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## **RESEARCH TENDER CALL**



### **TENDER INFORMATION DOCUMENT**

**Project Reference No.: 02-2020**

**Project Title:**

**“Fiscal and pricing policies related to food and non-alcoholic drinks: a review of the evidence.”**

**1. Objective/Knowledge Gap**

The overall aim is to support policy makers by providing evidence on the effectiveness of fiscal and pricing policies to improve access to healthy dietary choices and create incentives for behaviours associated with improved health outcomes on the island of Ireland (IOI).

Objectives:

- Identify international evidence of approaches and effectiveness of fiscal and pricing policies related to food and non-alcoholic drinks, to improve diet and prevent non communicable disease
- Review the evidence in relation to dietary intake, health outcomes, health inequalities, equitability of tax burden and political sustainability
- Identify the fiscal and pricing policies with most practical relevance for implementation on the IOI

**2. Background**

Obesity is a major public health issue on the IOI. Both Departments of Health in Northern Ireland (NI) and the Republic of Ireland (ROI) have established cross departmental obesity implementation plans using a range of policy approaches. The Republic of Ireland (ROI)

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plan includes recommendations in relation to fiscal food policy on sugar sweetened beverages (SSBs) (1). While there is no specific reference to fiscal policy measures in the Northern Ireland (NI) plan (2), a United Kingdom (UK)-wide levy on SSBs was introduced in 2018, and Public Health England (PHE) have published a review of fiscal policy measures that can be used as a guide by policy makers to improve population health (3).

Fiscal and pricing policies to improve diets are key population based interventions to address obesity and health. They form part of policy options of the Global Action Plan on non-communicable diseases (NCDs) and are being considered by an increasing number of countries to promote healthy diets (4). There is evidence that taxes and subsidies influence purchasing behaviour, and this contributes to addressing obesity, especially when part of comprehensive, multi sectoral population-based interventions (4).

Fiscal and pricing policies have been introduced in several countries in recent years with a range of successes (5). Health-related taxes have been recommended by the WHO to reduce purchases of SSBs (6) and this taxation strategy was introduced in the UK and the ROI in 2018 (7, 8).

In the UK, the Soft Drinks Levy came into effect in April 2018 with an 18p and 24p tax per litre on drinks containing 5 or more and 18 or more grams of sugar per 100 millilitres respectively (7). The two-tiered nature of the levy has encouraged a wave of reformulation by the beverage industry with at least 50% of manufacturers reducing the sugar content of their products (9). The question is whether there is scope to introduce further fiscal and pricing policies to enhance the effect of taxation on dietary intakes and health outcomes.

As the evidence of the potential benefits of such policies to public health has increased, the development of fiscal and pricing policies to improve diets and prevent non-communicable diseases has begun to gain momentum (10). By 2017, the Nourishing framework had recorded the introduction of such policies in at least 29 jurisdictions: 14 national policies had been introduced in low or middle-income countries and 15 national or more local policies had been introduced in high-income countries (11).

The main fiscal and pricing policy interventions that have been proposed for NCD prevention are: taxes on SSBs, taxes on specific nutrients (saturated fat/ trans fats, salt

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and sugar) and/or foods (defined through nutrient profiling); and subsidies on fruits, vegetables and/or other healthy foods (4).

Growing evidence shows that appropriately designed fiscal and pricing policies, when implemented with other policy actions, have considerable potential for promoting healthier diets (5). These can improve weight outcomes and other diet-related risk factors as well as contributing to the prevention of non-communicable diseases (NCDs) and to the reduction of the NCD health and economic burden (5).

### **3. Approach**

The proposal will involve a review of the international evidence on the effectiveness of fiscal and pricing policies in relation to food and non-alcoholic drinks, in improving diet and preventing NCDs. The evidence of the effectiveness of fiscal and pricing policies in relation to dietary intakes, health outcomes, health inequalities, equitability of tax burden and political sustainability should be presented. The review should address the evidence for combinations of taxes and subsidies as a mechanism to reduce potential substitution with unhealthy foods.

The research should identify those fiscal and pricing policies that are relevant and practical on the island of Ireland.

### **4. Technical Specification**

#### **(a) Scope of research**

The review should look at fiscal and pricing policies that are relevant and practical within tax systems on IOI. The research should take account of the fact that fiscal policy has been introduced on specific SSBs in the UK and ROI, but the scope of this research should also include non-alcoholic drinks not impacted by this legislation.

The scope of work should take into consideration existing reviews of the evidence and utilise databases such as the one developed by the Nourishing framework (11).

