Follow-up to the high-level meetings of the
United Nations General Assembly on
health-related issues

Prevention and control of noncommunicable diseases

Report by the Director-General

1. The report is submitted in response to resolution WHA71.2 (2018), which “requests the Director-General to report to the Seventy-second World Health Assembly, through the Executive Board, on the outcomes of the third High-level Meeting of the General Assembly on the Prevention and Control of Non-communicable Diseases and its follow-up”.

PREPARATORY PROCESS

2. The preparatory process that led to the third High-level Meeting included the following elements:

<table>
<thead>
<tr>
<th>Dates</th>
<th>Auspices</th>
<th>Meeting/document</th>
<th>Outcome/source</th>
</tr>
</thead>
<tbody>
<tr>
<td>19–21 October 2016</td>
<td>WHO, hosted by Government of Mauritius</td>
<td>WHO Global Dialogue meeting on the role of non-State actors in their national efforts to tackle noncommunicable diseases (NCDs) as part of the 2030 Agenda for Sustainable Development</td>
<td>Co-Chairs statement</td>
</tr>
<tr>
<td>8 and 9 June 2017</td>
<td>WHO, in collaboration with Graduate Institute in Geneva</td>
<td>Informal meeting on the theme “The NCD challenge: current status and priorities for sustained action”</td>
<td>Meeting report</td>
</tr>
<tr>
<td>18–20 October 2017</td>
<td>WHO, hosted by Government of Uruguay; co-chaired by Governments of Finland and Russian Federation</td>
<td>WHO Global Conference on NCDs</td>
<td>Montevideo road map 2018–2030 on NCDs as a sustainable development priority (see resolution WHA71.2, Annex)</td>
</tr>
<tr>
<td>Established in October 2017</td>
<td>WHO</td>
<td>WHO Independent High-level Commission on NCDs</td>
<td>Report of the Commission</td>
</tr>
<tr>
<td>Established in October 2017</td>
<td>WHO, co-chaired with NCD Alliance</td>
<td>WHO Civil Society Working Group on the third high-level meeting on the prevention and control of NCDs</td>
<td>Report of the Working Group</td>
</tr>
<tr>
<td>Dates</td>
<td>Auspices</td>
<td>Meeting/document</td>
<td>Outcome/source</td>
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<tr>
<td>21 December 2017</td>
<td>UN Secretary-General, in collaboration with WHO and relevant funds, programmes and specialized agencies of the UN system</td>
<td>Report of the Secretary-General on progress on the prevention and control of NCDs</td>
<td>UN document A/72/662</td>
</tr>
<tr>
<td>9–11 April 2018</td>
<td>WHO and the Government of Denmark, supported by the OECD, the World Diabetes Foundation, the International Federation of Pharmaceutical Manufacturers and Associations, the World Economic Forum and the NCD Alliance</td>
<td>WHO Global dialogue on financing for prevention and control of NCDs</td>
<td>Report of the meeting</td>
</tr>
<tr>
<td>12 April 2018</td>
<td>UN General Assembly</td>
<td>Scope, modalities, format and organization of the third high-level meeting on the prevention and control of NCDs</td>
<td>General Assembly resolution 72/274</td>
</tr>
<tr>
<td>20 May 2018</td>
<td>WHO</td>
<td>Saving lives, spending less: a strategic response to NCDs</td>
<td>WHO publication (Geneva, 2018)</td>
</tr>
<tr>
<td>21–26 May 2018</td>
<td>WHO</td>
<td>Reports of the Director-General to the Seventy-first World Health Assembly on the preparation for the third high-level meeting on the prevention and control of NCDs</td>
<td>WHO documents A71/14 and A71/14 Add.1</td>
</tr>
<tr>
<td>19–20 June 2018</td>
<td>WHO</td>
<td>Consultation with representatives of economic operators in alcohol production and trade on ways they could contribute to reducing the harmful use of alcohol</td>
<td>Report¹</td>
</tr>
<tr>
<td>26 June 2018</td>
<td>WHO, in collaboration with Chatham House in London</td>
<td>Round table with food and non-alcoholic beverage industry</td>
<td>Report²</td>
</tr>
<tr>
<td>26 June 2018</td>
<td>WHO, in collaboration with Chatham House in London</td>
<td>Round table with pharmaceutical industry</td>
<td>Report²</td>
</tr>
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² Available at: http://www.who.int/ncds/governance/private-sector (accessed 9 November 2018).
OUTCOMES

3. The Political Declaration of the third High-level Meeting, entitled “Time to deliver: Accelerating our response to address NCDs for the health and well-being of present and future generations” was accepted in the opening segment of the High-level Meeting and adopted by the General Assembly on 10 October 2018. The Political Declaration:

