phase I and II have been reported elsewhere (in Chapters 5 and 6).<sup>203</sup> 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 capitals.<sup>536</sup> Bourdieu’s 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.<sup>536</sup> As such, Bourdieu’s capitals was used as the analytical frame for the study, with resultant analysis thus able to tease out the intersection between social, cultural and economic capitals and how these dynamics played out both within and across cases.

### 7.3.5 Ethics

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

## 7.4 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’ 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.<sup>540</sup>

### 7.4.1 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, archival records consistently showed that successive governments prioritised 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,<sup>804</sup> while also iterations of the nation’s SSB tax suffered a similar fate following industry opposition.<sup>162</sup> 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 finalised policy included import tax carve outs for the impacted domestic industry. The relatively small number of companies 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 liberalisation during the era in which both SSB taxes were enacted, which records showed elicited 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 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 of a tax for domestic SSB 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 domestic industry actors import concessions, by way of duty exemptions on other goods and equipment, to counteract the economic impact of the tax and reestablish a competitive advantage over international imports. Similarly in Fiji, the repeal of early iterations of the SSB tax was a direct result of the domestic industry lobbying officials, claiming that the tax would undermine the viability of the domestic producers.<sup>162</sup>

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 characterised by mutual benefit, as both sides recognised the importance of collaboration to advancing their respective agendas. The pervasiveness of neoliberal ideas 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 also 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 from which many at the MOHMS 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 MOHMS. 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. Several informants commented that 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

#### **7.4.2 Setting the agenda: The pivotal role of multisectoral coalitions**

Archival records and interview data consistently showed that 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 MOH and MOF enabled the tax to be framed as both a health and economic measure, garnering support from various sectors. Similarly, in Fiji, although initially conceptualised 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.

Health informants in particular noted that 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 cover 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, knowledge of the government's economic shortfall shared by finance personnel was said to have been instrumental in health bureaucrats framing the SSB tax as a dual health and revenue initiative in 2014. Further, finance bureaucrats' understanding of budgetary processes, particularly the increased use of excise taxes following trade liberalisation, 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 MOF'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, both health and finance informants commented on how this provision was removed during policy formulation without the knowledge of health stakeholders. Similarly, the domestic industry 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 organisations submitting identical budget proposals outlining the rationale for the tax adjustment. However, centralised 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, Alliance members interviewed confirmed that 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.

### 7.4.3 Shifting authority: The influence of political instability on policy processes

Political instability reshaped the channels 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 characterised 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 often 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 sector through implicit intimidation. Archival records showed that 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 centralised policymaking structure. Several interviewees confirmed that 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.<sup>827</sup> This centralised 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 considerable turnover of senior public servants who felt marginalised 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 elections between 2006 and 2014 reduced the pressure on politicians to prioritise 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.

## **7.5 Discussion**

This cross-case political economy analysis of SSB tax in Vanuatu and Fiji identified three major interconnected themes (see below): 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.

*Table 13 Cross-case major findings by theme*

<b>Theme</b>	<b>Vanuatu</b>	<b>Fiji</b>
<b>Shaping policy – Power held and used by domestic industry actors</b>	While the domestic SSB industry in Vanuatu was not able to prevent the enactment of an SSB tax, domestic industry actors were able to leverage their social and economic capitals to seek tax carve outs post implementation of the SSB tax. Interviews with industry, media and finance representatives in particular alluded to the domestic industry’s influence having derived from the concentrated nature of the SSB industry itself as well as its position as one of Vanuatu’s few domestic industries. Industry websites and government reporting were also used to draw the conclusion that a long-standing presence in country ensured that domestic SSB industry actors were well networked with policy makers and well-acquainted with the culture of policymaking	The power held of the domestic SSB industry in Fiji shifted over time altering the degree of influence industry actors had in shaping various iterations of SSB tax policy. These shifts in policy influence were noted through archival analysis of legislative changes and respective Hansard, and corroborated by national and regional development partners, academics and commentators in particular. The economic and social capital of the domestic SSB industry were pivotal in the redaction of early iterations of the SSB tax. However, given the growing economic need for government revenue in more recent years, the domestic SSB industry united front has not resulted in the redaction of SSB taxes but rather tax rates that continue to provide a competitive advantage to the domestic industry over international competitors.
<b>Setting agendas – The collective power of multisectoral coalitions</b>	Collaboration between MOH and MOF bureaucrats in Vanuatu, and its associated social capital, was pivotal in keeping the SSB tax on the government’s agenda, particularly given the surrounding political uncertainty that was extensively documented in archival records, including newspaper reporting. Health and finance representatives, when interviewed, credited much of the tax’s passage to the unique and, importantly, a-political framing dual lobbying by those representing government health and economic provided.	The Alliance (a coalition comprised of MOHMS, Consumer Council of Fiji and Diabetes Fiji representatives) was identified by most Fijian informants as key in revitalising and broadening the framing of the SSB tax to encompass economic, health and rights perspectives. Given leadership of the Alliance had in-depth knowledge of important political leverage points (cultural capital) as well as close relationships with key political decision makers (social capital), this mutual backing and broad framing of more recent tax iterations were considered essential to upward adjustments in the tax rate.
<b>Shifting authority – Political instability</b>	The Government of Vanuatu experienced frequent changes in political leadership during the era surrounding the SSB tax. Informants noted this instability is likely to have challenged external (health and industry) actors from exerting influence over the policy process and its outcome. By contrast however, several informants also noted that such instability was pivotal in granting bureaucrats consider power in pushing the policy through a rather distracted parliament. The relative stability of the public service (albeit with several changes in health directorship) and close ties between public servants were identified by key government and media informants as pivotal to the tax’s passage.	Following the 2006 coup, public records and informants largely characterised Fiji by its militarily enforced political stability. Regional academics and commentators specifically spoke about the pivotal role of fear in restricting the autonomy of the public sector and causing frequent turnover in public sector leadership. However, those with in-depth knowledge of the Alliance also recognised that the highly centralised policymaking structure in Fiji was amendable to influence by those with considerable social capital and institutional knowledge of the important political leverage points of key decision makers.

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 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.<sup>9,143,166,177,258,537,811,813,823,828,829</sup> Meanwhile, considerations of how power is constituted and exercised are still underexamined.<sup>765</sup> 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 illustrate 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 economic power of large corporate entities in particular,<sup>830</sup> greater nuance in the conceptualisation 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,<sup>831</sup> the shifting value of policy actors' capitals challenge 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 makes agenda setting one of the most readily observable phases in the policy cycle.<sup>248</sup> 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.<sup>258</sup> and Mulcahy et al.<sup>823</sup>). 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.<sup>534</sup> 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 multisectoral coalitions are greatly promoted by the health reform literature,<sup>832-834</sup> 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 dichotomise health systems into conflict and non-conflict settings,<sup>835-837</sup> 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,<sup>838-840</sup> yet exploration of health policy specific ramifications remain under-considered. Given the global prevalence of constitutional crises and political instability, and the concurrent advancement in thinking around health system resilience in particular,<sup>841</sup> 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,<sup>500,501</sup> global health discourse has long placed value on decontextualised forms of evidence (assuming greater generalisation) 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.<sup>553,842-845</sup> 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 recognise 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.<sup>34,110,114,772</sup> 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 recognise 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 holds promise in this space,<sup>7,9,26,846</sup> 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 paper 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 operationalisation. 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 detail 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. Further, 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 prioritised 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.

## **7.6 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 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.

### **7.7 Chapter summary**

The cross-case nature of this final results chapter and its explicit examination of power provides critical insights into the intersection of ideas, interests and institutions shaping the SSB tax policy processes in Vanuatu and Fiji in line with the aim of this PhD.

A neoliberal approach to economic development and domestic political circumstances were pivotal in shaping the policy landscape in both cases: influencing the policy agenda and determining who held power and through what forms of capital. By deploying and reimagining their capitals, various policy actors sought to ensure their interests were encapsulated in transformation of the SSB tax idea into concrete policy. Findings, however, evidence that the influence of economic, social, and cultural capitals was not static. Health-interested actors were influential in agenda setting. Yet during policy design, the power of domestic industry and economic-interested parties dominated, substantially shaping the ultimate SSB tax policy product in both countries.

This chapter holds important empirical and theoretical insights for how power is conceived of, and indeed how it is navigated, in future multisectoral health reform

**Chapter 8: Discussion & conclusion**

*'...There is a high, hard ground where practitioners can make effective use of research-based theory and technique, and there is a swampy lowland where situations are confusing 'messes' incapable of technical solution. The difficulty is that the problems of the high ground, however great their technical interest, are often relatively unimportant to clients or to the large society, while in the swamp are the problems of greatest human concern... There are those who choose the swampy lowland. They deliberately involve themselves in messy but crucially important problems....'*

– Schön, 1983 <sup>847</sup>

## 8.1 Chapter introduction

Collective findings from Chapters 5-7 demonstrate the central role of political – rather than technical – considerations as well as contextually specific power dynamics in shaping the motivation for, and design of, SSB taxes in Vanuatu and Fiji. In both cases, tax design and adoption were not driven by population health concerns but rather domestic fiscal pressures and trade liberalisation, political economy forces that decontextualised policy recommendations such as the NCD ‘Best Buys’ are, thus far, ill-equipped to capture.

This final chapter commences by positioning this thesis within the broader SSB tax research and global health policy landscape. A summary of major findings from each chapter is followed by an explanation of how findings are positioned within contemporary political economy and health tax discussions and debate. Emerging content-specific, methodological and theoretical themes from the research are then articulated outlining future research and policy direction. The chapter concludes by summarising key strengths and limitations associated with this body of research.

## 8.2 The SSB tax agenda & the position of this research

In September 2024, Bloomberg Philanthropies’ Task Force on Fiscal Policy and Health released a report stating that ‘Health taxes are good for health and good for budgets, making them a unique and timely policy solution for the polycrisis of today.’<sup>1</sup> Similar statements have also been echoed by the likes of WHO, UNICEF, the World Cancer Research Fund and the World Bank in recent years, specifically in relation to SSB taxes.<sup>7,9,26,848</sup> Taxing energy-dense nutrient-poor SSBs, as a means of raising revenue and improving population health, has steadily grown in popularity amongst global health policy advocates, national governments and the public, with SSB taxes now present in 109 countries.<sup>44</sup> Coinciding with the global escalation in NCDs, SSB taxes are explicitly included in more recent editions of WHO’s NCD ‘Best Buys’ policy package, highlighting the most cost-effective and supposedly universally feasible interventions for countries to consider in addressing NCDs.<sup>99,103</sup>

In contemporary health policy guidance, SSB taxes are commonly framed as inherently good for population health, with well-structured taxes potentially reducing consumption, encouraging product reformulation and generating additional government revenue (that may or may not be reinvested in the health sector).<sup>7,9,10,26</sup> This framing has also shaped the nature of SSB tax research, where a considerable focus on the more technical elements of SSB taxes has generated insights into tax design, revenue generation and potential impacts on consumption and health.<sup>7,9,35,48,51,113,115</sup> By contrast, despite being positioned at the intersections of health, economic, trade and commercial interests, there has been a relative dearth of literature and policy advice that considers SSB taxes in political terms. For example, the impact of diverse and context-specific political economy forces on how SSB taxes are understood and actioned by governments are relegated to a literal footnote in the NCD ‘Best Buys’.<sup>99,103</sup> Subsequent SSB tax adoption manuals likewise identify that health advocates should take into account industry

opposition, issue framing, the use of evidence, and multisectoral coalitions when designing SSB taxes but barely recognise, let alone provide advice on, how these political dynamics may be navigated.<sup>1,7,9,26</sup>

Changing economic conditions, shifts in global trade and increasingly powerful industries and corporate actors are major contributors to the global rise in NCDs. And these very same forces also shape the policy instruments governments can use in response. Meanwhile, the ‘win-win’ framing of SSB taxes combined with limited policy process-focused analysis, risks obfuscating the impact of these political economy forces on SSB tax policy processes and resultant policy products. With SSB taxes now present in 16 of the Pacific region’s 22 countries and territories,<sup>466</sup> this research set out to better understand the political economy of SSB tax adoption in two Melanesian countries, Vanuatu and Fiji.

### **8.3 Summary of main findings by chapter**

Chapter 5 provided an in-depth analysis of the SSB tax policy process in Vanuatu. The 50vt (US\$0.41) per litre excise tax on SSBs emerged during a politically and economically unstable time in Vanuatu’s history. Trade liberalisation had constrained government revenue streams, increasing the appetite for revenue generation mechanisms. Consecutive governments’ push for economic development also meant that the interests of domestic industry actors were consistently prioritised in policymaking. Weak coalition governments and frequent changes in political leadership granted bureaucrats considerable power in shaping policy. A coalition between health and economic bureaucrats initially formed around the idea of an SSB tax, with health bureaucrats proposing the tax policy at a national revenue generation conference. Following initial endorsement, finance bureaucrats spearheaded policy design. Health bureaucrats involved in the coalition were largely sidelined during policy design and the original proposition of earmarking funds for health promotion was shelved. The SSB tax policy passed through parliament on the same day a parliamentary motion sparked an investigation into the country’s largest ever case of political corruption. Thus, little attention was paid to the bill or accompanying import tax exemptions for the domestic SSB industry. These exemptions helped calm industry opposition and allowed MPs to serve political interests by framing the tax policy as a form of industry protection. Tax collection commenced on the 1st of January 2015. Yet, within weeks, Tropical Cyclone Pam decimated much of the nation and its economy, focusing public, political and media attention on post-cyclone recovery. Without a mechanism to monitor the tax’s implementation nor define, let alone measure, its achievement, Vanuatu’s SSB tax largely faded from further consideration.

In Chapter 6, the iterations of Fiji’s SSB tax and the surrounding political context were explored. Fiji’s original tax on SSBs was enacted in 2006, when a 0.05FJ\$ (US\$0.03) per litre excise tax was introduced to raise revenue following a Fijian Islands Revenue and Customs Authority proposal. Yet, economic development aspirations meant the government continually sought to balance immediate revenue needs with the long-term economic windfalls promised through strong domestic industries. Substantial political upheaval, by way of the 2006 coup and 2009 constitutional crisis, had destabilised many aid and trade partnerships and was a politically and economically costly time for the Government of Fiji.

These circumstances further solidified a relationship of mutual dependence between the Government of Fiji and domestic industries, challenging industry-targeting policies, including taxes. In the context of the SSB tax, domestic SSB and other beverage industry actors successfully pressured policymakers into making multiple adjustments to, and at times completely abandoning, taxes targeting their products. Counter-lobbying by health bureaucrats, who were keen to see SSB tax measures expanded, failed to come to fruition until a coalition formed in 2015 and elevated SSB taxes back onto the public, political and media agendas. Under the banner of ‘the Alliance for Healthy Living’, this coalition comprised MOHMS bureaucrats, civil society representatives from Diabetes Fiji and senior management from the Consumer Council of Fiji. Identical submissions by each organisation to the 2015/16 budget call for public input outlined the health and consumer rights arguments for a strengthened SSB tax. A close relationship between leadership of the Alliance and the Attorney General, who also held the Minister for Economy portfolio, was pivotal in these submissions gaining traction. Widespread destruction by Tropical Cyclone Winston in 2016 also increased the need for additional government revenue. Subsequent rate hikes and adjustments have raised the broad-based excise tax on SSBs meaning, in 2024, it stands at 0.35FJ\$ (US\$0.18) per litre. However, no further input has been sought from health bureaucrats in redesigning the SSB tax nor has the proposal for a tiered tax rate ever been adopted. Yet, in such a contentious political climate, what the SSB tax was intended to achieve and whether it is indeed meeting that goal has not been questioned publicly.

Chapter 7 presented a cross-case political economy analysis of the Vanuatu and Fiji SSB tax policy processes and underpinning power dynamics. This analysis drew on Bourdieu’s forms of capital to consider where forms of power resided, how they manifested, and what impact they had in shaping SSB tax policy processes and their outcomes in both countries. Three interconnected themes emerged from this analysis: the influence of domestic industry actors in a context of shifting fiscal and trade incentives; the agenda-setting role of pro-tax multisectoral coalitions; and the way political instability lent importance to informal policy processes. Collectively, these findings showcased the varying influence of economic, social, and cultural capitals across the policy cycle and highlighted the way in which actors strategically deployed, lost or re-imagined their capitals to secure policy influence. Importantly, in both cases, cultural capital proved essential to leveraging influence across the policy cycle. Contextual political know-how was key to the formation of multisectoral coalitions and subsequent health, economic and, in the case for Fiji, rights-based framing of SSB taxes that saw the issue elevated on respective policy agendas. However, political instability shifted policy thinking inwards during the policy design phase, with domestic actors and interests prioritised. This policymaking climate favoured domestic industry actors and economic interests, with institutional knowledge and networks affording domestic industry actors and economic bureaucrats considerable influence over policy design. From a health perspective, these political forces ultimately weakened the health promoting potential of both Vanuatu and Fiji’s SSB taxes.

## 8.4 Contributions to scholarship

Findings from this research contribute to current political economy and health tax specific discussions and debates in several interconnected ways. Major contributions emerging from this research have been outlined below.

### 8.4.1 Policy in the global context

Globally, SSB taxes have been promoted by international organisations such as WHO and the World Bank as ‘win-win’ solutions that permit governments to concurrently address both health and economic concerns.<sup>3,7,9</sup> At a macro level, this global narrative, and the various forms of power held by organisations promoting it, not only influences *what* policies governments elect to pursue but, as importantly, *how* policies are framed both locally and globally. Findings from this research, however, demonstrate a disjuncture between global stakeholders’ normative framing of SSB taxes as inherently good for population health and concurrent domestic framing of dual health and economic benefits; versus the near-exclusive focus on economic concerns during policy design and implementation, when health-promoting features were largely overlooked.

Moreover, while the adoption of SSB taxes in both Vanuatu and Fiji do demonstrate the growing global reach of international policy ideas, findings from this thesis provide fresh evidence of the continual translation and contestation of such ideas when transposed or diffused from one context to another.<sup>849</sup> Mirroring observations made by Shore and Wright,<sup>850,851</sup> policy transfer often sees policies reinterpreted and take on ‘social lives’ of their own, shifting in form and function as they respond to the sociocultural context in which they are embedded. In this respect, even dominant understandings of a policy – such as the ‘win-win’ appeal of SSB taxes – are inherently contested when they interact with contextual forces and institutions. The normative ‘win-win’ framing of SSB taxes may hence risk masking recognition or exploration of the more nuanced ways in which SSB taxes, as political devices, are understood and utilised by implementing governments and policy coalitions.

### 8.4.2 Deconstructing the linear model of policymaking

Traditional models of policymaking assume that policies follow a rational, linear or cyclical process in which objective ‘problems’ are identified, solutions are proposed, and policies are implemented to address those problems.<sup>611,852</sup> Findings from this research however add weight to a considerable school of political science and anthropological thought in challenging this conventional model of policymaking.<sup>849,851</sup> The adoption of SSB taxes by the governments of Vanuatu and Fiji were far from linear. Instead, the motivation for, and design of, SSB taxes in both countries were continually shaped and reshaped by contextually unique political economy forces and shifting power dynamics. As a result, despite considerable sociocultural, economic and health similarities between Vanuatu and Fiji, SSB tax

policy processes in each country differed substantially, producing far from predictable or uniform policy products.

Counter to the decontextualised version of policies often conceptualised by more linear policymaking models, this thesis illustrates that SSB taxes are not standalone technical solutions but are instead deeply embedded in, and reflective of, the political and social worlds in which they operate. The asymmetries in policy influence between domestic and foreign actors in both countries speak to the proximal access of policy actors in shaping policy processes and the responsiveness of policies to the specific context in which they are enacted. Moreover, at the more granular level, the framing of SSB taxes varied depending on the audience and stage of the policy process in both Vanuatu and Fiji. Health coalitions framed the taxes as a health measure when addressing the public, positioning them as a proactive response to the rise of NCDs. However, when engaging with policymakers and industry actors, economic arguments took precedence, reflecting the specific social and political context in which the policies were negotiated at various stages of their adoption. The intrinsic way in which sociocultural realities shape the actors' interests and the institutions which govern how those interests were expressed and addressed, denotes policymaking as far from a mechanical model whereby policy, as an entity in itself, is instrumentally imposed onto a context. Findings from this work instead illustrate that policies are a product of, or in fact a window into,<sup>851</sup> contextually specific and time-bound sociocultural dynamics, with policies shaped and reshaped by, and reflective of, the cultural and political environments in which they are enacted.

Global health policy guidance, such as the WHO NCD 'Best Buys', promote a technocratic approach to policymaking, conceptualising policy as an objective problem-solving device in alignment with more traditional models of policymaking. The idea of public policy built on objective knowledge and evidence rather than ideology or political convictions is appealing. As showcased in this research however, there are significant limitations of such instrumental and often decontextualised policy prescriptions as the basis for robust, or at least predictable policy outcomes, particularly in relation to wicked problems, like NCDs. Just as the determinants of NCDs are complex and multifaceted, so too is policymaking itself a messy and iterative process of navigating dynamic ideas, interests and institutions. As highlighted in both the Vanuatu and Fiji cases, the process of SSB tax adoption was neither straightforward nor did the resultant policies represent static or unifying 'solutions' to the disparate health, economic, trade and commercial interests involved. Moreover, the internal contestation between health and economic framing of taxes in countries highlighted how neither government was 'monolithic' in the sense of having a singular and shared ideological aspiration. This research thus demonstrates how the presumption (implicit still in the guideline driven approach of many global health entities) that technical recommendations and efforts to precisely quantify the health and economic outcomes of NCD policies is at odds with the complex and evolving political and power dynamics that continually shape how these policies are implemented and adapted.

