The policy brief regarding sugar-sweetened beverage taxes highlights the importance to designate all or a portion of the revenue produced by a tax for programmes related to health, such as nutrition or obesity prevention, especially for underserved populations.

The proposed policy recommendations outline the different types of taxes (excise, sales and exempting diet beverages from taxes) and associated advantages and disadvantages.

Overall, they make two key public health message recommendations:

1. Make the public health message explicit to increase public support for a tax: the purpose is to fund nutrition programs and obesity prevention, to reduce consumption of unhealthy products, and to recoup costs for diet-related diseases now covered by public funds.

2. Note that the tax is not just directed at overweight and obese people. Poor nutrition affects the health of everyone, overweight or not. In addition, children can develop consumption habits and brand loyalties well in advance of becoming overweight.