(a) in paragraph 4, recognizes “that action to realize the commitments made for the prevention and control of non-communicable diseases is inadequate and that the level of progress and investment to date is insufficient to meet target 3.4 of the Sustainable Development Goals and that the world has yet to fulfil its promise of implementing, at all levels, measures to reduce the risk of premature death and disability from non-communicable diseases”;

(b) includes 14 new commitments by Heads of State and Government and representatives of States and Governments (see Annex 1);

(c) broadens the scope of the commitments from the four major NCDs and four main risk factors (the so-called “4 x 4 NCD agenda”) to include commitments to reduce air pollution and promote mental health and well-being (the so-called “5 x 5 NCD agenda”);

(d) in paragraph 50, requests “the Secretary-General, in consultation with Member States, and in collaboration with the World Health Organization and relevant funds, programmes and specialized agencies of the United Nations system, to submit to the General Assembly, by the end of 2024, for consideration by Member States, a report on the progress achieved”, in preparation for a fourth high-level meeting to be held in 2025.

4. The overall theme of the high-level meeting was “Scaling up multi-stakeholder and multisectoral responses for the prevention and control of non-communicable diseases in the context of the 2030 Agenda for Sustainable Development”. The plenary segment of the third high-level meeting was addressed by 11 Heads of State, 12 Heads of Government, 55 Ministers, four Vice-Ministers and two senior representatives of Member States, representing a total of 84 Member States. The opening segment included statements by the President of the General Assembly, the Deputy Secretary-General of the United Nations, the Director-General of WHO, the President of Uruguay (in his capacity as Co-Chair of the WHO Independent High-level Commission on NCDs) and HRH Princess Dina of Jordan (in her capacity as an eminent person). The first multistakeholder panel was co-chaired by the

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President of Zambia and the Prime-Minister of Saint Kitts and Nevis. The second multistakeholder panel was co-chaired by the Ministers of Health of Canada and Jamaica. Key note addresses were given by Mr Michael Bloomberg, WHO Global Ambassador for NCDs and Injuries, and by the Executive Director of UNFPA. The multistakeholder panels included six speakers from nongovernmental organizations, two speakers from the private sector and three speakers from United Nations organizations. During the closing segment, the Minister of Health of Portugal provided a summary of the proceedings.

5. On the margins of the third High-level Meeting, the WHO Secretariat sponsored 12 side events and released the following global goods:
   - WHO noncommunicable diseases country profiles 2018;
   - WHO Global status report on alcohol and health;
   - WHO SAFER alcohol control initiative;
   - WHO Global Initiative for Childhood Cancer;
   - WHO tool to highlight investment opportunities for preventing and treating NCDs;
   - WHO/World Obesity report on taking action on childhood obesity;
   - Accountability consortium of institutions to measure the contribution of the food and non-alcoholic beverage industries towards target 3.4 of the Sustainable Development Goals (see Annex 2);
   - Worldwide trends in insufficient physical activity from 2001 to 2016;
   - WHO-led United Nations Inter-Agency Task Force on NCDs policy briefs on what government ministries need to know about NCDs.

6. On the occasion of the third high-level meeting, the WHO Secretariat also reappointed Mr Michael Bloomberg, Founder of Bloomberg Philanthropies, as WHO Global Ambassador for NCDs and Injuries, for a second term until September 2020. Projects under the ambassadorship are listed on WHO’s website.

FOLLOW-UP

7. To support governments in fulfilling their commitments made in the 2018 Political Declaration on NCDs, the WHO Secretariat will develop a delivery plan to meet the rapidly increasing demand for technical assistance requested by Member States and to ensure optimal delivery of the Thirteenth General Programme of Work, 2019–2023.

8. To support Member States in realizing their commitment to accelerate their response over the next 3–5 years to address NCDs and attain Sustainable Development Goal target 3.4 by 2030, the Secretariat will identify a specific subset of “NCD accelerators” within the overall set of interventions included in the WHO list of best buys and other recommended interventions for the prevention and
control of NCDs. The subset of NCD accelerators will be included as an Annex to the present report when it is submitted to the Seventy-second World Health Assembly.

9. To fast-track health outcomes in specific areas in selected countries, WHO will scale up three flagship programmes launched in May 2018: (a) Bringing mental health out of the shadows (London, 2 May 2018); (b) Global hearts initiative to prevent premature deaths from noncommunicable diseases, including the global initiative to eliminate industrially-produced trans-fat from the global food supply (Geneva, 14 May 2018); (c) Cervical cancer elimination (Geneva, 20 May 2018). The WHO initiatives and programmes launched on 27 September 2018 on the occasion of the third High-level Meeting on NCDs provide opportunities for synergy, as do mechanisms to forge multistakeholder partnerships and alliances with civil society and the private sector.