The concerns this context-specific research raises about the viability of a narrow and more positivist-leaning epistemological approach to NCD policymaking aligns with similar concerns raised by Herrick, De Maeseneer et al., Isaranuwachai et al. and others in their more globally-orientated analyses.<sup>87,104,141,853-855</sup> Herrick, for instance, argues that ‘the clear rhetoric of evidentiary simplicity’ found in NCD related research and policy advice sits in stark contrast with ‘the exceptionally expansive co-constitutive and inter-dependent nature’ of NCDs and their social, political and commercial determinants.<sup>853</sup> In this respect, in seeking to simplify the NCD response agenda to ensure it resonates in a tractable way with policy actors, the current state of health tax policy advice may risk glossing over or, in fact, undermining the iterative and inherently political manner in which effective health policy must be negotiated.

#### **8.4.3 The contested & performative nature of policy**

The critical orientation of this thesis conceptualises policymaking as a power-laden contestation of meaning making.<sup>579,856</sup> In drawing on Bacchi’s poststructuralist approach to policy analysis, how issues are problematised, and by whom, have significant ramifications on how policies are designed and the ends they seek to achieve.<sup>580,615</sup> The political processes of SSB tax adoption by the governments of Vanuatu and Fiji, and particularly how SSB taxes were framed by various actors, demonstrate the highly contested nature of policymaking. In both cases, health advocates and domestic industry actors engaged in ongoing struggles over the framing and objectives of each tax. While health bureaucrats initially played a key role in the agenda-setting phase, they were largely sidelined during the policy design process, with economic and industry concerns dominating. Moreover, post the introduction of each SSB tax, the Fijian tax underwent several adjustments, while the Vanuatu SSB tax was supplemented by the introduction of import tax concessions for the affected domestic industry. Examining and revealing these dynamics is important, serving as a critical reminder that policies are rarely simply imposed from above, nor conceived of as an end in themselves. Rather, they are continually negotiated and reshaped by different actors, each seeking to advance their own interests. Understanding which actors are powerful in such settings thus becomes essential to any attempt to introduce new policies or reforms.

The performative nature of policy is also evident in how Vanuatu and Fiji’s SSB taxes were publicly framed as health initiatives but, in practice, shaped by economic and political considerations, with tax features entirely designed to encourage revenue generation. Pluralist framing and how policy actors strategically deploy frames throughout health tax adoption is not unique to these contexts,<sup>17,821</sup> and, in fact, strategic policy framing and reframing is actively encouraged in health tax policy guidance as a means of garnering widespread support for policies.<sup>1,9</sup> However, conceptually, there is some cross-over between the performative nature of public policy more broadly and the subjectivity in which policy ‘success’ or ‘failure’ may be assigned by different actors. In other words, the framing of what a policy has or has not achieved, and for whom, allows it to fulfil a range of political ends for diverse policy actors.<sup>618,622-624</sup> Neither the government of Vanuatu nor Fiji explicitly defined SSB tax policy success.

Further, neither government provided an indication as to whether achievement should be judged in economic, health or other terms altogether. This ambiguity around what would constitute policy ‘success’ hence allowed the SSB taxes to represent a political ‘win’ for both health and economic interested actors even though, neither policy is likely to represent a technical ‘win’ for health interests. In this respect, the contested understandings of ‘good’ policy and the way in which policies served (or were positioned to serve) disparate political or technical interests in the passage of SSB taxes in Vanuatu and Fiji evidence policy as an ongoing political process rather than an end in itself.

#### **8.4.4 Governance & power in shaping policy**

The findings from this thesis highlight the centrality of political forces – rather than purely technical or health-driven concerns – in shaping SSB tax adoption in Vanuatu and Fiji. In both cases, SSB taxes were not primarily motivated by health goals but were instead driven and shaped by domestic fiscal pressures and global political economy forces, including trade liberalisation and the pursuit of economic development. Echoing works by Rushton and William, Battam and Townsend and others,<sup>65,537,856,857</sup> this finding demonstrates the convergence of material and ideational factors in shaping policy and, importantly in contemporary policymaking, the significance or ‘deep core’ of neoliberal ideas in political thinking. The manifestation of political economy forces in Vanuatu and Fiji and how these uniquely influenced the design and implementation of each policy reflects the broader mechanisms of governance and the critical role of power in shaping reform. The entanglement of policy with power and governance structures seen in these cases and the nuanced ways in which social and cultural capitals, in particular, influenced policy processes, call into question the ability of power-blind quick fixes to remedy complex health challenges. Findings from this research hence lend weight the growing calls by Friel et al., Sriram et al., Topp et al., and others working at the health and power nexus in encouraging health actors and their allies to engage in the ‘power-saturated long game’ of recognising, engaging with, and disrupting forms and flows of power that limit the realisation of health promoting policy objectives.<sup>508,532,537,538,831</sup>

Political economy forces and the entanglement of policy, power and local and global governance structures are slowly gaining recognition in contemporary health tax policy guidance. For example, WHO’s<sup>9</sup> SSB tax policy guidelines provide advice on monitoring and addressing corporate political activity, building multisectoral coalitions, strategically framing tax initiatives and developing advocacy strategies in the adoption of health promoting SSB taxes. Similar sorts of political economy considerations are also outlined in WHO’s general fiscal policy guidance, manuals on alcohol and tobacco tax policy as well as in emerging empirical health tax research.<sup>35,118,167,180,225,233,261,858-862</sup> The growing inclusion of political economy considerations in health tax literature and guidance denotes an important shift in thinking within global health entities: moving from positivist assumptions and technocratic framing towards a more nuanced understanding that recognises the political complexities associated with realising health tax objectives. However, much of the guidance on health taxes continues

to position political economy considerations as surmountable obstacles for health tax advocates to overcome during the design and passage of the tax, rather than immovable forces that intrinsically influence the motivation for, and design of, taxes themselves. For instance, as previously discussed, the role of multisectoral coalitions and regulatory capacities are relegated to literal footnotes in the 2017 and 2024 ‘Best Buys’ documents,<sup>99,103</sup> while political economy subsections feature as almost an afterthought in WHO’s SSB tax manual and fiscal health policy guidelines.<sup>9,35</sup> How political economy considerations are positioned in health tax guidance by the likes of WHO and the World Bank, and the still limited attention paid to political economy factors in health tax research, limits understanding of their centrality to governance structures and the forms and flows of power that shape all stages of the policy process. Put more simply, the presence of these forms of tax does not guarantee that all political economy forces were navigated in a health maximizing manner and, indeed, findings from this research suggest quite the opposite. Growing recognition of the role of political economy in health tax discussions is hence a step in the right direction. However, to ensure health tax initiatives are indeed health promoting, political economy considerations must be mainstreamed, with a greater appreciation of their evolving influence, through time and across policy processes, integral to informing strategic action by health actors and agencies.

#### **8.4.5 An ongoing epistemological & methodological challenge**

Finally, in reiterating the epistemological challenge arising from the application of global health policy advice, such as the NCD ‘Best Buys’, to local contexts, this thesis highlights the need for methodological expansion in how such phenomena are researched. Much of the contemporary health tax and broader NCD policy literature continue to rely on positivist methodologies, with the field dominated by more quantitative ways of knowing, and the application of research methods that focus on effectiveness and the measurement of objective markers of impact.<sup>34,110,772,863,864</sup> This skew in how such research is positioned, understood and undertaken derives from the positivist biomedical orientation of traditional health research and, in more recent times, the largely instrumental vision of policy promoted in the evidence-based policy making agenda.<sup>865,866</sup> However, these reductionist research approaches are ill-equipped in capturing, or providing evidentiary advice on, the inherent complexity of policy processes, particularly as they relate to NCDs.

The critical orientation of this PhD and the methodological choices made in how it was conducted permitted the exploration of the complex intersection of political and social contexts, power dynamics, framing and other global and local political economy forces that shaped SSB tax policy processes and their outcomes in Vanuatu and Fiji. The intentional focus on power, historic and contemporary analysis of contexts, and reliance on qualitative forms of knowing in this research contribute to a significant body of scholarship that positions these methods, and the forms of knowledge they generate, as vital to deeply understanding, and being able to engage with, health policymaking.<sup>508,557</sup> Expanding the breadth of methodologies used to analyse health taxes and broader NCD-related policy is hence integral to truly

capturing the complex processes by which policy ideas are adopted, translated and leveraged within local contexts to serve the interests of various health and non-health actors. In the same manner in which this thesis challenges the assumption that policies are neutral tools, it also stands amongst an extensive history of critical theorists in arguing that research is not a value neutral pursuit.<sup>495,535,628</sup> The focus of research, how it is conducted and whose reality it conveys is important in shaping our understandings of the world. Deeper research engagement with the political realities of how health promoting policy aspirations, such as the NCD ‘Best Buys’, are negotiated is hence an important transparency safeguard in ensuring that health interests are not lost, nor oversold, in the maelstrom and machinations of policymaking.

## **8.5 Emerging themes & further research**

Given the breadth of this PhD, additional themes inevitably emerged during analysis. While not directly addressing the PhD’s aim or objectives, these themes contributed to the decision-making landscape in each country or were fundamental to how key informants or documents reflected on the SSB tax policy processes and surrounding events. In this respect, these themes provided further explanatory power to events and outcomes described in Chapters 5 through 7 and hold important insights for future research, policy and practice. Two emerging themes that I would like to explore, or see further explored by others into the future, are outlined below.

### **8.5.1 Neoliberalism, aid & trade in the Pacific**

Findings from this PhD also shed light on cross-sectoral tensions in how health policies aimed at addressing the commercial determinants of NCDs are negotiated in the Pacific. The low- and middle-income status of countries across the region frequently places governments in a bind between their health, trade and economic development obligations. In negotiating policies, Pacific Island Countries and Territories are often challenged by the fact that the regions’ largest trading partners are also often the largest aid donors. These conditions have created a conflict whereby donor funding and technical advice is provided to support Pacific nations in responding to the escalating burden of NCDs, while concurrently, many of these same donors pursue trading arrangements that contribute to the deterioration of population health.<sup>161,867-870</sup>

While aid for trade partnerships are explicitly celebrated at the global and regional levels as a means to encourage economic development,<sup>871-873</sup> the role of neoliberal forces (and the liberalisation of trade in particular) in limiting regulatory space for health largely remains unproblematised in much of the current Pacific trade and development discussions.<sup>65,874,875</sup> Within the health literature, there is some recognition of health actors’ limited involvement in the negotiation of trade deals and the implications of such on the health, and specifically nutrition, landscape.<sup>161,876</sup> However, there remains a dearth of broader political economy considerations at this junction. For example, as demonstrated by this PhD, there is a need for greater interrogation of the impacts of global ideological forces and trade arrangements on government institutions and, in turn, how health interests are prioritised (or not). Likewise, a greater

understanding of domestic and transnational power asymmetries in shaping trade and health agendas, and indeed the intersection between these agendas, would also be advantageous. Essentially, aid and trade conditions across the Pacific add an additional layer of complexity in negotiating policies aimed at addressing the commercial determinants of health. Problematising this largely accepted norm through more critically orientated research and the application of associated research methodologies must be a priority. Specifically, greater country and region-specific research aimed at unpacking the political complexity at this intersection of aid, trade and health and seeking to understand potential leverage points for amplifying health interests is key to shifting the health policy landscape to fundamentally address the commercial determinants of health.

This research revealed that many Pacific health actors are acutely aware of these additional complexities, yet the dominance of biomedical conceptualisations of health combined with traditionally siloed policy domains, continue to prevent genuine health sector engagement in economic and trade policy negotiations. Intentional analysis and the construct and formalisation of multisectoral government policy channels are integral to building a better understanding of, and practical learning about, how to navigate this intersection of global and local power and politics. Bridging these policy silos and fostering a sense of multisectoral learning and appreciation across government are essential to truly realising the ‘health in all policies’ objective long enshrined in the Pacific’s *Healthy Islands* vision.<sup>877-880</sup>

### **8.5.2 Postcolonial theory & culturally safe policy advice**

The use of postcolonial theory greatly strengthened this research by not only centring critical reflexivity in how the research itself was conducted, but also by calling into question dominant discourse and providing a vantage point for considering other ways of knowing, being and doing. In the design of this PhD, a postcolonial lens was particularly advantageous in problematising the NCD ‘Best Buys’ as a normative statement on how the escalating burden of NCDs should be addressed by nation states. Further, in disentangling the various global and local interests and questioning how policy success is defined, and by whom, reflections on the role of imperial expansion in shaping contemporary policymaking in each context added critical depth to research findings. For example, the contemporary economic position of both Vanuatu and Fiji is, in part, a product of their colonial histories, while conditional loans from multilateral partners have shaped, and continue to shape, the contemporary policymaking landscape in both countries. Global health research and practice would benefit from greater integration of postcolonial thinking in shifting our gaze to a more local orientation of problems and their solutions.<sup>733,734,751,881-884</sup> While this recommendation is far from novel, having been echoed through history and most recently amplified by the decolonising global health movement, this research provides methodological and content-specific insights for how this emancipatory call for action can be embraced in research and policymaking.

Methodologically, postcolonial theory has a lot to offer political economy analyses in health. Dominance of Western and biomedical epistemology has long shaped health systems and their policies.<sup>641-</sup>

<sup>644,647,648,885</sup> In problematising accepted norms and centring the interrogation of power, postcolonial thinking permits deeper analysis of the forms of power and how they operate within health systems. It is hence likely to provide health policy and systems research with vital insights into how to go about restructuring health systems and their policies in an emancipatory and equity-enhancing way.<sup>831</sup> At a content-specific level, there is a need to challenge deficit framing that has long characterised the Pacific health research landscape. In particular, the legacy of colonisation and the impacts of contemporary neocolonial aid and development practices on health and health systems across the region were discussed matter-of-factly by those I spoke with for this research. Yet, these forces are rarely recognised, let alone examined, in regional health research, where positivist-leaning epidemiological studies largely led by non-national researchers and published in journals edited by HIC editors continue to dominate. Postcolonial theory, and the use of other critical frameworks, hence provide an inroad for producing richer health research that captures the breadth of forces that have shaped regional and country-specific health systems and population health outcomes. In explicitly seeking to understand how Pacific health systems have been shaped and reshaped by colonial and neocolonial practices, future research may better reflect how many people from across the region understand their health systems, offering a research platform in which to chart a more self-determined path forward.

Finally, I am interested in how Ramsden's concept of Cultural Safety could be used in policy processes and the diffusion of health policy recommendations from the global to local levels.<sup>886</sup> Originally devised to bridge relationships between nurses and their patients, Cultural Safety focuses on addressing imbalances in power by drawing attention to the intersecting personal, professional and societal cultures that exist between individuals and across systems.<sup>886</sup> Ramsden's work argues that dominant cultures are embedded within, and reinforced by, institutions and systems of power and that reflexivity, challenging dominant discourse and the minimisation of power differentials are key to emancipatory practice.<sup>886</sup> Through this research and my own experience in policymaking, I am aware that the term 'policy' and, indeed, the policymaking process are often approached with trepidation. In response to the ambiguity around what policy is or should be, prescriptive and Western-centric approaches to policymaking and the format of policy documents have dominated.<sup>65,503</sup> In global health, drafting policy documents to look 'right' and demonstrate alignment with technical best practice have hence often taken precedence over the centring of contextually-specific ideas or ways of doing things. The creation of health policy in this manner risks undermining the self-efficacy of local decision-makers and, indeed, the potential efficacy of the policies themselves. There is hence the need for a space that promotes policy processes that draw on and amplify local ways of knowing, being and doing. Cultural Safety may provide important insights for designing global health policy advice in a more reflexive and empowering manner.

## **8.6 Strengths & limitations**

This PhD provides an in-depth analysis of the passage of SSB taxes in Vanuatu and Fiji. Findings demonstrate the context-specific interests and power dynamics which shaped policy processes and,

ultimately, the policy outcome in each country. Complementing the traditionally more positivist-leaning SSB tax research base, empirical and theoretic insights from this work contribute to the small but growing body of political economy research of such taxes. Several strengths and limitations of the research have been acknowledged in Chapters 5-7 and are further outlined below.

Methodologically, case study design was the most suitable approach for addressing the research aim and analysing each country's SSB tax policy process within its surrounding sociopolitical context. While producing a rich picture of the phenomenon of interest, case studies are not designed to produce generalisable findings.<sup>578,659,667</sup> As such, the applicability of findings from this research to other Melanesian countries, or future instances of multisectoral policymaking further afield, may be limited. However, a sound theoretical basis for the study and replication logic between cases was intentionally embedded within the study design to enhance the transferability of findings.<sup>508</sup> The inclusion of a specific cross-case analysis (Chapter 7), which sought to identify and interrogate points of convergence and divergence between cases and test theory, is also likely to have improved the applicability of the study's findings to similar contexts.

My personal connections to, and familiarly with, the Vanuatu health and political context may also have introduced minor difference in approaches to data collection or undermined objectivity in the analysis between cases. The use of a semi-structured interview guide and frequent peer debriefing sought to minimise this risk. With more limited familiarity with the Fijian context, significant design and analysis input by the study's Fijian co-authors was integral to enhancing the findings' richness and validity. The inclusion of ni-Vanuatu colleagues in the authorship of the Vanuatu case may have strengthened findings for that case but was challenging given the considerable workload faced by ni-Vanuatu health workers and health bureaucrats.

Remote interviews were conducted with Fijian and regional study informants given the impact of Covid-19 on travel during the study period. This data collection technique differed from the face-to-face interview modality used in the Vanuatu case, undermining some of the replication logic between cases. To ensure a comparable level of richness, and minimise the risk of misinterpretation in remote interviews,<sup>887</sup> additional time was spent prior to and during interviews to build an understanding of each informant's specific context and perspectives. An iterative approach to data triangulation and member checking also aided in enhancing depth and understanding.

The political nature of each tax, and the time since both taxes were enacted, are also likely to have influenced who engaged in key informant interviews and the detail they disclosed. In particular, the political sensitivities around government decision-making in Fiji saw few political actors and economic-interested bureaucrats engage in the study. Requests for interview in Fiji were intentionally facilitated through my supervisor, Dr. Waqa, or through a mutual connection in the case of snowball sampled informants, to demonstrate contextual familiarity and potentially overcome some of this resistance. The

use of remote interviews may have also slightly improved access to informants in Fiji, as this modality allowed individuals to engage in politically contentious discussions in a manner that was less visible to domestic political actors. Further, I conducted all interviews to allow for separation and limit political risk to informants. However, it is inevitable that this strategy risks a less in-depth understanding of context and dynamics during interviews.<sup>724</sup> Triangulating data across sources sought to overcome these potential data gaps, while longer interviews were also prioritised to establish trust with informants.

Finally, the political context in both countries has shifted considerably since this research was conducted, with the Rabuka coalition government sworn into power in Fiji in December 2022 and a positive endorsement of constitutional change aimed at reducing political instability in a May 2024 referendum in Vanuatu.<sup>888-890</sup> These political changes could well alter individuals' willingness to be involved, and what they would disclose, if the study was repeated, particularly in the context of Fiji. Further, these changes may have implications for the relevance of the study's findings into the contemporary political landscape of each country.

## **8.7 Conclusion**

This research provides the first political insights into SSB tax adoption by the Government of Vanuatu and adds considerable political economy depth to existing research focused on Fiji's SSB tax experience. The exploration of intersecting ideas, interests and institutions that shaped the motivation for, and design of, SSB taxes in both contexts reveals the dynamic and contextually unique political economy forces that influenced how these policy mechanisms were constructed, what ends they aimed to achieve and for whom. Importantly, this research demonstrates that the influence of domestic actors should not be underestimated, with the institutional knowledge and networks vested in local bureaucrats, civil society and domestic industry actors critical to shaping SSB tax policy processes and their outcomes.

The commercial determinants of health responsible for the global escalation of NCDs are not abating, but rather culminating in a series of interconnected environmental, economic, social and political conditions that are detrimental to population health. As such, the need for responsive health policy is more urgent than ever. Yet, for local and global health actors alike, findings from this research are a timely reminder of the limitations of technocratic policy 'solutions' and the risk of 'win-win' policy rhetoric masking the messy reality of policy processes that must balance health and economic interests. The transformation of well-intentioned ideas into intersectoral policy cannot be divorced from the political reality in which it is situated. Health interested actors and their allies must lean into – rather than out from – this political complexity to foster sustainable cross-sectoral partnerships and governance structures that prioritise health.

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## Appendices

## Appendix 1 Published scoping review

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Scoping Review



## Health Taxes on Tobacco, Alcohol, Food and Drinks in Low- and Middle-Income Countries: A Scoping Review of Policy Content, Actors, Process and Context



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### Abstract

**Background:** Taxation of tobacco, food, alcohol and other beverages has gained renewed attention in responding to non-communicable diseases (NCDs). While largely built on evidence from high-income countries (HICs), the projected economic and health benefits of these measures have increased calls for their use in price-sensitive low- and middle-income countries (LMICs). However, uptake has been sporadic and there remains little research on why and how LMICs utilise fiscal measures in response to NCDs.

**Methods:** This scoping review analyses factors influencing the design and implementation of health-related fiscal measures in LMICs. Utilising Arksey and O'Malley's scoping review methodology and Walt and Gilson's policy triangle, we considered the contextual, procedural, content and stakeholder-related factors that influenced measures.

**Results:** We identified 75 papers focussing on health-related fiscal measures, with 47 (63%) focused on tobacco, 5 on alcohol, 6 on soft drink and 4 studies on food-related fiscal regulation. Thirteen papers analysed multiple measures and most papers (n = 66, 88%) were less than a decade old. Key factors enabling the design and implementation of measures included localised health and economic evidence, policy championing, inter-ministerial support, and global or regional momentum. Impeding factors encompassed negative framing and retaliation by industry, vested interests and governmental policy disjuncture. Aligning with theoretic insights from the policy triangle, findings consistently demonstrated that the interplay between factors – rather than the presence or absence of particular factors – has the most profound impact on policy implementation.

