


Making food-related health taxes palatable in sub-Saharan Africa: lessons from Ghana

Amos Laar ¹, James M Amoah,² Labram M Massawudu,³ Kingsley K A Pereko,⁴ Annabel Yeboah-Nkrumah,¹ Gideon S Amevinya,¹ Silver Nanema,¹ Emmanuel Ankrah Odame,^{5,6} Percy A Agyekum,⁷ Mary Mpereh,⁸ Sebastian Sandaare,^{9,10} The Advocating for Health Coalition

To cite: Laar A, Amoah JM, Massawudu LM, *et al.* Making food-related health taxes palatable in sub-Saharan Africa: lessons from Ghana. *BMJ Glob Health* 2023;**8**:e012154. doi:10.1136/bmjgh-2023-012154

Handling editor Seye Abimbola

Received 26 February 2023
Accepted 5 June 2023



© Author(s) (or their employer(s)) 2023. Re-use permitted under CC BY. Published by BMJ.

¹Department of Population, Family & Reproductive Health, University of Ghana School of Public Health, Accra, Greater Accra, Ghana

²Ghana Public Health Association, Accra, Ghana

³Ghana NCD Alliance, Accra, Ghana

⁴Ghana Academy of Nutrition and Dietetics, Cape Coast, Ghana

⁵Ghana Ministry of Health, Accra, Greater Accra, Ghana

⁶Korle-Bu Teaching Hospital, Accra, Ghana

⁷Food and Drug Authority Ghana, Accra, Greater Accra, Ghana

⁸National Development Planning Commission, Accra, Greater Accra, Ghana

⁹Parliament of Ghana, Accra, Accra, Ghana

¹⁰Coalition of Actors for Public Health Advocacy, Accra, Ghana

Correspondence to

Dr Amos Laar; ALaar@ug.edu.gh

ABSTRACT

Amidst high burden of infectious diseases, undernutrition and micronutrient deficiencies, non-communicable diseases (NCDs) are predicted to become the leading cause of death in Ghana by 2030. NCDs are driven, to a large extent, by unhealthy food environments. Concerned, the Ghana Ministry of Health (MOH) has since 2012 sought to garner the support of all to address this challenge. We aimed to support the MOH to address the challenge through public health policy measures, but would soon be reminded that longstanding challenges to policy development such as data poverty, and policy inertia needed to be addressed. To do this, we generated the needed evidence, curated the evidence, and availed the evidence to Ghanaian policymakers, researchers and civil society actors. Thus, we addressed the problem of data poverty using context-relevant research, and policy inertia through advocacy and scholar activism. In this paper, we share how a public interest coalition used context-relevant research, evidence-informed advocacy and scholar activism to valorise and increase demand for healthy food policy (including food-related health taxes) in Ghana.

INTRODUCTION

General context

Located on the west coast of Africa, the Republic of Ghana has a population of about 32 million people; majority of whom live in urban areas where the food environments are rapidly changing. In 2015, Ghana achieved the Millennium Development Goal 1 Target 1C – of halving, between 1990 and 2015, the proportion of people who suffer from hunger. Ghana is currently on course to achieve the stunting-related sub-target of Sustainable Development Goal 2, which is to achieve a 5% reduction in the number of stunted children by 2025. Life expectancy at birth is 61 years for men and 64 years for women. Mortality among children under-5 years and women of reproductive age has declined steadily over the last two decades but still remains

SUMMARY BOX

- ⇒ We present the work of a public interest coalition as a best practice example of how coalition building, evidence-informed advocacy and scholar activism can valorise and increase demand for healthy food policies in Africa.
- ⇒ To address longstanding challenges to policy development such as data poverty, and policy gradualism, investment in context-relevant evidence, appropriate curation of the evidence and availing the evidence to different actors (policymakers, researchers, civil society actors and lay public) are not desiderata but requirements.
- ⇒ This example is not a magic bullet, but we believe that well thought-out coalitions that are armed with context-relevant data, and capacitated to advocate for the health of their countries may increase uptake of the policies in their jurisdictions.
- ⇒ Public health advocates have to be willing and ready to counter and debunk oppositional arguments from actors with vested interests.
- ⇒ Advocates and policymakers need to appreciate the peculiar heterogeneity of the African food environments and its variegated political economies.

unacceptably high. A high burden of infectious disease and malnutrition in all its forms (undernutrition, micronutrient deficiencies and an emerging epidemic of diet-related non-communicable diseases (NCDs) are the key drivers of mortality.

Public health nutrition context

In the past two decades, Ghana has witnessed significant improvements in childhood undernutrition. Among children under-5 years, stunting rate (indicative of chronic undernutrition) has declined from 28% in 2008 to a current rate of 19% in 2014; acute undernutrition (wasting) has been halved to the current 5%. Among adult women of reproductive age, anaemia rates have declined from about

60% in 2008 to 42% in 2014.¹ Notwithstanding such reductions, the current rates of anaemia in both women (42%) and children under-5 (66%) remain above acceptable public health thresholds. Data from the Ghana Demographic and Health Survey show that overweight and obesity rates among adult women have skyrocketed from 10% in 1993 to 40% in 2014.¹ The rates are higher in urban areas where the food environments are rapidly changing. There is a relatively low but increasing rate of obesity among children <5 years—3%¹ and 17% among children aged 9–15 years old and living in urban Ghana.² Other local studies report a very high prevalence of overweight/obesity among Ghanaian children^{2–4} and adults.⁵ Ranging from 16%^{2,3} to 46%⁴—for children, and 25% to 47% for adults.⁵

It has been estimated that over one-third of all adult deaths are due to NCDs⁶ while the risk of premature death from select NCDs is 15%.⁷ Such increases in rates of other diet-related NCDs such as hypertension, diabetes and cardiovascular disease⁷ amidst undernutrition and chronic food insecurity means that Ghana is experiencing multiple burdens of malnutrition. While the causes of overweight, obesity and other diet-related NCDs are complex and with multiple interacting determinants, dietary factors such as excessive consumption of calorie-dense nutrient-poor foods are paramount. Urgent actions are needed, as the economic, and public health impacts of inaction are incalculable.^{6,8–10}

Policy context

Since Ghana became independent in 1957, there has been demonstrated political commitments to address malnutrition, particularly food insecurity and undernutrition. Local efforts to address food insecurity and undernutrition include the development of various legislations, regulations, policies, strategies and programmes.^{11,12} Significant efforts to address nutrition-related NCDs did not begin until the past decade. In 2012, the Ministry of Health (MOH) published the first ever national NCDs policy and accompanying strategy.⁷ The 2022 version of the policy refers to interventions (including regulating advertisement of unhealthy foods and non-alcoholic beverages, particularly to children), limiting the level of trans fats and salt in industrially processed food as well as food-related health taxes.¹³ Other ministries, departments and agencies (MDAs) have shown their support to addressing the problem of NCDs. In 2019, an inter-ministerial dialogue produced a government ‘consensus statement’ that acknowledged the value of improving the Ghanaian food environments to deliver healthy diets and better nutrition. Participating in the dialogue, H.E., First Lady of the Republic of Ghana, called for a paradigm shift that repositions the Ghanaian food systems from ‘feeding’ the population to ‘nourishing’ them. In 2021, H.E., the President of the Republic of Ghana, expressed Ghana’s commitment to transforming its food systems by 2030, so as to assure sustainable healthy diets. Among several targets to be achieved, are *development*

and implementation of food-based dietary guidelines by 2022; updating, and consolidating local food composition databases; and development of a nutrient profiling system to facilitate implementation of several food-based policies.

Currently available, although with sparse implementation (particularly in Africa), are several evidence-based interventions that can reduce the burden of NCDs among populations. These include the WHO *Best Buys*¹⁴ (eg, increasing excise taxes and prices on tobacco products, and on alcoholic beverages, front-of-pack labelling of food products), so-called due to their cost-effectiveness and feasibility for combating NCDs in low and middle income countries. Reducing sugar consumption through effective taxation on sugar-sweetened beverages (SSB) is considered an effective intervention.^{14,15} In Ghana, stakeholders across multiple agencies have endorsed the WHO *Best Buys* for controlling exposure to harmful products such as alcohol, tobacco and unhealthy diets.¹² In 2004, Ghana ratified the WHO Framework Convention on Tobacco Control.¹⁶ Subsequently advertising bans for tobacco were implemented, as well as an increase in tobacco taxes, and designation of limited smoke-free locations (including government buildings and vehicles and other public spaces like hotels). In 2017, a National Alcohol Policy¹⁷ was launched to regulate production, distribution, sale, advertisement and consumption of alcohol. The policy identified priority strategies for the reduction of alcohol-related harms. These strategies included taxation, regulating availability and marketing of alcohol.