10. To support Member States in realizing their commitment, in paragraph 21 of the Political Declaration, to promote fiscal measures, as appropriate, aiming at minimizing the impact of the main risk factors for NCDs, and promote healthy diets and lifestyles, the Secretariat has provided in Annex 2 a note on current scientific knowledge, available evidence and a review of international experience for one of the three fiscal measures included in the set of best buys and other recommended interventions, taking into account that the scientific knowledge and available evidence for the other two fiscal measures remain largely similar to the evidence-base published by the Secretariat in April 2017.

11. In response to paragraph 37 of United Nations General Assembly resolution 68/300, the Secretariat will continue its work on the development of an approach that can be used to register and publish contributions of the private sector, philanthropic entities and civil society to the achievement of the nine voluntary targets for noncommunicable diseases by 2025 and Sustainable Development Goal target 3.4 by 2030 (see Annex 3).

12. In preparation for the fourth high-level meeting on the prevention and control of noncommunicable diseases in 2025, the Secretariat will convene global meetings of national NCD directors and programme managers on a regular basis.

13. To support Member States in their efforts to implement paragraph 44 of the 2018 Political Declaration, the Secretariat will convene the following dialogues every six months with representatives from international business associations representing the following industries:

   (a) Food and non-alcoholic beverage industries;

   (b) Pharmaceutical industries;

   (c) Economic operators in the area of alcohol production and trade;

   (d) Sports industries.

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14. In accordance with paragraph 1 of its terms of reference, the WHO Independent High-level Commission on NCDs will continue its role until October 2019 to advise the Director-General on “bold and at the same time practical recommendations on how to transform new opportunities to enable countries to accelerate progress towards Sustainable Development Goal target 3.4”. The workplan of the Commission covering the second phase (October 2018–October 2019) is under development.

15. Political championing at the highest levels of government to address noncommunicable diseases and mental health is viewed as invaluable in advancing policies on these matters. In that regard, a number of Heads of State and Government have emphasized the value of promoting informal collaboration among interested counterparts in order to intensify their efforts over the next three to five years to put their countries on a sustainable path to reaching Sustainable Development Goal target 3.4 by 2030. To this end, strategic opportunities to leverage political championing are being explored.

16. Pursuant to paragraph 50 of the 2018 Political Declaration on NCDs and building on decision EB136(13) (2015), the Secretariat has set out in Annex 4 how WHO will report in 2024 to the United Nations General Assembly on the national commitments included in the 2011 Political Declaration on NCDs, the 2014 outcome document on NCDs and the 2018 Political Declaration on NCDs, using existing survey tools and taking into account existing indicators at the global and regional levels.

17. Pursuant to paragraph 31 of the 2018 Political Declaration on NCDs, WHO and partners convened the first Global Conference on Air Pollution and Health on 29 October–1 November 2018 to raise awareness and to share information and tools.

18. Pursuant to paragraph 8 of resolution 2018/13 of the United Nations Economic and Social Council, WHO will, through the WHO-led United Nations Inter-Agency Task Force for the Prevention and Control of Noncommunicable Diseases, develop new partnerships to achieve Sustainable Development Goals target 3.4 on NCDs and mental health with Governments, nongovernmental organizations, relevant private-sector entities, academic institutions and philanthropic foundations.

STATUTORY REPORTING REQUIREMENTS

19. In response to paragraph 15 of the terms of reference of the Global Coordination Mechanism on the Prevention and Control of Noncommunicable Diseases, the Secretariat will prepare a proposed workplan for the Mechanism, covering the period until the end of its lifespan, for consideration by Member States. The workplan will take into account the recommendations of the preliminary evaluation of the Global Coordination Mechanism, as well as the outcomes of its general meeting held in Geneva on 5 and 6 November 2018; it will be submitted to the Executive Board for its consideration in a separate report.

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1 Document A67/14 Add.1.
2 Document A71/14 Add.1
3 Document EB144/21 Add.1.
EVALUATIONS

20. In accordance with paragraph 60 of the Global Action Plan for the Prevention and Control of Noncommunicable Diseases 2013–2020 and in conformity with the evaluation workplan for 2018–2019, the Secretariat will convene a representative group of stakeholders, including Member States and international partners, that will work during the first quarter of 2019 to conduct a mid-point evaluation of progress on the implementation of the Global Action Plan. The results will be reported to the Seventy-second World Health Assembly. The evaluation has been delayed due to financial constraints.

