





Challenges to the development of taxation policies for sugar-sweetened beverages in Colombia

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ABSTRACT

Frequent consumption of sugar sweetened beverages (SSB) is related to the risks of developing overweight, obesity, cavities, diabetes and other diseases. Policies to significantly increase taxes on SSB have proven to be effective in reducing their consumption. The political debate on implementing these taxes in Colombia shows a series of barriers to placing this policy on the political agenda, and therefore, to its approval. This work analyses the political process involved in the struggle for the approval of an SSB tax in Colombia, as well as barriers and opportunities to putting it on the political agenda. This is done through a policy analysis with three research methods: a documentary analysis, political mapping of actors and semistructured interviews with key actors. Among the main findings, we have that actors who are in favour of the SSB tax stated that it is needed due to the health problems caused by SSB consumption, while those who opposed it argue that Colombia regulations are sufficient and already inform and educate consumers on excessive sugar consumption and its health implications. The Colombian political context is a barrier to SSB taxation, as the government favours and has a close connection with the food and SSB industry. In short, the policy issue has been reaching the agenda intermittently throughout the years. Nevertheless, new opportunities are arising after the COVID-19 pandemic and the 2022 administrative changes and further efforts from policy entrepreneurs are required to make this initiative progress in the political agenda.

INTRODUCTION

Non-communicable diseases (NCDs) related to diet are becoming more frequent and are increasing in low-income and middle-income countries, due to the economic and political influence of companies that manufacture sugar-sweetened beverages (SSB), as well as to the lack of measures to regulate the purchases of such products and to the food nutritional transition.¹ World trends show that consumption of SSB is an important cause of metabolic diseases like obesity, type 2

WHAT IS ALREADY KNOWN ON THIS TOPIC

⇒ Sugar-sweetened beverages (SSB) taxation policies have proven to be effective in protecting the population's health by reducing SSB consumption. Policy analysis is relevant to the adoption of these taxes in Latin American countries such as Colombia.

WHAT THIS STUDY ADDS

⇒ The development of coalitions is a relevant strategy to delay or block legislative and political processes related to the implementation of SSB taxation policies.

HOW THIS STUDY MIGHT AFFECT RESEARCH, PRACTICE OR POLICY

⇒ This study aims to influence the governance of political processes. It provides evidence that political processes in Colombia need to be more transparent and the development of regulation needs to be free from conflicts of interest.

diabetes and cardiovascular disease in various populations.² This problem has increased significantly in the last years since these products are more easily obtainable, especially in low-income areas.³

Frequent consumption of SSB is related to overweight, cavities and diabetes. SSB taxation policies have proven to be effective in reducing SSB consumption.⁴ The adoption of a 20% tax on SSB in Colombia is delayed because of a series of barriers.⁵ Commercial actors, in particular, have derailed, delayed or disrupted the development of such policies.⁶

The WHO recommends a 20% selective tax as minimum to discourage SSB consumption.⁷ Worldwide, 74 countries (38%) who are members of the United Nations have taxed SSB.^{8,9} In the region of the Americas, 21 countries (60%) of those belonging to the Pan American Health Organization established, to a greater or lesser extent, this type of selective tax at a national level.^{4,8} Most of these

experiences have been criticised to a certain degree since they increase tax revenue without modifying behaviours, nor are they aligned with the 20% tax recommended by the WHO to achieve an impact on public health.⁹ Despite the above, some studies found that in countries where this policy was implemented, such as Mexico, Chile and Barbados, SSB sales decreased.^{10–13}

In the case of Colombia, approval of a selective tax on SSB has been sought several times, since 2016.^{14 15} The main obstacle which has been documented in scientific literature is the relationship that the SSB industry has with some educational and research institutions, as well as with the government.¹⁶ The SSB industry exerts a political and economic influence on diverse actors who participate in the policy processes,¹⁷ and uses persuasion and lobbying to block the approval of an increase in SSB taxation.¹⁸ Little is known about opportunities existing in the present political and social context, with the recent elections in the executive and legislative branches, and in the postpandemic context.

