

Online Supplement

RESEARCH METHODOLOGY

From June 2019 – May 2020, we analyzed internal industry documents relevant to the Mexican soda tax in the University of California at San Francisco’s Food Industry Documents Archive (FIDA)[1]. The FIDA contains a collection of internal documents from companies, such as Coca-Cola, that were obtained through Freedom-of-Information (FOI) requests, or leaked documents, including internal memos, emails, and other private communications between corporate executives and researchers they fund. Bilingual searches confined to 2014-2018 were initiated with the keywords: "Mexico" AND "tax"; "soda tax"; "impuesto"; “refresco”; “impuesto a refresco”; “bebidas azucaradas,” and yielded 67 documents. We triangulated FIDA materials with publicly-available documents using online searches and snowball techniques (webpages, grey literature, government documents, press, social media accounts). We coded and analyzed all materials using standard qualitative methods for industry documents analysis.[2]

In addition, we conducted a comprehensive search for empirical studies on the effectiveness of the Mexican soda tax, both industry-funded and independent. We performed a search in PubMed with the key words “soda tax” OR “sugar-sweetened beverages tax” OR “SSB tax” AND “Mexico” from 2014-2020, and obtained 44 articles. We restricted the studies to those that evaluated changes in sales, consumption, or health outcomes, which yielded 12 papers. We performed additional searches in google to obtain non-peer-reviewed studies with the same criteria and keywords in English and Spanish, bringing in three additional studies. (see Suppl. Table 1). We coded and analyzed the documents guided by the policy dystopia model.[3–5] This model divides industry strategies into instrumental (e.g., direct lobbying, lawsuits) and discursive (e.g., efforts to shape the debate through framing and messaging).

One author (A.P-T) prepared analytic memos, and organized the information chronologically and thematically. All authors reviewed memos to refine and focus research questions. We repeated this analytic process until the historical timeline was clear and we had reached theoretical saturation. All Spanish-language materials were translated by a native Spanish speaker on the team and back-translated by a native English speaker on the team.

Methodological Limitations: We did not analyze the role of civil society organizations, nutrition leaders, or academics involved in discussions around Mexico's soda tax. Although we supplemented FIDA materials with publicly available documents from a variety of industry representatives and trade groups, the FIDA collections provide a limited view. Many of the available FIDA documents come from the Coca-Cola Corporation, which is the third largest beverage company in the world and holds the dominant market share in Mexico.[6]

We did not interview key actors involved in the policy process. Data are limited to the information that captured by the FIDA and those that are publicly available. Some documents or webpages accessed online during data collection have been removed from the websites accessed.

Table 1. Timeline of events and instrumental strategies performed by the Food and Beverage Industry in regards to soda taxation in Mexico

Date	Event	Instrumental Strategies
01/01/14	National Soda tax in Mexico took effect.[7]	
09/14/14	Minister of Health appointed the advisory council of the Mexican Observatory on Non-Communicable Diseases with high representation of food and beverage industry.[8]	Direct involvement and influence in policy
05/15/15	WHO published the report "Fiscal policies for diet and the prevention of noncommunicable diseases" recommending taxes to discourage the consumption of unhealthy food.[9]	
06/14/15	Preliminary non-industry-funded results on the effectiveness of SSB tax in Mexico.[10]	
06/19/15	Coca-Cola email about Huffington Post article criticizing non-industry-funded preliminary results: "The international Council of Beverages Association provided background material to help with this piece".[11]	Information management (Suppression and reputation management)
07/09/15	ANPEC: Press conference claiming that 30,000 stores closed because fiscal measures, including soda taxation.[12]	Information management (Production)
07/10/15	Coca-Cola email about ANPEC press conference: "The head of the Mexican National Alliance of Retailers, Cuauhtémoc Rivera presented yesterday the results of a survey 'Popular consumptions, how is it doing?' ...For your background, Rivera has been a key member of the coalition created when the tax proposal was originally presented".[13]	Information management (Amplification)
07/15/15	Coca-Cola email about sharing information related to soda tax in Mexico: International's Manager of Public affairs to executives in Communications and Government relations sharing "relevant and useful updates on the excise tax in Mexico... to use these materials to engage with stakeholders".[14]	Information management (Amplification)
09/02/15	ILSI and RIPPE Lifestyle Institute symposium "Sweeteners and health".[15]	Information management (Suppression)
10/19/15	Initiative in the Finance Commission of the Chamber of Deputies for reducing the SSB tax to 0.5 cents per liter in beverages with less than 5 grams of sugar per 100 ml. President of the SHCP Commission of the Congress stated that F&BI was behind the initiative.[16]	Direct involvement and influence in policy
10/20/15	Lower Chamber of Congress voted in favor of reducing the SSB tax. [17]	
10/28/15	Senate voted against reducing the SSB tax. Kept it at 1 peso per liter.[18]	
11/20/15	ILSI Mexico suspended "For engaging in activities that can be construed to be policy advocacy and/or public relations efforts to influence policy".[19]	Information management (Credibility)
11/2015	ITAM Industry-funded study claiming that the tax reduced calories for only 1%, with no impact in obesity.[20]	Information management (Production)
11/2015	COLMEX Industry-funded study claiming that the tax was regressive.[21]	Information management (Production)
12/2015	UANL Industry-funded study claiming that the tax had decreased by only 3-4.4%, and had produced 10,815 job losses.[22]	Information management (Production)
01/06/16	First peer-reviewed non-industry-funded quantitative assessment of the effects of SSB tax was published.[23]	