ACTION BY THE EXECUTIVE BOARD

21. The Board is invited to note the report.
ANNEX 1


Member States made 14 new commitments on NCDs in the 2018 Political Declaration (United Nations General Assembly resolution 73/2) and reiterated 19 existing commitments, as follows:

<table>
<thead>
<tr>
<th>Paragraph</th>
<th>Summary of new commitments/source of reiterated commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td>17</td>
<td>New At the level of Heads of State and Government, provide strategic leadership for the prevention and control of NCDs</td>
</tr>
<tr>
<td>18</td>
<td>– Based on UNGA resolutions 66/2, 68/300 and 70/1</td>
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<tr>
<td>19</td>
<td>– Ibid.</td>
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<tr>
<td>20</td>
<td>– Ibid.</td>
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<tr>
<td>21</td>
<td>New Implement policy, legislative and regulatory measures, including fiscal measures, aiming at minimizing the impact of the main risk factors for NCDs</td>
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<tr>
<td>22</td>
<td>– Based on UNGA resolutions 66/2, 68/300 and 70/1</td>
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<tr>
<td>23</td>
<td>New Implement interventions to halt the rise of overweight and obesity¹</td>
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<tr>
<td>24</td>
<td>New Develop a national investment case on the prevention and control of NCDs</td>
</tr>
<tr>
<td>25</td>
<td>– Based on UNGA resolution 68/300, para. 30(a)(vi)</td>
</tr>
<tr>
<td>26</td>
<td>– Based on UNGA resolutions 66/2, 68/300 and 70/1</td>
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<tr>
<td>27</td>
<td>– Based on UNGA resolution 66/2, paras. 57–59</td>
</tr>
<tr>
<td>28</td>
<td>– Based on the WHO Constitution</td>
</tr>
<tr>
<td>29</td>
<td>New Respond to the needs of the rapidly ageing population</td>
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<tr>
<td>30</td>
<td>– Based on UNGA resolutions 66/2, para. 59; and 70/1</td>
</tr>
<tr>
<td>31</td>
<td>New Address premature deaths from NCDs attributed to indoor and outdoor air pollution</td>
</tr>
<tr>
<td>32</td>
<td>New Address the impact of environmental determinants</td>
</tr>
<tr>
<td>33</td>
<td>New Encourage regular physical activity</td>
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<tr>
<td>34</td>
<td>– Based on UNGA resolutions 68/300, para. 30(a)(iii); and 66/2, para. 43(b)</td>
</tr>
<tr>
<td>35</td>
<td>– Based on UNGA resolutions 66/2, para. 45(n); and 68/300, paras. 23, 30(c)</td>
</tr>
<tr>
<td>36</td>
<td>– Based on UNGA resolution 66/2, paras. 45(p) and 52</td>
</tr>
<tr>
<td>37</td>
<td>New Implement measures to improve mental health and integrate them into national responses for NCDs</td>
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</table>

¹ Although para. 15 of the 2014 outcome document includes a commitment to reverse the rising trends in overweight and obesity, it is made by ministers and representatives of FAO and WHO, not by Member States at the highest level as in the 2018 Political Declaration on NCDs.
<table>
<thead>
<tr>
<th>Paragraph</th>
<th>Summary of new commitments/source of reiterated commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td>38</td>
<td>New Promote access to affordable diagnostics, screening, treatment and care, as well as vaccines that lower the risk for cancer</td>
</tr>
<tr>
<td>39</td>
<td>– Based on UNGA resolutions 66/2, 68/300 and 70/1</td>
</tr>
<tr>
<td>40</td>
<td>New Treat people living with NCDs in humanitarian emergencies</td>
</tr>
<tr>
<td>41</td>
<td>– Based on UNGA resolutions 66/2, paras. 27, 45(r); and 68/300, para. 30(d)</td>
</tr>
<tr>
<td>42</td>
<td>New Promote meaningful civil society engagement to encourage Governments to develop ambitious national multisectoral responses for the prevention and control of noncommunicable diseases</td>
</tr>
<tr>
<td>43</td>
<td>– Based on UNGA resolutions 66/2, paras. 37, 44; and 68/300, paras. 26, 28, 30</td>
</tr>
<tr>
<td>44</td>
<td>New Invite the food and beverage industry, economic operators in the area of alcohol production and trade, and pharmaceutical industry to strengthen their commitment and contribution to Sustainable Development Goal 3.4 on NCDs and mental health</td>
</tr>
<tr>
<td>45</td>
<td>New Establish national accountability mechanisms</td>
</tr>
<tr>
<td>46</td>
<td>– Based on UNGA resolutions 66/2, para. 45(d); and 68/300, para. 32</td>
</tr>
<tr>
<td>47</td>
<td>– Based on UNGA resolution 66/2</td>
</tr>
<tr>
<td>48</td>
<td>– Based on UNGA resolutions 66/2 and various ECOSOC resolutions</td>
</tr>
<tr>
<td>49</td>
<td>– Based on UNGA resolution 68/300</td>
</tr>
<tr>
<td>50</td>
<td>Next steps Convene the fourth high-level meeting in 2025 based on a progress report to be prepared by WHO for the UN Secretary-General in 2024</td>
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ANNEX 2