Policy analysis is relevant in this case because it allows us to understand how and why different governments use to develop and implement policies for protecting population's health. Through this approach, which emphasises the observation of policy actors and processes, it is possible to understand in which way a change in power or in political influence could allow actors to position an issue on the decision agenda and to approve policy proposals,¹⁸ like an excise tax on SSB. Policy analysis in public health helps us to understand how the balance of ideas, interests, institutions, as well as social and political contexts affect policy-making.¹⁹ One of its wide applications includes the characterisation of barriers and opportunities for the success of a policy in a given context where population health can be at risk.²⁰

Public policy legislation, such as the policy to tax SSB, is a dynamic process that requires strategic approaches, as well as an understanding of the changing political environment.²¹ Scientific literature tells us that the barriers and opportunities that arise in political processes may have an influence on the feasibility of successfully

implementing or finalising a public policy.¹⁸ The overlap of different features of competing policy proposals leads to a better understanding of the potential fate of initiatives and the negotiations that may be required to improve prospects for this taxation policy.²² Thus, the objective of this study is to analyse the challenges to and opportunities for the approval of an increase in SSB taxation in the country.

METHODS

A stakeholder analysis¹⁷ was conducted from January to April 2021, including three methodological components: documentary review, interviews with key stakeholders and political mapping.

Documentary review

An analysis of the narrative around the SSB tax was done through a search in news media and databases of scientific articles (table 1). Relevant material was selected using the following descriptors: (taxes) AND (sugar sweetened beverages) AND (Colombia); (Diseases) AND (sugar sweetened beverages) AND (Colombia); (Consumption) (sugar sweetened beverages) AND (Colombia), between July 2018 and February 2021; this is the date on which the government under study took office (see online supplemental annex 1).

The literature search was conducted by the first Colombian author, under the supervision of researchers in Mexico and Colombia. The context and events in Colombia were analysed, and barriers and opportunities were identified, as well as key actors in the policy process.

Semistructured interviews

By means of the documentary review, 70 relevant political actors were identified, who engaged in the discussion on SSB taxation in Colombia in recent years. We selected persons involved in decision-making, academia and non-governmental organisations (NGOs) that we identified by consulting public directories and through personal recommendations. We added five more actors to the list, using the

Table 1 Documentary review relevant to the discussion on a 20% tax on SSB in Colombia

Type of search	Search engine	Articles or notes	Included with complete text
Scientific literature	PubMed	6	3 (39, 33, 52)
	Scielo	11	4 (36, 38, 39, 54)
	BVS	25	2 (37, 32)
Gray literature	Congress gazette	4	4 (35, 41, 42, 43)
Newspaper articles	El Espectador (The Spectator)	25	8 (40, 44, 46, 48, 50, 51, 27, 28)
	El tiempo (Time)	15	2 (45, 49)
	Revista Semana (Week Magazine)	2	1 (47)
	Liga Contra el Silencio (League Against Silence)	13	4 (29, 30, 31, 34)

Source: Scientific literature, gray literature and newspaper articles. SSB, sugar-sweetened beverages.

snowball technique, which consists of asking participants for recommendations of other potential actors to be interviewed. We interviewed 20 informants, 7 from NGO, a representative from a multilateral organisation (MO), 2 members of international think tanks working on public health policies (TT), three from the Network of Academics Without Conflict of Interest (AWCI) (Red de Académicos sin Conflicto de Interés), an officer from the Health Ministry (GOV) and a journalist from independent media (MED). The opponents to an increase in SSB taxation refused to be interviewed. We classified under this category those political and corporative actors that had a contrary position about the implementation of a tax to SSB in Colombia.

The actors were invited to participate by email; the interview guide and consent forms were sent to them as well. The pilot testing of the interview guide was carried out with two experts in Mexico, who made suggestions for its improvement.