01/25/16	WHO Commission on Ending Childhood Obesity recommended soda taxes.[24]	
02/2016-03/2016	Coca-Cola Europe: "Radar screen" report stating the new taxes were assessed as "business impact" and "likelihood to materialize".[25]	
03/14/16	Coca-Cola email about paper in NYT related to soda taxes in Mexico "[ABA Vice President of Policy] shared the Mexico Autonomous Institute of Technology's study, which reveals that the tax has failed to improve health as its proponents claimed, is regressive and costs jobs. ABA will continue to manage this inquiry, with strong input and guidance from TCC system to ensure a balanced, factual piece".[26]	Information management (Amplification, suppression)
03/16/16	ITAM (authors from industry-funded report) hosted a symposium "Obesity: causes and public policies response". Authors claimed that SSB tax would not change consumption.[27]	Information management (Amplification, credibility)
04/27/16	Coca-Cola email about article in Wall Street Journal: "Mike Esterl at WSJ is writing a story on the impact of the tax on the soft drink business in Mexico. [Mike] held conversations and interviews with the ABA and ANPRAC. He reviewed multiple studies from well-respected institutions in Mexico (ITAM, COLMEX, UANL, supported by funding from industry) that make clear the tax was ineffective."[28]	Information management (Amplification)
09/06/16	ANPRAC launched website impuestoscaloricos.com (calorictaxes.com), showing industry-funded reports and videos from ITAM symposium claiming soda tax is not working.[29]	Information management (Amplification)
02/22/17	Non-industry-funded paper published in Health affairs: In Mexico Evidence of sustained consumer response two years after implementing a Sugar-Sweetened Beverage tax.[30]	
02/23/17	International Council of Beverages Association released a statement Response to Health Affairs Journal Article on the Mexico Sugar-Sweetened Beverage Tax: "This study does not show any impact from the tax on the obesity rates in Mexico...here has been no demonstrated health benefit to Mexicans from taxation...What actually works is real, meaningful, coordinated efforts by government, industry, and healthcare and consumer stakeholders in local markets around the world working together to implement evidence-based solutions."[31]	Information Management (Suppression)
12/06/17	International Council of Beverages Association launches the Latin American Regional Group.	Coalition Management
04/04/18	LANCET task force: NCD and economics: recommended soda taxation.[32–34]	
05/15/18	First draft of "Time to deliver" (for UN High level meeting) for public consultation: ICBA claimed tax in Mexico was not working.[35]	Information Management (Suppression)
06/01/2018	Final Product from UN High Level meeting "Time to deliver": "Best buys" did not include SSB taxation. [36]	Information Management (Suppression) and Direct involvement and influence in policy
09/27/18	UN High Level Meeting: Mexican committee composed mainly by Food and Beverage Industry representatives.[37]	Direct involvement and influence in policy