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### **(b) Literature review**

A full and thorough review of the literature on fiscal and pricing policy in relation to food and non-alcoholic drinks, to improve diets, reduce obesity and prevent non communicable disease. It should include peer reviewed publications and also a full search of the grey literature including government and other organisation reports, and conference proceedings etc. The review should collect literature from modelling studies as well as empirical and qualitative evidence.

### **(c) Outline of proposed data sources**

For this study, a large number of different data sources will be required. The researcher must enumerate the sources they intend to use, and demonstrate access and experience in the use of the proposed data sources, as well as the relevant permissions to do so.

### **(d) Analysis**

This research should analyse the effectiveness of fiscal and pricing policies on food and non-alcoholic drinks in promoting healthy diets, improving health outcomes and health inequalities; and consider the equitability and political sustainability of the tax burden imposed. Analysis should also include identification of fiscal and pricing policies with most practical relevance for implementation on the Island of Ireland.

Consideration should be given to international evidence of price elasticity, health and substitution effects of fiscal policy, and barriers to fiscal policy: this may include evidence of impact on jobs, businesses, those on a low income and tax avoidance. The role of civil society and health professionals in terms of monitoring and implementation of fiscal policy must also be considered.

### **(e) Data handling and Reporting**

- The contractor will submit to **safefood**, on a six monthly basis, an interim report containing details of the progress for each deliverable of the project.
- The contractor is responsible for collating all results and a final report will be submitted to **safefood** on completion of the study.
- All forms, documentation and electronic files must be retained by the contractor until further notice for **safefood** in case of issues arising after the completion of the research.

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#### **(f) Quality assurance**

- To ensure transparency and reproducibility, all data sources used in the research must be specified, and all data used must be explicitly specified and justified.
- **safefood** may visit the contractors during the course of the research to assess how the work is being carried out.

#### **5. Proposed Activities/Deliverables**

- Final report to include a literature review of international evidence of approaches and effectiveness of fiscal and pricing policies in relation to food and non-alcoholic drinks, in improving diet and preventing NCDs; a review of the international evidence in relation to dietary intakes, health outcomes, health inequalities, equitability of tax burden and political sustainability; and consideration of fiscal and pricing policies with most practical relevance for implementation on the Island of Ireland.
- Submission on a 6 monthly basis of an interim report on progress.
- Analysis of the final dataset, collation of the results and drafting of a final report to be submitted to **safefood** at the end of the 12 month study period.

#### **6. Evaluation of Tenders**

Tender bids will be evaluated according to the quality of proposals and applicants using the following criteria:

##### **Quality of the proposal:**

- ✓ Anticipated deliverables;
- ✓ Research method and facilities;
- ✓ Value for money;
- ✓ Potential for application;
- ✓ Work plan, including the overall timeframe.

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### Quality of Applicants:

- ✓ Experience in subject area;
- ✓ Quality Assurance and Quality Control measures in place.

### 7. **Duration of Project**

Estimated duration of the project: Total of 12 months. A detailed timescale of research should be submitted by the applicant.

### 8. **Tender Application Forms and Guidelines**

The Tender Application Form and associated Guidelines can be downloaded from [www.safefood.eu](http://www.safefood.eu). They can also be obtained by emailing [research@safefood.eu](mailto:research@safefood.eu), quoting the project reference number **02-2020**. Alternatively, please contact **safefood** as per the details below.

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**The closing date** for receipt of applications by **safefood** is no later than **4pm on Thursday 9<sup>th</sup> April 2020**.

### References

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7. legislation.gov.uk. Finance Act 2017 2017 [Available from: <http://www.legislation.gov.uk/ukpga/2017/10/contents/enacted>].
8. Government of Ireland. Finance Act 2017 Number 41 2017 [Available from: <http://www.irishstatutebook.ie/eli/2017/act/41/enacted/en/html>].
9. Rathbone Greenbank Investments. The UK sugar tax: one year on 2019 [Available from: <https://www.rathbonegreenbank.com/insight/uk-sugar-tax-one-year>].
10. Thow AM, Downs SM, Mayes C, Trevena H, Waqanivalu T, Cawley J. Fiscal policy to improve diets and prevent noncommunicable diseases: from recommendations to action. Bull World Health Organ. 2018;96(3):201-10.
11. World Cancer Research Fund International. NOURISHING framework, London 2017 [Available from: <https://www.wcrf.org/int/policy/nourishing/our-policy-framework-promote-healthy-diets-reduce-obesity>].