**Conclusion:** Given the growing urgency to address NCDs in LMICs, this review highlights the need for recognition and rigorous exploration of political economy factors influencing the design and implementation of fiscal measures. Broader LMIC-specific empirical research is needed to overcome an implication noted in much of the literature: that mechanisms used to enact tobacco taxation are universally applicable to measures targeting foods, alcohol and other beverages.

**Keywords:** Non-communicable Diseases, NCDs, Fiscal, Tax, Policy, LMICs

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### Introduction

Non-communicable diseases (NCDs) are now the leading cause of death and disability, resulting in more than 41 million deaths annually and accounting for 71% of global mortality.<sup>1,3</sup> Of the total NCD burden, 80% is attributed to cancer, diabetes, cardiovascular disease and chronic obstructive pulmonary disease, conditions that are largely preventable and driven by the risk factors of smoking, alcohol consumption, inadequate physical activity and poor diet.<sup>4</sup> The global escalation in NCDs represents a threat to the health of populations, stability and responsiveness of health systems and the viability of national economic progression.<sup>5</sup> It is for these reasons that NCDs have been identified by the World Economic Forum as one of the greatest global threats to economic development.<sup>6</sup>

The multisectoral nature of NCD determinants requires intervention beyond the health sector and demands policy consensus across diverse stakeholders.<sup>7</sup> This multisectoral

approach recognises that many decisions affecting the prevalence and impact of NCDs are determined by national and international policies related to trade, agriculture, urban planning and finance-interested parties in boardrooms of national and multinational corporations.<sup>7-9</sup> As such, global recommendations for addressing NCDs increasingly reference and seek to address the underlying social and commercial determinants of health.<sup>10-12</sup> Global recommendations focusing on supporting population behaviour change and minimising the impact of health-harming practices by corporations through enhanced regulation are bundled into packages such as the World Health Organization (WHO) NCD Best Buys.<sup>6,13</sup>

The use of fiscal measures to limit the impact of health-harming commodities, such as alcohol and tobacco, is not new.<sup>14</sup> However, this policy space has gained additional attention in the last decade given the escalation of NCDs.<sup>15,16</sup> Fiscal measures targeting tobacco and alcohol are now

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present in 161 and 156 countries respectively, having gained traction from the Framework Convention of Tobacco Control (FCTC),<sup>17</sup> the Global Strategy to Reduce the Harmful use of Alcohol<sup>18</sup> and the NCD Best Buys.<sup>6,19,20</sup> Drawing on tobacco and alcohol taxation successes, measures have also been adapted and enhanced for use on a broader range of harmful commodities.<sup>21</sup> Fiscal measures targeting sugar sweetened beverages, ultra-processed and energy-dense foods are now present in more than 45 countries and local jurisdictions globally.<sup>22-24</sup>

Research analysing the economic implications of fiscal measures is vast. However, the health literature in this space is concentrated on predictive forecasts and, to a lesser but growing extent, empirical ex post studies focused on high-income countries (HICs).<sup>25</sup> Positive findings identifying economic and public health gains from fiscal measures hence derive almost exclusively from HIC-specific data, yet these measures are widely recommended for use in the more price sensitive markets of low- and middle-income countries (LMICs).<sup>25-27</sup> With different political and economic contexts, the assumption that the political appetite, policy process and potential impact in LMICs will mirror HIC case studies is questionable and remains unsubstantiated by sufficient evidence.<sup>27-29</sup> For example, the introduction of sugar sweetened beverage taxation in 31% of HICs compared to just 13% of LMICs<sup>29</sup> questions whether measures can be successfully implemented in the distinctive political and economics landscapes of LMICs.

Although still in its infancy, there is growing research interest in fiscal measures in LMICs. Studies by Nakhimosky et al,<sup>30</sup> Sassi et al,<sup>31</sup> Sorpaisarn et al<sup>32</sup> have begun to demonstrate the economic impact of fiscal measures in LMICs specifically. While Bump and Reich's 2013 analysis of tobacco-specific fiscal measures provided one of the earliest political economy examples.<sup>33</sup> This paper highlighted the important but under-researched articulation of the influence of political and economic dynamics on policy adoption. More recent work includes Wright and colleagues' study reviewing global harmful commodity tax measures<sup>35</sup>; Hagensars and colleagues' work on policy content and policy context of energy dense food and sugar-sweetened beverage taxation in 13 (majority HIC) case studies<sup>34</sup>; and Bridge and colleagues' overview of LMIC's experiences in implementing soft drink specific fiscal measures.<sup>34</sup> Building on these examples, but utilising a systematic scoping review and focussing on LMIC specifically, this paper aims to: (1) map evidence relating to policy content, stakeholder-related, procedural and contextual factor that shape harmful commodities focused fiscal measures; (2) identify points of convergence and divergence across the LMIC literature; and (3) compare LMIC specific findings with fiscal measures focused literature from HICs.

#### Methods

This study utilised scoping review methods developed by Arksey and O'Malley<sup>35</sup> to identify, map and highlight potential gaps in LMIC policy process-relevant fiscal measures research. Detail on the application of the 5-stage framework, encompassing: (1) question identification, (2)

study identification, (3) study selection, (4) data charting, and (5) collation and synthesis, is outlined below.

The research question emerged through iterative exploration of the broad themes of 'fiscal policy' and 'NCDs.' Acknowledging the breadth of this domain, source and study selection sought to balance comprehensiveness with feasibility.<sup>35</sup>

#### Database Search Strategy

Four databases (PubMed, Embase, ProQuest, and Scopus) were searched using the key terms 'health policy,' 'regulatory,' 'LMICs,' 'NCDs,' 'harmful commodities' and their derivatives separated by the Boolean operator 'AND' for all except NCDs and harmful commodities where 'OR' was utilised to more comprehensively canvas relevant papers. We used broad search terms to capture additional fiscal measures content in research discussing policy responses to NCDs and their determinants more broadly. The full search strategy can be found in [Supplementary file 1](#).

Database searches returned 5047 papers, yielding 4669 original English works once duplicates were removed (March 2019). As represented in [Figure](#), articles were then excluded sequentially by the first author in consultation with the third/senior author based on title, abstract and full text. Inclusion criteria centred on papers demonstrating a focus on LMICs and policy process while also exhibiting an explicit link between health and fiscal measures. Application of this criteria led to the exclusion of 3660 papers based on titles. More specific criteria were subsequently applied to abstract and full-text screening to identify papers that provided explicit accounts of agenda setting, design and implementation of fiscal measures. These criteria excluded non-empirical works and prevalence, predictive, experimental, and outcome/impact-focused studies. A summary of inclusion/exclusion criteria can be found in [Supplementary file 2](#). Abstract screening of 1009 works excluded 914 papers with many lacking empirical basis (n=211) or a specific focus on fiscal measures (n=296). Full text screening of the remaining 95 papers excluded an additional 44 lacking underpinning policy process focus (n=23). This left a final set of 51 peer-reviewed research papers and book chapters. References lists of included papers and excluded papers of note were searched by hand resulting in the inclusion of 12 additional resources.

#### Grey Literature Search Strategy

Grey literature was also sourced through selected agencies: WHO, World Bank, and International Monetary Fund (IMF). The grey literature search strategy applied the same key words and inclusion/exclusion parameters as those used in the academic database search and was undertaken by the first author in consultation with the third author. Publication repositories and search functions on each website were searched first. However, acknowledging the often-limited functionality of these mechanisms, Google domain searches were also conducted. Most of the reviewed reports and publications were excluded given their prospective focus on the projected benefits of measures. A total of 12 grey literature publications were included.

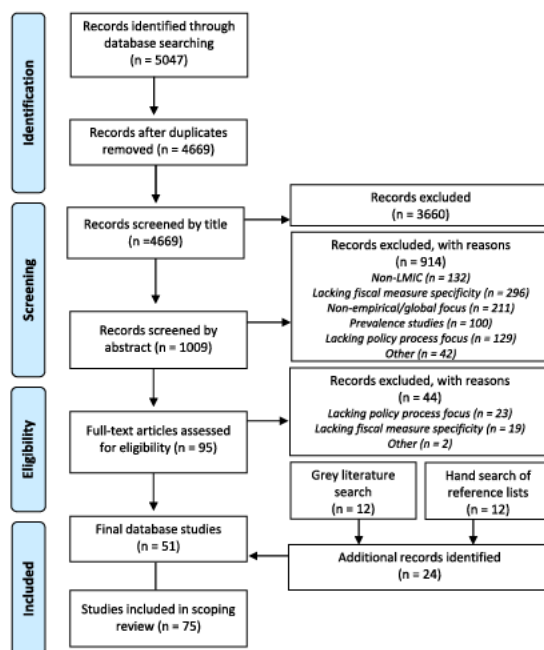


Figure. Selection Procedure of Included Studies.

A final set of 75 papers, reports and book chapters were obtained for analysis through the combined database, grey literature and hand search strategies.

**Data Synthesis and Analysis**

We conducted data charting, collation and synthesis using an iterative approach and following Ritchie and Spencer’s<sup>36</sup> qualitative data analysis framework. Data familiarisation was undertaken by the first author by generating a list of key ideas covered by the 75 included papers. These ideas formed the basis for an initial codebook workshopped by the first and third author, found in [Supplementary file 3](#). A first round of coding was conducted using NVivo 12.<sup>37</sup> The first and third author reviewed these codes and considered the data in light of various theoretical frameworks. Walt and Gilson’s<sup>38</sup> policy triangle was selected to further refine analysis. The policy triangle is derived from LMIC-specific policy analysis and has been used in similar studies, including those by Hageaars et al<sup>24</sup> and Downs et al.<sup>39</sup> While acknowledging inevitable overlap, blurred boundaries and dynamic interaction between the domains of policy content, actors, process and context, it was selected given its ability to support the identification of diverse factors and dynamics influencing the design and implementation of fiscal measures.

Recoding was undertaken utilising a refined codebook with codes pre-grouped corresponding with each policy triangle domain and, in the case of contextual factors, further refined by Leitcher’s<sup>40</sup> framework of situations, structural, cultural and international/exogenous factors.<sup>34</sup> Coding summaries were produced and used to visually map findings; these maps supported interpretation and write-up, using both deductive and inductive reasoning. The first author undertook preliminary synthesis of thematic areas, followed by consultation and critical evaluation by the second and third authors to provide additional depth of analysis. [Table 1](#) summarises the 4 domains of the policy triangle and respective themes and subthemes that emerged during analysis.

**Results**

Results indicate that the study of policy processes of health-related fiscal measures in LMICs is an emerging field. The earliest included paper in this study was published in 1998 while most papers (n=64) were published between 2009 and early 2019. Of the 75 papers identified, 47 studies (63%) focused on tobacco-related fiscal measures. Alcohol was the focus of 5 studies, while soft drink and food-related fiscal regulation were the focus of 6 and 4 papers, respectively. Thirteen papers sought to analyse more than one commodity-related fiscal

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**Table 1.** Description of the Policy Triangle Domains and Identification of Themes<sup>38,40</sup>

Domains	Description of Domains	Identified Themes
Content	The technical content or prescriptive detail included in policy documents.	<ul style="list-style-type: none"> <li>Earmarking</li> <li>Taxation scope, rate and tiered structure</li> <li>The influence of industry</li> </ul>
Actors	The individuals, groups and organisations who interact with and influence policy.	<ul style="list-style-type: none"> <li>Policy champions</li> <li>Civil society engagement</li> <li>Multilateral actors</li> </ul>
Process	The actions that influence how issues are recognised and how policies are designed, negotiated, communicated, implemented and evaluated.	<ul style="list-style-type: none"> <li>Framing</li> <li>Evidence</li> <li>Inter-ministerial policy dynamics</li> <li>Implementation</li> <li>Situational factors</li> </ul>
Context	The political, social, cultural, economic and international bounds in which actors work and policies are devised.	<ul style="list-style-type: none"> <li>Structural factors</li> <li>Cultural factors</li> <li>International/exogenous factors</li> </ul>

measure. Utilising the World Bank 2019 categorization of income status,<sup>41</sup> low-income countries were the focus of just 2 papers. Nineteen papers (25%) focused on fiscal measures initiated in lower-middle income countries while 28 (37%) analysed upper-middle income countries. The remaining 26 papers (35%) made comparisons across multiple countries with varying socioeconomic statuses. Geographically, Asia (n=21) and Africa (n=20) were the predominant regions of focus. South and Central America (n=10) and the Pacific (n=6) also featured prominently. While just 2 papers focused on Europe and one paper on the Middle East, this needs to be considered in light of the study's LMIC-focus. Fifteen papers utilised cross-regional comparisons. A table incorporating the main attributes of each paper and their identification of themes linked to Walt and Gilson's<sup>38</sup> policy triangle can be found in [Supplementary file 4](#).

**Policy Content**

The prescriptive detail and technical content outlined in policy documents is integral to conveying and achieving policy objectives. Two major themes were identified in the analysis of policy content: earmarking of revenue and tiered taxation measures.

**Earmarking**

Earmarking (ie, assigning government revenue to a specific purpose)<sup>42</sup> was a commonly discussed policy mechanism in the reviewed literature. Administered through formal legal process in some instances and more symbolic forms of policy in others, the earmarking of funds garnered support for fiscal measures in some cases while fuelling inter-ministerial conflicts in others.

The benefits of earmarking to fiscal measure adoption were examined by 12 papers spanning the Pacific, Asia, South America, and Africa.<sup>35,42-52</sup> Papers identified varied applications of dedicated revenue including additional non-specific budgetary allocations to health<sup>51</sup>; the development of

health promotion funds or foundations<sup>15,43,47,50-52</sup>; subsidies for healthier alternatives<sup>15,50</sup>; tagged funding for organisational units<sup>45,46</sup>; and equity-based measures dedicating funds to universal health coverage or reparations for affected farmers and communities.<sup>43-44,46,48</sup> While linked to diverse goals, earmarked funds can garner public and political support for fiscal measures by acting as a traceable policy output; overcoming a common retort that measures purely focus on revenue generation.<sup>44,47,53</sup> In contrast however, a number of papers also identified earmarking to circumvent general public financial management; fuelling inter-ministerial conflicts and stalling or mitigating fiscal measures.<sup>42,54-57</sup> Given the overlap between the domains of policy content and policy process, deliberative decision-making surrounding earmarking will be further discussed in the policy process domain.

**Taxation Scope, Rate and Tiered Structures**

Most fiscal measures in LMICs target single commodities with rigid parameters. Broader measures in some Small Island Developing States and Mexico are rare exceptions.<sup>51,54-60</sup> This well-defined focus on a single commodity may permit consumers to substitute purchases with similarly unhealthy products, potentially undermining the health impact of the measure.<sup>54,51</sup> However, as Hageenaars et al<sup>54</sup> argue, a well-defined scope strengthens governments' defence of measures in the face of corporate, community or international trade disputes. The scope of implemented measures may thus reflect a trade-off between public and political acceptability of the measure and effectiveness insofar as its impact on population health.

Literature also outlined diversity in the type of taxation prescribed. Taxation generally encompassed combinations of specific, ad valorem (a proportion of the estimated product value), value added and import taxations. Taxation rates also varied between and within commodities from as little as US\$0.05 per packet of cigarette in Costa Rica,<sup>61</sup> to as much as a 300% import levy on turkey tails in Samoa.<sup>50,62</sup> Variability

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across measures and contexts indicates that fiscal measures are often designed to reflect local needs even if the catalyst for their use was external, such as 'global best practice' guidelines or the experience of other nations.

Governance and administrative benefits of simplified and uniform taxation measures were explicated by some papers,<sup>48,63,64</sup> yet tiered structures, with rates based on production capacity or concentration of particular ingredients, were also common.<sup>55,59,65-68</sup> Tiered taxations are promoted by a growing body of literature, including Baker et al<sup>53</sup> and Roubal<sup>55</sup> in relation to sweetened drinks, as a means of incentivising product reformulation.<sup>46,48,51</sup> However, other sources suggest that tiered structures associated with some commodities can reflect industry involvement in weakening measures; ensuring that they are geared towards competitors or smaller fragments of the market.<sup>46,63,66</sup> This has been the case with tobacco in Indonesia, where tiered measures have embedded conditions favourable to industry.<sup>65-68</sup> As alluded to by Williams<sup>64</sup> and Kaiser et al,<sup>48</sup> if insufficiently monitored, tiered measures may also complicate administration and risk diminishing the health impact of fiscal measures.

#### Policy Actors

Policy actors are individuals or groups who, formally or informally, are involved in the policy process.<sup>69</sup> However, who is considered a policy actor, the power they wield and how interests are negotiated in formulating policy, depends on context and process.

#### The Influence of Industry

Industry influence was the most commonly identified theme across the literature, covered by 88% (n=66) of sources. Spanning conceptualisation, design, implementation and sustainability of fiscal measures, industry influence encompassed a range of tactics, criticisms and defences utilised by national and international corporations whose products were subject to proposed or introduced taxations.

The literature describes industries' use of pre-emptive action to stave off regulatory measures. Intentional framing of industry activity as a significant source of LMIC employment and contributor to gross domestic product was a common tactic used to influence public and political opinion of fiscal measures.<sup>47,49,53,60,64,68,70-83</sup> Framing was often coupled with the projection of negative ramifications for economically-vulnerable primary producers.<sup>48,57,65,71,73,78,81,82,84,85</sup> This tactic was explicitly used by the International Tobacco Growers Association in response to mounting pressure for tobacco taxation in sub-Saharan Africa.<sup>82</sup> Framing of economic flow-on effects permits industry advocates to paint fiscal measures as not only a threat to their bottom line but also to primary producers, employees and national economic prosperity. By extension, Mialon et al<sup>86</sup> and Chavez<sup>41</sup> also highlight the industry threat of offshoring; claiming fiscal measures to undermine the economic viability of local production. Such threats strike at LMICs' economic interests and may ignite or fuel inter-ministerial conflicts.<sup>70,75,87,88</sup> In some cases, threats have been compounded with real or perceived threats of retaliative trade action.<sup>33,50,59,73,86,89,90</sup>

Industry advocates also commonly highlight perceived unintended consequences of fiscal measures. Commonly identified consequences include cigarette smuggling<sup>33,42,45,48,54,56,57,61,67,70,73,81,90-97</sup>; a shift towards informal home-brewed alcohol<sup>46</sup>; and food and beverage unaffordability, nutrient deficiency and dehydration.<sup>64,91</sup> Findings from Abedian et al and Coriakula et al<sup>53,98</sup> suggest strategic links to the media, or indeed media ownership itself, to perpetuate this framing in the public sphere. Corporate social responsibility initiatives are also a common industry tactic to seek favourable public positioning.<sup>64,68,77,90,99</sup> These covert industry tactics are also coupled with more overt mechanisms for mitigating the adoption of measures. Common techniques include fostering and embracing ties to the political and economic elite<sup>46,75,77,81,84,86,87,99,100</sup>; funding or supporting political parties<sup>66</sup>; and establishing lobbying and front groups prone to deception, disputing evidence and directly interfering in policy process.<sup>15,42,46,47,49,51,53,55,56,59,60,63,65,66,68,71,73,79,85,86,94,96-99,101-104</sup> Industry interference often results in stalled or diluted fiscal mechanisms; undermining the strength and sustainability of measures.<sup>35,49,51,53,61,66,68,73,79,81,82,84,87,89,93,94,97,99,102,103,105,106</sup> Lack of confidence in the relative advantage of different policy options is also commonly exploited by industry advocates as an opportunity to propose alternative, self-regulatory measures.<sup>55,59,67,86</sup>

Following the implementation of fiscal measures, corporate retaliation is sustained. Responses often align with previous pre-emptive action and seek to minimise impact on profits. Responses include offshoring to more favourable economic conditions, as noted by Holden & Lee in Central America<sup>100</sup>; restructuring manufacturing or labelling to exploit tiered or poorly constructed measures<sup>65,101</sup>; pursuing trade or legal recourse<sup>23</sup>; adjusting price to maintain market share or profitability<sup>92,95,107</sup>; and paying further lip service to, if not actively engaging in smuggling as identified by Van Walbeek.<sup>56</sup>

#### Policy Champions

Forty-six papers (61%) detailed the influence of political commitment and leadership on the design and implementation of fiscal measures. Studies highlighted that effective implementation is contingent upon sustained endorsement and policy championing by executive levels of government.<sup>46,48,49,52,54,56,60,62,63,68,79-82,84,87,97,98,101,108-111</sup> Most commonly, this consisted of public advocacy for measures by Presidents, Prime Ministers and national Ministers of Health. However, motivation underpinning elite support varied and included electoral commitments to tax or health reform<sup>48,60,80</sup>; changing political climates, as was the case in post-Apartheid South Africa<sup>56,71,81,82,84,97</sup> and the fall of the New Order in Indonesia<sup>68</sup>; and personal convictions such as Prime Minister Erdogan in Turkey,<sup>109</sup> President Yar'Adua in Nigeria<sup>110</sup> and President Batlle in Uruguay.<sup>108</sup> Sources indicate that the efficacy of state actor policy championing improved when advocacy was evidence-informed and recognised the harms associated with particular commodities.<sup>42,48,49,79,101</sup> Mapa-Tassoa et al<sup>78</sup> identified that ad-hoc and reactive instances of policy support by political elites were more likely to result in under-resourced, conflicting and piecemeal policy responses.

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Similar findings were echoed by Vateesatoket,<sup>52</sup> who emphasised senior health experts to have a more sustained commitment to measures than career politicians.