Table 2. Studies Evaluating the Mexican Soda Tax, 2015-2020

Date of Publication	Article	Type of Document /Journal	Funding	Objective	Results	Conclusions
2015	Aguilar A, et al.[20]	Report / Mexico Autonomous Institute of Technology Mexico Autonomous Institute of Technology (ITAM)	Mexican Board of the Consumption Industry (ConMexico)	To estimate the impact of the introduction of a series of taxes on sugary drinks and other products with high energy density in Mexico.	<ul style="list-style-type: none"> • A decrease in purchases of sugar-sweetened beverages (SSB) ranges from 6.5 to 7%. • Calories purchased decreased by 1% • SSB tax did not decrease BMI. 	<ul style="list-style-type: none"> • The tax did not substantially change the caloric intake, but increased the fiscal revenue. • Households whose head BMI are classified as obese respond with a smaller decrease in purchases. • The tax has a smaller effect on the population for which it was intended.
2015	Chapa-Cantu J, et al. [22]	Report / Autonomous University of Nuevo Leon (UANL)	Consultancy for Private sector	To evaluate trends in sales of SSBs in the past years.	<ul style="list-style-type: none"> • Soda sales reduction of 3-4.4%. • Soda sales reduction represents a deficit of 6.4-25.2 billion pesos. • 10,815 - 42,382 jobs lost due to the tax. 	<ul style="list-style-type: none"> • The caloric intake of sodas contributes to 7% of the total kcal per day and 20.5% of kcal surplus per day. Soda consumption, therefore, is not the main cause of obesity in the country. • The SSB tax reduced consumption by 15 ml representing 6.3 kcal per day. • Tax is regressive because even though the collection comes mainly from the richest households, the tax burden is heavier in the poorest households. • SSB tax increased revenues but did not substantially reduce caloric intake.

2015	Romero-Tellaecche, et al.[21]	Report / The College of Mexico (COLMEX)	National Association of Soda and Carbonated Water Producers (ANPRAC)	To estimate the change in the consumer's economic wellbeing after Mexico implemented the SSBs tax.	<ul style="list-style-type: none"> • A 10% increase in SSB prices in 2014 reduced economic wellbeing (the proportion of income to spend on food and beverages) by 1.65%, representing 56.9% of the total reduction in the economic wellbeing in 2014. • The higher impact was on the lowest tertile of socioeconomic status (SES)with a 2% reduction, while the lowest impact was in those with high SES with a decrease of 1.26%. 	<ul style="list-style-type: none"> • The SSB tax negatively affects the wellbeing of consumers. • The cost of the policy is particularly harmful in a situation where inequity and poverty are notorious.
2016	Colchero MA, et al. [23]	Peer-reviewed / BMJ	Bloomberg Philanthropies and Robert Wood Johnson Foundation	To evaluate changes in consumer beverage purchases after the implementation of the excise tax, using food purchase data from a representative group of households in cities with more than 50,000 residents.	<ul style="list-style-type: none"> • Six months of SSB tax implementation led to an average 5.6% decline in taxed beverages purchases. • After 12 months of SSB tax implementation sales decreased by 12%. • The average change in sales of SSB tax in 2014 was -6.1%. • Reductions in purchases were greater in low SES households reaching a 	<ul style="list-style-type: none"> • The reduction of more than 10% on SSB purchases in the last quarter of 2014 shows that the demand was price elastic and that even a relatively small tax can make some difference in the demand for SSB. • Taxes on food and beverages have been argued to be regressive. However, larger reduction in purchases among households of low SES suggest that the burden of the tax was lower than it would have been if