NOTE ON CURRENT SCIENTIFIC KNOWLEDGE, AVAILABLE EVIDENCE AND INTERNATIONAL EXPERIENCE REGARDING INTERVENTION TO REDUCE SUGAR CONSUMPTION THROUGH EFFECTIVE TAXATION ON SUGAR-SWEETENED BEVERAGES

1. In relation to paragraph 21 of the 2018 Political Declaration on NCDs, the three main fiscal measures included in the WHO list of best buys and other recommended interventions on the prevention and control of NCDs endorsed by the Seventieth World Health Assembly are:

   (a) Increase excise taxes and prices on tobacco products;
   (b) Increase excise taxes on alcoholic beverages;
   (c) Reduce sugar consumption through effective taxation on sugar-sweetened beverages.

2. The scientific knowledge, available evidence and a review of international experience regarding these interventions was published by the Secretariat on 12 April 2017.1

3. This note provides Member States with options to promote fiscal measures in accordance with paragraph 21 of the 2018 Political Declaration on NCDs, drawing on the current scientific knowledge, available evidence and a review of international experience regarding the intervention to “reduce sugar consumption through effective taxation on sugar-sweetened beverages”, bearing in mind that the evidence base and knowledge acquired regarding the other two fiscal measures remains largely similar to what was previously published.

Background

4. Resolution WHA70.11 endorsed the updated Appendix 3 to the Global Action Plan for the Prevention and Control of NCDs 2013–2020, containing the WHO set of best buys and other recommended interventions for the prevention and control of NCDs. Reducing sugar consumption through effective taxation on sugar-sweetened beverages was identified as an effective intervention with a cost-effectiveness analysis (> 100 INT $ per disability-adjusted life years averted in low- and middle-income countries).

5. Reduced sugar consumption will contribute to the attainment of the voluntary global target set by the Health Assembly to, by 2025, halt the rise in obesity and diabetes; it will also contribute to Sustainable Development Goal target 3.4 to, by 2030, reduce premature mortality from NCDs by one third.

Updated evidence on the impact of reducing sugar consumption through effective taxation of sugar-sweetened beverages

6. In appraising evidence from 2016 to September 2018, nine peer-reviewed papers assessed the impact of reducing sugar consumption through effective taxation of sugar-sweetened beverages (post-implementation). This body of evidence comes from Chile, Mexico and the United States of America (Berkeley, CA and Philadelphia, PA). Overall, the studies consistently demonstrate that following the introduction of effective taxation on sugar-sweetened beverages:

   (a) the purchases, sales and consumption of taxed sugar-sweetened beverages decreased;

   (b) the purchases, sales and consumption of untaxed beverages, particularly bottled water, increased.

7. Four studies provide consistent evidence that the introduction of the 1 peso/L tax in Mexico in 2014 was associated with a decline in sales or purchases of sugar-sweetened beverages. The reported impact included an approximate decline of 6% in sales or purchases of sugar-sweetened beverages in the first year, which was sustained with slightly larger (8–10%) reductions in the second year following tax implementation, suggesting potential habit formation effects. The studies also show that the impact of the tax was larger for households of lower socioeconomic status, with sales or purchases of sugar-sweetened beverages falling by 9–10%.

8. Evaluation of changes to an effective taxation of sugar-sweetened beverages in Chile shows that the increase in the tax rate from 13% to 18% on high-sugar sugar-sweetened beverages (>6.25g of sugar per 100 mL), combined with a reduction in the rate from 13% to 10% on low-sugar sugar-sweetened beverages (<6.25g of sugar per 100mL), found significantly lower purchases of high-sugar sugar-sweetened beverages following the tax rate change. One of the studies reported a large effect of -21.6% despite not using a counter-factual in its analysis.