Papers that analysed unsuccessful measures found that these measures were commonly undermined by a lack of sustained political commitment.<sup>65,74,75,78,92,96,104,105,112</sup> Political ambivalence or lack of support at elite levels was often driven by industry framing of the perceived economic and political risks of taxation.<sup>42,65,74,85,93</sup> As identified by Barraclough and Morrow<sup>72</sup>, the combination of industry framing and political ambivalence commonly resulted in political elites compromising their regulatory responsibilities in favour of potential political and economic gains. The scarcity of financial and human resources in the health sector also resulted in the prioritisation of responses to communicable diseases at the expense of actions to address NCDs.<sup>49,76,87,89,104,105,112</sup> Ferreira-Borges et al<sup>89</sup> further highlight that insufficient prioritisation of NCDs can be reinforced by the funding priorities of international donors.

#### Civil Society Engagement

Civil society engagement was identified as integral to successful fiscal measures in 35 papers (47%). Civil society groups included local, national and international research agencies and academics, special interest communities, and non-government organisations (NGOs) whose interests were strategically aligned.<sup>15,42,48,52,61,82</sup> Spanning diverse contexts and commodities, these bodies often shaped public and political agendas,<sup>33,76,87</sup> disseminated policy-relevant research,<sup>61,113</sup> countered industry claims,<sup>73,82,110</sup> and held governments to account.<sup>42,48,52,55,56,60</sup> As demonstrated by lobbying from health professionals, researchers and civil society activists during the introduction of tobacco-related measures in South Africa,<sup>71,81,84</sup> effective civil society groups often had high visibility and links to media and government.<sup>53,84,103,109,111</sup> As elucidated by Kaiser et al,<sup>48</sup> such groups often work across government and civil society to construct robust measures which bridge tensions and are less susceptible to hijacking by detractors. However, Barraclough and Morrow,<sup>72</sup> Higashi et al<sup>74</sup> and Mapa-Tasso et al,<sup>78</sup> found that the power of civil institutions diminished when targeted commodities had high public acceptance or where state ownership or sponsorship stifled the proposition of change.

#### Multilateral Actors

Direct support by multilateral agencies, NGOs and philanthropic trusts was identified to expedite the design and implementation of fiscal measures. While the WHO was held in high regard for their technical advice,<sup>45,55,60,63,98</sup> sources also highlighted multisectoral consensus building to derive from engagement with the Food and Agriculture Organization (FAO), IMF, the World Bank, and other national and international NGOs and philanthropic trusts.<sup>53,61,62,68,71,73,104,113</sup> Locally-based offices of multilateral agencies, seed organisations and links between multi-lateral actors and local organisations sometimes blurred the boundaries between multilateral and civil society action. Financing and the supplementation of national economic, technical and legal

capacities were the predominant forms of support, with each noted to be beneficial in overcoming common LMIC capacity constraints.<sup>53,60,61</sup>

#### Process

Literature provided insights into 4 domains, also commonly identified in policy process theory<sup>114–119</sup>: the strategic portrayal of policy problems and fiscal solutions – often called ‘framing’<sup>120</sup>, the forms and use of evidence, inter-ministerial policy dynamics and policy implementation.

#### Framing

Literature identified three central frames: pro-health, pro-economic and (often industry-induced) scepticism of fiscal measures.<sup>24,50–52,55,64,81</sup> As argued by Kaiser et al,<sup>48</sup> these three unidimensional frames foster policy coalitions capable of elevating issues onto the political agenda. This was evidenced in links between multinational corporations, small business and unions in response to potential employment repercussions of fiscal measures<sup>55,65,82</sup>; and in coalitions formed between health professionals and families with claims of industry putting profits before health.<sup>52,53,92</sup>

The design and implementation phases of fiscal measures sometimes saw the emergence of nuanced frames capable of bridging more disparate interests.<sup>53</sup> Onagan et al<sup>63</sup> observed that measures framed with exclusive health or revenue objectives gained less inter-ministerial traction than those proposing dual objectives. The ‘win-win’ phraseology,<sup>121–123</sup> often used to account for the projected health and economic benefits of fiscal health policy, is hence a particularly useful and well used frame for uniting otherwise disparate coalitions around mutually-beneficial goals.<sup>43,48,50,51,55,60,63</sup>

Alignment with the global health agenda, insofar as ratification of FCTC<sup>67,99,110,112</sup> and revenue generation to support universal health coverage,<sup>42,46,48</sup> were also beneficial frames capable of driving implementation. While evidence-based frames, which drew on diverse projections of impacts, were most likely to mobilise ideologically and politically dissimilar audiences; giving political and social traction to measures,<sup>48,53,63,71,73,85,98,104</sup> This dynamic is best demonstrated by the Philippines’ and Thailand’s additional revenue investments in health, which led to policy backing by health-interested parties rather than those solely interested in economic benefits.<sup>48,52,63,124</sup>

#### Evidence

The role of local, regional, global and industry-endorsed evidence was discussed in 45 papers (60%). As a whole, the literature emphasised that fiscal measures gained traction from diverse types of country-specific evidence.<sup>47,53,55,56,63,74,81,84,87,91</sup> As articulated by Higashi et al<sup>47</sup> and Hamann et al<sup>113</sup> however, the appetite for context-specific evidence is not always matched by research availability, affordability or the capacity of LMIC governments and research institutions. Paucity of local evidence often forced governments to choose between stalling policy to await relevant evidence or, acknowledging momentum and proceeding with suboptimal information.<sup>49,52,74,79,85,113</sup> Diffusion of regional or global

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evidence was beneficial in progressing fiscal measures and supported by pro-policy political elites and global health bodies.<sup>15,55,60</sup> The use of more generalised data however was often criticised by industry and those opposing measures.<sup>24,52,86</sup> In such instances, the availability of local albeit poorer quality evidence, often favouring or funded by industry, was enough to seed doubt amongst policy-makers, forcing compromise or delay.<sup>66,73,79</sup>

Evidence was predominantly used to justify measures by highlighting the magnitude of health burden or economic deficit.<sup>15,24,42,60,82,91,101,109,111</sup> Commonly identified evidence included consumption patterns, disease burdens, price elasticity and revenue or health projections associated with policy initiation.<sup>15,24,42,53,63,81,82,91,109,111</sup> Such evidence was beneficial in countering industry claims,<sup>42,56,61</sup> supporting technical provisions,<sup>55</sup> and mobilising and sustaining civil society groups and messaging.<sup>76,81</sup> However across the literature, evidence was almost exclusively used to justify implementation but not inform the design of policy per se.<sup>80</sup>

Further, while few papers explicitly acknowledged the central role of political process on the design and implementation of measures, a handful of papers did recognise what is best surmised by Chantornvong et al<sup>105</sup>; that policy success depends as much on forms of “political evidence” as it does the application of health and economic specific knowledge.<sup>33,48,51,73,80,97,105</sup> However, even amongst papers where political considerations were acknowledged, there remained limited empiric analysis and continued reliance on commentary, with the noteworthy exception of Kaiser and colleagues<sup>48</sup> political economy insights from the Philippines. As Sanni et al<sup>97</sup> attest, technical evidence alone is insufficient to address politically contentious issues. Given the potential for political economy considerations to contribute positively to policy adoption, the deficit of evidence pertaining to political process and power dynamics is likely to be a missed opportunity to improve the design and implementation of measures.<sup>33,48,51,73,74,80,84,97,105</sup>

#### Inter-Ministerial Policy Dynamics

The multisectoral nature of fiscal measures requires policy development to bring together an extensive stakeholder base with diverse and, at times, conflicting priorities. At the intersection of health, trade, financial and agricultural interests, fiscal measures commonly fuel conflicts over policy jurisdictions.<sup>44,47,53,56,70,71,73,76,91,97</sup> As outlined by Abediyi et al<sup>70</sup> while dependent on framing and government objectives, cross-ministerial negotiations commonly stall or mitigate adoption. Pitso et al<sup>49</sup> and Bump et al<sup>73</sup> assert that, particularly in LMICs, inter-ministerial power asymmetries often favour financial and trade interests over health. If health measures are designed as part of broader fiscal reform, as was the case in Mexico<sup>60</sup> and Tonga’s second and third iterations,<sup>58</sup> this can accelerate implementation and permit governments to promote dual health and economic benefits.<sup>42,91</sup> By contrast, when public sector and political officials perceive fiscal measures to challenge trade or economic interests, policy is often thwarted or enacted with health trade-offs.<sup>48</sup> Protection of state-owned commodity producers and, as Abedian et al<sup>54</sup>

identify, the avoidance of earmarking revenue, are identified as 2 common trade-offs.<sup>72,74</sup> In particular, earmarking is likely to draw opposition from national finance departments where, Van Walbeek<sup>56</sup> argues, it may be perceived as economically inefficient and a violation of their role as gatekeepers of public financing. A push for earmarking, particularly when there is a distinct power imbalance between health and finance departments, has been identified by some sources to risk destabilising necessary multisectoral support for adoption of such measures.<sup>42,54-57</sup>

Despite the frequency of inter-ministerial conflicts in this space, papers also identified instances of inter-ministerial collaboration and its positive implications on the design and implementation of fiscal measures.<sup>15,43,48,52,58,63,71,79,80,91,101,104,108,111</sup> Often linked to strategically developed multisectoral coalitions, the literature emphasised the importance of coordinating policy responses,<sup>76,89</sup> and striving for genuine integration.<sup>79,91,111</sup> Acknowledging the diverse interests of stakeholders, Coriakula et al<sup>101</sup> highlight the effectiveness of inter-sectoral committee mechanisms in ensuring collaborative and iterative policy development capable of harmonising and overcoming potential policy conflicts.

#### Implementation

Notwithstanding the automated nature of taxation compared to other policy instruments,<sup>125</sup> included literature outlined poor resourcing, vested interests and the lack of timely monitoring as implementation challenges prone to undermining the success of fiscal measures. Insufficient supportive resourcing was identified as significantly impacting implementation.<sup>50,76,79,82,87,110,124</sup> As noted by Barber and Ahsan,<sup>93</sup> this was particularly apparent in administering tiered taxation measures prone to industry manipulation and insufficient oversight. Producers and suppliers were also found to engage in a range of tactics to undermine the effectiveness of implemented measures, including relabelling,<sup>50,101</sup> absorbing taxation to maintain market share,<sup>51,83</sup> supporting the importation of cheaper alternatives,<sup>51,83</sup> and price over-adjustment to sustain profits.<sup>67</sup> These tactics were also commonly aided by concurrent political disunity. Competing government interests and complex policy sign-off processes were identified as factors responsible for delaying the implementation of measures.<sup>50,59,84,90,92,97,98,103,104,110</sup> Similar challenges, coupled with ill-defined success, insufficient resourcing and complex causal pathways were also identified as limiting effective policy monitoring and evaluation.<sup>24,42,51,83</sup> Thus, frequently, little is known about the intended or unintended consequences of measures, as required to inform future adjustments.

#### Context

Policy context analysis recognises that policy actors and processes exist within a context that ultimately influences the design and outcome of reform. Leichter’s<sup>40</sup> distinction between interlinked situations, structural, cultural and exogenous/international factors is a useful heuristic for consideration of contextual factors and their influence on policy.

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### Situational Factors

Situational factors encompass focusing events or diffuse recognition of issues which elicit a policy response.<sup>40</sup> The majority of papers linked fiscal measures to diffuse recognition, while some included papers (n=23) explicitly delved into the situational “tipping point” responsible for the ideation of measures. From a health standpoint, lobbying from civil society was identified as beneficial in elevating the health burden and potential solution represented by fiscal measures with respect to the public, media and political agendas.<sup>80,82,97,98,110</sup> Comparative analysis of tobacco measures by Sanni et al<sup>97</sup> highlighted how the emergence of context-specific, localised evidence justified expedited implementation in South Africa, while similar measures stalled in Togo without such localised evidence. Far more frequently, however, demand for government revenue expansion was used to justify the design and implementation of measures.<sup>24,46,48,51,53,60,78,91,92,100,109,126</sup> This was commonly linked to shrinking revenue from exports,<sup>91</sup> increased demand for public expenditure,<sup>48,91</sup> the ramifications of trade liberalisation on import tariffs<sup>24,51,53,78,100</sup> and state-ownership or monopolies.<sup>46,92,109</sup> While revenue generation motives were effective in garnering initial support from economically-interested parties, as articulated by Kaiser et al,<sup>48</sup> the design of measures necessitates the incorporation of a broader perspective, such as good governance or pro-poor sentiments, to sustain necessary backing from stakeholders.

While not sparking issue recognition per se, election periods and political change-overs commonly enabled the implementation of fiscal measures.<sup>56,61,68,81,82,97,101,109,110</sup> As a legacy of exiting leaders or the fulfilment of election promises by incumbents, fiscal measures that had already gained recognition on the policy agenda, were often expedited during leadership change-over.<sup>56,61,68,81,82,97,101,109,110</sup>

### Structural Factors

Despite the heterogeneity of LMIC contexts, papers commonly outlined demographic and epidemiological challenges; capacity constraints and institutional norms as interlinked structural influences on fiscal measures in LMICs.

The economic development status of countries affected political and public receptiveness to proposed fiscal policy solutions to NCDs. For example, the double burden of NCDs and communicable diseases<sup>127</sup> experienced by many LMICs was, as previously articulated, detrimental to NCD prioritisation.<sup>49,76,87,89,104,105,112</sup> However, various sources found that globalisation, urbanisation and climate change-induced food insecurity had amplified the burden of NCDs; increasing demand for effective policy responses.<sup>24,50,58,59,62</sup> Population growth and increasing wealth have also made LMICs a more favourable market for the sellers of harmful commodities.<sup>48,70,72,82,83,90,98,99,103,104,124</sup>

Development-associated capacity constraints also challenge the design and implementation of fiscal measures. These include financial constraints,<sup>73,76,78,79,82,87,92,104,110,124</sup> insufficient human resource and technical capacities to effectively negotiate trade deals,<sup>45,50,59,90,103</sup> and sufficient resources to monitor and adjust fiscal measures where necessary.<sup>15,47,55,68,71,72,74,81,84,85,97,112</sup>

The political structure and prevailing institutional norms also govern how states engage in the design and implementation of fiscal measures. Literature identified state-ownership<sup>15,47,64,68,72,74,75,104</sup>; culture of industry engagement and acceptance of their framing of issues<sup>59,66,77,86,93</sup>; inter-ministerial hierarchies<sup>44,47,73,82</sup>; policy space afforded to civil society<sup>53,68,72,78,104</sup>; and, on one cited occasion, neoliberalism,<sup>98</sup> as norms that shaped measures. The impact of these norms is best exemplified by the contrasting successes in tobacco-related measures in post-Apartheid South Africa<sup>66,81</sup> and challenges posed by state-ownership and industry influence on measures in Indonesia,<sup>88</sup> China,<sup>75</sup> and Vietnam.<sup>47,74,104</sup>

### Cultural Factors

Cultural factors, inclusive of history, religious sentiments and social structures have had a distinct influence on the design and implementation of fiscal measures.<sup>40</sup> Commonly linked to consumption trends and cultural significance<sup>65,68,89,98</sup> and historic links between government and local commodity producers<sup>49,54,56,64,66,71,72,81,82,85,94,97,98</sup> cultural factors were often identified as key stalling points in the adoption of fiscal measures. As identified by Barraclough and Morrow<sup>72</sup> and Ferreira-Borges et al,<sup>89</sup> these factors were sometimes exploited by industry and those sympathetic to industry to delay or seed doubts around measures' viability. By contrast, Achadi et al<sup>65</sup> and Hoe et al<sup>109</sup> found that religious objections to tobacco were beneficial in fostering a favourable political climate for fiscal measures in Indonesia and Turkey respectively. Growing nationalism also supported fiscal measures in post-apartheid South Africa<sup>66,71,81,84</sup> and in response to pressure from the General Agreement on Tariffs and Trade for tobacco market liberalisation in Thailand.<sup>33,52,92,105</sup> Papers by Thow et al<sup>51</sup> and FAO et al,<sup>58</sup> also indicated that measures often faced less objection in jurisdictions with a precedent for taxing harmful commodities.

### International/Exogenous Factors

The literature demonstrated that international factors had important and diverse influences on policy processes. Global factors supporting and inhibiting fiscal measures were identified in 51 papers (68%) and linked to trade agreements, the influence of multinational corporations and cross-border policy harmonisation.

The imposition of trade agreements on the control of harmful commodities was discussed in several papers. As outlined by Ferreira-Borges et al,<sup>89</sup> trade agreements designed to reduce trade barriers, promote competition, lower prices and encourage consumption generally sit at odds with the goals of fiscal measures. By constraining regulatory action, trade agreements can limit policy space and fuel inter-ministerial conflict between trade and health.<sup>15,24,33,48,50,52,59,62,73,89</sup> By provoking disputes or sanctions and impeding access to bodies such as the World Trade Organization (WTO), trade conditions complicate the design of fiscal measures.<sup>30,52,59</sup> Further, as argued by Baker et al,<sup>53</sup> past trade litigation is often a barrier to future measures in different jurisdictions, a condition known as “regulatory chill.” LMICs are particularly vulnerable to the threat of retaliative action given their more

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constrained trade, economic and legal capacities.<sup>53</sup>

The provision of foreign aid based on particular trade conditions determined by donors can also hamper the implementation of fiscal measures in LMICs. New Zealand's threat of sanctions against a number of Pacific island nations for their health-related bans and proposed bans on turkey tails and mutton flaps exemplified this.<sup>50,63</sup> Bump and Reich<sup>53</sup> assert that such action demonstrates the power afforded to industry in influencing countries and, by extension, global trade policy. However, despite the limitations imposed by trade agreements, there is growing potential for evidence-based carve-outs, permitting discriminatory taxes on products proven to be detrimental to health.<sup>24,50</sup> Moreover, the literature also highlighted WTO accession mandates and the threat of sanctions to have instigated government-wide review of fiscal measures. Fuelled by a sense of urgency, sanctions and accession parameters favoured multisectoral-supported fiscal measures in Thailand, the Philippines and Samoa.<sup>33,48,52,62,92,105</sup>

The growing transnational nature of industries themselves is also responsible for stalling and impeding the adoption of measures. Holden and Lee<sup>100</sup> outline that the multinational nature of many harmful commodity producers fosters transnational coordination. Transnational action by corporations commonly includes global counter-advertisement and lobbying,<sup>15,66,99,100</sup> the development of transnational front groups,<sup>57,60,77,93,103</sup> cross-jurisdictional information sharing,<sup>100</sup> and offshoring or restructuring to minimise loss of market share or profitability.<sup>96,99,100,107</sup> The transnational nature of negative retaliative action was most apparent in contexts where measures were not unanimously supported by domestic actors; reigniting inter-ministerial conflicts between trade and health.<sup>33,73</sup>

Regional and global coalition building and direct support provision from multilateral organisations has however been advantageous in countering multinational corporations and supporting fiscal measures in LMICs. Information sharing and lesson-drawing commonly influenced policy processes and promoted policy transfer.<sup>42,45,68,52,54,61,71,78,100,105</sup> Examples include the establishment of health promotion foundations, following successes of the Australian VicHealth model,<sup>15,62-52</sup> and regional harmonisation of taxation to mitigate smuggling.<sup>48,54,61,79,100,103</sup> Hoe et al<sup>109</sup> also emphasised cross-country comparisons to be advantageous in informing policy processes, elevating dormant problems and their potential solutions onto national and international policy agendas.

Similarly, policies and objectives that have achieved global consensus, such as FCTC and the SDGs, also support the design and implementation of fiscal measures. By fuelling international political momentum which, Bump and Reich argue,<sup>33</sup> has the potential to trump domestic affairs, dominant global health discourse provides a prominent frame for issue conceptualisation and timely state compliance acts as a signifier of responsive governance. For example, Tobacco-related papers consistently identified FCTC as instrumental in issue identification and the design of state responses.<sup>42,65,68,73,74,79,82,85,87,97,103,105,106-110</sup> As outlined by Tam et al<sup>103</sup> and others, FCTC's legally binding tobacco taxation provisions have fostered a sustained commitment to effective fiscal measures amongst signatory nations.<sup>79,85,103,106,109</sup> Further, despite Indonesia not being a signatory, Achadi et al<sup>65</sup> and Rosser<sup>68</sup> also identify FCTC to have garnered momentum and supported a review of tobacco control measures in light of the framework's health and economic provisions. While not legally binding, a range of other global policies, including the NCD Best Buys and global and regional action plans on NCDs have also aided consensus building and mainstreamed fiscal solutions.<sup>15,76,80,87</sup> More lateral global health objectives, including the SDGs and universal health coverage, have also been leveraged by states to justify fiscal measures as a means of increasing health budgets.<sup>16,69,58,63</sup>

Drawing on detail included in [Supplementary file 4](#) and narrative summaries provided above, a summary of the state of the literature on health fiscal measures literature can be found in [Table 2](#).

**Discussion**

The design and implementation of health-related fiscal measures in LMICs is shaped by a complex network of factors that vary across contexts. Nonetheless some commonalities were identified by this scoping review. Fiscal measures were more likely to be implemented when diverse local health and economic evidence sources were available; policies were championed by those in government and had inter-ministerial support; stakeholders from different sectors engaged in regular, open dialogue; and when regional and global political winds favoured change. Fiscal measures were less likely to be adopted when framing of issues and solutions were influenced by industry; real and perceived retaliative threats were made by powerful actors; during political climates of trade insecurity and regulatory chill; and when disharmony and vested

**Table 2.** State of Fiscal Measures Evidence Delineated by Subject Matter, Methodology/Focus and Content of Analysis

<b>Subject</b>	<ul style="list-style-type: none"> <li>There was a concentration of papers analysing tobacco-specific fiscal measures and an under-representation of research focused on food, alcohol or other beverage-related fiscal measures.</li> <li>Majority of the included literature is less than a decade old pointing to the relative infancy of this area of policy analysis.</li> </ul>
<b>Methodology/focus</b>	<ul style="list-style-type: none"> <li>The literature demonstrated a concentration of papers analysing policy actors and, in particular, the influence of industry on the design and implementation of measures.</li> <li>Insufficient attention was paid to the influence of neoliberalism and power dynamics on the policy process.</li> </ul>
<b>Content of analysis</b>	<ul style="list-style-type: none"> <li>Local evidence, policy championing by political elites, inter-ministerial support and engagement and favourable global winds for change were identified as drivers of fiscal measures.</li> <li>Industry influence and retaliation, trade insecurity and regulatory chill, inter-ministerial policy disharmony and vested interests were identified to have challenged or prevented the design and implementation of fiscal measures.</li> </ul>

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interests prevented policy consensus within government. Overall, these factors suggest some important distinctions between HICs and LMICs in the design and implementation of fiscal measures, as is summarised in Table 3.