					<p>decline of 17.4% by December and an average decline of 9.1% in 2014.</p> <ul style="list-style-type: none"> The average change in purchases of untaxed beverages was +4%. 	<p>there was no differential impact by SES.</p>
2016	Colchero MA, et al.[38]	Peer-reviewed / PLOS ONE	Bloomberg Philanthropies and US National Institutes of Health	To estimate changes in sales of SSBs and plain water after a 1 peso per liter excise SSB tax was implemented in Mexico.	<ul style="list-style-type: none"> A decline in sales of 6.2-7.3% for the two-year post-tax (2014-2015) compared to the pre-tax period (2007-2013). Increase in bottled water sales of 5.2-11.8% (2014-2015) compared to the pre-tax period (2007-2013). 	<ul style="list-style-type: none"> Comparing unadjusted SSB sales would incorrectly conclude that sales increased after the tax implementation. In contrast, when using a statistical model that adjusts for seasonality and economic activity, results showed a 7.3% sales reduction of SSB per capita in the 2-year post-tax period. Results of this study provide additional evidence indicating the effectiveness of the SSB tax in reducing sales the first and second year post-tax.
2016	Sanchez-Romero LM, et al.[39]	Peer-reviewed / PLOS ONE	US National Institutes of Health, UC-MEXUS CONACYT	To project the longer-term (2013 to 2022) impact of SSB tax on diabetes, coronary heart disease, stroke, mortality, and associated healthcare costs in Mexico.	<ul style="list-style-type: none"> Considering 10% reduction in SSB consumption with 39% caloric compensation. 189,300 cases of diabetes, 46,300 cases of coronary heart disease (CHD), and 10,900 deaths of CHD and stroke prevented. Savings in direct healthcare costs of 983 million international dollars. 	<ul style="list-style-type: none"> Mexico's SSB tax has the potential to decrease SSB consumption, reducing the burden of diabetes and cardiovascular disease (CVD) morbidity and mortality. Healthcare savings resulting from reduced SSB consumption could be reallocated toward other public health promotion programs and to improve care for diabetes, CVD, and other diseases.

					<ul style="list-style-type: none"> • 35-44 y age group have the largest reductions in diabetes incidence. 	
2017	Colchero MA, et al.[30]	Peer-reviewed / Health Affairs	Bloomberg Philanthropies, Robert Wood Johnson Foundation, and US National Institutes of Health	To estimate changes in purchases from stores of taxed and untaxed beverages two years after implementing the SSB tax.	<ul style="list-style-type: none"> • Decrease in SSB purchases by 5.5% in 2014, 9.7% in 2015, and an average of 7.6% in both years. • 9.0% in 2014 and 14.3% in 2015 among low-SES populations. 	<ul style="list-style-type: none"> • In contrast to industry reports, results show that there was a further reduction in SSB purchases in 2015 beyond the reduction in 2014. • Decreases in purchases were higher among households of lower SES which could lead to higher health care savings.
2017	Colchero MA, et al.[40]	Peer-reviewed / Journal of Nutrition	Bloomberg Philanthropies, National Institute of Public Health (INSP), and US National Institutes of Health.	To examine changes in SSB and bottled water purchases after the SSB tax, and to evaluate heterogeneity by household income, urban and rural strata, and household composition.	<ul style="list-style-type: none"> • Reduction of 6.3% in SSB purchases vs. expected purchases in 2014 based on the 2008-2012 trend. • 16.2% increase in bottled water purchases; low-income households had the highest reductions in SSB purchases (10.3%) vs. middle (3.7%) and high SES (5.8%). • Urban areas had the greatest reductions and households with children and adolescents. 	<ul style="list-style-type: none"> • SSB purchases decreased and bottled water purchases increased in 2014. • The article provides novel estimations on the heterogeneity of changes in household purchases of SSBs and water in 2014.
2017	Guerrero-Lopez CM, et al.[41]	Peer-reviewed/ Preventive Medicine	Bloomberg Philanthropies; US National Institutes of Health	To assess changes in employment associated with the implementation of the SSB and non-essential energy-	<ul style="list-style-type: none"> • Statistically significant, but small, positive change in the employment trend in the post-tax session (monthly average increase 0.09%). 	<ul style="list-style-type: none"> • There were no significant changes in employment after the implementation of the taxes. • It is unexpected that a potential reduction in employment in the manufacturing industries would have an impact on