Tax-related NCD prevention interventions have existed for tobacco (since 2004) and alcohol (since 2017). Those linked to unhealthy diets such as SSB tax was recently introduced (in April 2023). Currently, the following are some of the regulations/laws governing administration of excise duty in Ghana. Excise Duty Act, 2014 (Act 878); Excise tax Stamp Act, 2013 (Act 873); Excise Duty Regulations, 2016 (L.I. 2242); Excise Tax Stamp Regulations 2016, (L.I. 2241); Revenue Administration Act, 2016 (Act 915); and Excise Duty Amendment Act (Act 1093).

Due to their potential to improve population health and raise revenue, there is significant and growing interest in SSB taxes among policymakers worldwide. Focusing on just SSB taxes, the WHO reported that some 85 countries and jurisdictions (including subnational levels) have levied taxes on SSBs.¹⁸ Recently the World Bank Group report that SSB taxes are in effect across all World Bank regions, including national level taxes in more than 100 countries and territories.¹⁹ Although there is considerable global evidence on the positive impact of fiscal interventions (including food-related health taxes) on public health,^{15,20} implementation of such interventions in Africa is currently sparse.^{12,15,19,21} The African countries that have enacted SSB taxes include South Africa, Mauritius, Seychelles, Morocco, Botswana, Nigeria, and recently Ghana. The policy has been implemented and evaluated in several countries in Europe, Latin American and the Caribbean. In 2014, Mexico introduced a tax

of 10% or 1-peso-per-litre tax on beverages containing added sugar. An analysis of Mexican sugary beverage sales showed about 6% reduction in purchased volume relative to pre-tax trends over the first year of the tax, and a 9.7% decrease in 2015.²² The largest decrease in purchases was among the most socioeconomically disadvantaged. Implemented since October 2014, the Chilean SSB tax (18% ad valorem tax on sugary drinks containing >6.25 g sugar/100 mL) was able to reduce the monthly purchased volume of the higher taxed, sugary soft drinks by 21.6%.²³

Our Coalition aimed to valorise and increase demand for these policies through advocacy and scholar activism. The Coalition's motivations, ideology and goals are briefly outlined. The Coalition was formed to contribute to efforts that address the high and rising burden of under-nutrition, NCDs in Ghana. Aware that data poverty and policy inertia present critical challenges, the coalescing of the efforts of academia, civil society organisations and public health associations, was required to address these problems. The Coalition aimed to address data poverty through research and evidence synthesis, and policy inertia through advocacy and sensitisation. Members of the Coalition have similar policy belief systems and philosophy, which is:

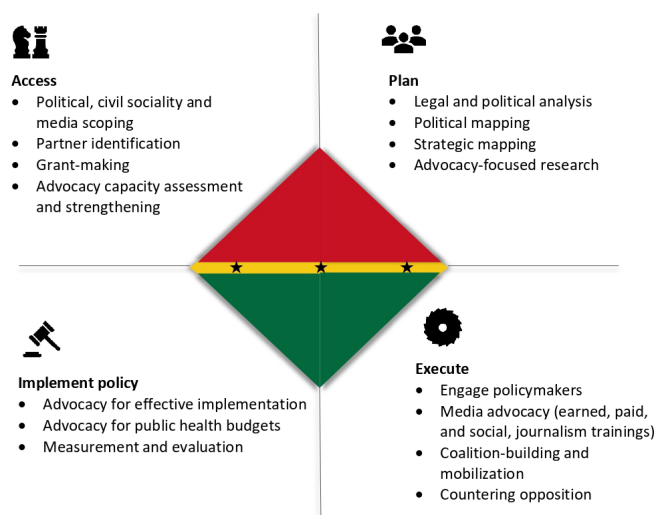
If the government of Ghana implements comprehensive policy measures - a mix of low agency and high agency food environment policy measures to inform and empower consumers; to guide and influence consumers; to incentivize the consumption of healthier foods, and to discourage/ disincentivize consumption of unhealthy foods, then food actors (eg, producers and consumers) will make immediate or strategic decisions to reduce availability, attractiveness and consumption of such less healthy foods, or increase availability, attractiveness, and consumption of healthier foods.

Given its manifold applications, a nutrient profiling model (NPM) was chosen as a tool to facilitate the implementation of these policies. The numerous applications of the NPM in the food systems (eg, agricultural policies; international trade policy; food manufacturers and processors; catering in healthcare facilities for patients, staff and visitors; in food marketing and promotion, packaging and labelling; in school food environment; fiscal policies (eg, taxes, and subsidies) have been detailed elsewhere (See McColl *et al*). Of note, to effectively assess the impact of the policies, existing data and monitoring gaps need to be addressed.

THE STRATEGIES AND APPROACHES WE USED

We deployed multiple strategies including coalition building, action research, advocacy and scholar activism. We list herein, and briefly outline, 10 of these strategies.

1. Coalition building
2. Contextual analysis and evidence synthesis.
3. Strategic planning.



Figures 1: The Coalition's strategies and approaches. Source: Adapted from the Global Health Advocacy Incubator.

Figure 1 The Coalition's strategies and approaches. Source: The Global Health Advocacy Incubator.

4. Development of advocacy strategy and a communication plan.
5. Public mobilisation and sensitisation.
6. Issuance of position statements to key actors.
7. Distribution of press statements to relevant actors.
8. Press conferences.
9. Stakeholder engagements and dissemination.
10. Social media, blogging and op-eds.

Overview of the strategies and approaches we deployed

With technical support from the Global Health Advocacy Incubator (GHA), our strategies borrowed significantly from their 'path to policy change' framework.²⁴ The strategy began with data generation/landscaping (including legal feasibility analysis and political mapping), evidence/best practice synthesis. This was followed by strategic planning; advocacy execution and ended with policy evaluation (see figure 1). The advocacy work included capacity building, sensitisation and awareness creation; strategic communications, media advocacy and policy advocacy. The framework that undergirded the advocacy intervention was developed by Coffman and Beer.²⁵ Our chosen strategies were informed by our target audiences (public, influencers and decision-makers)—see figure 2.

Coalition building

We built a coalition whose primary goal is to contribute to improving Ghana's health. A public interest coalition that brings together both state and non-state actors as well as existing networks. Referred to as the Advocating for Health (A4H) Coalition, it comprises—The A4H Project, the 'Healthier Diets 4 Healthy Lives (HD4HL) Project, Academics from five public universities of Ghana (led by the School of Public Health, University of Ghana), Civil

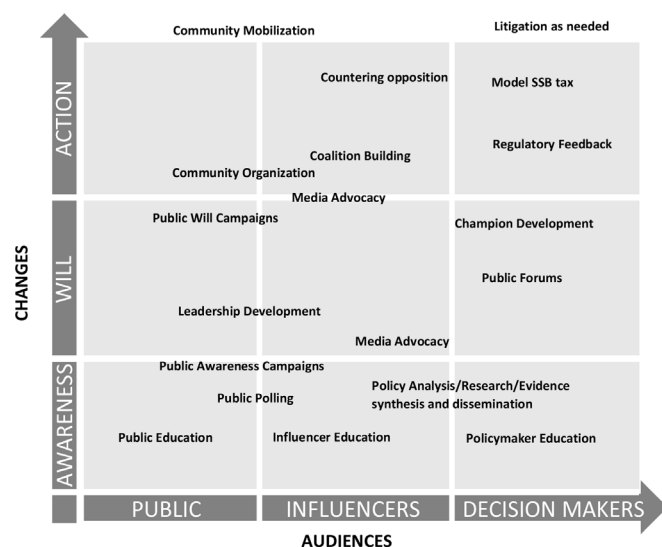


Figure 2 Select advocacy strategies, audiences and the changes desired. Source: Coffman and Beer.²⁵

Society Organizations (including the Ghana NCD Alliance), Public Health Associations (eg, the Ghana Public Health Association), Nutrition/Dietetic Professional Group (Ghana Academy of Nutrition and Dietetics) and others, for example, the Coalition of Actors for Public Health Advocacy (CAPHA). With funding from the IDRC, Canada, The Rockefeller Foundation, Bloomberg Philanthropies and technical (advocacy) support from the GHAI, the A4H Coalition, among others seeks to create—in Ghana—a favourable environment and stakeholder buy-in for food-related health taxes (which includes taxes on SSBs). Of note, members of the Coalition share similar policy belief systems and engage in a coordinated approach to promote their position and achieve the ultimate goal of improving Ghana's food environments and addressing the NCD challenge.