9. Published evidence also exists from implementation of sugar-sweetened beverages taxes at the subnational level. For example, the 1 cent per ounce tax in Berkeley, California, in 2015, showed a significant reduction in consumption of sugar-sweetened beverages (by 21%) among adults in

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3 Colchero MA, Popkin BM, Rivera JA, Ng SW. 2016. Beverage purchases from stores in Mexico under the excise tax on sugar sweetened beverages: Observational study. BMJ. 22 352:h6704.
low-income neighbourhoods 4–8 months following the introduction of the tax\(^1\) and an overall impact on sales of sugar-sweetened beverages was sustained, with a 10% reduction in sales one year later.\(^2\) A beverage excise tax of 1.5 cents per ounce on both sugar and artificially sweetened beverages introduced in Philadelphia, Pennsylvania, in 2016, showed that 2 months after introduction of the tax the likelihood of daily soda and energy drink consumption was lower by 40% and 64%, respectively. In addition, the consumption of sodas over 30 days was 38% lower, although there were no reported significant differences in consumption of other taxed beverages.\(^3\)

10. This recent body of evidence based on evaluations of actual excise taxes on sugar-sweetened beverages builds on a larger body of literature that has previously shown that the demand for sugar-sweetened beverages is price-sensitive.\(^4\,\(^5\) In addition, it also demonstrates the presence of significant cross-tax beverage effects (i.e., the impact on untaxed substitute beverages), particularly on bottled water. In Mexico, for example, sales of untaxed beverages increased by 2–4% and evidence revealed that bottled water purchases increased by 5–16%, with higher increases of approximately 20% for low- and middle-income households. Evidence from Chile shows that purchases of reduced-tax low-sugar-sweetened beverages increased by 10.7% in one study,\(^6\) however no statistically significant changes were observed in another study.\(^7\) Evaluation studies of taxation of sugar-sweetened beverages in Berkeley, CA, found significant increases in bottled water consumption (+63% among adults in low-income communities and +15.6% in sales in supermarkets).\(^8\) Two months after the introduction of the Philadelphia beverage tax, the odds of bottled water consumption were found to be 58% higher.\(^9\)

11. In addition to peer-reviewed literature, results from the introduction of effective taxation of sugar-sweetened beverages in the United Kingdom have shown an impact on product reformulation in the short term. Since the announcement of the tax in 2015, the average sugar levels per 100ml fell by 11% in those products subject to the taxation that came into force in April 2018 (18 and 24 pence/L

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Annex 2

for the two sugar bands of 5g/100ml and 8g/100ml respectively). Also, there was a significant shift in volume sales towards products with sugar levels below 5g per 100ml.\(^1\)

12. In summary, the new evidence shows consistent results of a reduction of sugar consumption through effective taxation on sugar-sweetened beverages. Substitution to increased bottled water consumption is indicative that the effective taxation on sugar-sweetened beverages will lead to a decrease in overall sugar intake and, hence, improvement in weight and health outcomes.

**Updated evidence on country implementation**

13. Country-level implementation of the WHO set of best buys and other recommended interventions is monitored through the WHO NCD Country Capacity Survey and the WHO Global Nutrition Policy Review. To date, 43 of 194 Member States self-reported that they have implemented a tax on sugar-sweetened beverages according to the Survey and an additional 16 countries have been subsequently identified as part of WHO’s ongoing tracking of policy implementation, with data for all 59 countries available in the Global database for Information on Nutrition Action (GINA). Countries with an effective taxation on sugar-sweetened beverages cover all WHO regions; 21 of them are high-income, 17 are upper-middle-income; 15 are lower-middle income and 5 are low-income, while one country is not classified by income by the World Bank.

14. The definitions, type and level of tax and range of products covered by sugar-sweetened beverages taxes varies. Several Member States are imposing a differential tax across products, for example, with different tax rates for sugary drinks with added sugars and drinks with non-caloric sweeteners, and for drinks with a higher versus a lower sugar content. On the other hand, several Member States exclude fruit juices (100%) or fruit drinks (<100%) from the tax base. Similarly, few Member States include sugar-sweetened beverages other than sodas, such as sweetened and/or flavoured milk or dairy drinks or flavoured mineral water.

15. Of the 59 Member States whose taxation of sugar-sweetened beverages is covered in GINA, 23 implemented an ad valorem excise tax (i.e., a tax applied as percentage of the product value), 29 have a specific excise tax (i.e., a tax applied as a specific amount per volume litre of drink or grams of sugar), six use a combination of ad valorem and a specific excise tax and 1 does not make available this information. The tax rate applied varies considerably. Member States with an ad valorem tax are applying tax rates as low as 4% and as high as 100%.