				dense food taxes in Mexico.	<ul style="list-style-type: none"> No changes in non-essential dense manufacturing industry. Small but statistically significant change in post-tax trend (average monthly increase 0.03%) in commercial stores. Small decreasing trend in national unemployment rate post-tax period (average monthly reduction -2%). 	unemployment rates in the country as these industries account only for 1.7% (SSB) and 2.2% (non-essential energy-dense food) of all employees in the manufacturing industry.
2017	Barrientos-Gutierrez T, et al.[42]	Peer-reviewed / PLOS ONE	Bloomberg Philanthropies, Michigan Centre for Diabetes Translational Research, National Institute of Public Health (INSP), and Harvard University	To estimate the expected effect on body mass index (BMI), obesity, and diabetes from the SSB tax in Mexico. (two scenarios:10% and 20% in SSB tax)	<ul style="list-style-type: none"> 10% tax: BMI reduction of 0.15 Kg/m²; 2.54% decrease in prevalence of obesity after 10 years. 92,000 cases of diabetes averted by 2030. 20% tax: BMI reduction of 0.31 Kg/m²; 6.85% decrease in prevalence of obesity after 10 years. 184,000 cases of diabetes averted by 2030. 	<ul style="list-style-type: none"> Achieving 0.15kg/m² reduction in BMI at the population level with one single intervention is relevant, as it translates into 2.54% reduction in the obesity prevalence 10 years after the tax. Largest declines in BMI were observed in low SES, it means that the benefits derived policy favors poorer households, which translates into savings due to reductions in medical attention and gains in productivity.
2018	Alvarez-Sanchez C, et al.[43]	Peer-reviewed / PLOS ONE	Bloomberg Philanthropies and Tisch Doctoral Scholar Fund, Teachers College Columbia University	To evaluate the potential signaling effect of the Mexican tax on SSBs by analyzing the association between awareness of and opinions about its effectiveness with	<ul style="list-style-type: none"> 65.2% of participants reported being aware of the SSB tax, but only 20.3% of respondents said they thought the SSB tax helped decrease purchases of SSBs. Respondents that were aware of the SSB tax were 30% more likely to report a 	<ul style="list-style-type: none"> Accompanying SSB taxes with highly visible educational/informational campaigns may contribute to amplifying their effect by further reducing consumption of SSBs.

				current consumption of SSBs.	decrease in their SSB consumption.	
2019	Ng SW, et al.[44]	Peer-reviewed / Public Health Nutrition	Bloomberg Philanthropies, US National Institutes of Health, and Robert Wood Johnson Foundation	To estimate the differential changes in taxed and untaxed beverages by volume of purchases associated with implementing the SSB tax, using data on beverage purchases among urban Mexican households.	<ul style="list-style-type: none"> • High shoppers of taxed beverages at baseline had the highest reductions of taxed beverages purchases in 2014 (7.5% -8.6% in 2014, and 16.1% - 20.1% in 2015). • Low shoppers of untaxed beverage at baseline increased the purchases of untaxed beverages (9.4%-19.2% in 2014 and 11.3%-14.0% in 2015). • High shoppers of untaxed beverage at baseline had small reductions of untaxed beverages in 2014 (1.2-1.4%) but larger in 2015 (11.6% -13.2%). • Among higher shoppers of taxed beverage at baseline, the highest reduction in taxed beverages was in low SES (-10.3% in 2014 and -23.7% in 2015). 	<ul style="list-style-type: none"> • Although the tax is relatively low, the greater reductions of taxed beverages purchases among higher consumers may impact health outcomes countrywide, assuming no substitutions for beverages with high sugar content or any other food.
2019	Basto-Abreu A, et al.[45]	Peer-reviewed / Health Affairs	Robert Wood Johnson Foundation, Bloomberg Philanthropies, Harvard University (Lown Scholars Program)	To estimate the ten-year impact on health outcomes and quality of life outcomes, and the cost-effectiveness of the SSB tax in Mexico.	<ul style="list-style-type: none"> • After two years of the soda tax implementation, there would be a reduction in the prevalence of obesity of 0.21 percentage points and would prevent approx. 239,900 cases of obesity. 	<ul style="list-style-type: none"> • The SSB tax is expected to have a modest effect reducing excess weight in children and adults. • In the long term SSB tax is expected to reduce key obesity-related diseases. • The tax could improve quality of life and save 3.98 USD in health

					<ul style="list-style-type: none"> • In ten years, the tax would prevent 61,340 cases of diabetes, 695 cases of cancer, 3990 cases of stroke, 2830 cases of hypertensive heart disease, and 4380 cases of ischemic heart disease. • 2 pesos per liter would double or almost double the effect. The soda tax would add 918 life-years, 55,300 QALYs, and avert 5,840 DALYs. • The tax would save 91.6 million over ten years, resulting in a cost-saving intervention (3.98 dollars in savings health care costs per dollar spent on the implementation). 	<p>care costs for every dollar spent on its implementation.</p> <ul style="list-style-type: none"> • Increasing the current tax could lead to larger health benefits and future savings in health care costs.
2020	Sanchez-Romero L, et al. [46]	Peer-reviewed / BMJ	Bloomberg Philanthropies	To estimate the change in soda consumption categories three years after the implementation of the SSB tax, using two pre-tax waves and one post-tax wave of a Mexican adult cohort.	<ul style="list-style-type: none"> • After the tax was implemented, the probability of becoming a non-consumer and low soda consumer, increased by 4.7 and 8.3 percentage points, respectively. • The probability of becoming a medium and high soda consumer decreased by 6.8 and 6.1 percentage points, respectively. 	<ul style="list-style-type: none"> • The SSB tax in Mexico helped to reduce soda consumption three years after the implementation. • A fiscal measure can be effective in helping to reduce intake of SSB.