**Gaps in the Analysis Food, Alcohol and Other Beverages**

This review demonstrated a substantial gap in research focused on food, alcohol or other beverage-specific fiscal measures, with the current literature reflective of the sustained global emphasis on tobacco regulation and taxation. Given the increasing momentum for broader policies in response to NCDs, the lack of in-depth analysis devoted to these areas signifies a failure to provide relevant and actionable evidence to support the design and implementation of fiscal measures. While lesson-drawing from tobacco is valid and, as emphasised by Dorfman et al,<sup>129</sup> Nguyen et al,<sup>130</sup> and Brownell and Warner,<sup>131</sup> other industries have followed tactics used to resist tobacco regulation, an over-reliance on tobacco-specific literature fails to acknowledge the differences associated with other harmful commodities. There is hence a need for greater depth of research focused on a range of harmful commodity-related fiscal measures to overcome the unstated assumption implied by much of the literature: that mechanisms used in tobacco taxation are directly replicable to measures targeting foods, alcohol and other beverages. For example, the literature's predominant representation of industry as a homogenous entity risks over-simplifying policy challenges and may negate the influence of consumer perception and the versatility of the food and beverage industry in shaping regulations.

**Recognising Government and Civil Society Alongside Industry Actors**

This review also highlighted gaps in the breadth of policy actors identified, with many papers focused solely on the influence of industry. While important, particularly given the immense power afforded to industry actors in the political economies of LMICs, the literature's preoccupation with industry precludes a more comprehensive assessment of the network of actors who influence the design and implementation of fiscal measures. For example, although only 38 studies (51%) examined inter-ministerial dynamics, sound relationships and agreement between state actors was pivotal to the fiscal measures' success, and inter-ministerial conflicts often stalled or prevented measures. Given that public policy ultimately constitutes decisions made by state actors, the lack of attention to process dynamics and the views and actions of public persons and bodies is a critical gap in our understanding of how state actors negotiate competing interests.

**The Need to Explore Root Causes**

Despite the emphasis placed on the influence of industry across the literature, very few papers explored potential root causes, with just Mambulu et al<sup>134</sup> identifying neoliberalism as an underpinning determinant of private sector power. Global and local ideologies and dominant discourse are important contextual factors influencing the drive for and design of fiscal measures.<sup>132,133</sup> With neoliberal policy preferences explicitly exported to LMICs as loan conditions from the IMF and World Bank in the 1990s,<sup>132</sup> the pursuit of freer markets, with the promise of greater personal freedoms, peace and

Table 3. A Summary Comparison of Study Findings With Reoant HIC Literature<sup>212,24,20,42,128</sup>

	Factors Similar Across LMICs and HICs	Factors Unique to LMICs
Content	<ul style="list-style-type: none"> <li>A common desire to balance the benefits of earmarking with the risk such mechanism poses to governance of public sector financing.</li> <li>Variance in taxation rates and scope across countries and between different products.</li> </ul>	
Actors	<ul style="list-style-type: none"> <li>Industry influence commonly stalls and mitigates fiscal measures.</li> <li>Policy championing by state actors often accelerates implementation.</li> </ul>	<ul style="list-style-type: none"> <li>Industry influence is more pervasive, and nations experience constrained capacities to enforce industry-relevant regulations.</li> <li>Greater role for multilateral financial and technical input into the design and implementation of measures.</li> </ul>
Process	<ul style="list-style-type: none"> <li>Limited research on the policy process of fiscal measures.</li> <li>The important influence of the framing of policy objectives on public and political debate.</li> <li>Inter-ministerial support for measures commonly accelerate their adoption.</li> <li>Embedding fiscal health measures in broader fiscal reform garners inter-ministerial support and can accelerate adoption.</li> </ul>	<ul style="list-style-type: none"> <li>Limited context-specific evidence and constrained capacities to undertake policy-relevant research.</li> <li>More acute inter-ministerial power asymmetries.</li> <li>More constrained capacities for implementing and evaluating measures.</li> </ul>
Context	<ul style="list-style-type: none"> <li>Historic precedence for taxing commodities has benefits from current-day advocates who support such measures.</li> </ul>	<ul style="list-style-type: none"> <li>Constrained national budgets can incentivise revenue generation through fiscal measures but limit resources made available for effective design and implementation.</li> <li>A higher prevalence of communicable diseases and lower health budgets constrain NCD-related action.</li> </ul>

Abbreviations: LMICs, low- and middle-income countries; HICs, high-income countries; NCDs, non-communicable diseases.

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prosperity, remains a dominant global discourse. Encouraging trade, discouraging market regulation and, in turn, arguably promoting 'consumptogenic systems,'<sup>134</sup> neoliberalism sits at the heart of the escalating burden of NCDs and dictates the terms of potential remedial action.<sup>135</sup> The scale, reach and wealth of corporations, particularly multi-national conglomerates, and their ability to mitigate and manipulate fiscal measures highlights an important power asymmetry between countries' health interests and the economic interests of powerful private actors. However, some promise is found in recent support for fiscal measures by the IMF and World Bank and the implementation of measures by conservative governments.<sup>24,60,126</sup> The altered stance of these agencies and governments demonstrates the possibility of reorientating the neoliberal agenda to recognise the importance and potential returns associated with investing in the health of 'human capital.'<sup>136</sup> Further research is necessary to explore the breadth of neoliberalism's influence, as we currently have an incomplete picture of the barriers, tensions and political opportunities in assessing the feasibility of fiscal measures as a form of responsive public policy.

#### Recognising Other Forms of Evidence

Many studies discussed the need for and use of health and economic evidence in the enactment of fiscal measures. However, while plentiful, evidence was almost exclusively discussed in relation to agenda setting. For example, country-specific data on disease prevalence and consumption of harmful commodities were identified as integral in driving public and political momentum for change. Yet analyses of policy design processes and policy content often demonstrated that technical detail became obsolete in negotiation processes, when garnering support from diverse stakeholders was paramount. This demonstrates a disjuncture in the evidence used during agenda setting and that used in the design of fiscal measures. Further, echoing Bump, Reich, Chantornvong and others,<sup>33,73,92,105,137</sup> a deepening of policy analysis and recognition of other types of evidence necessary to inform the design and implementation of public policy is required. For example, integration of political economy considerations into prospective and retrospective analysis is likely to bring to light important dynamics integral to successful policy.

#### Strengths and Limitations

This study draws inspiration from the political economy approach outlined in Bump and Reich's seminal work,<sup>33</sup> but is distinct in its inclusion of fiscal measures relating to a broad range of harmful commodities (not just tobacco-related products). Our focus on LMICs also differentiates this analysis from more globally oriented work by Wright et al<sup>25</sup> and Hagenaar et al.<sup>24</sup> Application of a systematic approach and theory-driven analysis also allow us to add depth to observations made in Bridge and colleagues' more general exploration of LMIC experiences and potential pitfalls in sugar-sweetened beverage taxation.<sup>34</sup>

Several limitations must also be noted. The choice of databases, repositories and exclusion of primary policy sources may have inadvertently limited the identification of relevant

papers. Given the breadth of languages spoken across LMICs, the exclusion of papers published in languages other than English may also have led to the exclusion of relevant articles. While developed iteratively, predominately single author screening, coding and analysis may also have unintentionally excluded information of relevance although robust discussion between authors and review by the third author was designed to minimise this. The study's reliance on secondary sources also creates the potential for misinterpretation. Embedding expert consultation as a final stage in the study's design may also have strengthened findings.

#### Conclusion

This study's identification and mapping of literature exploring and explaining the policy process of fiscal measures in LMICs reveals important findings for policy-makers and researchers alike.

Highlighting critical and interconnected factors influencing fiscal measures in LMICs, this study identifies a number of valuable lessons for future fiscal measures. The use of local health and economic evidence, policy championing, multisectoral engagement and inter-ministerial support, and global or regional momentum and technical support appear beneficial to the design and implementation of measures. By contrast industry framing and potential retaliation, vested interests and policy disjuncture across government were common factors associated with stalled or mitigated measures. Recognition of the presence or absence of these factors and intentional planning with such considerations in mind may hence support LMIC policy-makers in designing and implementing effective fiscal measures.

While acknowledging that what is known should inform policy, it is also pivotal that what remains unknown informs future research. As such, this study has highlighted considerable gaps in our understanding of the global, regional and national political economies which shape fiscal measures. A greater emphasis on empirical research that seeks to understand the context-specific power dynamics and the political intricacies of processes associated with the design and implementation of fiscal measures in LMICs is hence integral.

The growing burden of NCDs, and how it manifests in LMICs, is itself a product of political and economic forces. Effective policies responses hence demand evidence that acknowledge and account for such political economies.

#### Ethical issues

Not applicable.

#### Competing interests

Authors declare that they have no competing interests.

#### Authors' contributions

LME and SMT conceived of the review. Data collection, charting, mapping, interpretation and analysis tasks were undertaken by LME with guidance from SMT and SLD. LME wrote the first draft of the manuscript and SMT and SLD provided critical input and feedback.

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#### Supplementary files

Supplementary file 1. Search Strategy.

Supplementary file 2. Criteria for Inclusion and Exclusion.

Supplementary file 3. Initial Codebook.

Supplementary file 4. Included Papers' Alignment With the Domains of the Walt and Gilson Policy Triangle.

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## Appendix 2 Published Vanuatu case study

Original research

BMJ Global Health

# A sweet deal for domestic industry: the political economy and framing of Vanuatu's sugar-sweetened beverage tax

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## ABSTRACT

**Introduction** The Government of Vanuatu introduced an excise tax on sugar-sweetened beverages (SSBs) in 2015. While lauded for its alignment with the WHO's Best Buys recommendations for addressing non-communicable diseases (NCDs), little is known about the tax's adoption process or whose interests it serves.

**Methods** Using case study methodology, this study examined how and why Vanuatu's SSB tax was introduced. Policy documents, key informant interviews (n=33) and direct observations were analysed using theories of policy analysis, power analysis and postcolonial theory to map the policy's adoption, surrounding political economy and the ideas, interests and institutions that shaped the tax and its framing.

**Results** The SSB tax emerged during a politically and economically unstable time in Vanuatu's history. The tax's links to the national health agenda were tenuous despite its ostensible framing as a way to combat NCDs. Rather, the tax was designed to respond to tightening economic and trade conditions. Spearheaded by several finance-focused bureaucrats, and with limited input from health personnel, the tax targeted less frequently consumed carbonated SSBs (which are mostly imported) without any revenue reinvestments into health. Driven by the desire to generate much-needed government revenue and instal domestic protections via selective implementation and carve-outs for local producers, the Vanuatu SSB tax did meet national objectives, just not the dual health and economic 'win-win' projected by the NCD Best Buys.

**Conclusion** Vanuatu's SSB tax adoption process reveals the limitations of decontextualised policy recommendations, such as the NCD Best Buys, whose framing may be overcome by local political realities. This research highlights the need for further political economy considerations in global health recommendations, since contextual forces and power dynamics are key to shaping both how and why policies are enacted and also whose interest they serve.

## INTRODUCTION

In response to the global rise in non-communicable diseases (NCDs), the WHO has recommended a suite of policies called the NCD 'Best Buys'.<sup>1-5</sup> Encompassing

### WHAT IS ALREADY KNOWN ON THIS TOPIC

⇒ Health taxes, including those on sugar-sweetened beverages (SSBs), are increasingly being used by countries to respond to escalating levels of obesity and non-communicable diseases (NCDs).  
⇒ SSB taxes are promoted as part of the WHO 'NCD Best Buy' package of cost-effective interventions.

### WHAT THIS STUDY ADDS

⇒ In Vanuatu, the SSB tax's introduction was driven by trade and economic motives despite being publicly framed as a health initiative, likely limiting its positive impact on population health.  
⇒ The policy process and outcome of the SSB tax were shaped by contextually specific power dynamics related to domestic fiscal pressures and trade liberalisation, which decontextualised policy recommendations such as the NCD Best Buys are often ill-equipped to capture.

### HOW THIS STUDY MIGHT AFFECT RESEARCH, PRACTICE OR POLICY

⇒ The effectiveness of policies in promoting improved population health rests as much with factoring in unique political economy forces as it does with aligning key technical recommendations.

measures deemed cost-effective and framed as a health and economic 'win-win', this policy package was originally introduced in 2010 and includes taxes on sugar-sweetened beverages (SSBs).<sup>1 2 4-6</sup> Evidence suggests that well-designed and targeted taxes on SSBs can be effective in limiting their consumption,<sup>7 8</sup> positively contributing to efforts to curb obesity and NCDs while concurrently reducing health expenditure and encouraging health system reinvestments.<sup>9-12</sup> However, despite increasing uptake of the Best Buys, including SSB taxes in 45 countries,<sup>13</sup> there remains limited understanding of how these policy recommendations interact with complex local political economies.

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The Pacific Island nation of Vanuatu introduced a 50vt (US\$0.41) per litre excise tax on SSBs in 2015. With limited prior evidence of addressing the increasingly unhealthy food environment in-country,<sup>14,15</sup> this measure followed regional leaders' declaration of NCDs as 'a human, social and economic crisis' and call for multi-sectoral national and regional responses.<sup>16</sup> The first SSB tax in the region was adopted in Nauru in the 1980s.<sup>17</sup> Targeted taxes on calorie-dense nutrient-poor discretionary foods and beverages are identified in the Pacific NCD Roadmap as 'a strategically important option' for addressing NCDs.<sup>18</sup> As such, Vanuatu's SSB tax has been lauded by WHO and other health bodies as proactive uptake of the Best Buys recommendation.<sup>3,19</sup> Yet the historic use of SSB taxes in the Pacific predates the escalation of NCDs, and SSB taxes themselves sit at the intersection of health, trade, economic and private sector interests. This raises important questions regarding what truly catalysed the design and enactment of Vanuatu's SSB tax, and with what implications.

### Study context

The small island state of Vanuatu is an archipelago, with a population of 300 000 spread across 83 islands and 660 000 km<sup>2</sup> of Pacific Ocean. A previous colony of the French and British, Vanuatu gained independence in 1980. Contemporary Vanuatu thus combines vibrant heterogeneous Indigenous sociocultural structures and languages with a legacy of cobbled-together colonial legal and political structures.<sup>20,21</sup>

The nation's Westminster system of government comprised a 52-member unicameral parliament. Coalition-based political leadership is the norm with major parties lacking sufficient numbers to govern independently.<sup>22</sup> However, with fluid coalitions strongly influenced by patronage, votes of no confidence and unstable leadership are common.<sup>23,24</sup> A chiefly system, the Malvatumauri Council of Chiefs, is enshrined in the Vanuatu Constitution,<sup>25</sup> and holds considerable power in influencing public and political agendas on socio-cultural issues.<sup>25</sup>

Exploitation of people and resources by colonial powers has had intergenerational impacts on Vanuatu's gross domestic product. Vanuatu's continued status as an offshore finance centre or 'tax haven', originally orchestrated to serve the interests of colonial authorities and money markets, has been used to attract investors but concurrently constrains national revenue generation.<sup>26,27</sup> In addition, Vanuatu is ranked among the world's most disaster-prone countries, and frequent natural disasters are costly to the economy, state building and human health.<sup>28</sup> These combined forces undermine national development and have meant Vanuatu only recently graduated from 'Least Developed Country' status in 2020.<sup>29–31</sup>

Vanuatu is home to two major SSB suppliers: Vanuatu *Brewing Limited* and Vanuatu *Beverage Limited*.<sup>32</sup> Established in 1989, Vanuatu *Brewing*, colloquially (and hereafter) referred to as 'Tusker' after its beer label, is the

nation's largest *importer* of SSBs and holds the exclusive wholesale license for Coca-Cola products.<sup>33</sup> This exclusive license ensures Tusker a domestic competitive advantage in importing SSBs at a lower cost than its competitors.<sup>30,33</sup> The second major SSB supplier, Vanuatu *Beverage*, was established pre-Independence in 1972 and produces SSBs locally, including the popular domestic brand 'Splashe'.<sup>34</sup> Other retailers can directly import or produce SSBs, however Tusker-imported Coca-Cola and Vanuatu *Beverage's* product *Splashe*, represent the major market share.<sup>35–37</sup>

In 2012, Vanuatu was importing nearly two million litres of SSBs annually<sup>38</sup> much of it due to increases in the importation of Fijian-produced SSBs between 2006 and 2012, under the Melanesian Spearhead Group (MSG) Free Trade Agreement. That agreement dismantled import tariffs between signatory Pacific Island countries, increased imports of tariff-exempt goods including SSBs<sup>38</sup> and was more generally illustrative of the trade and economic imperatives that accompanied Vanuatu's path towards trade liberalisation in the late 2000s and early 2010s. Accession to the World Trade Organisation (WTO) and the negotiation of multiple regional trade agreements, for example, significantly cut tariff collection on imported goods.<sup>39</sup>

At first glance, therefore, the introduction of an SSB tax in 2015 appeared inconsistent with Vanuatu's otherwise industry-friendly economic stance and was framed as a significant win by pro-health champions in the bureaucracy.<sup>40,41</sup> Yet the tax emerged at a politically and economically unstable moment in Vanuatu's history and the rationale for enactment and technical policy detail are more complex than they initially appeared.<sup>42,43</sup> Using political economy analysis, this study seeks to unpack the ideas, interests and institutions that shaped the Vanuatu SSB tax.

### METHODS

#### Theoretical positioning and methodology

This research used case study design to examine how and why the Vanuatu SSB tax was adopted. Case study design is commonly used in policy analysis given the integral role context plays in shaping policy.<sup>44,45</sup> The study was grounded in critical realism, which centres the interrogation of power and its role in shaping interactions between people and processes.<sup>46,47</sup> Within this ontological positioning, Giddens' theory of structuration and Bourdieu's forms of capital were incorporated into the study's theoretical basis to consider power-related themes.<sup>48,49</sup> Structuration recognises structure and agency as interdependent; positing that individual autonomy is influenced by, and itself reproduces, embeds and over time may alter, social and cultural structures.<sup>50</sup> Bourdieu's forms of capital is focused on understanding sources of power and is a useful scaffold for exploring the embodiment and accumulation of characteristics or conditions that afford power different types of actors in a given setting.<sup>49</sup> To



explore the power dynamics that influenced the formation and enacting of the Vanuatu SSB tax, these theories for exploring the sources and manifestations of power were used in conjunction with the ideas, interests and institutions framework.<sup>51-53</sup> This framework provides a heuristic for considering the inter-relationship between knowledge and information (ideas), diverse agendas held by actors or groups (interests) and the sociopolitical context which remains governed by particular rules and norms (institutions).<sup>51-53</sup> Postcolonial theory was also central in considering the origins and impacts of widely held global health norms and served as a central reflexive anchor for the study's non-Ni-Vanuatu authorship team (see online supplemental file 1 for authors' reflexivity statement).<sup>54-55</sup> This theoretical positioning and methodology allowed for exploration of the policy's surrounding political economy; focusing on the complex ideas, interests and institutions at play.<sup>56</sup>

**Data collection and management**

Data were collected from January 2020 to April 2021. Using a multimethod qualitative approach, this study combined key informant interviews, document analysis and direct observations collected and analysed iteratively. This approach allowed for the collation of diverse perspectives and interpretations of events surrounding the introduction of the SSB tax; permitting a multidimensional analysis capable of producing rich insights and enhanced credibility of findings.<sup>57-58</sup>

A total of 33 key informant interviews were conducted using purposive and snowball sampling. Informants represented diverse sectors nationally and regionally and included policymakers, bureaucrats and representatives

from industry, media, academia, civil society and development partner organisations (table 1). The interview guide drew on Walt and Gilson's policy triangle and used semistructured open-ended questions,<sup>59</sup> permitting informants to reflect on their own knowledge and experience. Interviews lasted 1 hour on average and were facilitated in English or Bislama by LME who is a native English speaker and fluent in Bislama. Ten interviews were conducted in person in February 2020. The remaining interviews (n=23) were conducted via Zoom or phone due to COVID-19 travel restrictions. All interviews were audio recorded with participants' consent and transcribed verbatim. A total of 157 archival records and documents were also collected for analysis (table 1). Many were provided by informants while others were sourced iteratively through national and regional data repositories, media channels and online searches using terms linked to relevant social, political and health system decisions and events. A broad date-range was set for document inclusion (2000-2020) to ensure that policy-relevant events were historically informed and could be traced forward to understand their implications. Data collection also included 27 unstructured research memos documenting observations related to sociocultural and political events, bureaucratic processes, policy debates as well as non-verbal observations from interviews, interactions and the review of national and regional traditional and social media channels (table 1).

**Analysis**

All data were entered into NVivo V.12. All data sources were reread, and recordings replayed in an initial data familiarisation phase. The first round of thematic

**Table 1** Number and type of study informants, archival records and observations

Informant type	#	Document type	#	Observation type	#
Government health	5	Government of Vanuatu reports and policy documents	31	Interview/informal interactions observations	11
Government finance	4	Media reports	19	Policy observations	3
Political	1	Press releases, communiqués and committee reports	9	Bureaucratic observations	3
WHO country and regional office	3	Regional reports and policy documents	12	Sociocultural observations	1
World Bank	3	Global reports and policy documents	22	Documentation observations	1
Melanesian Spearhead Group	1	Vanuatu development partner reports	7	Media analyses	8
Secretariat of Pacific Community	5	Vanuatu specific academic papers	23		
Pacific Island Forum Secretariat	1	Regional and global academic papers	15		
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 academics and commentators	5				
<b>Totals</b>	<b>33</b>		<b>157</b>		<b>27</b>

SSB, sugar-sweetened beverage.