16. The Secretariat is developing an implementation guide to support and strengthen Member States’ implementation of policy measures, including fiscal measures, to reduce unhealthy diets. All countries implementing fiscal measures to promote healthy diets are encouraged to include robust evaluation to contribute to the evidence and further analysis of impact and cost effectiveness.

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Conclusions

17. Based on current scientific knowledge, available evidence and a review of international experience:

(a) Member States are advised to continue to consider effective taxation on sugar-sweetened beverages as a means to reduce sugar consumption;

(b) Member States implementing effective taxation on sugar-sweetened beverages are encouraged to ensure the inclusion of all sugar-sweetened beverages, including fruit juices and sweetened or flavoured milk-based drinks, as they are often part of commonly consumed sugar-sweetened beverages in various countries;

(c) Member States reducing sugar consumption through effective taxation on sugar-sweetened beverages are encouraged to undertake the evaluation of their effectiveness and impact and share their implementation experiences, so as to contribute to the evidence and knowledge base.
ANNEX 3

NOTE ON THE APPROACH THAT CAN BE USED TO REGISTER AND PUBLISH CONTRIBUTIONS OF NON-STATE ACTORS TO THE ACHIEVEMENT OF SUSTAINABLE DEVELOPMENT GOAL TARGET 3.4

1. Pursuant to paragraph 37 of United Nations General Assembly resolution 68/300, calling for development of an approach that can be used to register and publish contributions of the private sector, philanthropic entities and civil society to the achievement of the nine voluntary targets for noncommunicable diseases, the WHO Secretariat submitted document A69/10, Annex 4, and document A70/27, Annex 2, to the Health Assembly on the development of such an approach, outlining the conceptual framework that the Secretariat proposed to explore.

2. In his report A/72/662, the United Nations Secretary-General noted in paragraph 43 that “While the contours of such an approach were noted by the World Health Assembly in 2016 and 2017, WHO has not been able to finalize a concrete self-reporting tool, including related indicators, that non-State actors could use to publish their own contributions on their own websites for independent comparison and assessment. WHO envisages finalizing this work before the end of 2018, in close consultation with other organizations of the United Nations system.”

3. This assignment given by the General Assembly to WHO has been difficult to complete, in particular because although a global accountability framework for the prevention and control of NCDs has been established for Member States (see WHO document A69/10, Annex 8), no agreed set of predefined indicators exists to encourage non-State actors to register and publish their own contributions to the achievement of the nine voluntary targets for NCDs in the most objective and independently verifiable way possible to enable comparison of different contributions.

4. Unhealthy diet is one of the risk factors that can be addressed by the combined action of government regulatory approaches and private-sector voluntary commitments. Parts of the global food industry have made commitments to enhance the healthiness of packaged and restaurant foods; however, such products are not always broadly affordable and available in all communities within countries. WHO will develop an approach to register and publish the contributions of the global food industry as a test case for the overall contribution of the private sector to the achievement of the nine voluntary targets for NCDs and Sustainable Development Goal target 3.4. This test case will also provide guidance on developing a comprehensive approach that can also be used to register and publish contributions of philanthropic entities and civil society.

5. WHO will develop a mechanism to assess the progress of food and beverage sector companies on meeting global nutrition targets on a global and country level that will monitor:

(a) the compliance of food and non-alcoholic beverage manufacturers towards meeting a set of food composition targets, which WHO will establish in consultation with government and non-government actors. Annual product-level data will be collected and updated for packaged and restaurant foods using the FoodSwitch system, which comprises data collection, processing and dissemination tools. Surveys of the national packaged and restaurant food supply will be updated each year, including detailed information on every product (product name, brand, manufacturer, package size, serving size, energy density, nutrient composition, ingredients list, labelling and health claims). Data will be provided to diverse user groups (ingredients,
manufacturing, retail, advertising, insurance, government, advocacy groups, media and consumers), as appropriate, in formats tailored to the needs of each;

(b) company policies and commitments on nutrition-labelling, promotion to children and adolescents and product accessibility, relative to WHO-set benchmarks derived from WHO recommendations.

6. A publicly accessible database will be established that includes, for food and beverage companies that can be reached by the monitoring mechanism, a statement of the companies’ expressed commitment and of their compliance with (a) their own commitment; (b) WHO-set targets or benchmarks.

7. The monitoring mechanism will rely on a WHO-convened consortium of institutions, independent from the food and beverage manufacturers. A first group of institutions will include the Access to Nutrition Foundation, the George Institute for Global Health and INFORMAS. The WHO-convened consortium will be open to other independent actors that may contribute. A key part of the process is engagement with company representatives to understand their policies and commitments. Funding that would not raise conflicts of interest will be sought from donors.

