

The purpose of this literature review is to analyze the case of countries where the tax on high in sugar and junk food has been added and to evaluate if there is a reduction in the consumption of these products, as well as to prevent diseases (diabetes, obesity) and death due to excess consumption of these products. Adding an extra tax on products that are harmful to health has had a great impact on reducing consumption of some products. The success stories for some countries is the added tax on tobacco and alcohol. Following this trend, adding a tax on sugar rich food and junk food would help to reduce consumption in countries with higher obesity.

According to a new report by the World Health Organization (WHO), taxes on sugary drinks help reduce the consumption of these products and also the prevalence of obesity, type 2 diabetes and dental caries. Another article presented by The Lancet Public Health, presented statistics where the tax helped to reduce the consumption of these products, in the article highlights the success case in: Mexico, Denmark and Hungary. The reduction in the consumption of sugars and junk food was reduced between 4% and 8%. With these two references we can analyze the health and economic case to be made for adding the tax to these products. In the health field we can add health policies, where the state could be involved to prevent future diseases in society. In the economic field, the consequences of the tax could bring advantages and disadvantages for companies.

According to the report, entitled "Fiscal policies for Diet and Prevention of Noncommunicable Diseases (NCDs)," fiscal policies that lead to an increase of at least 20% in the retail price of sugar-sweetened beverages could result in a commensurate reduction in consumption of these products. These reports help us to understand how a higher value product would lose market share by becoming "expensive" for the population. An article presented by Gaceta sanitaria, focusing on food policies in Spain, analyzes the consequences of the added tax where in some cases, taxes on junk food can have unintended consequences, such as encouraging people to look for cheaper, unhealthier alternatives or causing companies to change their product offerings to avoid the tax.

Contradictory conclusions about adding a tax could lead people to seek new products or generate other types of illnesses such as depression and anxiety, as they do not feel satisfied. Most of the advantages that would be had in the future in important societies would be a population with less obesity, and investment in campaigns against obesity, the money from these taxes could be invested in the creation of green areas or sports programs that help society to improve physically and the health system to focus on other important diseases currently for society. An article presented in Health Affairs, focused on the case of Mexico: "As a result of health care cost savings and low implementation costs, the tax is likely to be a cost-saving intervention, with \$3.98 saved for every dollar spent to implement it"; the authors mention that the benefit obtained from adding the tax on sugary drinks helped the health system, in addition to lowering the rates of obesity, diabetes and deaths as a result of its consumption. Currently, in Mexico the use of stamps was added to products containing: excess sugars, sodium and calories, which are mainly: sweets, salty snacks, soft drinks, energy drinks, etc, and there has been a reduction (less than the taxes) of their consumption.

The successful cases of the taxes implementation of high sugar and junk food taxes could be prevented with the creation of obesity prevention programs. By combining junk food taxes with obesity prevention programs, countries can create a comprehensive strategy to reduce obesity and promote healthier lifestyles. Such an approach can help create an environment that supports healthier food choices and physical activity, contributing to better health outcomes for individuals and communities.

An article presented by The Indonesian Journal of Public Health analyzes the cases in Chile, France, U.S.A, Mexico, Barbados ,and United Kingdom, where not only extra taxation is analyzed, but also the measures taken by the governments, the addition of seals to high sugar foods, soft drinks, and energy drinks. Analyzing not only the reduction of sales and consumption but also the social and public health benefits for the analyzed governments and their acceptance by society.

The study presented by Psychology and Health, where health programs and their benefits and consequences in Mexico are analyzed, where it is analyzed that the negative results are the junk food that exists on the street. Mexico is a country that has "street" food where stamps cannot be added and they are lower cost products for society and where people prefer to consume these foods for time and benefit, which means that society continues to have cases of obesity and these businesses cannot be regulated (add taxes or remove stamps).

This review of relevant literature helps us analyze a health, economic, and political problem that will help prevent future health problems. The cases of the implementation of taxes on food high in sugar and junk food have been successful in recent years and although the results cannot be measured in the short term, their long-term benefits help to have stability in the health of the system and teach society to have better eating habits. Obesity is currently growing due to the short time that society has to have healthy routines that include good nutrition, the practice of some sports, due to the consequences of demanding jobs, and the little time that is available to modify lifestyles. So prevention will be key for the future.

Resources:

Avirneni, H. T., John, A., & Swaminathan, S. S. (2023). SUGAR SWEETENED BEVERAGE TAX AND ITS IMPLICATIONS FOR PUBLIC HEALTH. *The Indonesian Journal of Public Health*, 18(1).

Basto-Abreu, A., Barrientos-Gutiérrez, T., Vidaña-Pérez, D., Colchero, M. A., Hernández-F, M., Hernández-Ávila, M., ... & Gortmaker, S. L. (2019). Cost-effectiveness of the sugar-sweetened beverage excise tax in Mexico. *Health Affairs*, 38(11), 1824-1831.

Blakely, T., Cleghorn, C., Mizdrak, A., Waterlander, W., Nghiem, N., Swinburn, B., ... & Mhurchu, C. N. (2020). The effect of food taxes and subsidies on population health and health costs: a modelling study. *The Lancet Public Health*, 5(7), e404-e413.

Carter, H. E., Schofield, D. J., Shrestha, R., & Veerman, L. (2019). The productivity gains associated with a junk food tax and their impact on cost-effectiveness. *Plos one*, 14(7), e0220209.

López, G. C., Baños, R. M., Botella, C., Oliver, E., Castillo, E., Figueroa, R. D., & Perellón, J. M. G. (2023). Evaluación de un programa multimedia para promover estilos de vida saludables y reducir el riesgo de obesidad infantil en escuelas de Ciudad de México. *Psicología y Salud*, 33(1), 57-68.

Royo-Bordonada, M. Á., Rodríguez-Artalejo, F., Bes-Rastrollo, M., Fernández-Escobar, C., González, C. A., Rivas, F., ... & Vioque, J. (2020). Políticas alimentarias para prevenir la obesidad y las principales enfermedades no transmisibles en España: querer es poder. *Gaceta sanitaria*, 33, 584-592.

World Health Organization. (2016, October 11). La OMS recomienda aplicar medidas en todo el mundo para reducir el consumo de bebidas azucaradas y sus consecuencias para la salud. [Press release]. <https://www.who.int/es/news/item/11-10-2016-who-urges-global-action-to-curtail-consumption-and-health-impacts-of-sugary-drinks>