					<ul style="list-style-type: none"> • Stronger effects were observed in those with higher education level, and in those with medium/higher income. 	
2020	Torres-Álvarez R, et al.[47]	Peer-reviewed/ Pediatric Obesity	Bloomberg Family Foundation, US National Institutes of Health	To estimate the 1-year effect of Mexico's SSB tax on body weight of children and adolescents	<ul style="list-style-type: none"> • Total Energy was expected to decrease 17.6 kcal/person/day, being up to 29.2 kcal/person/day among high consumers. • Body Weight change: 0.42 kg in total population, and 0.72 kg in high consumers. 	<ul style="list-style-type: none"> • The current SSB tax represents an effective national policy to reduce body weight in children and adolescents.

Table 3. Contrasting claims made by food and beverage industry-sponsored research and independent peer-reviewed studies on the Mexican soda tax 2015-2020

		Arguments from industry-funded studies		Arguments from non-industry-funded studies	
Domain	Argument	Quotes	Source	Quotes	Source
The economy	Policy will lead to lost jobs	"A reduction of 3,674 in SSB sales, suggests a loss of 10,815 jobs."	Industry-funded report: UANL[22]	"Our results show that there were no significant changes in employment associated with the taxes in the manufacturing industries"	Guerrero-Lopez C et. Al., Prev Med (Baltim) 2017[41]
		"A second simulation, under a reduction on sales of 14.4 million pesos, employment get reduced by 42,382 jobs"		"There was an increase in sales of bottled water manufactured partially by the same industry that produces SSB, ... [and there] were increases in untaxed beverages... This increase could have offset the potential negative effect on employment associated with the reduction in sales of taxed beverages"	
	Policy will lead to store closures	"More than 30,000 small stores closed last year due to this tax and lack of safety and security, resulting in the loss of 50,000 jobs"	Industry-funded survey: ANPEC[12]	"As commercial establishments sell taxed and untaxed food and beverages, if they are offering more bottled water or other untaxed food or beverages, there is no reason to expect reductions in employment in this sector"	
	Policy will affect the economy of the country	"The reduction of 3.6 billion pesos in sales of SSB generates a reduction in the total production of Mexican economy of 6.4 billion pesos, representing of 0.4% of the GDP"	Industry-funded Report: UANL[22]	"It is unexpected that a potential reduction in employment in the manufacturing industries would have an impact on unemployment rates in the country as these industries account only for 1.7% (SSB) and 2.2% (nonessential energy-dense food) of all employees in the manufacturing industry."	
Social Justice	Policy is regressive	"Although the collection comes mainly from the richest households, the burden of the tax is heaviest in the poorest households. Therefore, the tax is considered regressive."	Industry-funded Report: UANL[22]	"Taxes on food and beverages have been argued to be regressive as the poor pay a higher proportion of their income. However, results from this study showing a larger reduction in purchases among households of low socioeconomic status suggest that the burden of the tax was lower than it would have been if there was no differential impact by socioeconomic status. Additionally, if the tax revenue is appropriated toward decreasing disparities in health or socioeconomic status, the broader fiscal effects of the tax could arguably be progressive."	Colchero et. Al. BMJ 2016; 352: h6704.[23]