The interviews were done by the first author between April and June 2021, using digital platforms such as Zoom or Meet, and lasted approximately 45 min. Before the interview began, the interviewees gave their consent for the audio recordings to be done. Once the data analysis was completed, the recordings were deleted. To protect the participants' confidentiality, each interview was coded according to the sector to which they belonged, and a consecutive number was assigned to them.

Mapping of actors

Actors were divided by sectors into representative groups, including those who had been identified as relevant actors who support or oppose the proposal for an increase in SSB taxation, according to the information obtained in the interviews and the documentary review. This task was done using the V.4.0 Policymaker software. Following that process, a mapping of different stakeholders, according to their positions, in favour or against the policy proposal, was obtained.²³

Regarding the phases of social network analysis, a profile of key actors represented as nodes and the types of relationships between them was developed using the V.6.0 Ucinet software. This package is helpful for the analysis and graphical representation of social network data, considering different types of interactions among actors. The mapped interest groups were grouped according to their position. In favour of the tax were: (ONG 1, 2 and 3), (LEG3), (MO), (AWCI), (MED1), (TT 1 and 2); those who did not show a clear position were: (IND1) and (GOV2). The opposing groups were analysed through the information provided by (LEG 1 and 2) who expressed being against the tax. Their positions were also analysed on documents published by the industry and media belonging to the commercial chains of SSB producers.

High Support	Medium Support	Low Support	Not mobilized	Low opposition	Medium Opposition	High Opposition
LEG 3	AWCI 1		IND 1		MED 2**	GOV 1**
NGO 3	MED 1		GOV 2			IND 2 **
NGO 1	TT 1					IND 3 **
NGO 2	TT2					LEG 1
MO 1						LEG 2
		High Power	Medium Power	Low power		

Figure 1 Map of positions and power of the key interest groups in the 20% tax on SSB in Colombia, 2021. **Non-interviewed groups that were included in the Map due to their relevance in the process, according to the secondary sources. Source: created by the authors from the policy-maker. AWCI, Academics Without Conflict of Interest; MO, multilateral organisation; NGO, non-governmental organisation; SSB, sugar-sweetened beverages.

Data analysis

Classification of actors by sectors was done according to the literature review and interviews. Procedures of stakeholder analysis that include defining interests, position, power, barriers and opportunities, and those of the social network analysis, that include interests, reciprocity and exchange, were applied.^{24 25} Analysis was aided by using the V.4.0 Policymaker algorithm, based on access to financial, symbolic, organisational and media resources to influence policies, to map positions of each actor mentioned in figure 1.²³ This software was also helpful to organise information on actors, to develop the table of groups and the analysis of barriers and opportunities. As a complement of this analysis, we created a relationships map using the V.6.0 Ucinet software, showing political and economic interests of the represented actors.²⁶ We consider that these methods were adequate, given the political nature of the analysed problem.

In order to define the political challenges to the implementation of an SBB taxation policy, information collected through the semistructured interviews and the documentary review was centred on the definition of the SSB consumption problem, the characterisation of the social and political context that has an influence on decision-making with respect to taxes on SSB, and the definition of barriers to and opportunities for placing on the political agenda and approving a tax on SSB in Colombia.²³ Since it was not possible for us to interview the main opponents, their positions were developed from secondary sources. The compiled information describes the role of key groups, their political alliances and network relationships.

Public involvement

We had limited resources and funding to conduct this study. Moreover, public involvement in research, although essential, is scarcely addressed in our countries. We recognise the importance of having the public involved in all steps of the research cycle. However, our interviewees and members of the public did not

participate in the design of the study, including the analysis and presentation of results, nor in the recruitment or in any stage of the study. A translated abstract will be sent to study participants.

RESULTS

By means of the documentary review, 14 articles were recovered from the scientific literature, which contributed to an understanding of the SSB consumption problem in Colombia, as well as 24 newspaper articles and 4 gazette articles from the Colombian Congress, which provided information on the political and social context in the country, as described in [table 1](#).

Mapping of actors

[Figure 1](#) shows the 17 key groups that have participated in placing the SSB tax on the public agenda. Some actors in the figure did not accept our invitation to participate in the interviews but, according to newspaper articles, their role has been fundamental during the debates on an increase in SSB taxation in Colombia (see online supplemental annex 2).