It is common knowledge that the design and implementation of SSB tax policies are beset with many challenges. Local economies, but also, the power asymmetries between 'public' and 'private' interests confound promulgation and implementation of these policies. Morocco had a very challenging journey—having to repeal its SSB tax passed in 2018 prior to implementation in 2019—in response to pressures from the agri-food industry.²⁶ The revised version watered down. Similar watering down experiences have been reported in South Africa and Nigeria. We devised guardrails to confront industry opposition and interference as well as conflicts of interests of the coalition actors. Led by the 'Healthier Diets for Healthy Lives (HD4HL) Project', the engagement of stakeholders was preceded by an onboarding guidance on the conflict of interest; all stakeholders signed a conflict of interest declaration form. Quite recently, the Coalition members received a full-day training on corporate political activity and industry interference in public health research and policy. The training made significant references to the recently published series on

Commercial Determinants of Health.^{27 28} The Coalition also pre-emptively prepared informed-informed rebuttals of common industry oppositional arguments.

About the HD4HL project, the A4H project and the A4H Coalition

Titled, 'developing evidence and action towards a double-duty food-based policy bundle to assure healthier diets in Ghana', the 'HD4HL Project aims to develop, validate and build consensus for a fit-for-local-purpose NPM that allows for the implementation of food-based policies. The HD4HL Project, is itself a coalition, comprises government agencies (MoH, Food and Drugs Authority, National Development Planning Commission), academia (University of Ghana) and civil society organisations (CAPHA). See details in figure 1 and other details at the Project website—<https://www.hd4hl.org/>.

The A4H Project, a constituent of the A4H Coalition, aims to create a favourable environment and stakeholder buy-in for food-related fiscal policies (particularly SSB tax) in Ghana. This is achieved through evidence-informed advocacy and scholar activism. See details at the Project website—<https://www.advocating4health.org/>

Evidence synthesis

The Coalition's use of action research and evidence synthesis was not an afterthought. Desirous of contributing to addressing the emerging NCDs challenge with the needed urgency, the Coalition prioritised public health policy interventions but would soon be reminded that longstanding challenges to policy development including data poverty, and policy inertia, needed to be addressed. Mindful of the notion that "doing the wrong thing at the right time is wrong, and doing the right thing at the wrong time is equally wrong", the Coalition took a step back, and had the academic partners channel their energies toward generating evidence, curating the evidence and availing the evidence to relevant actors and stakeholders (including researchers, policymakers and civil society).

To generate the evidence, we engaged people in their communities and assessed dietary practices, food availability and marketing in the communities and neighbourhoods. We also engaged relevant national-level food environment stakeholders to identify priorities for national action. Through dietary intake and time use study, we assessed how unhealthy food and beverages are embedded in everyday life.²⁹ We used novel qualitative methods to identify factors shaping dietary behaviours³⁰ and geo-mapping techniques to show how unhealthy food is advertised and sold through.³¹ Our television monitoring, outdoor food advertising assessment and supermarket assessment revealed heavy marketing and widespread availability of unhealthy foods.^{32–34} The evidence informed the development of policy recommendations to improve the healthiness of the Ghanaian food environment. The recommendations included development of policies that account for people's lived

environments and encompass regulatory, legislative and fiscal measures.

But are Ghanaians ready for these interventions? Our community readiness assessment helped gauge how ready Ghanaian communities are to accept and implement those policies.³⁵ Also, a nationwide poll involving a sample of 7794 residents of Ghana provided policy-makers and other stakeholders with the needed local evidence to gauge public support for such policies. For example, data from the poll revealed that a significant number of Ghanaian residents (84.3%) were concerned about obesity and NCDs (in adults and children). Two out of three respondents (67.7%) would support any effort by the government to impose tax on health-harming commodities and products (such as SSBs). When respondents were told the money from the taxes could be used to support public health interventions, support for the tax increased to nearly 80% (77.4%).³⁶

We knew that the empirical evidence generation alone was not enough. As part of our contextual analysis, we conducted a legal feasibility analysis (a legal landscaping to identify a realistic legal pathway to enact SSB tax, and other healthy food policies in Ghana), we conducted political economy analysis (examining the roles of politics, economics and institutions in policy decisions), corporate political activity analysis (analysing the commercial determinants of health potential impact of private actors on the policy development) as well as policy coherence analysis (where existing national nutrition and related policies were examined to gauge policy relevant and to avoid policy conflicts). The legal feasibility analysis, for instance, revealed that ‘there was currently no SSB tax law in Ghana, although an excise tax exists for multiple commodities, including SSBs exist. The existing laws in Ghana make it legally feasible to adopt an SSB tax in Ghana—as a health tax. The political will and desire to introduce SSB tax law was evidenced by the government of Ghana’s (led by the MoH) declaration to develop a bundle of food-based policies (including front-of-pack labelling, marketing regulations and food-related fiscal policies). The Coalition also commissioned several rapid systematic reviews. **Box 1** summarises the various contextual analysis and evidence synthesis that was carried out by the Coalition.

Strategic planning

Toward realising the goals of the Coalition, for example, the goals, expected outcome, strategic interventions, key tasks and indicators to track were generated and included in a strategic plan. These facilitated strategic decision-making and actions of the Coalition.

Development of an advocacy strategy and a communication plan

We developed an advocacy strategy, and a communication plan to facilitate our advocacy and communication. In particular, the communication plan provided a framework for communicating the project’s actions by the partnering institutions to all identified audiences;

Box 1 Contextual analysis and evidence synthesis implemented by the coalition

1. Legal feasibility analysis—analysis of the legal framework under which the policies (eg, SSB Tax, FOPL, Marketing restrictions) would be introduced.
2. Political economy analysis of the proposed policies (examination of the politico-economic dynamics).
3. Corporate political activity analysis of the proposed policies.
4. Policy coherence analysis—analysis of existing national nutrition and related policies, to examine the feasibility of implementation and the appropriateness of the timing for development.
5. The macroeconomic impacts of diet-related fiscal policy: a rapid review.
6. The impact of a sugar-sweetened beverage tax on selected health outcomes: a rapid review.
7. Implementation of a sugar-sweetened beverage tax in low and middle-income countries: documenting the processes, best practices, challenges, etc) and recommendations for Ghanaian policymakers.
8. Implementation of front-of-pack labelling in low and middle-income countries: documenting the processes, best practices, challenges, etc) and recommendations for Ghanaian policymakers.
9. Implementation of marketing regulations in low and middle-income countries: documenting the processes, best practices, challenges, etc) and recommendations for Ghanaian policymakers.
10. Implementation of public food procurement policies in low and middle-income countries: documenting the processes, best practices, challenges, etc) and recommendations for Ghanaian policymakers.
11. Implementation of nutrient profiling systems in low and middle-income countries: documenting the processes, best practices, challenges, etc) and recommendations for Ghanaian policymakers.
12. The potential impact of a sugar-sweetened beverage tax on revenue: an economic modelling analysis.
13. The state of Ghana’s food composition databases.
14. Epidemiological analysis (desk review of local evidence): diet-related NCDs and the population’s dietary patterns (prevailing intake levels of nutrients to encourage or limit, prevalence of inadequacies in intakes of key positive nutrients and excess diet-related NCDs, micronutrient malnutrition).

FOP, front of pack labelling; NCD, non-communicable disease; SSB, sugar-sweetened beverage.

to build awareness and understanding of Coalition goals and impacts; help promptly address anticipated and emerging issues and concerns that have the potential to derail the goals of the Coalition, communicate promptly any problems affecting the Coalition.