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coding was undertaken inductively by LME with transcript data live coded to minimise misinterpretation.<sup>60</sup> Initial codes were discussed among the authorship team and considered in light of theories of power and policy-making, permitting subsequent coding and refinement. Specific codes for dates and events facilitated process mapping. Further rounds of coding interspersed with member checking and peer debriefing allowed authors to test theories and derive meaning.<sup>61</sup> Analysis drew on synthesised data to map the policy process and diffusion of policy ideas across time and actors. In-depth stakeholder analysis also centred the deductive application of Bourdieu's capitals to the key actors and relationships identified through interviews, document analysis and observations.<sup>48 49</sup> Structuration theory was applied to analysis of policy process data via an exploration of agentic and structural power, aiding in the identification of interests and institutions relevant to the SSB tax.

#### Patient and public involvement

While community members were not directly involved in the design of this study, the project was informed by the Vanuatu NCD policy and priorities outlined by the Ministry of Health (MOH) (further detail included in online supplemental file 1). Study results will be shared with study participants and relevant stakeholder in written form and through a series of knowledge translation sessions.

#### Ethics

Free and informed consent was sought from informants prior to interview. Participation was voluntary, non-remunerated and consent for interview recording was sought separately from participation consent.

## RESULTS

### The Vanuatu SSB tax

The idea of a SSB tax was proposed by the Ministry of Finance and Economic Management (hereafter Ministry of Finance (MOF)) in late 2012. Its instigator was a foreign economist embedded within the MOF. According to one development partner representative, it was conceived of as a 'revenue gathering exercise', a view affirmed by another informant:

[The] characterisation of this [the SSB tax] as a revenue raising initiative is absolutely correct.—Finance representative

With existing SSB taxes at least nominally framed as responding to NCDs in other Pacific nations, and with Vanuatu's own increasing trade and economic pressures, a coalition of MOH and MOF bureaucrats formed around the proposed excise tax. The SSB tax was viewed by proponents as a reputable mechanism aligning the nation's health, trade and economic priorities. However, despite WHO being a strong advocate of SSB taxes in general, this early coalition did not include WHO representation.

Over more than a year, the MOH–MOF coalition raised the profile and advocated for the idea of the SSB tax. MOH bureaucrats knew that the measure required MOF support to be endorsed by the parliamentary Council of Ministers (hereafter 'cabinet') but wanted a tiered, sugar-content based measure, with a portion of revenue earmarked for health. MOF bureaucrats were opposed to earmarking, considering it counter to good public financial management, and wanted a volumetric rather than nutrient-based tax to ease administration. Yet MOF partners also recognised that the 'health' framing of the tax (and the support of several senior doctors who advocated for the tax's putative health benefits)<sup>60</sup> shielded the proposed measure from being perceived as one designed exclusively to raise revenue at the expense of the domestic beverage industry.

Whenever there's a local company producing the product ... they 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.—Political representative

Thus, the SSB tax was framed as a health initiative by the MOH Senior Finance Officer at a government-wide revenue generation conference in early 2013. In exchange, the MOF-drafted cabinet paper included loose wording around future health investments, although MOF bureaucrats involved said they never intended to pursue earmarking post the tax's enactment:

From a Ministry of Finance perspective... you would earmark to get public support for the idea of revenue raising. Well, if there's no need to get public support, no need to earmark I guess.—Finance representative

The cabinet paper was a MOF initiative with limited input from internal or external health stakeholders, including the MOH and WHO. The MOF's early interest in revenue raising over health outcomes is illustrated by the paper's recommendation that the tax be volumetric rather than nutrient-based; in other words, based on a standard per litre charge rather than proportional to the beverage's sugar content. This pragmatic recommendation was based on the relative ease of enforcing volumetric measures, however it provided no incentive for healthier product reformulation. A second recommendation in the paper was that the tax be specifically assigned to *carbonated*, but not to *non-carbonated* SSBs such as the domestically produced Splashe. Non-carbonated SSBs are more widely consumed in Vanuatu,<sup>62</sup> and domestic industry are powerful local stakeholders (see further below). Only applying the tax to (largely imported) carbonated SSBs thus reduced domestic opposition, but simultaneously limited the tax's potential health impact.

Furthermore, as a MOF initiative with few health experts involved, fact checking of health-related claims in the cabinet paper was limited, resulting in the inclusion of data from three important but *incorrect* technical sources. First, the cabinet paper assumed that SSB consumption

in Vanuatu (and associated health conditions and health-care costs) would all increase with economic development.<sup>58</sup> However, the baseline measure of diabetes prevalence at 21% was incorrect. Taken from the NCD STEPS report, this figure was later demonstrated to have resulted from a diagnostic equipment error that inflated diabetes prevalence.<sup>55-54</sup> Vanuatu's true diabetes prevalence was 9.3%.<sup>15</sup> A second incorrect technical source was the Global School Health Survey data which reported student SSB consumption.<sup>65</sup> The survey data was based on students' description of their SSB consumption in the previous 30 days, but a regional report mistakenly reported those figures as *daily* consumption, potentially amplifying youth consumption rates 30-fold.<sup>65</sup> A third technical source was the MOF-led analysis of SSB imports, which were reported to have increased 191% between 2006 and 2012, yet were not contextualised with reference to the concurrent 255% increase in tourism (tourists are key SSB consumers) over the same period.<sup>58, 66</sup>

Due in part to the urgency conveyed by these (incorrect) technical sources, the tax gained strong bureaucratic support throughout 2013 and into 2014 despite an unstable political climate, surviving two changes in governments, two different health and three different finance ministers. As bureaucrats refined their pitch to incoming ministers, the proposed tax rate increased from 30vt (US\$0.26) to 50vt (US\$0.41), an adjustment made to increase the appeal of the tax among successive revenue-concerned governments, rather than based on price elasticity or health impact concerns.

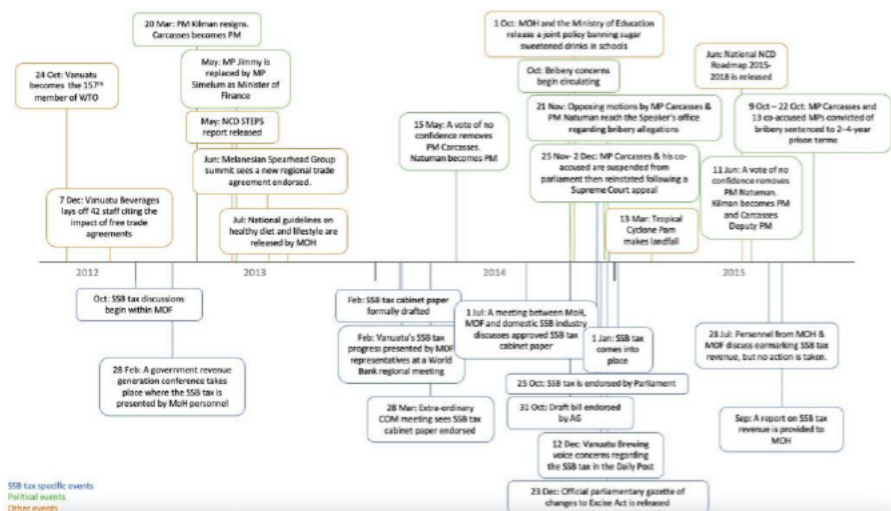
In the end, it went up simply because it didn't raise enough revenue... 30vt doesn't make it attractive enough. Where 50vt you could almost, perhaps, maybe, get 100 million vatu from this policy. Which sounded like a nice, round, big number.—Finance representative

The process of securing ministerial support for the tax spanned 18 months, with the cabinet paper finally endorsed by cabinet in March 2014 (figure 1). Less than 6 weeks after that endorsement, a vote of no confidence in Prime Minister (PM) Carcasses saw another change in government. It then took until October 2014 for the draft bill to be endorsed by the Attorney General and, more than 2 years from its initial proposal for the finalised bill to reach parliament in November 2014. Despite some objections, the motion passed by a slim majority, bringing the SSB excise tax into force as of 1 January 2015. However, news of the SSB tax was subsumed by the parliamentary motion that directly followed: a case of widespread political corruption that would upend government and embroil 16 then-sitting MPs (30% of parliament), captivating public and media attention that day and in the months that followed.<sup>24, 42, 43</sup> Three months later, Vanuatu's situation would shift permanently when a category five cyclone, Cyclone Pam, decimated the country in one of the worst natural disasters in its history.

**The SSB tax political economy**

**The need for government revenue**

Vanuatu's fiscal situation and the need to raise revenue were pivotal drivers of the SSB tax. As Vanuatu moved



**Figure 1** Timeline of events surrounding the Vanuatu SSB tax. MOH, Ministry of Health; NCD, non-communicable disease; SSB, sugar-sweetened beverage.



to graduate from the United Nations 'Least Developed Country' status, preferential treatment by the aid and trade communities alike was projected to diminish.<sup>67</sup> The slowing in aid following the global financial crisis had also forced the Vanuatu Government to consider its future economic independence.<sup>68 69</sup> The need for government revenue was also sharpened by a global and regional trade climate characterised by trade liberalisation and new trade arrangements.<sup>70 71</sup> For Vanuatu, this included WTO accession, full implementation and extension of the MSG free trade agreement and early negotiations of the Pacific Agreement on Closer Economic Cooperation (PACER plus) deal.<sup>49</sup> Key motives for engaging in trade deals included regional solidarity, Vanuatu's growing recognition as a regional player and the promise of economic payoffs associated with greater access to export markets. While trade commitments raised Vanuatu's profile as a trading partner, the concurrent removal of import tariffs and other barriers to trade increased competition for domestic producers and placed additional strain on the net importing nation's fiscal reserves.

I'd argue that this whole period there's always been this focus on government revenues.—Health representative

Vanuatu over time had signed free trade agreements with the Pacific Islands and a whole bunch of others and ascended to WTO. So the tax base on the import duty side was slowly eroding. And there was a feeling within government that they needed to find a way to raise revenue.—Finance representative

Uncertainty regarding foreign aid and reduced import revenue forced the Vanuatu Government to look for internal mechanisms to increase funds. Yet having traditionally encouraged foreign investments and business interests through a low tax base,<sup>26</sup> there was powerful opposition among the nation's business community to introducing an income tax.<sup>27</sup>

The government in February 2013 wanted to find a way to raise revenue but not implement an income tax... They had a big conference at Le Legon, and brought all of the ministries in, and every single ministry presented on an idea [to raise revenue].—Finance representative

It was in this context that the proposal for the SSB tax emerged, framed by the MOH–MOF coalition as responding to the nation's growing NCD burden but more critically, addressing the increasing need for revenue. Informants also noted that the excise tax on SSBs was characteristic of the response of governments in many import-reliant economies to trade liberalisation; that is, switching from import-tax to taxation through excise provisions. Import taxes—those that apply to imported and not domestically produced goods—are the target of trade deals and liberalisation. By swapping import taxes for excise tax provision—those that apply to domestic and imported goods—countries can secure ongoing revenue while ensuring compliance with trade deals. Indeed, bureaucrats and politicians at the time of

enactment (as reflected in Hansard)<sup>72</sup> and during later interviews, reflected that the revenue generating potential of the tax was far more important to those within government, than its putative health benefits.

Any kind of vague revenue collection policy that had any sort of reasonable justification was going to stick. And this [the SSB tax justified on health grounds] was one of them.—Finance representative

#### Political and bureaucratic instability

Alongside challenging economic conditions, chronic political instability in the early to mid-2010s shifted relationships and power dynamics, creating an unexpected path to legislation for the SSB tax. The 18 month period stretching from late 2012 to mid-2014 saw three PMs and frequent portfolio reshuffles by coalitions trying to maintain internal support. With frequent parliamentary votes of no confidence and the nation's largest case of political corruption, politicians' attention was focused more on day-to-day political power struggles than issues of policy.

There was a great deal of criminality at that time. There was a great deal less focus on governance.—Media representative

Indeed, the level of political instability prompted some interviewees to describe the eventual enactment of the SSB tax as a stroke of sheer luck.

The Minister of Finance through that period changed three or four times, I think. So that's just complete luck that, you know, he just didn't go [say] one day: 'No we're not doing this'.—Finance representative

On the one hand, ownership of the SSB tax proposal by the MOH–MOF coalition protected the measure from the political machinations by positioning it as politically agnostic. Ongoing bureaucratic support for the tax, despite the surrounding political uncertainty, sustained momentum and, importantly, ensured that the tax's economic impetus—and health framing—were maintained during its passage through parliament. In fact, the challenging political climate shifted considerable power to the bureaucracy in designing and enacting policies like the SSB tax. Several informants highlighted that throughout Vanuatu's history, it was during times of political *instability* that policy change was more prolific but could risk insufficient strategy when lacking bureaucratic oversight.

When the government is changing consistently, they'll pass any old thing through. And they just don't care. They just care about, you know, who's the next prime minister.—Finance representative

On the other hand, the unstable political environment negatively impacted many working relationships between ministers and bureaucrats, and rulings by the Public Service Commission saw a high turn-over of key bureaucrats.<sup>73</sup> These conditions particularly impacted the MOH, with all three directors concurrently suspended



under the 2013 Carcasses government.<sup>74</sup> This instability weakened MOH actors' role in the SSB tax. With previous directors caught in protracted legal battles for wrongful dismissal,<sup>74,75</sup> the MOH–MOF SSB tax coalition lost its health champions and those who remained were less vocal. By the time of SSB tax's implementation, many senior health bureaucrats had not been reappointed, translating into a lack of institutional memory that negatively impacted how health guidance fed into implementation or evaluation.

There's institutional memory lost about what was done before, that's definitely true. You have people having to reinvent the wheel a lot because there's just no memory of these things that've already been done.—Political representative

The political (and subsequent natural) disasters saw public and political awareness of the SSB tax dissipate while government personnel changes meant that the MOH–MOF SSB tax coalition were unavailable to guide future steps. The absence of this vanguard left the policy's implementation vulnerable, a weakness that was soon exploited by the domestic SSB industry.

It was passed but then immediately the lobbying began... In the end ... they got a lot of exemptions for other things like import duties et cetera. At the end of the day, [the SSB tax] didn't make any difference.—Finance representative

#### The power of the domestic industry

The power of the domestic industry was visible in the differential treatment of the domestic and foreign SSB industries in the passage of Vanuatu's SSB tax. According to interviews, the interests of the foreign SSB industry did not factor into bureaucratic or political thinking around policy design and advocacy. Rather, the socially and politically protected status of the domestic SSB industry, combined with a stretched bureaucracy, resulted in domestic carve-outs and concessions both before and after enactment.

Prior to enactment, for example, it was recommended that the tax be assigned to tariff item 22.02 (encompassing carbonated beverages). This tariff item did not include locally produced and more widely consumed non-carbonated beverages (including Splashe) which were instead assigned against tariff item 20.09 that attracted zero excise tax.

I said to [the foreign economist], I think you're going to miss Splashe. And it's basically the one causing diabetes in my opinion. Almost single-handedly the cause of diabetes, that bloody product. So I was like, it's not carbonated so what are you going to do?—Finance representative

Such concessions were achieved in the context of increasing trade liberalisation and a slowing national economy, which heightened concerns regarding local industries' viability, encouraging the powerful domestic SSB industry to demand further government protections before and after the tax's enactment.<sup>76,77</sup> While domestic

beverage producers, notably Tusker, were initially vocal in their opposition to the tax,<sup>36</sup> as the policy coalition solidified, their lobbying was said to have shifted behind closed doors; influencing *how* the tax was designed rather lobbying for its scrapping altogether. One informant described industry lobbying as focused on shifts in the language used during this phase:

Yeah, maybe that's where their lobbying focussed on, changing the wording.—Health representative

Records of parliamentary debate also demonstrate an explicit focus on how the tax could be used to carve out domestic protections that had been eroded through trade liberalisation.

The Hon. Minister Simelum thanked the Hon. Chabod for his comments concerning the protection of local industries, and highlighted the financial supports granted to 'Tusker', and welcomed further queries from the company. He added that the Government was not seeking to protect the company itself but the entire industrial sector.—Parliamentary Hansard<sup>72</sup>

The way the SSB tax was structured and administered thus belied its health framing and highlighted the importance of domestic industry interests.

In contrast, the foreign SSB industry exerted relatively little influence over the process. While regional Coca-Cola representatives appeared disapproving of the tax in media reports,<sup>36</sup> few informants identified foreign industry actors as having any substantial influence. Some speculated that political instability made it challenging for the foreign industry to identify a receptive audience among politicians. Others suggested that foreign beverage industries saw a strategic advantage in their interests being represented by intermediaries such as the Vanuatu Chamber of Commerce and Industry or domestic actors. Still others suggested that the SSB market in Vanuatu may have been considered too small to intervene or that multinational corporations suspected that the tax would not impact sales. Local industry actors also noted that exclusive supplier contracts between multinational suppliers and local distributors were poorly regulated in Vanuatu. This lax regulation spread the tax's impact across the market and fuelled local competition, potentially preventing a united opposition to the tax from forming.

#### DISCUSSION

Improved population health was far from the driving force behind Vanuatu's SSB tax idea. Instead, the SSB tax was introduced as a revenue-generating measure in response to increasing trade liberalisation and domestic fiscal pressures. Political instability shifted political and bureaucratic power dynamics, making it difficult to sustain a health focus within the MOH–MOF coalition and incentivising a focus on immediate domestic fiscal interests rather than longer-term strategic goals such as population health. These combined circumstances



granted considerable power to the domestic SSB industry to lobby for carve-outs and additional concessions, severely limiting the potential health impact of the tax.

In the case of Vanuatu, how the SSB tax was envisaged, designed and implemented thus belies the optimistic health framing that often accompanies such measures. Our findings reveal that assumptions around policy motives, potential opposition and the 'win-win' outcomes inherent in decontextualised policy recommendations, such as WHO's NCD Best Buys, may be severely tested by real-world circumstances and the interplay of contextually specific interests and institutions.

Global policy recommendations, such as the NCD Best Buys, are often built on the premise that improved population health is a normative good pursued by those in power. Indeed, central to the universal recommendations of NCD Best Buys by the WHO is the idea that improved population health is the primary, if not only, rationale for SSB taxes. Yet health goals frequently conflict with the interests of economically and politically powerful actors, particularly in the case of NCDs.<sup>78-80</sup> As findings from this study demonstrate, the assumption that health is foremost in political decision-making fails to account for: (1) the fact that prevailing political norms may mean health-interested actors do not always hold great power in political decision making; and (2) that those with power to shape political agendas may have less or no interest in population health as an outcome (particularly given the diffuse electoral benefit of improved population health compared with the proximate and concentrated benefits of supporting industry interests).<sup>81-82</sup> Examination of Vanuatu's handling of SSB taxes (as well as tobacco, alcohol and marijuana)<sup>83-85</sup> reveals how ideas that shaped the SSB tax policy design were determined at the intersection of stakeholder interests and the specific combination of formal and informal rules that influence the dynamics of Vanuatu's political scene,<sup>49</sup> such that *health* actors' influence remained significantly limited unless, and even when aligned with, the interests of more powerful government or private sector actors.

Policy recommendations focusing on content or ideas alone do not always square with the reality that political trade-offs are an inherent part of the policymaking process and policy outcomes. As argued by Whyte and Olivier, 'values influence policy-makers and shape policy making processes', through their expression in stakeholder interests as well as their role in formal and informal rules that influence how policy goals are both devised and achieved.<sup>86</sup> Yet to date, considerable policy analysis surrounding WHO's NCD Best Buys has focused on technical policy content,<sup>2-4 87</sup> with a relative dearth of literature outlining how the complex policy processes and associated institutions should or could be traversed. Analysis of the policy content alone in the Vanuatu SSB tax case would reveal little about the complex interplay of interests and institutions that ultimately redefined the policy goal. Policy reform is inherently political because it determines who can access valued social goods.<sup>88</sup> It is

hence in the analysis of policy *process* that bidirectional relationship between structural power (ie, what is socially valued) and agentic power (ie, who influences decisions)<sup>48</sup> is most evident and the ramifications on policy goals and outcomes most apparent. While a longstanding recommendation<sup>59</sup> to track and genuinely assess the achievement of complex policy goals, policymakers and researchers alike must extend their focus beyond content analysis to also consider policy process and the interests and institutions that shape it, within this domain.

Current SSB tax knowledge has focused on building an investment case,<sup>5 6 87</sup> showcasing uptake and technical lessons<sup>19 89 90</sup> and assessing impact in various ways.<sup>7 8 12 91</sup> However, much less is known about the political mechanisms underpinning SSB taxes or the implications of such on their use or efficacy as a health-promoting measure. Existing research on the political economy of SSB taxes shows a diverse mix of ideas, interests and institutions affecting policy outcomes.<sup>92-94</sup> However, to complement growing technical know-how and increasing global uptake of SSB taxes, policymakers must also demand greater insights into contextually nuanced political realities and their policymaking implications to ensure that technically valid policies are matched by an in-depth understanding of and ability to navigate the politics at play.