	Policy is unfair to the poorest	"The SSB tax as a tool to attend health problems negatively affects the wellbeing of the consumers, and the population with the lowest income are the most affected, in which the costs of the tax policy is greater."	Industry-funded Report: COLMEX[21]	"The finding that larger declines in BMI were observed in the low SES is important. It means that the benefits derived from the reduction in purchases due to the tax favours the poorer households in terms of lower risks of obesity and chronic diseases in the medium and long run, which translates into savings due to reductions in medical attention and gains in productivity"	Barrientos, et al., PLoS One 2017; 12: 1–15.4[42]
		"The differentiated effects by SES show that the SSB tax affects the consumers with the lowest income. The cost of the policy is particularly harmful in a situation where is notorious the problems of inequity and poverty"	Industry-funded Report: COLMEX[21]	"The tax may have the potential to increase health care savings among low-income people, as they pay out of pocket for procedures not covered by Seguro Popular (a program that gives financial protection to the poor, the self-employed, and workers in the informal sector who lack full health coverage)"	Basto-Abreu et. Al., Health Aff (Millwood) 2019; 38: 1824–31.[45]
		"We estimate an increase in the cost of calories of about 4%. This increase is pretty homogeneous across socioeconomic levels. This means that the poorer segments of the population are facing an increase of a similar magnitude than the higher income population"	Industry-funded Report: ITAM[20]		
Governance	Revenues not invested in health	"Rather than reducing the consumption of soft drinks and combating obesity, the SSB tax made it possible to increase revenues significantly."	Industry-funded Report: UANL[22]	"Our cost-benefit analysis concluded that Mexican society could save nearly four dollars for every dollar spent in the implementation of the tax. However, our analysis did not consider the tax revenue...If revenues were earmarked for and invested in treating and preventing obesity and chronic diseases or in other key structural interventions to curb obesity—such as providing safe drinking water or subsidizing the cost of purchasing healthy food—these benefits would need to be accounted for in a cost-benefit analysis. Given the magnitude of the tax revenue, its investment in prevention activities has the potential to produce larger health benefits."	Basto-Abreu et. Al., Health Aff (Millwood) 2019; 38: 1824–31.[45]
Intended public health benefits	Policy will not reduce consumption	"The SSB tax, reduced the consumption by 15 ml per day. Thus, the SSB tax, in the best scenario, caused a decrease in the consumption of 6.3 kcal. The SSB tax contributed to reduce the average consumption by 0.21%, and the surplus of kcal in the	Industry-funded Report: UANL[22]	"[Mexican scholars and most researchers] recommend that taxes need to be set to 20% to observe the higher reduction in purchases and consumption that may have an effect on health outcomes. The current Mexican tax is half that level."	Colchero et.al. BMJ.2016; 352: h6704.[23]

	Mexican population by 0.62%."		"While the 0.15 kg/m ² reduction achieved with the tax could seem small from an individual level perspective, achieving this reduction at the population level with a single intervention is relevant, as it translates into a 2.54% reduction in the obesity prevalence 10 years after the tax"	Barrientos, et al., PLoS One 2017; 12: 1–15.[42]
Policy will not reduce sales	"Nielsen sales data shows that there was no significant reduction in liters consumed in the twelve months. Between these years, consumption of SSBs fell by 182 liters. 182 liters in a country that consumes over 11 billion liters of carbonated soft drinks is a flat result"	Industry-funded report: New Zealand Taxpayers Union[48]	Comparing unadjusted sales in millions of liters would lead to conclude that sales increased after the tax implementation. In contrast, when using a statistical model that adjusts for seasonality and economic activity, results showed a 7.3% sales reduction of SSB per capita in the 2-year post-tax period...The model showed the importance of adjusting for the GIEA [global indicator of the economic activity].	Colchero et. Al. PLoS One 2016; 11(9): e0163463.[38]
			"This paper illustrates the relevance of considering population growth (presenting sales per capita) and adjusting statistically for variables that change over time and that are associated with the demand for beverages when comparing sales over time for assessing effects of policies such as the SSB tax in Mexico. The use of unadjusted aggregate sales is clearly inappropriate."	Colchero et. Al. PLoS One 2016; 11(9): e0163463.[38]
			Some observers have looked at aggregate rather than per capita soda consumption and the fact that total volumes rose slightly in Mexico in 2015 (the positive growth rate in to suggest that the tax has lost its effect)...Mexico has a growing population (1.2% annual growth), so that, even if each person drank the same amount of soda from one year to the next, total sales levels should rise in any given year, and total sales growth should be positive. Any annual change in total soda volumes that is below 1.2% essentially implies Mexicans are drinking less soda on a per capita basis"	Cherukupalli R. LANCET Global Health. Blog, 2016[49]