Mobilisation of allies, sensitisation of the public and advocacy interventions

A mapping of relevant actors (particularly allies) preceding the coalition’s sensitisation activities. Through floats, public fora, route marches and media advocacy, we mobilised and sensitised residents of Ghana about the harms of SSBs, and the need for health-harming foods to be taxed. These activities, together with our blog posts and op-eds resulted in about 100 media coverage/reportage (see details in [table 1](#)). We also identified influential

Table 1 Advocating for health project media report (July 2022–February 2023)**2a News (digital and press)**

Date	Title of news articles and project-related activity	URL and media house
24 Jul 2022	'Sugar-sweetened beverages increase risk of Type 2 diabetes' Float in Tamale	Graphic Online: https://www.graphic.com.gh/lifestyle/sugar-sweetened-beverages-increase-risk-of-type-2-diabetes.html
22 Jul 2022	CSOs sensitize public on sugar sweetened beverages Float in Tamale	Ghana News Agency: https://gna.org.gh/2022/07/csos-sensitise-public-on-sugar-sweetened-beverages/
28 Oct 2022	Public Health Ghana advocates for tax increment on sugary products Float in Kumasi	Graphic Online: https://www.graphic.com.gh/lifestyle/public-health-ghana-advocates-for-tax-increment-on-sugary-products.html
26 Oct 2022	Increase taxes on sugary beverages—GPHA urges Government Float in Kumasi	Ghana News Agency: https://gna.org.gh/2022/10/increase-taxes-on-sugary-beverages-gpha-urges-government/
28 Oct 2022	Increase taxes on sugary beverages—GPHA urges Government Float in Kumasi	Business Ghana: https://www.businessghana.com/site/news/general/273361/Increase-taxes-on-sugary-beverages-GPHA-urges-government
27 Oct 2022	GPHA wants gov't increase taxes on sugary beverages Float in Kumasi	The Chronicle: https://thechronicle.com.gh/gpha-wants-govt-increase-taxes-on-sugary-beverages/
28 Oct 22	GPHA calls for a 20% tax increment on sugary beverages Float in Kumasi	The Independent Ghana: https://theindependentghana.com/gpha-calls-for-a-20-tax-increment-on-sugary-beverages/
28 Oct 2022	Sugar-sweetened beverages kill; stop patronizing them—Nutritionist Float in Ho	My Joy Online: https://www.myjoyonline.com/sugar-sweetened-beverages-kill-stop-patronising-them-nutritionist/
27 Oct 2022	Ghanaians urged to reduce intake of sugar sweetened beverages Float in Ho	Ghana News Agency: https://gna.org.gh/2022/10/ghanaians-urged-to-reduce-intake-of-sugar-sweetened-beverages/
28 Oct 2022	Ghanaians urged to reduce intake of sugar sweetened beverages Float in Ho	GBC Online: https://www.gbcghanaonline.com/uncategorized/sugar-zotor/2022/
27 Oct 2022	Reduce the intake of sugar sweetened beverages Float in Ho	News Ghana: https://newsghana.com.gh/reduce-the-intake-of-sugar-sweetened-beverages/
29 Oct 2022	Impose heavy taxes on Sugar-Sweetened Beverages to make them unattractive- GhNCDA Journalist Sensitization	My Daily News: https://mydailynewsonline.com/impose-heavy-taxes-on-sugar-sweetened-beverages-to-make-them-unattractive-ghncda/ News Ghana: https://newsghana.com.gh/impose-heavy-taxes-on-sugar-sweetened-beverages-to-make-them-unattractive-ghncda/
31 Oct 2022	Health Taxes: GhNCDA wants Sugar Sweetened Beverages taxed Journalist Sensitization	Norvan Reports: https://norvanreports.com/health-taxes-ghncda-wants-sugar-sweetened-beverages-taxed/
31 Oct 2022	Ghana needs sugar-sweetened beverages tax for health financing—CSOs Journalist Sensitization	Ghana News Agency: https://gna.org.gh/2022/10/ghana-needs-sugar-sweetened-beverages-tax-for-health-financing-csos/
01 Nov 2022	'Increase Taxes on Sugar Beverages' Journalist Sensitization	Daily Guide Network: https://dailyguidenetwork.com/increase-taxes-on-sugar-beverages/
31 Oct 2022	Non-communicable diseases to be leading cause of death in Ghana by 2030 Journalist Sensitization	Metro TV Online: https://metrotvonline.com/non-communicable-diseases-to-be-leading-cause-of-death-in-ghana-by-2030-prof-laar/ My Original Online: https://myoriginalonline.com/blog/non-communicable-diseases-to-be-leading-cause-of-death-in-ghana-by-2030-prof-laar/
01 Nov 2022	Increase taxes on Sugar Beverages Journalist Sensitization	Daily Guide (print; not included)
10 Nov 2022	Government urged to place taxes on SSBs to curb consumption Public Forum in Kumasi	My Joy Online: https://www.myjoyonline.com/government-urged-to-place-taxes-on-ssbs-to-curb-consumption/
16 Nov 2022	Soaring health costs, deaths linked to diet-related NCDs alarming—A4H Coalition Float in Accra	My Original Online: https://myoriginalonline.com/blog/soaring-health-costs-deaths-linked-to-diet-related-ncds-alarming-a4h-coalition/
16 Nov 2022	Soaring health costs, deaths linked to diet-related NCDs alarming—A4H coalition Float in Accra	Metro TV Online: https://metrotvonline.com/soaring-health-costs-deaths-linked-to-diet-related-ncds-alarming-a4h-coalition/
16 Nov 2022	Soaring health costs, deaths linked to diet-related NCDs alarming—A4H Coalition Float in Accra	Ghana web: https://www.ghanaweb.com/vip/ernestsenanudovlo/Soaring-health-costs-deaths-linked-to-diet-related-NCDs-alarming-A4H-Coalition-23519

Continued

Table 1 Continued

2a News (digital and press)		
08 Feb 2023	A4H & HD4HL coalition applaud government's fiscal policy approach to addressing unhealthy diets Joint Position statement (HD4HL & A4H PROJECT Coalition)	Catholic Trends: https://catholic-trends.com/2023/02/08/a4hhd4hl-coalition-applaud-governments-fiscal-policy-approach-to-addressing-unhealthy-diets/ Ghana Web: https://www.ghanaweb.com/vip/ernestsenanudovlo/A4H-HD4HL-coalition-applaud-government-s-fiscal-policy-approach-to-addressing-unhealthy-diets-51047 My Original Online: https://myoriginalonline.com/blog/a4hhd4hl-coalition-applaud-governments-fiscal-policy-approach-to-addressing-unhealthy-diets/ Metro TV Online: https://metrotvonline.com/a4hhd4hl-coalition-applaud-governments-fiscal-policy-approach-to-addressing-unhealthy-diets/
10 Feb 2023	Taxation of Sugar-Sweetened Beverages is a Win-Win-Win Strategy for Public Health, for Government Revenue, and for Health Equity Press statement release by A4H Coalition	Project webpage https://www.advocating4health.org/press-release-taxation-of-sugar-sweetened-beverages/ Metro TV Online: https://metrotvonline.com/true-economic-health-costs-of-ssbs-staggering-a4h-coalition/ My Original Online: https://myoriginalonline.com/blog/a4h-ghana-commends-government-for-its-intended-taxation-of-sugar-sweetened-beverages/ Ghana Web: https://www.ghanaweb.com/vip/ernestsenanudovlo/Taxing-sugar-sweetened-beverages-a-win-win-win-strategy-for-Ghana-A4H-Coalition-54767 Mx24 Online: https://mx24online.com/advocating-for-health-coalition-throws-support-behind-govts-proposal-to-tax-sugar-sweetened-beverages/ Ghanaian times: https://www.ghanaiantimes.com.gh/taxation-of-sugar-sweetened-beverages-is-a-win-win-win-strategy-for-public-health-for-government-revenue-and-for-health-equity/
22 Feb 2023	Advocating for Health Coalition lauds govt's proposal to tax sugar-sweetened beverages Press Conference	Starr FM: https://starrfm.com.gh/2023/02/advocating-for-health-coalition-lauds-govts-proposal-to-tax-sugar-sweetened-beverages/
17 Feb 2023	Coalition advocates imposition of taxes on tobacco, alcohol, sugary foods Press Conference	Ghana news agency: https://gna.org.gh/2023/02/coalition-advocates-imposition-of-taxes-on-tobacco-alcohol-sugary-foods/
17 Feb 2023	NCDs predicted to become the leading cause of death in Africa Press Conference	Capital news: https://capitalnewsonline.com/ncds-predicted-to-become-the-leading-cause-of-death-in-africa/
17 Feb 2023	Implement comprehensive policy measures to make unhealthy foods unattractive Press Conference	News Ghana: https://newsghana.com.gh/implement-comprehensive-policy-measures-to-make-unhealthy-foods-unattractive/
17 Feb 2023	Tax health-harming commodities to save lives Press Conference	My daily news online: https://mydailynewsonline.com/tax-health-harming-commodities-to-save-lives/
18 th Feb 23	Nation records surge in diet related non-communicable diseases Press Conference	Daily Graphic (print; not included)
2b Audio-visual news		
Date	Title of video and project-related activity	URL and Media house
25 Jul 2022	GPHA leads Advocating for Health (A4H) to raise awareness on SSBs in Tamale—Sagani TV Mid-day news Tamale Float	Sangani TV English https://www.youtube.com/watch?v=Il9r5b4eS4w&t=6s
26 Jul 2022	Advocating for Health organizes float on SSBs—Sagani TV News in Dagbani Tamale Float	Sangani TV Dagbaani https://youtu.be/6SIaWlv44jg
16 Aug 2022	Sugar Sweetened Beverages are harmful to your health Tamale Float	Citi News https://www.youtube.com/watch?v=H9EVayT710s
26 Oct 2022	GPHA float on SSBs in Kumasi—Kessben Fm and TV news report Kumasi Float	Kessben TV https://www.youtube.com/watch?v=mNVUtgZHxEA&t=60s
26 Oct 2022	GPHA Creates awareness on Sugar Sweetened Beverages in Kumasi—Onua TV News Kumasi Float	Onua TV https://www.youtube.com/watch?v=ydQklvrj1Qs&t=8s