8. The WHO-convened consortium will develop a common protocol to monitor policies and practices of food companies. Monitoring of policies and practices will later be extended to other segments, such as fast-food restaurants and retailers. The process will begin with a market assessment, analysis of existing standards and a consultation process, as an input to methodology development by the consortium.

9. The monitoring of data will be used to implement standardized global food composition targets through policy development and industry action. Enhancing compliance with local labelling regulations will also be a prime objective. The data will enable objective quantification of programme impact and transparent dissemination of the findings.

10. Timelines and deliverables are currently under development. This note will be updated for the Seventy-second World Health Assembly.
ANNEX 4


CONTEXT

1. This note outlines how WHO, pursuant to paragraph 50 of the 2018 Political Declaration on NCDs, will prepare the 2024 report of the United Nations Secretary-General on the progress achieved in the implementation of the commitments included in the 2011 Political Declaration, the 2014 outcome document and the 2018 Political Declaration.

2. Document A/72/662 of the United Nations Secretary-General on progress on the prevention and control of NCDs included, in paragraphs 12–14, progress measured against a scorecard for each Member State. Tracked against 10 indicators, the overall score for each Member State is also given in the WHO Noncommunicable Diseases Progress Monitor 2017, with a full explanation of the methodology used, using data collected in the first half of 2017. The 10 indicators included in the scorecard were first published by the Secretariat in a WHO technical note (version dated 1 May 2015) in response to decision EB136(13). An updated WHO technical note (version dated 4 September 2017) takes into account the list of best buys and other recommended interventions for the prevention and control of NCDs endorsed by the Seventieth World Health Assembly.

Reporting framework for 2024

3 The methodology WHO will use to develop the reporting framework for 2024 will take into account the following:

(a) national commitments included in the 2011 Political Declaration, the 2014 outcome document and the 2018 Political Declaration on NCDs;

(b) existing indicators for monitoring NCDs at global and regional levels, including the comprehensive global monitoring framework for the prevention and control of NCDs, the Thirteenth General Programme of Work, 2019–2023 and the global indicator framework for the Sustainable Development Goals and targets for the 2030 Agenda for Sustainable Development;

(c) existing survey tools and data collection mechanisms.


3 Adopted by the Health Assembly in 2013 in resolution WHA66.10, para. 1(2).

4 Adopted by the United Nations General Assembly in resolution 71/313, para. 1.
4. Using existing survey tools and taking into account existing indicators at the global and regional levels so as not to create any additional reporting burden for Member States, WHO will identify and publish a new set of indicators, which will be used to produce a scorecard for each Member State to be included in the 2024 report to the United Nations General Assembly. The scorecard will track progress against indicators related to the implementation of the national commitments included in the 2011 Political Declaration, the 2014 outcome document and the 2018 Political Declaration on NCDs. It will include an updated and enhanced set of progress monitoring indicators, along with indicators that will highlight outcome indicators related to NCD mortality, risk factor exposures and key health system performance indicators, which together will form a comprehensive picture of country-level progress and achievement.

**Survey tools and data collection mechanisms**

5. Using the established NCD Country Capacity Assessment Survey mechanisms in operation since 2000, WHO will conduct periodic global surveys in 2019, 2021 and 2023 to continue to assess national capacity for, and progress being made in implementing, NCD prevention and control. The aim of these periodic surveys is to support countries in their efforts to assess their strengths and weaknesses related to NCD governance and infrastructure, policy response, surveillance and health systems response to address NCDs at the national level, as well as to provide data for reporting to the Health Assembly and/or WHO regional committees against existing outcome and process indicators at global and national levels, according to agreed timelines. In line with practices established since 2000, the questionnaire is reviewed during each round of the survey to ensure it takes into account any new national commitments included in the 2018 Political Declaration. Extensive validation of a number of survey item responses will be done to enhance the accuracy of reporting.

6. Other existing global tools relevant to the prevention and control of NCDs include the WHO Report on the Global Tobacco Epidemic, the WHO Global Information System on Alcohol and Health, the WHO Global Database on the Implementation of Nutrition Action, the WHO Stepwise Approach to NCD Risk Factor Surveillance, the Global Tobacco Surveillance System and the tools used to report on the outcome indicators for the Thirteenth General Programme of Work.

**Next steps**

7. The Secretariat will publish a technical note in 2019 setting out the indicators that will be used to produce a scorecard for each Member State to measure, on a yearly basis, the implementation of the commitments included in the 2011 Political Declaration, the 2014 outcome document and the 2018 Political Declaration on NCDs. The scorecards produced in 2024 will be submitted as part of the report of the Secretary-General.