Policy lessons from health taxes: a systematic review of empirical evidence

Despite the increased implementation of food and beverages related taxes, no publication existed to synthesise the empirical research on the broader range of country-specific 'health taxes.' This systematic review aims to provide insights into how these taxes can be designed to (i) reduce consumption of targeted products and related health harms and (ii) generate revenues and distribute the tax burden across income groups in an efficient and equitable manner. This paper produces a systematic review of evidence relating to non-traditional health taxes that would be of use to policy audiences advocating for or developing new (or higher) health taxes.

Out of the 102 studies included, Wright et al. developed five likely policy questions regarding health taxes that are worth considering:

1. How (if at all) do particular health taxes change consumption behaviours and what do we know about the health-related impacts of such taxes?
2. Can health taxes on manufacturers and retailers change behaviours?
3. Do taxes that target health-damaging products succeed in providing additional fiscal revenues?
4. What is the degree of support among public and policy communities for non-traditional health taxes and are there means of increasing support?
5. What are the key critiques of health taxes and their implementation and what options exist to manage these challenges?

Ultimately, this systematic review provides a broad overview of the evidence relating to 'health taxes' and summarises key implications for future research on policymaking.