Continued

Table 1 Continued

2a News (digital and press)

22 Nov 2022	A4H organizes float in Accra to create awareness on SSBs—UTV News coverage Accra Float	UTV https://youtu.be/psZy93kBHrg
22 Nov 2022	A4H organizes float in Accra to create awareness on SSBs—TV3 News coverage Accra Float	TV3 https://youtu.be/1j6WcrY8U7A
31 Oct 2022	Sensitization Workshop for Journalist on Public Health Implications of Sugar Sweetened Beverages Journalist Sensitization	Morris TV GH https://www.youtube.com/watch?v=51lcfnBo6JY
8 Nov 20 922	GhNCDA urges Gov't to place heavy taxes on foods to reduce intake and health implication rate Public Forum	Mx24 TV https://drive.google.com/drive/folders/1luxhc2Y1MeyhMMvC_gSkhWc8EfsFXmSw?usp=sharing
16 Feb 2023	Taxation of sugar sweetened beverages Press Conference	Mx24 TV (Start from 53 mins) https://www.facebook.com/mx24gh/videos/725720492295171/?vh=e&mibextid=v7YzmG
17 Feb 2023	Sugar sweetened beverages—causes of cardiovascular diseases Press Conference	GTV (Start from 42 mins) https://fb.watch/iMNUMoNDLL/
17 Feb 2023	Excessive sugar intake; Group calls for taxation of sugar-sweetened beverages to curb deaths Press Conference	Adom TV https://fb.watch/iLbsQmWLEV/
16 Feb 2023	Experts call for imposition of more taxes on 'destructive commodities' Press Conference	Metro TV (Start from 45 mins) https://fb.watch/iKdWFXPe0/
17 Feb 2023	Excise Duty Amendment Bill; Advocating for Health Coalition urges Government to speed up its process Press Conference	TV Africa start from third mins) https://m.facebook.com/story.php?story_fbid=2246758068857525&id=100063970033275&mibextid=NnVzG8
17 Feb 2023	Tax on Sugar sweetened beverages is a win-win strategy Press Conference	GhOne TV: (Start from 43 mins 44 s) https://fb.watch/iP18OdCZYw/?mibextid=5zvaxg
	Compilation of TV reportage of Press Conference	https://drive.google.com/drive/folders/1oknZqfZ-lpn1TCCWWhxUgvnJpfh4otmBV?usp=sharing

2c News paper articles

Date	Title of news articles and author	URL and Media house
3 Oct 22	Sugar-sweetened beverages—the silent killers Prof. Francis Zotor	Graphic Online: https://www.graphic.com.gh/features/features/sugar-sweetened-beverages-the-silent-killers.html
31 Oct 22	Ghana's young population 'snacking' their way into diabetes Senanu Dovlo	My Original Online: https://myoriginalonline.com/blog/ghanas-young-population-snacking-their-way-into-diabetes/ Ghana Web: https://www.ghanaweb.com/vip/ernestsenanudovlo/Ghanas-young-population-snacking-their-way-into-diabetes-18929 Metro TV Online: https://metrotvonline.com/ghanas-young-population-snacking-their-way-into-diabetes/
16 Dec 22	Protect kids from sugary drinks; Stop, rethink and take action now! Annabel Yeboah - Nkrumah	Metro TV Online: https://metrotvonline.com/protect-kids-from-sugary-drinks-stop-rethink-and-take-action-now/ My Original Online: https://myoriginalonline.com/blog/protect-kids-from-sugary-drinks-stop-rethink-and-take-action-now/
16 Dec 22	We need to be heard! A call for government to curb sugar-sweetened beverages menace Selina Tobil	Metro TV Online: https://metrotvonline.com/we-need-to-be-heard-a-call-for-government-to-curb-sugar-sweetened-beverages-menace/ My Original Online: https://myoriginalonline.com/blog/we-need-to-be-heard-a-call-for-government-to-curb-sugar-sweetened-beverages-menace/
25 Dec 22	My take on the excise duty amendment bill, 2022 Prof. Amos Laar	Metro TV Online: https://metrotvonline.com/my-take-on-the-excise-duty-amendment-bill-2022/ My Original Online: https://myoriginalonline.com/blog/my-take-on-the-excise-duty-amendment-bill-2022/ Ghana Web: https://www.ghanaweb.com/vip/ernestsenanudovlo/My-take-on-the-Excise-Duty-Amendment-Bill-2022-35369

Continued

Table 1 Continued

2a News (digital and press)

28 Dec 22	Health costs and deaths linked to diet-related Non-Communicable Diseases mount Prof. Amos Laar	My Joy Online: https://www.myjoyonline.com/amos-laar-health-costs-and-deaths-linked-to-diet-related-non-communicable-diseases-mount/
16 Jan 2023	Yes! Taxation of sugar-sweetened beverages is a 'Win-Win-Win' Public Health Intervention Annabel Yeboah - Nkrumah	My Original Online: https://myoriginalonline.com/blog/yes-taxation-of-sugar-sweetened-beverages-is-a-win-win-win-public-health-intervention/ Metro TV Online: https://metrotvonline.com/yes-taxation-of-sugar-sweetened-beverages-is-a-win-win-win-public-health-intervention/ My Joy Online: https://www.myjoyonline.com/yes-taxation-of-sugar-sweetened-beverages-is-a-win-win-win-public-health-intervention/ Mx24 Online: https://mx24online.com/article-yes-taxation-of-sugar-sweetened-beverages-is-a-win-win-win-public-health-intervention/