Substantial literature outlines challenges multinational corporations pose to health taxes.<sup>95-97</sup> The Vanuatu experience adds richness to this literature by revealing less frequently examined corporate forces. In this case, more economically powerful players (large multinational corporations) were not more politically powerful. The domestic SSB industry's interests were given priority over those of large multinational actors and were a driving force behind the tax. Domestic industry stakeholders' power to influence the policy process derived from their proximity to decision makers and (cf Bourdieu)<sup>49</sup> sociopolitical capital and know-how.<sup>49</sup> Analyses from Bermuda and Colombia have also demonstrated how local industries leverage their sociopolitical knowledge and networks in resisting taxes.<sup>98 99</sup> Yet this apparent win for domestic industry actors came at the expense of potential health improvements in Vanuatu; a compromise revealing of some of the diffuse and perverse ramifications of trade liberalisation on more import-dependent nations. Further, it highlights the imbalance of global economic power which continues to shape international relations and, by extension, the decisions made by nation-states.

Increasing evidence, buttressed by this study, is challenging the presumption that the mere presence of a tax represents a health win over industry, or indeed any 'win' for health. Commercial forces that shape food environments, alongside neoliberal pressures to pursue economic growth in the name of state building, shape sociopolitical institutions and can curtail regulatory measures aimed at protecting health.<sup>51 100 101</sup> The economic basis underpinning the 'win-win' logic of the NCD Best Buys' recognises the continued importance governments place



on economic generation. However, this logic falls short in recognising how these same neoliberal forces can concurrently undermine population health; a fundamental concern that should not be overlooked by health policymakers. Market-driven approaches to development alter where power lies, how agendas are set and whom policies benefit. Assumptions that the presence of an SSB tax with economic benefits equate to a 'win' for health should thus be approached with caution.

This study provides comprehensive analysis of the Vanuatu SSB tax passage and is one of relatively few political economy analyses of such types of taxes. It has several strengths and weaknesses. The single case in-depth analysis produces a rich picture of events and decisions influencing the tax, but the specificity of Vanuatu's circumstances may limit findings' transferability. The political nature of the tax and the time since its adoption create a risk of misinterpretation of events by interviewees or the research team. We have minimised this risk by triangulating across data sources and iterative analysis. While the authorship team does not include a Ni-Vanuatu perspective, it does include varying degrees of 'insiders' and 'outsiders' to SSB taxes and the Vanuatu policy context.

## CONCLUSION

While Vanuatu's SSB tax was adopted to address government priorities, the nation's rising rate of NCDs was far from the central concern. Rather, the central objectives were a desire to generate much needed government revenue and instil protections for domestic producers. This case thus reveals several limitations of decontextualised global policy recommendations by highlighting unsupported assumptions about the primacy of health in motivating policy change, the power of health actors compared with other domestic priorities and the compatibility of improving both economic and health outcomes in the context of neoliberalism. This research adds to the evidence that political circumstances are at least as important as technical detail in formulating and implementing sound health-promoting policies. Global policy recommendations have no guarantee of effectiveness without due consideration of sociocultural and political conditions that are necessarily unique to each policy-making context.

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### Appendix 3 Scoping review search strategy

**Health policy** - “health poli\*” OR “policy implementation” OR “policy analy\*” OR “health agenda” OR “policy actor\*” OR “political agenda” OR “political econom\*” OR “political analys\*” OR “policy develop\*” OR “policy process\*” OR “policy interest\*” OR “policy discourse” OR “health advoca\*” OR “health construct\*” OR “policy influence\*” OR “political influence” OR “political cycle” OR “public policy” OR “policy drivers” industry\* OR “industry interference\*” OR “industry influence\*” OR “commercial interest\*” OR “commercial influence\*” OR “public interest\*” OR “public opinion” OR “corporate behaviour” OR “corporate interest\*” OR “corporate influence\*” OR “private sector interest\*” OR “private sector influence\*” OR “private sector engagement” OR “stakeholder engag\*” OR “stakeholder map\*” OR “lobby\*” OR “policy advoc\*” OR “issue fram\*” OR refram\* OR “political priorit\*” OR “policy transfer” OR “policy diffusion” OR “multisectoral polic\*” OR “donor interest\*” OR “donors interest\*” OR “donor influence\*” OR “donors influence” OR “health policy mak\*” OR “health govern\*” OR power OR “policy instrument\*” OR “policy cohesion” OR “policy measure\*”

**Regulatory** – “fiscal” OR “regulat\*” OR tax\* OR law\* OR legislat\* OR “behaviour control” OR “behaviour change” OR “behavioural change” OR incentiv\* OR disincentiv\* OR “social control\*” OR “trade agreement\*” OR “trade polic\*”

**LMICs** – Individual LMIC countries as per World Bank<sup>154</sup> Country Grouping OR LMIC continents & sub-continent OR "developing countr\*" OR "lower income countr\*" "low and middle income countr\*" OR “low income econom\*” OR “low income countr\*” OR “lower-middle income countr\*” OR “lower-middle-income econom\*” OR "developing econom\*" OR "transitional countr\*" OR “transitional econom\*”

**NCDs** – "social determinant\*" OR "chronic disease\*" OR “chronic illness\*” OR "noncommunicable disease\*" OR "non communicable disease\*" OR "non-communicable disease\*" OR NCD\* OR "risk factor\*" OR cancer\* OR diabet\* OR “chronic obstructive pulmonary disease” OR emphysema OR “cardiovascular disease\*” OR hypertensi\* OR malnutrition OR overnutrition OR "over-nutrition" OR obesity OR overweight OR obesogenic OR unhealthy OR nutrition OR “lifestyle disease\*” OR “lifestyle-related”

**Commodities** - tobacco OR smok\* OR cigarette\* OR soda OR “soft drink\*” OR “softdrink\*” OR “sugar sweetened beverage\*” OR “sugar-sweetened beverage\*” OR “carbonated beverage\*” OR sugar\* OR “alcohol” OR “alco-pop” OR “sin” OR “junk food\*” OR “high salt” OR “calorie-dense” OR “salt reduc\*” OR “high fat\*” OR “saturated fat” OR “energy dense” OR “unhealthy commodit\*” OR “harmful corporat\*” OR “ultra processed food\*” OR “trans-fat\*” OR “trans fat\*” OR diet\* OR “lifestyle-related” OR “commercial determinant\*” OR “food industr\*”

#### Search Results:

<b>Database</b>	<b>Search String</b>	<b>Records Obtained 21 March 2019</b>	<b>Records Obtained 4 June 2024<sup>^</sup></b>
Embase	Health policy AND Regulatory AND LMICs AND NCDs OR Commodities	645	882
PubMed		180	933
ProQuest Limits: NOFT, English, Trade journals/gov & official publications/ books/ scholarly journals/ dissertations & theses only.		2,687	2,757
Scopus Limits: Excluded engineering, energy, biochemistry, computer science, immunology, mathematics, chemical engineering, chemistry, veterinary & physics subject areas		1,535	2,360

<sup>^</sup> 2024 search strategy utilised updated World Bank Country Groupings and sources data from March 2019 - June 2024

## Appendix 4 Scoping review criteria for inclusion & exclusion

### Title & Abstract Screening

#### Inclusion:

- Published in English
- No time period of focus
- Academic & grey literature sources
- Provides detail on at least one LMIC
- Focuses on public policy process
- Articulates or explores links between fiscal measures and health (particularly NCDs, their risk factors or harmful commodities)

#### Exclusion:

- Prevalence studies
- Non-empirical, predictive or projection studies
- Experimental/intervention studies
- Health or economic focused outcome & impact evaluations
- Studies focused on biomedical or pharmaceutical policies

### Full Text Screening

- Empirical work or drawing on a sound empirical base
- Provides an account of agenda setting, design or implementation of fiscal measures targeting or responding to NCDs or their determinants.

**Appendix 5 Scoping review codebook**Initial Codes:

- Intended use of revenue
- Policy content
- Purported use of the measure
- Conflicts of interest / Vested interests
- Reasoning: Defence of policy
- Reasoning: Defence of retaliatory action
- Recognition of harm associated with harmful commodities
- Industry influence
- Policy prioritisation
- Multisectoral action
- Civil society engagement
- Inter-ministerial action
- Political commitment / Leadership / Political will
- Types and use of frames
- Implementation details
- Evidence: Lack of or use of
- Global & regional context
- Relevant history
- Capacity constraints
- Local context

**Appendix 6 Scoping review papers' alignment with the policy triangle**

Papers	Commodity	Economic Status	Country	Region	Content		Actors				Process			Context				
					Earmarking	Tax Structure	Industry Influence	Policy Champions	Civil Society	Multilaterals	Framing	Evidence	Inter-ministerial dynamics	Implementation	Situational	Structural	Cultural	International
Abdool Karim, Kruger, Mazonde, Erzse, Goldstein & Hofman, 2023	SSBs	Upper-middle income	South Africa	Africa	x	x	x		x			x				x	x	
Abedian, van der Merwe, Wilkins & Jha, 1998	Tobacco	Upper-middle income	South Africa	Africa	x	x	x	x					x		x	x	x	x
Achadi, Soerojo & Barber, 2005	Tobacco	Lower-middle income	Indonesia	Asia	x	x	x	x			x	x		x	x		x	x
Adebiyi & Popoola, 2018	Tobacco	Lower-middle income	Nigeria	Africa			x				x		x			x		
Ahsan, Amalia, Rahmayanti, Adani, Wiyono, Endawansa, Utami & Yuniar, 2023	Combined	Upper-middle income	Indonesia	Asia			x	x	x						x		x	
Akin-Onitolo & Hawkins, 2022	Tobacco	Lower-middle income	Nigeria	Africa			x	x		x	x		x		x	x		
Akitoby, Honda, Miyamoto, Primus & Sy, 2019	Combined	Multi-region	Burkina Faso, The Gambia, Maldives, Mauritania, Rwanda, Senegal & Uganda	Global		x									x			
Alechnowicz & Chapman, 2004	Tobacco	Lower-middle income	Philippines	Asia		x	x					x			x	x	x	
Asare, 2009	Tobacco	Upper-middle income	South Africa	Africa			x	x	x	x	x	x	x			x	x	x
Baker, Jones & Thow, 2017	SSBs	Multi-region	Global	Global	x		x		x	x	x	x		x	x			x
Barber & Ahsan, 2009	Tobacco	Lower-middle income	Indonesia	Asia			x				x			x	x	x		

Barbieri, Sarmiento, Diaz del Castillo, Segura Duran, Rodriguez, Sica, Gonzalez Mora, Abascal & Lorenzo, 2014	Combine d	Multi-region	Argentina, Mexico, Colombia & Uruguay*	South & Central America				x	x				x	x				x
Barraclough & Morrow, 2010	Tobacco	Multi-region	Regional	Asia			x	x	x				x	x	x	x	x	x
Bell, Latu, Coriakula, Waqa, Snowdon & Moodie, 2020	Food	Upper-middle income	Fiji	Pacific		x		x	x			x	x	x		x		x
Bell, Latu, Elisiva, Snowdon, Moodie & Waqa, 2021	Food	Upper-middle income	Tonga	Pacific		x		x		x		x	x	x		x		x
Bonilla-Chacín, Iglesias, Suaya, Trezzam & Macías, 2016	Combine d	Upper-middle income	Mexico	South & Central America	x	x	x	x	x	x	x	x	x		x			x
Bump, Reich, Adeyi & Khetrapal, 2009	Tobacco	Multi-region	Global	Global			x		x	x	x	x	x	x	x	x		x
Bump & Reich, 2013	Tobacco	Multi-region	Global	Global			x		x		x	x	x			x	x	x
Cárdenas-Torres, Orozco-Núñez, Dreser-Mansilla, Torres-de la Rosa & Pérez-Tamayo, 2024	SSBs	Upper-middle income	Colombia	South & Central America			x		x									x
Carriedo, Cairney, Barquera & Hawkins, 2023	SSBs	Upper-middle income	Mexico	South & Central America			x	x	x	x		x		x		x		x
Carriedo, Koon, Encarnación, Lee, Smith & Walls, 2021	SSBs	Upper-middle income	Mexico, Chile* & Colombia	South & Central America	x	x	x		x	x		x		x				x
Carriedo, Lock & Hawkins, 2020	SSBs	Upper-middle income	Mexico	South & Central America		x	x	x	x	x	x	x		x				x
Cashin, Sparkes & Bloom, 2017	Combine d	Multi-region	Global	Global	x						x		x			x		x
Casswell, 2013	Alcohol	Multi-region	Global	Global			x				x							
Chantomvong & McCargo, 2001	Tobacco	Upper-middle income	Thailand	Asia			x	x	x		x		x	x	x	x	x	x

Chantornvong, Collin, Dodgson, Lee, McCargo, Seddon, Vaughan & Woelk, 2000	Tobacco	Multi-region	Thailand & Zimbabwe	Global			x	x			x	x			x	x	x	x	
Charoenca, Kungskulniti, Mock, Hamann & Vathesatogkit, 2015	Combine d	Upper-middle income	Thailand	Asia							x				x	x	x		x
Charoenca, Mock, Kungskulniti, Preechawong, Kojetin & Hamann, 2012	Tobacco	Upper-middle income	Thailand	Asia		x	x	x	x		x	x			x	x	x		x
Chavez, 2015	Tobacco	Multi-region	Philippines	Asia	x		x						x				x		
Coriakula, Moodie, Waqa, Latu, Snowden & Bell, 2018	Food	Upper-middle income	Fiji	Pacific	x	x	x	x	x			x	x	x	x				
Crosbie, Sebricé & Glantz, 2012	Tobacco	Upper-middle income	Costa Rica	South & Central America		x	x	x	x			x	x			x	x		x
Crosbie, Sosa, Glantz, 2016	Tobacco	Upper-middle income	Costa Rica	South & Central America	x	x	x		x	x		x			x		x		x
Crosbie, Sosa & Glantz, 2017	Tobacco	Upper-middle income	Costa Rica	South & Central America	x		x	x		x		x			x		x		
Drope, Chavez, Lencucha & McGrady, 2014	Tobacco	Lower-middle income	Philippines	Asia	x	x	x	x			x					x	x		x
Elliott, Waqa, Dalglish & Topp, 2023	SSBs	Lower-middle income	Vanuatu	Pacific	x	x	x	x			x		x	x	x	x	x		
Erku, Yigzaw, Henok Getachew, Gartner, Scuffham, Yordanos Tegene & Shambel, 2023	Tobacco	Low-income	Ethiopia	Africa		x	x			x	x	x				x			x
Ferreira-Borges, Parry & Babor, 2017	Alcohol	Multi-region	Regional	Africa			x				x	x	x			x	x	x	x
FAO & The Fiji National University C-POND, 2017	Food	Upper-middle income	Tonga	Pacific		x		x	x				x			x	x	x	x
Foster, Thow, Unwin, Alvarado & Samuels, 2018	Combine d	Multi-region	Barbados*, Dominica, Jamaica, Fiji, Nauru* & Tonga	Global		x	x	x							x	x	x		x

Fuster, Burrowes, Cuadrado, Velasco Bernal, Lewis, McCarthy & Shen, 2021	SSBs	Upper-middle income	Mexico & Chile*	South & Central America		x	x	x	x		x	x		x	x	x		x
García, Uribe & Iunes, 2017	Combined	Upper-middle income	Colombia	South & Central America			x		x			x	x		x			x
Gilmore, Fooks, Drope, Bialous & Jackson, 2015	Tobacco	Multi-region	Global	Global			x				x		x	x	x			
Gilmore, Collin & Townsend, 2007	Tobacco	Lower-middle income	Uzbekistan	Middle East			x				x			x	x	x	x	x
Gilmore, 2012	Tobacco	Multi-region	Global	Global			x											
Gómez, 2023	Combined	Multi-region	Mexico, India & South Africa	Global		x	x	x	x	x		x		x	x	x	x	x
Hagenaars, Jeurissen & Klazinga, 2017	Combined	Multi-region	Fiji, Samoa, Nauru*, French Polynesia* & Mexico	Global	x	x	x				x	x		x	x	x		x
Hamann, Mock, Hense, Charoenca & Kungskulniti, 2012	Tobacco	Upper-middle income	Thailand	Asia	x				x	x		x						x
Higashi, Khuong, Ngo & Hill, 2011	Tobacco	Lower-middle income	Vietnam	Asia			x	x	x	x	x	x	x	x	x	x		x
Higashi, Khuong, Ngo & Hill, 2013	Tobacco	Lower-middle income	Vietnam	Asia	x		x				x	x	x		x	x		
Higashi, Ngo & Hill, 2012	Tobacco	Lower-middle income	Vietnam	Asia			x	x			x	x	x		x	x		x
Hoe, Rodriguez, Üzümcüoğlu & Hydee, 2016	Tobacco	Upper-middle income	Türkiye	Europe				x	x			x			x			x
Hoe, Weiger & Cohen, 2021	Tobacco	Lower-middle income	Philippines & Ukraine	Global	x	x	x	x	x		x	x	x		x			x
Hoe, Weiger & Cohen, 2022	Combined	Lower-middle income	Philippines	Asia	x	x	x	x	x	x							x	x
Holden & Lee, 2011	Tobacco	Multi-region	Costa Rica, El Salvador, Guatemala Honduras, Nicaragua & Panama*	South & Central America			x	x							x	x		x

Hu, Lee & Mao, 2016	Tobacco	Upper-middle income	China	Asia			x	x								x		
Iglesias, 2016	Tobacco	Upper-middle income	Brazil	South & Central America	x	x	x				x	x		x				
James, Lajous & Reich, 2020	SSBs	Upper-middle income	Mexico	South & Central America			x	x	x	x	x		x		x			x
Juma, Mapa-tassou, Mohamed, Beatrice, Ndinda, Oluwasanu, Mbanya, Nkhata, Asiki, & Kyobutungi, 2018	Combine d	Multi-region	Kenya, South Africa, Cameroon, Nigeria, Malawi	Africa			x	x	x			x	x	x		x		x
Juma, Mohamed, Matanje Mwangomba, Ndinda, Mapa-Tassou, Oluwasanu, Oladepo, Abiona, Nkhata, Wisdom, & Mbanya, 2018	Combine d	Multi-region	Kenya, South Africa, Cameroon, Nigeria, Malawi	Africa			x	x	x			x	x	x	x	x		x
Kaiser, Bredekamp & Iglesias, 2016	Combine d	Lower-middle income	Philippines	Asia	x	x	x	x	x		x	x	x		x	x	x	x
Krasovsky, 2010	Tobacco	Lower-middle income	Ukraine	Europe			x	x										
Kruger, Abdool Karim, Tugendhaft & Goldstein, 2021	SSBs	Upper-middle income	South Africa	Africa		x	x	x	x			x			x			x
Lauer, Sassi, Soucat & Vigo, 2023	Combine d	Global	Global	Global	x	x	x	x	x	x	x	x	x	x	x	x		x
MacKenzie & Collin, 2017	Tobacco	Lower-middle income	Cambodia	Asia			x				x					x		
Madurawala, Kiringoda, Thow & Arunatilake, 2023	SSBs	Lower-middle income	Sri Lanka	Asia	x	x	x	x	x	x	x		x		x			
Malan & Leaver, 2003	Tobacco	Upper-middle income	South Africa	Africa			x	x	x		x	x	x	x	x	x	x	x
Mambulu, Mkandawire, Dixon, Mason, Rishworth & Luginaah, 2015	Alcohol	Low-income	Malawi	Africa		x	x	x		x	x			x	x	x	x	x

Mapa-Tassou, Bonono, Assah, Wisdom, Juma, Katte, Njoumemei, Ongolo-Zogo, Fezeu, Sobngwi, & Mbanya, 2018	Tobacco	Lower-middle income	Cameroon	Africa			x	x	x			x				x	x	x	x
Mialon, Swinburn, Wate, Tukana & Sacks, 2016	Food	Lower-middle income	Fiji	Pacific			x					x	x			x	x		x
Mohamed, Juma, Asiki & Kyobutungi, 2018	Tobacco	Lower-middle income	Kenya	Africa			x	x				x	x	x	x	x	x	x	x
Mounsey, Aspasia Katrina, Tilema, Waqa, McKenzie & Thow, 2022	SSBs	Upper-middle income	Fiji & Tonga	Pacific			x					x		x	x		x	x	
Mukanu, Abdool Karim, Hofman, Erzse & Thow, 2021	SSBs	Lower-middle income	Zambia	Africa	x	x	x					x	x	x					
Oladepo, Oluwasanu & Abiona, 2018	Tobacco	Lower-middle income	Nigeria	Africa			x	x	x			x		x	x	x	x		x
Onagan, Ho & Chua, 2019	SSBs	Lower-middle income	Philippines	Asia			x	x	x		x	x	x	x	x	x			x
Owusu-Dabo, McNeill, Lewis, Gilmore & Britton, 2010	Tobacco	Lower-middle income	Ghana	Africa				x				x					x		
Parry, 2010	Alcohol	Upper-middle income	South Africa	Africa	x		x	x				x	x			x			x
Pereira, Gomes, Carvalho, Martins, Duran, Hassan, Cruz, Mais, Ferraz, Mialon, Johns & Bandeira, 2022	SSBs	Upper-middle income	Brazil	South & Central America			x	x				x	x	x	x	x	x		
Perez-Escamilla, Lutter, Rabadan-Diehl et al., 2017	SSBs	Multi-region	Regional	South & Central America			x	x	x			x	x	x	x				x
Pitso & Obot, 2011	Alcohol	Upper-middle income	Botswana	Africa	x		x	x				x	x				x	x	
Putri, Alemario, Melinda, Audwina, Espressivo, Herlinda, Meilissa & Saminarsih, 2023	SSBs	Upper-middle income	Indonesia	Asia			x	x	x			x	x	x			x	x	

