
DANONE ANSWER TO WORLD HEALTH ORGANIZATION (WHO) PUBLIC CONSULTATION ON THE DRAFT GUIDELINE: FISCAL POLICIES TO PROMOTE HEALTHY DIETS

February 2023

General comments

Danone welcomes the opportunity to provide comments on the WHO guidelines on fiscal measures for healthy diets.

As Danone, we have a mission to bring health through food to as many people as possible. To do so, Danone supports science-based public health policies which aim to encourage healthier eating behavior, including fiscal measures, as they are enablers of its mission.

For fiscal measures – be they fiscal incentives or taxes – to be efficient and to minimize unintended consequences, Danone believes they should:

1. Be adapted to the local context

- Considering local population dietary status: key nutrients of concern may be different between countries, as well as the size of the gaps between current and ideal intakes. Also, each market has its specificities and unique baseline offer, varying according to local tastes and habits, as well as pre-existing policies.
- Building on pre-existing policies, ensuring consistency with Food Based Dietary Guidelines and other references identifying foods to be consumed on a regular basis in healthy sustainable diets, as well as with nutrient profiles and/or thresholds already in use to avoid multiple standards applying to a single food.

2. Foster a substitution effect towards healthier foods

- Danone believes fiscal policies should make healthy foods more affordable and available. Levers include lowering VAT on healthy foods and/or targeted subsidies to the most vulnerable populations.
- When authorities implement taxes on soft drinks, substitution effects are key. Thus, such taxes should follow a tiered approach. Using the tax revenue to support other health policies could yield additional benefits for the population.

3. Be monitored

- Like all public health policies, fiscal measures for healthy diets should be rigorously evaluated to ensure they deliver the expected impact on health, and to allow for continuous improvements.
- To do so, clear objectives must be set beforehand, relevant baseline data collected and robust methods used.