2d Media coverage related to the HD4HL Project

Date	Title of News Article	URL and Media house
23 Mar 2022	Professor Amos Laar and Team Awarded CA\$1 225 000 Grant For 'Healthier Diets 4 Healthier Lives' Project	University of Ghana https://www.ug.edu.gh/news/professor-amos-laar-and-team-awarded-ca1225000-grant-%E2%80%98healthier-diets-4-healthier-lives%E2%80%99
11 Mar 2022	Healthier Diets for Healthy Lives Project launched in Accra*	Project webpage https://www.hd4hl.org/healthier-diets-for-healthy-lives-project-launched-in-accra/
16 Mar 2022	All you need to know about Ghana's policy bundle initiative on healthier diets*	Project webpage https://www.hd4hl.org/all-you-need-to-know-about-ghanas-policy-bundle-initiative-on-healthier-diets/
3 Apr 2022	Prof. Amos Laar lauded for Healthier Diets for Healthy Lives project *	Project webpage https://www.hd4hl.org/prof-amos-laar-lauded-for-healthier-diets-for-healthy-lives-project/
11 Mar 2022	Ghana tackles non-communicable diseases through healthier diets	Ghanaweb https://www.ghanaweb.com/GhanaHomePage/NewsArchive/Ghana-tackles-non-communicable-diseases-through-healthier-diets-1488239
16 Mar 2022	Ministry of Health launches a 'double-duty policy bundle initiative' - Why Ghana embarks on such initiative	Ghanaweb https://www.ghanaweb.com/GhanaHomePage/NewsArchive/Ministry-of-Health-launches-a-double-duty-policy-bundle-initiative-Why-Ghana-embarks-on-such-initiative-1492034
12 Mar 2022	Kwaku Agyeman-Manu launches Healthier Diets for Healthy Lives Project to enhance health sector	Ghanaweb https://www.ghanaweb.com/GhanaHomePage/health/Kwaku-Agyeman-Manu-launches-Healthier-Diets-for-Healthy-Lives-Project-to-enhance-health-sector-1489115
11 Mar 2022	Suboptimal Diets contributes to various diseases- Hon. Agyeman Manu*	Project webpage https://www.hd4hl.org/suboptimal-diets-increases-the-risk-of-various-diseases-health-minister/
11 Mar 2022	Health Minister Launches HD4HL Project *	Project webpage https://www.hd4hl.org/health-minister-launches-hd4hl-project/
11 Mar 2022	Health Minister launches 'Healthier Diets for Healthy Lives' project*	Project webpage https://www.hd4hl.org/health-minister-launches-healthier-diets-for-healthy-lives-hd4hl-project-in-accra/
11 Mar 2022	Health Minister pledges gov't's commitment in improving Ghanaian food environment *	Project webpage https://www.hd4hl.org/health-minister-pledges-govts-commitment-in-improving-ghanaian-food-environment/
11 Mar 2022	Suboptimal Diets increases the risk of various diseases-Health Minister	Project webpage https://www.hd4hl.org/suboptimal-diets-increases-the-risk-of-various-diseases-health-minister/
13 Mar 2022	Health Minister Launches HD4HL Project Health	Ghana news updates https://ghananewsupdates.com/health-minister-launches-hd4hl-project-health/
11 Mar 2022	Health Minister launches Healthier Diets for Healthy Lives Project in Accra	https://youtu.be/qiAX1LxVLqQ

Continued

Table 1 Continued

2a News (digital and press)

11 Mar 2022	Launch of Healthier Diets for Healthy Lives (Hd4HL) Project	Newsire GH https://youtu.be/8ZhdYU4ljmY
11 Mar 2022	HD4HL project Launch in local language	Peace FM https://www.youtube.com/watch?v=ntOsKuHTJkQ
08 Feb 2023	A4H, HD4HL coalition applaud government's fiscal policy approach to addressing unhealthy diets	Metro TV https://metrotvonline.com/a4hhd4hl-coalition-applaud-governments-fiscal-policy-approach-to-addressing-unhealthy-diets/
08 Feb 2023	A4H, HD4HL coalition applaud government's fiscal policy approach to addressing unhealthy diets	Original TV https://myoriginalonline.com/blog/a4hhd4hl-coalition-applaud-governments-fiscal-policy-approach-to-addressing-unhealthy-diets/
08 Feb 2023	A4H, HD4HL coalition applaud government's fiscal policy approach to addressing unhealthy diets	Ghanaweb https://www.ghanaweb.com/vip/ernestsenanudovlo/A4H-HD4HL-coalition-applaud-government-s-fiscal-policy-approach-to-addressing-unhealthy-diets-51047
08 Feb 2023	A4H, HD4HL coalition applaud government's fiscal policy approach to addressing unhealthy diets	The Catholic Trend https://catholic-trends.com/2023/02/08/a4hhd4hl-coalition-applaud-governments-fiscal-policy-approach-to-addressing-unhealthy-diets/
21 Feb 2023	HD4HL coalition welcomes government's proposal to tax sugar-sweetened beverages	Original TV https://myoriginalonline.com/blog/hd4hl-coalition-welcomes-governments-proposal-to-tax-sugar-sweetened-beverages/
21 Feb 2023	HD4HL coalition welcomes government's proposal to tax sugar-sweetened beverages	Metro TV https://metrotvonline.com/hd4hl-coalition-welcomes-governments-proposal-to-tax-sugar-sweetened-beverages/
21 February 2023	Advocating for Health Coalition lauds govt's proposal to tax sugar-sweetened beverages	Star FM https://starrfm.com.gh/2023/02/advocating-for-health-coalition-lauds-govts-proposal-to-tax-sugar-sweetened-beverages/
21 February 2023	Health taxes a win-win strategy for Ghana—Coalition of researchers, CSOs	Original TV https://myoriginalonline.com/blog/health-taxes-a-win-win-strategy-for-ghana-coalition-of-researchers-csos/
21 February 2023	Health taxes a win-win strategy for Ghana—Coalition of researchers, CSOs	Ghanaweb https://www.ghanaweb.com/vip/ernestsenanudovlo/Health-taxes-a-win-win-strategy-for-Ghana-Coalition-of-researchers-CSOs-57461
21 February 2023	Health taxes a win-win strategy for Ghana—Coalition of researchers, CSOs	Metro TV https://metrotvonline.com/health-taxes-a-win-win-strategy-for-ghana-coalition-of-researchers-csos/

*The original link to these news items may no longer be active.

personalities as advocacy Champions and Influencers to help push the Coalition's messages to the last mile.

Position statements

The Coalition presented Position Statements to the Parliament of the Republic of Ghana, key Government MDAs, and to the President of Ghana. The Statements identified opportunities to strengthen the SSB tax proposal by Ghana. In table 2 below, we present page 1 of one the Position Statements.

Press statements

Whenever the Coalition deemed it necessary, press statements were issued.

Press conferences

A Press Conference on Health Taxes was organised to among others, drum home the message that 'Taxation of SSBs is a Win-Win-Win Strategy for Public Health, for Government Revenue, and for Health Equity'

Stakeholder engagements and dissemination activities

We actively participated in and contributed to relevant local, regional and international events (including international conferences and seminars) where the Coalition's work and experiences were disseminated. We produced policy briefs, information briefs and advocacy materials, and used them to engage various stakeholders.

Blogs, op-eds and social media

Coalition members wrote blogs (eg, <https://www.alaar.org/my-take-on-matters-that-matter-articles/>), op-eds (see table 1) and kept active online presence (for example, on Project website—<https://www.advocating-4health.org/>, and on social media).

WHAT WE HAVE ACHIEVED THUS FAR

Owing in part to the Coalition's food advocacy and activism, there is currently a national awareness that development and implementation of healthy food

Table 2 Extracts from the Coalition's Position Statement on SSB tax in Ghana (summary and opportunities to improve the proposed SSB tax Bill)