Rao Seshadri, Kaulgud & Jha, 2021	Tobacco	Lower-middle income	India	Asia	x	x	x		x			x	x			x		
Ross, Tesche & Vellios, 2017	Tobacco	Multi-region	Global	Global			x											
Rosser, 2015	Tobacco	Lower-middle income	Indonesia	Asia		x	x	x	x	x	x				x	x	x	x
Roubal, 2017	SSBs	Upper-middle income	South Africa	Africa	x	x	x		x	x	x	x	x			x		x
Samet, Wipfli, Perez-Padilla & Yach, 2006	Tobacco	Upper-middle income	Mexico	South & Central America	x		x											
Sanni, Hongoro, Ndinda & Wisdom, 2018	Tobacco	Multi-region	South Africa & Togo	Africa			x	x	x			x	x	x	x	x	x	x
Sebeelo, 2021	Alcohol	Upper-middle income	Botswana	Africa							x	x			x		x	x
Smith, Savell & Gilmore, 2013	Tobacco	Multi-region	Global	Global	x		x						x					
Snowdon & Thow, 2013	Combined	Multi-region	Regional	Pacific	x	x	x	x			x	x		x	x	x	x	x
Tam & van Walbeek, 2014	Tobacco	Upper-middle income	Namibia	Africa			x	x	x			x		x	x	x	x	x
Théodore, González-Ángeles, Reynales-Shigematsu, Saenz-de-Miera, Antonio-Ochoa & Llorente, 2024	Tobacco	Upper-middle income	Mexico	South & Central America			x	x	x			x	x			x		x
Thow, Abdool Karim, Mukanu, Ahaibwe, Wanjohi, Gaogane, Amukugo, Ruhara, Ngoma, Asiki, Erzse & Hofman, 2021	SSBs	Multi-region	Botswana, Namibia, Kenya, Zambia, Rwanda, Tanzania & Uganda	Africa	x	x	x		x		x	x				x		
Thow, Qusted, Juventin, Kun, Khan & Swinburn, 2011	SSBs	Multi-region	Fiji, Samoa, Nauru* & French Polynesia*	Pacific	x	x	x		x		x	x	x	x	x		x	
Thow, Reeve, Naseri, Martynd & Bollars, 2017	Food	Upper-middle income	Samoa	Pacific		x		x		x		x			x	x		x
Van Walbeek, 2003	Tobacco	Upper-middle income	South Africa	Africa	x		x	x	x		x	x	x		x	x	x	

Van Walbeek, 2004	Tobacco	Upper-middle income	South Africa	Africa			x	x	x		x	x		x	x	x	x	
Vateesatokit, 2003	Tobacco	Upper-middle income	Thailand	Asia	x	x	x	x	x		x	x	x				x	x
Walls, Liverani, Chheng & Parkhurst, 2017	Tobacco	Lower-middle income	Cambodia	Asia			x	x			x	x		x		x	x	x
Weiger, Hoe & Cohen, 2022	Tobacco	Lower-middle income	Ukraine	Europe		x	x		x	x		x	x		x	x		x
Williams, 2015	SSBs	Upper-middle income	China & India	Asia		x	x				x					x	x	x
Wisdom, Juma, Mwangomba, Ndinda, Mapa-Tassou, Assah, Nkhata, Mohamed, Oladepo, Oladunni, Oluwasanu, Sanni, Mbanya & Kyobutungi, 2018	Tobacco	Multi-region	Cameroon Togo Malawi South Africa Kenya & Nigeria	Africa			x	x	x			x	x	x	x	x	x	x
World Bank, 2020	SSBs	Global	Global	Global	x	x	x											
World Health Organization, 2016	Tobacco	Global	Botswana, Egypt, Panama*, Philippines, Thailand & Vietnam	Global	x	x	x	x	x		x	x	x	x	x	x	x	x
World Health Organization, 2016	Combined	Global	Global	Global	x	x	x	x	x			x	x		x	x		x
World Health Organization, 2021	Tobacco	Global	Global	Global	x	x	x											
World Health Organization, 2022	SSBs	Global	Global	Global	x	x	x	x	x	x	x	x	x	x		x		x
World Health Organization, 2023	Alcohol	Global	Global	Global	x	x	x		x		x	x	x	x				
World Health Organization, 2024	Combined	Global	Global	Global	x	x	x				x	x					x	
Zuleta, Perez-Leon, Mialon & Delgado-Zegarra, 2023	Combined	Upper-middle income	Peru	South & Central America			x		x	x	x		x		x			x

\* HIC included in study

## Appendix 7 Participant information form (English)



### KEY INFORMANT INFORMATION SHEET

**Project title:**

The political economy of NCDs in Melanesia: Cross-comparison case studies of sugar-sweetened beverage taxation in Vanuatu and Fiji.

**Principal Investigator:**

This research project will be conducted by Lana Elliott, a Doctor of Philosophy (PhD) candidate in the College of Public Health, Medical and Veterinary Science at James Cook University.

**Project Overview:**

This project seeks to explore the policy environment underpinning health and multisectoral policy decisions which influence population vulnerability to non-communicable disease (NCD) risk factors. Utilising the adoption of sugar-sweetened beverage (SSB) taxation measures by Vanuatu and Fiji as case studies of proactive reform, this project aims to understand the ideas, interests and institutions which influence policymaking in this space.

This study will involve interviews with policy makers, bureaucrats, industry representatives and members of civil society organisations who were or are involved in the design and implementation of the SSB taxations and related multisectoral policy measures.

The study will provide an in-depth understanding of the social, political and economic factors that are influencing important multisectoral NCD reform in Vanuatu and Fiji. It is hence likely to be advantageous to informants and their government departments or organisations.

**Participant Involvement:**

Interviews will be approximately one-hour in duration and will be conducted in private, in a location deemed suitable by each participant. All interviews will involve open-ended questions surrounding NCD and multisectoral policy making in Vanuatu and Fiji with a specific focus on the SSB taxation. Participants will be asked to reflect on their experience, involvements and relationships pertaining to the introduction of the measure. With consent, the principal investigator will take notes during these interviews and sessions will be audio-recorded to facilitate transcription and analysis.

**Voluntary Participation & Withdrawal:**

Participation in this research project is voluntary and key informants may decline to take part or withdraw from the study at any time without negative consequences. Participants may also decline to answer any questions posed by the principal investigator during interviews. If consent is withdrawn, all hard and digital copies of collected research materials will be destroyed and will not be analysed as part of the project.

**Risks & Confidentiality:**

Every effort will be made to ensure confidentiality and anonymity of research participants. However, given the relative small populations of Vanuatu and Fiji and participant recruitment based on professional links to the study area of interest, there remains the potential for public recognition of likely participants.

The study has embedded mitigative action to minimise potential risks to participants. This action includes:

- Interview communication being neither openly discussed with third parties nor directly attributed to identified individuals.
- The de-identification of transcripts and assignment of alpha-numeric code.
- The storage of consent forms separately to any research data.
- The use of interview quotations in subsequent analyses and reporting will be attributable only to categories of respondents and not specific roles.

Cairns - Townsville - Brisbane - Singapore  
CRICOS Provider Code 001173

**Use of Data:**

All data collected during this project will be analysed in accordance with the JCU Code for the Responsible Conduct of Research. Results will feed into a PhD thesis as well as a number of discrete published works. These are likely to include technical papers, open-sourced journal articles and policy briefs made available to the Governments of Vanuatu and Fiji.

**Data Storage & Privacy:**

Data will be stored in accordance with the JCU Tropical Data Hub Guidelines for Research Data Management. All equipment used during the facilitation of the project will be physically and electronically secured. Any physical data in the field will be stored securely until such a point that it can be transferred to a locked filing cabinet in the principal investigator's office. Digital files will be stored on an encrypted hard-drive with backup versions saved in the JCU Tropical Data Hub password-protected cloud storages drive. Data will be archived for a period of at least five years.

**Research Approval & Ethical Clearance:**

This study will be conducted in accordance with the Australian Code for the Responsible Conduct of Research. The study and its ethical parameters have been endorsed by the Fiji National University College of Human Health Research Ethics Committee (ref: 176.20), the Vanuatu Human Research Ethics Committee (DPH02/2-LT/lt) and the JCU Human Research Ethics Committee (ref: H7931 & H8055). Should you have questions or concerns about the conduct of the study, each institution can be contacted through the below channels:

**Fiji National University College of Human Health Research Ethics Committee**

College of Medicine, Nursing and Health Sciences Research Unit  
Fiji National University, Suva  
P:  
E: healthresearch@fnu.ac.fj

**Vanuatu Human Research Ethics Committee**

Vanuatu Ministry of Health  
Private Mail Bag 9009  
Port Vila, Vanuatu  
P:  
E: vsiken@vanuatu.gov.vu

**JCU Human Research Ethics Committee**

Human Ethics Officer  
Research Office, James Cook University  
Townsville, Qld, 4811  
P: (61) 74781 5011  
E: ethics@jcu.edu.au

**Queries and Contact Details:**

Should you have any requests for information, queries or concerns regarding the study, you are welcome to contact Lana directly or her research supervisors, A/Prof. Stephanie Topp & Dr. Gade Waqa:

**Lana Elliott**

P: (  
E: lana.elliott@my.jcu.edu.au

**Dr. Gade Waqa**

P: (  
E: gade.waqa@fnu.ac.fj

**A/Prof. Stephanie Topp**

P: (  
E: stephanie.topp@jcu.edu.au

## Appendix 8 Participant information form (Bislama)



### Ki Informant Infomesen Pepa - VANUATU

#### Resej nem:

Politik mo ekenomik enviromen blong NCD lo Melanesia: Wan komparisen long suka dring tax blong Vanuatu wetem Fiji.

#### Nem blo wan we hemi mekem resej ia:

Lana Elliott bae hemi mekem resej ia long pat blong Docta blo Filosofi (PhD) blong hem long James Cook University skul blo Publik Helt, Medikal mo Vet Saens.

#### Ol samting we resej ia i wantem mekem:

Resej ia hemi wantem kasem mo loklok gud ol samting long Vanuatu we hemi mekem se ol kavman desisen long saed blong NCD I save kamantap. Resej ia bae hemi lukluk stret long suka dring tax long 2015 blong kasem ol tinktink mo ol rul we hemi save jenjem smol policy ia.

Resej ia hemi wantem storian smol wetem ol man mo woman lo kavman, industry mo publik we I gat intres o oli bin helpem putum tax ia o sam samting olsem i stap. Resej ia i wantem kasem gudfala save long ol sosol, politik mo ekonomik samting we hemi save jenjem NCD policy long Vanuatu. From samting ia, resej ia i sud gat sam gudfala samting we I kamaot long hem blong lifemap wok blong ol man mo woman blong kavman long fuja.

#### Ol samting we ol ki informant i mekem:

Storian ia I save tekples lo eni ples we I gud blong ki informant mo i no gat nara man long hem. Storian ia bae i no sud go moa bitim wan aoa. Ol kwesjen we investigator I askem I "open-ended" minim se I no gat wan stret answer long hem. Be bae evri kwesjen ia I stap long saed blong multi-sectoral NCD policy mo suka dring tax blong Vanuatu. Hemia I wan jenis blo tinkabaot mo stori smol long saed blong ol samting we ol ki informant I bin mekem mo luksave huia ol narawan we oli bin tekpat lo mekem policy ia I kamantap. Spos yu telem se i stret, investigator bae hemi karem smol not mo mekem audio-rekoding blong storian ia.

#### Fasin blo tekpat mo stopem:

Blong tekpat long resej ia hemi wan voluntary samting minim se no man I save fosem wan blong tekpat long hem. Mo ol man mo woman we I tekpat long resej ia I save stopem storian wetem investigator long eni taem we hemi no wantem mekem o hemi no harem gud. I stret tu spos wan ki informant I no wantem telemaot tinktink blo hem long wanwan kwesjen. I stret spos ol ki informant i no telem investigator from wanem hemi mekem fasin ia mo investigator bae hemi no tinktink nogud o mekem eni nogud samting long wan we hemi no wantem mekem o i stopem. Spos wan I stopem storian, investigator bae hemi sakem ol not mo audio-rekoding blong storian we i mekem finis mo bae hemi no usum long resej blong hem.

#### Risk mo Konfidentjiality

Bae investigator ia I stap mekem evrisamting hemi save mekem blong mekem sua se ol man I no save luksave man mo woman we I tekpat long resej ia. Be from Vanuatu hemi wan smol kantri mo investigator I wantem kasem tingting long wanwan man mo woman we oli gat save long saed blong suka drink tax, I gat wan risk we sam man mbae I save luksave se hu i bin tekpat long resej ia.

Resej I gat sam impoten samting we I stap insaed long hem blo mekem risk ia i ko moa smol lelebet. Sam samting ia i:

- Ol stori we wan I mekem wetem investigator bae investigator hemi no telem wan naraman mo bae hemi no putum nem blong ol ki informant taem we hemi mekem ol report.
- Ol not we hemi mekem bae I gat kod we hemi kavaremap nem blong wanwan man.
- Bae hemi no putum ol consent fom I stap long semak ples long ol not blong storian.
- Eni quotation, i minim se stret samting we wan i telem hem, long repot bae I just telem kaen wok o rol blong wanwan man nomo. I minim se nem blong ol ki informant bae I neva stap insaed long repot.



**Haonao bae hemi usum data:**

Taem we investigator I lukluk ol data long resej ia bae hemi mekem long saed blo fasin blo JCU Kod blong Responsibol Konduk blong Resej. Ol data ia bae hemi ko insaed long PhD pepa blong investigator mo wanwan repot we I ko long pablik. Sam kaen report mbae I save mekem I teknikel pepa, jernel pepa we ol man I save kasem mo ol policy dokumen we I ko long Kavman blo Vanuatu.

**Data Storage & Privacy:**

Data we I kamaot long resej ia bae investigator I usum long saed blong fasin blong JCU Tropikal Data Hub Gaedlaen blong Resej Data Manajmen. Ol samting we investigator I usum long saed blong research bae I stap insaed lo wan sef ples mo komputa blong hem i gat paswod mo ol narafala samting olsem long hem. Eni not we investigator I mekem long taem we hemi stap long Vanuatu bae I stap long wan sef ples kasem taem we hemi save putum I ko insaed long wan cabinet blo fael we i gat wan lok long hem long ofis blo hem. Ol komputa fael lo ngsaed blo resej ia bae I stap long wan encrypted komputa draev mo I gat wan nara kopi long hem we bae hemi stap insaed long JCU Tropikal Data Hub onlaen fael wetem wan paswod long hem. Ol data blong resej ia bae hem i stap long mao taem bitim faev yia.

**Resej Approval & Etik:**

Resej ia bae hemi holemap ol etik mo gudfala samting long Kod Blo Responsibol Resej blong Ostrelia. Resej ia I bin pastru long Vanuatu Ministri blo Helt (ref: DPH02/2-LT/lt) mo JCU Human Resej Etik Komiti (ref: H7931) finis. Spos yu gat sam kwesjen o yu tinkse resej ia i bin mekem wan nogud samting, yu save toktok wetem olgeta:

**Vanuatu Ministri blong Helt**  
 Private Mail Bag 9009  
 Port Vila, Vanuatu  
 Phone: (678) 22512  
 E-mail: vsiken@vanuatu.gov.vu

**JCU Human Resej Etik Komiti**  
 Research Office, James Cook University  
 Townsville, Qld, 4811  
 Namba: (61) 74781 5011  
 Email: ethics@jcu.edu.au

**OI Kontak Infomesen:**

Spos yu gat sam kwesjen o wantem save samsamting long saed blong resej ia, yu save toktok wetem Lana o supavaesa blong hem:

**Lana Elliott**  
 Numba: |  
 Email: lana.elliott@my.jcu.edu.au

**A/Prof. Stephanie Topp**  
 Numba: |  
 Email: stephanie.topp@jcu.edu.au

**Appendix 9 Participant consent form (English)**

This administrative form  
has been removed

**Appendix 10 Participant consent form (Bislama)**

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has been removed

## Appendix 11 Key informant interview question guide



### The political economy of NCDs in Melanesia: Cross-comparison case studies of sugar-sweetened beverage taxation in Vanuatu and Fiji.

Lana Elliott, Principal Investigator

#### Semi-Structured Interview Question Guide:

1. Tell me about your involvement and understanding of the sugar sweetened beverage (SSB) taxation.
2. What do you believe was the intention of the SSB tax policy?
  - a. Do you think the intention differed across stakeholder involved?
3. Were there particular events that led to the identification and instigation of this reform?
4. Can you recall which organisation or ministries were involved in its development?
  - a. What role was played by each stakeholder group?
  - b. How was communication facilitated between this group?
  - c. Were any stakeholder groups intentionally excluded from consultation?
5. What evidence was used to support the development of the taxation measure?
  - a. What was the nature of this evidence? Global, regional or local? Health, trade or economic?
  - b. Who gathered the evidence that was used to support the policy?
6. Who determined the technical structure of the taxation?
  - a. What considerations do you believe were in mind?
7. Who championed this reform through both the bureaucratic and parliamentary systems?
  - a. Were there any strong objections to the measure?
    - i. If so, what alternatives policy options had been suggested?
  - b. Were there points in which the measure stalled or was prevented from reaching the next approval process?
    - i. If so, can you tell me about these instances?
8. Was assistance provided by regional or global health, trade or financial bodies?
  - a. What was the nature of this assistance?
9. Was public consultation undertaken?
  - a. If so, who engaged in this?
10. Is there anything that I have not asked about that you think would be important for me to understand?
11. Are there any individuals, departments or organisations you think it is important for me to talk to?

**Appendix 12 Vanuatu Human Research Ethics Committee approval**

This administrative form  
has been removed



**Appendix 13 Fiji Human Research Ethics Committee approval**

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**Appendix 14 JCU Human Research Ethics Committee reciprocal approval (Vanuatu)**

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**Appendix 15 JCU Human Research Ethics Committee reciprocal approval (Fiji)**

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### Appendix 16 Vanuatu case study reflexivity statement supplementary file

Guiding Question	Authors' Response
<b>Study conceptualisation</b>	
1. How does this study address local research and policy priorities?	This study was initially conceived by LME while writing the Vanuatu NCD Policy and Strategic Plan 2016-2020. As such, the study directly links to strategic area 2.1.4 of the 2016-2020 plan and the current NCD Policy and Strategic Plan 2021 – 2030. Its focus on understanding dynamics underpinning the health sector's use of tax measures to improve population health also links with priorities outlined in the National Roadmap for Non-Communicable Diseases and the regional equivalent, Non-Communicable Disease Roadmap Report. Further, this study directly responds to calls for more research into how tax measures have been used in Vanuatu, outlined in a Ministry of Health 2016 report titled 'Fiscal Measures for the Prevention and Control of NCDs in Vanuatu', which was co-authored by LME when working with the Government of Vanuatu.
2. How were local researchers involved in study design?	Ni-Vanuatu colleagues were not directly involved in the study's design. The study was conceptualised by LME who has spent 9 years working to strengthen health policymaking in Vanuatu. This research forms part of LME's PhD studies under the supervision of ST, SD and Pacific researcher, GW. The study's design was endorsed by the Director of Public Health and the Vanuatu Ministry of Health Executive as part of the Human Research Ethics Committee approval process.
<b>Research management</b>	
3. How has funding been used to support the local research team(s)?	Local research teams were not involved in the study.
<b>Data acquisition and analysis</b>	
4. How are research staff who conducted data collection acknowledged?	All data were collected by LME.
5. How have members of the research partnership been provided with access to study data?	All members of the research team have access to the original data files and NVivo collated project file.
6. How were data used to develop analytical skills within the partnership?	LME engaged in frequent discussions with the authorship team during the analysis phase of the study to build analytical research skills and test hypotheses. Additional analytic input was provided by all authors during the study's write up and refinement phases contributing to further advance the clarity of the study's findings and provide additional learning opportunities.
<b>Data interpretation</b>	
7. How have research partners collaborated in interpreting study data?	All authors contributed to the iterative interpretation of results during the analysis and write-up phases of the study
<b>Drafting &amp; revising for intellectual content</b>	
8. How were research partners supported to develop writing skills?	LME, as a PhD student and early career researcher, was supported in developing and refining academic writing skills by the ST, SD and GW as senior academics.
9. How will research products be shared to address local needs?	This study will be published as open access. A series of knowledge transmission sessions have also been embedded within the study design of the broader thesis to ensure key findings are provided to ni-Vanuatu and regional decision-maker in both oral and written form.
<b>Authorship</b>	
10. How is the leadership, contribution and ownership of this work by LMIC researchers recognised within the authorship?	The design of and finding from this study have benefited greatly from input provided by Fijian-based Pacific academic and co-author GW. As a regional leader in NCD research, GW's technical insights and mentorship have aided in ensuring the integrity of research findings.
11. How have early career researchers across the partnership been included within the authorship team?	LME is the study's first author and is both a PhD student and early career researcher.
12. How has gender balance been addressed within the authorship?	All members of the research team are female.
<b>Training</b>	

<p>13. How has the project contributed to training of LMIC researchers?</p>	<p>The training of LMIC researcher was not a core focus of this research however collaboration and ongoing discussions between the authorship team provided learning opportunities for LMIC and HIC-based authors. Knowledge transmission sessions embedded in the design of the broader thesis to which this study is a part will also, where appropriate, extend to supporting ni-Vanuatu colleagues to advance their own qualitative research skills and ability to translate research findings into action.</p>
<p><b>Infrastructure</b></p>	
<p>14. How has the project contributed to improvements in local infrastructure?</p>	<p>This project has not directly contributed to the improvement of local infrastructure.</p>
<p><b>Governance</b></p>	
<p>15. What safeguarding procedures were used to protect local study participants and researchers?</p>	<p>Human research ethics approval was granted for this project by the Vanuatu Human Research Ethics Committee and the James Cook Human Research Ethics Committee. Particular safeguards to ensure the safety and anonymity of key informants included the availability of study information and consent forms in both English and Bislama, the inclusion of an English-Bislama bilingual interviewer (LME), the de-identification of research informants in data analysis, write up and publication. Consent to record interviews was also collected separately to participation consent and consent document was stored separately to interview data. Significant changes were also made to the data collection method (i.e. shifting to remote interviews) to protect the health of the research team and study informants following the outbreak of COVID-19.</p>