



In Colombia, FIAN Colombia, Red PaPaz, Dejusticia, El Colectivo de Abogados Jose Alvear Restrepo, La Liga de Consumidores con Tal Cual, and other civil society organizations, with technical assistance from the Global Health Advocacy Incubator and academics without conflict of interest (COI), have promoted healthy taxes with the aim of reducing the consumption of all ultra-processed products and beverages (UPPBs). UPPBs increase all forms of malnutrition, particularly overweight, obesity, and the risk of chronic non-communicable diseases, which are the main causes of morbidity and mortality in the country, such as diabetes, hypertension, cardiovascular diseases and various types of cancer ¹. UPPBs are also related with environmental damages ². Healthy taxes on products such as tobacco and alcohol have set a precedent for the UPPBs taxes to become a reality today.

1 What is the design of the Healthy Taxes (HT) on UPPBs?

SSBs Tax *

Added sugar content per 100 ml	Tax rate (COP)	
	2023	2024
< 6 g	\$0	\$0
> = 6 g and < 10 g	\$18 (5%) **	\$28 (9%)
> = 10 g	\$35 (11%)	\$55 (18%)

Added sugar content per 100 ml	Tax rate (COP)
	2025
< 5 g	\$0
> = 5 g and < 9 g	\$38 (12%)
> = 9 g	\$65 (20%)

* The tax will be updated automatically starting in 2026, in line with inflation

** The percentages shown were calculated based on average values of products in 2022.

UPPs Tax

Nutrient	Per 100 g
Sodium	>= 1mg/kcal y/or >= 300 mg/100 g
Sugar	>= 10% of total energy from free sugars
Saturated fats	>= 10% of total energy from saturated fat

The tax rate will be: 10% in 2023; 15% in 2024; and 20% in the year 2025

"Specific excise tax based on grams of sugar per 100 ml for SSBs, ad valorem tax based on PAHO nutrient profile model for UPPs"

The focus of these policies is on ultra-processed product versus single nutrients of concern in order to discourage consumption of any UPPBs. The long-term goal is to encourage and promote the production and consumption of real food.



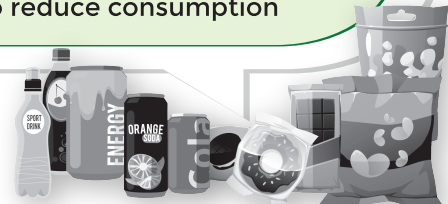
2 Positioning of the concept of ultra-processed products on the public agenda

"Ultra-processed products are industrial formulations based primarily on substances extracted or derived from foods, in addition to additives and cosmetics that add color, flavor or texture in an attempt to mimic foods.

They are high in added sugars, saturated fat, and sodium and low in protein, fiber, minerals, and vitamins..." Healthy taxes. Law 2277 of 2022. p. 47.

3

The purpose of the tax is to prevent consumption to reduce disease and death from Non-communicable diseases. The tax increases the final retail price as a cost-effective measure to reduce consumption



This policy uniquely uses the PAHO nutrient profile model and Colombia's new front of package warning labels as a guide for taxing UPPs.



¹ Nardocci et al, 2019; Srour et al, 2019; Mendonça et al, 2017; Fiolet et al, 2018; Moradi et al, 2021; Wang et al, 2021; OPS, 2019

² CAJAR, 2022



"Healthy taxes are the result of a long-term collective effort"

2016

The Ministry of Health, civil society and academics without conflict of interest (COI) mobilized efforts to integrate HT, but they were not included in the tax reform.

8 soft drink companies signed self regulation commitments (which they didn't comply with) to show taxes were not needed.

2019

Although not included in the Tax Reform, a change from a single-phase to a multi-phase VAT on sugar-sweetened beverages was approved. An attempt was made to include taxes on UPPs and beverages in one bill, but it failed

2021

Civil society advocated for the inclusion of HT without success.

2022

December : HT were successfully included and approved in the tax reform with a technical design supported by civil society.

2023

Industry continues to oppose HT with unconstitutionality claims before the Constitutional Court. Civil society organizations and academia free of COI have activated a defensive route.



Ways civil society is building support around HT:

Achieving the approval of Law 2120 on FOPL that uses classification according to processing level and makes it possible to identify which are UPPBs.

Advocacy spaces with political decision makers.

Mobilization of civil society around the need for HT.

Participation in public debate spaces with wide dissemination.

Support from academia free of COI.



Industry attempts to challenge civil society effort to achieve HT

- Blocking civil society's mass media campaigns
- Industry making voluntary commitments of self-regulation
- Deligitimizing civil society
- Participating in public policy processes
- Lobbying in the Congress of the Republic.
- Revolving doors: Senior government positions held by persons from trade unions and industry.

Real arguments

Attacking the validity of the concept of ultra-processing and the NOVA system, using evidence with COI.



Ultra-processing is a concept endorsed by the scientific community and even used by the major international public health organizations.



Presenting HT as the cause of "economic crisis" (GDP, employment).



HT are a measure of fiscal justice, because the revenue can be used to meet the needs of the most vulnerable populations



HT "have a greater impact on the economically vulnerable population, as these products are the basis of their diet".



HT are measures that seek to protect the most vulnerable population, since it is they who suffer the greatest health effects from the consumption of UPPBs.



HT "are not effective".



HT have proven effective in countries where they have been implemented.



Nutrition is an individual responsibility and therefore we need to focus on nutrition education and physical activity.



Based on evidence, overweight, obesity and chronic non-communicable diseases are multifactorial and require comprehensive interventions.



What are the challenges?

- **Preservation and enactment of the taxes**
 - The measure faces four claims.
- **Technically improve the SSB tax:**
 - Raise the rate to at least 24% (3).
 - Advocate broadening the base to tax all beverages,
 - Begin taxing beverages only at 6 grams per 100 ml, which excludes many unhealthy beverages.
 - Beverages with non-sugar sweeteners have not been included, which may encourage consumption of undesirable substitutes that are equally harmful.
 - The implementation period is long, so the reduction in consumption will not be observed until 2026.
- Fiscal control of the resources collected is necessary to ensure that they are earmarked for health and territorial development.
- Expand the regulation of UPPBs through the adequate implementation of the FOPL, the promotion of healthy food environments and the regulation of advertising, promotion and sponsorship of these products.

**Healthy Taxes (HT)
on ultra-processed
products and
beverages: Colombia's
Experience in
Tax Policy – Tax Reform
Law 2277 of 2022**



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