Joint Position Statement	
Implementation of taxes on sugar-sweetened beverages IN GHANA	
The Advocating for Health (A4H) and the Healthier Diets for Healthy Lives (HD4HL) Coalition.	
Accra, Ghana. 30 December 2022	
Summary	
A commendable move from the Government of Ghana	The Parliament of the Republic of Ghana recently debated, voted, and approved a Bill to tax sugar sweetened beverages (SSBs) and other commodities —as per the Ghana Excise Duty Amendment Bill, 2022 We commend the Government of Ghana for proposing the policy, as health costs and deaths linked to diet-related non-communicable diseases (NCDs) mount.
Diet-related NCDs are serious health issues in Ghana	Several local studies report a high prevalence of overweight/obesity among Ghanaian children and adults. Ranging from 16% to 48% (for children aged 6–15 years) and 25% to 47% (for adults aged 15 years or older), the prevalence is significantly higher in women vs men, and in urban vs rural Ghana. One study found close to 50% of adults with diabetes to be overweight or obese. People (particularly children) who suffer from overweight or obesity have an elevated probability of developing other NCDs such as type 2 diabetes, hypertension and stroke in later life.
SSBs are significant contributors	The determinants of obesity are many. However, dietary factors such as excessive consumption of calorie-dense, nutrient-poor foods such as SSBs are the most important. SSB consumption is also implicated in other diet-related NCDs such as dental caries. Data from jurisdictions across the world that have enacted SSB taxes correlate the implementation of such taxes with decreased consumption of SSBs.
Ghana ExciseDuty Amendment Bill, 2022 could save lives	A successful implementation of the Excise Duty Amendment Bill, 2022 —proposed by the Government of Ghana to, among other items, impose taxes on SSBs, could have significant positive health impacts for Ghanaians.
But there are gaps to be addressed	While commending the Government of Ghana for proposing the policy, the Advocating for Health (A4H) and Healthier Diets for Healthy Lives (HD4HL) Coalition reaffirm their concerns about the harms caused by SSB consumption, they outline gaps in the proposed policy, and offer recommendations for the Government of Ghana to strengthen the policy.
What we recommend	We recommend the adoption of a sugar content-based specific excise tax and earmarking of accrued revenue to health promotion interventions including health research, or supporting social protection programmes such as the National Health Insurance Scheme (NHIS), the Ghana School Feeding Programme (SFP) or the Livelihood Empowerment Against Poverty (LEAP) Programme. Such arrangements promote tax equity and health equity.
Source: The A4H Coalition. NCD, non-communicable disease.	



environment policies will make unhealthy foods unaffordable, unavailable and unattractive. This food activism work has valorised and increased demand for such policies in Ghana. Currently, the Ghanaian government is working with other actors to deliver a fit-for-local purpose nutrient profiling system as well as four double-duty food-based policies. The policies in the bundle include front-of-pack nutrition labelling policy, policy restricting child-directed marketing of unhealthy foods, food-related fiscal policy and public food procurement and service policy.

Taken together, our food activism work has contributed to creating a favourable environment for food-related health taxes in Ghana. At the time of writing of this paper, the government of Ghana had demonstrated resolve to roll out some of the policies. The Parliament of the Republic of Ghana in December, 2022, and in March 2023, voted to amend the Ghana Excise Duty Act, 2014 (ACT 878). The amendments include imposition of excise duty (20 per centum of the ex-factory price) on sweetened beverages including fruit juices (eg, grape and vegetable juices unfermented and containing spirits whether or not containing added sugar of other sweetening matter). Other products covered by the Act include cigarette and tobacco products, wines, malt drinks and spirits, plastics and plastic products. On 3rd April 2023, the President of the Republic of Ghana signed the approved Excise Duty Amendment Bill of 2022 into law (Act 1093).³⁷

The Coalition will continue to generate the needed evidence, will curate and avail the evidence for advocacy, and scholar activism toward convincing the government of Ghana (and others in sub-Saharan Africa) to implement comprehensive policy measures that make unhealthy foods unattractive and unavailable. To advocate to any government for healthy food policy is to recognise and respect the mandate of the government. The role of

governments in protecting, promoting and assuring the health of their citizens is primarily grounded in national legislations, policies and international conventions. One vital step in making this right of citizens realised is to make our food environments more equitable, more ethical and more democratic.

CONCLUSIONS

We aimed to present the A4H Coalition as a best practice example of how coalition building, evidence-informed advocacy and scholar activism can valorise and increase demand for healthy food policies. While this is not a magic bullet, we believe that well thought-out coalitions that are armed with context-relevant data and capacitated to advocate for the health of their countries may make food-related health taxes palatable in their jurisdictions.

It is worthy of note that this is particularly challenging in the African context. As noted earlier, power asymmetries between 'public' and 'private' interests confound promulgation and implementation of these policies.^{38 39} Public health advocates have to be willing and ready to counter and debunk oppositional arguments from actors with vested interests. Advocates need to appreciate the peculiar heterogeneity of their food environments and its variegated political economies. Facing a syndemic of undernutrition, overweight/obesity and other diet-related NCDs, enforcing policies that dis-incentivise consumption of unhealthy diets is not enough. There must be complementary policies that avail healthy/nutrient-rich foods. Thus, a policy bundle comprising low agency and high agency policy interventions⁴⁰ that inform and empower; guide and influence; those that dis-incentivise consumption of unhealthy diets as well as those that avail and incentivise consumption of healthier diets are needed in the African setting. Thus,

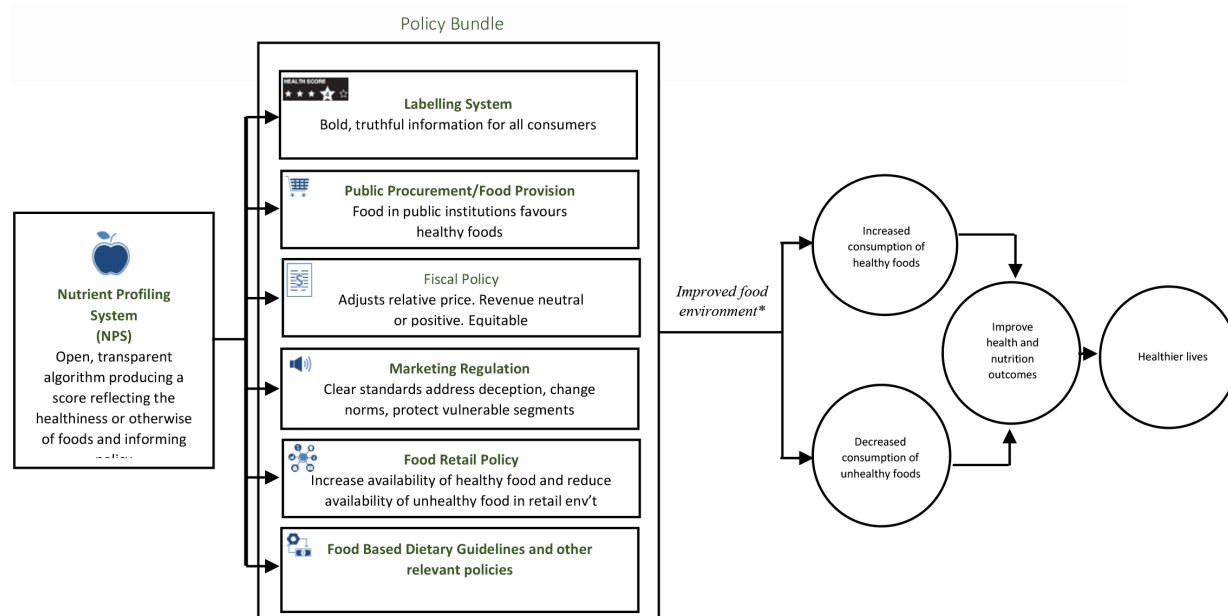


Figure 3 Double-duty food-based policy bundle to assure healthier diets in Ghana. Source: The HD4HL Project.

such policies/guidelines as the food-based dietary guidelines which centres and celebrates whole and minimally processed foods, the four low and high agency policy interventions outlined in figure 3 and others needed to be complementary and not antagonistic. Finally, appropriate evaluation of the policy implementation is needed. Limited data, and lack of monitoring and enforcement capacity may provide opportunities for industry to selfishly game the system. The policies need to be enforced, monitored and evaluated. Should such policy evaluations recommend amendment of the policy, governments should not hesitate to explore the ample space available to adjust the tax design to further improve their impact on health.

Twitter Amos Laar @alaar, James M Amoah @jmamoah, Silver Nanema @silver_nanema and The Advocating for Health Coalition @A4H_Project

Acknowledgements We are grateful to the staff and partners of the Advocating for Ghana's Health (A4H) and the Healthier Diets for Healthy Lives (HD4HL) Projects.

Collaborators The complete list of Coalition members can be found here <https://www.advocating4health.org/>.

Contributors Conceived manuscript idea: AL. Wrote the first draft: AL. Edited subsequent drafts: all co-authors. Tabulation and curation: AY-N, GSA, SN and AL.

Funding The A4H Project (Grant # GHANA-IOA-13; PI: Laar 02/1/2022-07/31/2023) acknowledges financial support from Bloomberg Philanthropies, and technical/ advocacy support from the Global Health Advocacy Incubator. The HD4HL Project is made possible with financial support from the International Development Research Centre (IDRC-Canada), and The Rockefeller Foundation. (Grant # 109864-001; PI: Laar 02/1/2022-01/31/2025). The complete list of Coalition members can be found at the A4H website and the HD4HL website.