Policy will not reduce calories	"Although the price of calories increased by close 4 percent, the quantity of calories consumed by about 1 percent only... Although these "low" elasticities limit the power of taxes to decrease obesity, they imply high tax collection potential for these measures"	Industry-funded Report: ITAM[20]	"One line of criticism of Mexico's experience with its sugar-sweetened beverage tax was the focus on the magnitude of policy effects rather than the statistical significance of them... But put in perspective, the per capita consumption of soda fell over 2 years by nearly the amount that the average Indian drinks in the same 2 years. And that is a data point that that policymakers with the long game in mind should be able to toast to, with bottomless glasses of sparkling water."	Cherukupalli R. LANCET Global Health. Blog, 2016[49]
	" One important indicator of success in the fight against obesity is the decrease in total calories. Reduction sugary drinks liters may not change total calories consumption if consumers substitute to other foods or drinks"	Industry-funded Report: ITAM[20]	"Varying the degree of calorie compensation, a 10% reduction in SSBs could decrease the 10-y cumulative incidence by as few as 66,000 cases (95% UI 39,800–91,600), if 100% of calories reduced through lower SSB consumption were replaced by calories from other sources, or as many as 265,100 cases (95% UI 222,100–304,100), if all calories reduced through lower SSB consumption were translated into weight change."	Sanchez-Romero. PLoS Med 2016; 13: e1002158[39]
Policy will not decrease obesity/diabetes rates	The sole graph is very telling: there is no discernible difference across the years in BMI... It seems that so far, the existing tax has not had a detectable decrease in BMI. This is consistent with the small impact on calories presented above."	Industry-funded Report: ITAM[20]	"Big beverage companies pretend that the tax does not work because weight and obesity did not decline quickly. No one expected to see any decline in obesity from this small tax after one or two years, and advocates and scholars have called for doubling or tripling the tax to truly affect energy and sugar intakes. No reputable scholar expected to see a quick decrease in obesity with such a small decrease in SSB consumption	Popkin BM. AJPH. 2017; 107(11):1702 (editorial) [50]
	"Households whose head's BMI classifies him as obese respond with a smaller decrease in purchases. That is, the tax has a smaller effect in the population for which it was intended."	Industry-funded Report: ITAM[20]	"We found that over ten years the excise tax on sugar-sweetened beverages implemented in Mexico would lead to 239,900 fewer cases of obesity"	Basto-Abreu et. Al., Health Aff (Millwood) 2019; 38: 1824–317.[45]
			"Our main policy simulations estimate that the SSB tax alone could prevent 189,300 cases of diabetes and save about 983 million international dollars in direct health-care costs attributable to diabetes over the time period 2013–2022"	Sanchez-Romero. PLoS Med 2016; 13: e1002158[39]

				<p>"After 10 years, under the average tax effect the simulations indicate that the prevalence of obesity would decrease by 2.54%, while overweight and normal weight would increase 0.51% and 2.25%, respectively."</p> <p>"Evidence that the SSB tax was associated with a greater reduction in SSB purchases among higher purchasers of taxed beverages is relevant because higher consumers of taxed beverages have a greater risk of obesity, diabetes and other cardiometabolic outcomes, and a greater likelihood of undiagnosed or poorly treated cardiometabolic diseases."</p>	<p>Barrientos, et al., PLoS One 2017; 12: 1–15.[42]</p> <p>Ng S, et. Al., Public Health Nutrition. 2019; 22(4): 750–756[44]</p>
	SSB is not the only cause of obesity	"The caloric intake in Mexico is 3,024 kcal per day. However, the WHO recommends an intake of 2000 kcal per day. Thus, the Mexican consumes in average 1,024 kcal over the recommendation... The caloric intake of sodas contributes to 7% of the total kcal per day and 20.5% of kcal surplus per day. Even completely eliminating the soda consumption and assuming that there is not compensation for other products, the Mexican diet would exceed the international recommendations. The soda consumption, therefore, is not the main cause of obesity in the country."	Industry-funded Report: UANL[22]	"Though our findings suggest that the tax could bring considerable health and economic benefits, large and sustained declines in SSB consumption will likely require a combination of strategies including mass media campaigns, healthy food consumption subsidies, nutritional labeling, and marketing restrictions, in addition to taxation"	Sanchez-Romero. PLoS Med 2016; 13: e1002158[39]

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