Competing interests None declared.

Patient consent for publication Not applicable.

Provenance and peer review Not commissioned; externally peer reviewed.

Data availability statement Data available upon reasonable request.

Open access This is an open access article distributed in accordance with the Creative Commons Attribution 4.0 Unported (CC BY 4.0) license, which permits others to copy, redistribute, remix, transform and build upon this work for any purpose, provided the original work is properly cited, a link to the licence is given, and indication of whether changes were made. See: <https://creativecommons.org/licenses/by/4.0/>.

ORCID ID

Amos Laar <http://orcid.org/0000-0001-5557-0164>

REFERENCES

- Ghana Statistical Service (GSS), Ghana Health Service (GHS), ICF International. *Ghana Demographic and Health Survey 2014*. Rockville, Maryland, USA: GSS, GHS, and ICF International, 2015.
- Aryeetey R, Lartey A, Marquis GS, et al. Prevalence and predictors of overweight and obesity among school-aged children in urban Ghana. *BMC Obes* 2017;4:38.
- Adom T, De Villiers A, Puoane T, et al. Prevalence and correlates of overweight and obesity among school children in an urban district in Ghana. *BMC Obes* 2019;6:14.
- Ganle JK, Boakye PP, Baatiema L. Childhood obesity in urban Ghana: evidence from a cross-sectional survey of in-school children aged 5-16 years. *BMC Public Health* 2019;19:1561.
- Ofori-Asenso R, Agyeman AA, Laar A, et al. Overweight and obesity epidemic in Ghana-a systematic review and meta-analysis. *BMC Public Health* 2016;16:1239.
- Kim Streatfield P, Khan WA, Bhuiya A, et al. Adult non-communicable disease mortality in Africa and Asia: evidence from INDEPTH health and demographic surveillance system sites. *Global Health Action* 2014;7:25365.
- Ministry of Health. MOH. *Strategy for the Management, Prevention and Control of Chronic Non-Communicable Diseases in Ghana 2012-2016*. Accra. Ghana, 2012.
- Afshin A, Sur PJ, Fay KA, et al. Health effects of dietary risks in 195 countries, 1990-2017: a systematic analysis for the global burden of disease study 2017. *The Lancet* 2019;393:1958-72.
- FAO, IFAD, UNICEF, WFP, WHO. *The State of Food Security and Nutrition in the World 2020. Transforming food systems for affordable healthy diets*. Rome: FAO, 2020. Available: <https://doi.org/10.4060/ca9692en>
- Collaborators GO. Health effects of overweight and obesity in 195 countries over 25 years. *N Engl J Med* 2017;377:13-27.
- Ghartey AB. *Nutrition policy and programs in Ghana: the limitation of a single sector approach*. World Bank, 2010.
- Laar A, Barnes A, Aryeetey R, et al. Implementation of healthy food environment policies to prevent nutrition-related non-communicable diseases in Ghana: national experts' assessment of government action. *Food Policy* 2020;93:101907.
- Ministry of Health. *National policy and strategy for the management, prevention and control of chronic non-communicable diseases in Ghana, 2022*. Accra, Ghana, 2022.
- World Health Organization. *Tackling NCDs: 'best buys' and other recommended interventions for the prevention and control of noncommunicable diseases*. 2017.
- World Cancer Research Fund International. *Building momentum: lessons on implementing evidence-informed nutrition policy*. 2020. Available: <https://www.wcrf.org/int/policy/our-publications/building-momentum-lessons-implementing-evidence-informed-nutrition> [Accessed 17 Apr 2021].
- Wellington EK, Amponsah J, Bosu W, et al. *Survey of the implementation of the framework convention on tobacco control (FCTC) in Ghana*. Ghana Health Service-Health Research Unit, 2009.
- Ministry of Health. *Republic of Ghana National Alcohol Policy Ministry of Health*. Accra Ghana, 2016.
- WHO. *WHO manual on sugar-sweetened beverage taxation policies to promote healthy diets*. Geneva: World Health Organization, 2022. Available: <https://www.who.int/publications/item/9789240056299>
- The World Bank Group. *Global SSB tax database*. Washington, DC: World Bank Group, 2023. Available: <https://ssbtax.worldbank.org/>
- Du M, Tugendhaft A, Erzse A, et al. Focus: nutrition and food science: sugar-sweetened beverage taxes: industry response and tactics. *Yale J Biol Med* 2018;91:185.
- Booth A, Barnes A, Laar A, et al. Policy action within urban African food systems to promote healthy food consumption: a realist synthesis in Ghana and Kenya. *Int J Health Policy Manag* 2021;10:828-44.
- Colchero MA, Guerrero-López CM, Molina M, et al. Beverages sales in Mexico before and after implementation of a sugar sweetened beverage tax. *PLoS One* 2016;11:e0163463.
- Caro JC, Corvalán C, Reyes M, et al. Sugar-sweetened beverage tax and changes in prices and purchases of sugar-sweetened Beverages: an observational study in an urban environment. *PLoS Med* 2014;15:e1002597.
- The Global Health Advocacy Incubator. *The global health advocacy Incubator's advocacy approach*. 2023. Available: <https://www.advocacyincubator.org/what-we-do/our-advocacy-approach>
- Coffman J, Beer T. *The advocacy strategy framework*. Center for evaluation innovation, 2015.
- Bazza T. Morocco to cancel increased soft drink taxes under manufacturer pressure. 2019. Available: <https://www.moroccoworldnews.com/2018/12/259398/morocco-taxes-soft-drink/> [Accessed 3 Mar 2019].
- Friel S, Collin J, Daube M, et al. Commercial determinants of health: future directions. *The Lancet* 2023;401:1229-40.
- Gilmore AB, Fabbri A, Baum F, et al. Defining and conceptualising the commercial determinants of health. *The Lancet* 2023;401:1194-213.
- Holdsworth M, Pradeilles R, Tandoh A, et al. Unhealthy eating practices of city-dwelling Africans in deprived neighbourhoods: evidence for policy action from Ghana and Kenya. *Glob Food Sec* 2020;26:100452.
- Pradeilles R, Irache A, Wanjihi MN, et al. Urban physical food environments drive dietary behaviours in Ghana and Kenya: a photovoice study. *Health & Place* 2021;71:102647.
- Green MA, Pradeilles R, Laar A, et al. Investigating Foods and Beverages sold and advertised in deprived urban neighbourhoods in Ghana and Kenya: a cross-sectional study. *BMJ Open* 2020;10:e035680.
- Adjei AP, Amevinya GS, Quarpong W, et al. Availability of healthy and unhealthy foods in modern retail outlets located in selected districts of greater Accra region, Ghana. *Front Public Health* 2022;10:922447.

- 33 Amevinya GS, Vandevijvere S, Kelly B, *et al*. Advertising of unhealthy foods and beverages around primary and junior high schools in Ghana's most urbanized and populous region. *Front Public Health* 2022;10:917456.
- 34 Laar A, Kelly B, Holdsworth M, *et al*. Providing measurement, evaluation, accountability, and leadership support (MEALS) for non-communicable diseases prevention in Ghana: project implementation protocol. *Front Nutr* 2021;8:644320.
- 35 Pradeilles R, Marr C, Laar A, *et al*. How ready are communities to implement actions to improve diets of adolescent girls and women in urban Ghana? *BMC Public Health* 2019;19:646.
- 36 A4H Project Report. A national poll on sugar sweetened beverages commissioned by the A4H project, Accra, Ghana. 2022. Available: <https://www.advocating4health.org/reports/>
- 37 Republic of Ghana. *Ghana Excise Duty Amendment Bill, 2022. An amendment to Excise Duty ACT, 2014 (ACT 878)*. Accra, Ghana, 2022.
- 38 Laar A. The role of food environment policies in making unhealthy foods unattractive and healthy foods available in Africa. *EClinicalMedicine* 2021;36:100908.
- 39 Walls H, Nisbett N, Laar A, *et al*. Addressing malnutrition: the importance of political economy analysis of power. *Int J Health Policy Manag* 2020.
- 40 Adams J, Mytton O, White M, *et al*. Correction: why are some population interventions for diet and obesity more equitable and effective than others? The role of individual agency. *PLoS Med* 2016;13:e1002045.