A polarised situation was observed which has jeopardised the practical feasibility of SSB taxation: nine groups supported the initiative, belonging to NGO1, (NGO2) y (NGO 3), MO1, AWC11, minority parties of Congress (LEG3), international think tanks who are sharing experiences (TT1) and (TT2) and independent media (MED 1). Their influence varies according to access to decision-making and resources available for the initiative.

Six groups opposed the initiative, mainly those belonging to the SSB industry (IND 1) and (IND 2), the government (GOV 1), right-wing parties who favoured the government at that time and were a majority in Congress in 2021 (LEG 1) and (LEG 2), and the media (MED 2). Those clearly opposing the increases in taxation were the SSB companies (IND 1), the ANDI (the Chamber of the Beverage Industry) (IND 2) and the Presidency of the Republic (GOV 1). This opposition was discussed in our interviews and in newspaper articles from *El Espectador* (The Spectator) and *La Liga Contra el Silencio* (The League Against Silence).^{27–31} In addition, government parties (LEG 1 and LEG 2) were opposed to the tax on SSB, and they were a majority in Congress. The media (MED 2) were also strongly opposed to the taxes. In Colombia, major media companies belong to the same economic conglomerates that also own the sugar mills and SSB producing companies.

The actors who do not have a defined position are scarce; on the side of the government (GOV 2), it was said that the tax on SSB was a necessary initiative but not part of their agenda at the time of data collection. On the other hand, in the past, the SSB industry (IND 3) has declared itself in opposition to the tax.

To understand the type of linkages and interests between actors, a map of relationships was developed ([figure 2](#)).

The connections represented by a solid line are political interests which arise from belonging to the same political party, sharing an ideology and supporting decision-making aligned to group interests. The black dotted lines represent economic interests based on commercial relationships, and the dotted grey lines represent combined political and economic interests. The white points are the actors who favour the initiative, the black points are the ones who are against it, and the grey points are those who have an undefined position.

[Figure 2](#) shows, on the left side, the actors who favour the initiative and who are politically linked; the interviewees stated that tax policies are required to modify risk factors associated with SSB consumption. On the right side, we find actors who oppose the initiative, and who have an economic bond; these have given testimonies that state that their greatest motivation to oppose the initiative is the protection of their commercial interests.

Definition of the SSB consumption problem

The discourse of civil society organisations, legislators from independent parties and academics, who are the main pioneers in the discussion on SSB taxation in Colombia, is aligned with behaviours described in the scientific literature, where the so-called ‘health taxes’ are described as promoting a decrease in risk factors for NCDs.^{16–18 23–25} An analysis in the scientific literature, of the positions of relevant policy actors, shows an agreement on the fact that those who consume SSB on a daily basis have a greater probability of developing diabetes mellitus or coronary disease, when compared with those who consume fewer SSBs.^{32–34} The consequences of this pattern, according to the informants, show that the NCDs developed due to this consumption are risk factors for greater complications and for mortality when facing COVID-19.³⁵ In the case of Colombia, according to the documentary analysis, the severity of the problem lies in the fact that more than 30% of the Colombian population consumes SSB on a daily basis, and this consumption is among the five highest in Latin America.^{36–40}

Those who were opposed to an increase in SSB taxation promoted more education and counselling on overweight and obesity for the general population, based on the strengthening and enforcement of the 2009 Law 1355. In this Law, obesity and chronic non-transmissible diseases are defined as a public health priority and measures are adopted for their control, care and prevention.⁴¹ For this reason, opponents to SSB taxation believe that actions are required to inform and educate the consumer, to improve decision-making for better lifestyles, highlighting the need for physical activity, recreation, sports, as well as informing on the risks of a sedentary lifestyle and favouring school environments that offer a balanced and healthy diet. The legislators belonging to the party in power (Democratic Center), who had majority in the government, and therefore, with greater representativeness in Congress, stated that SSB consumption does

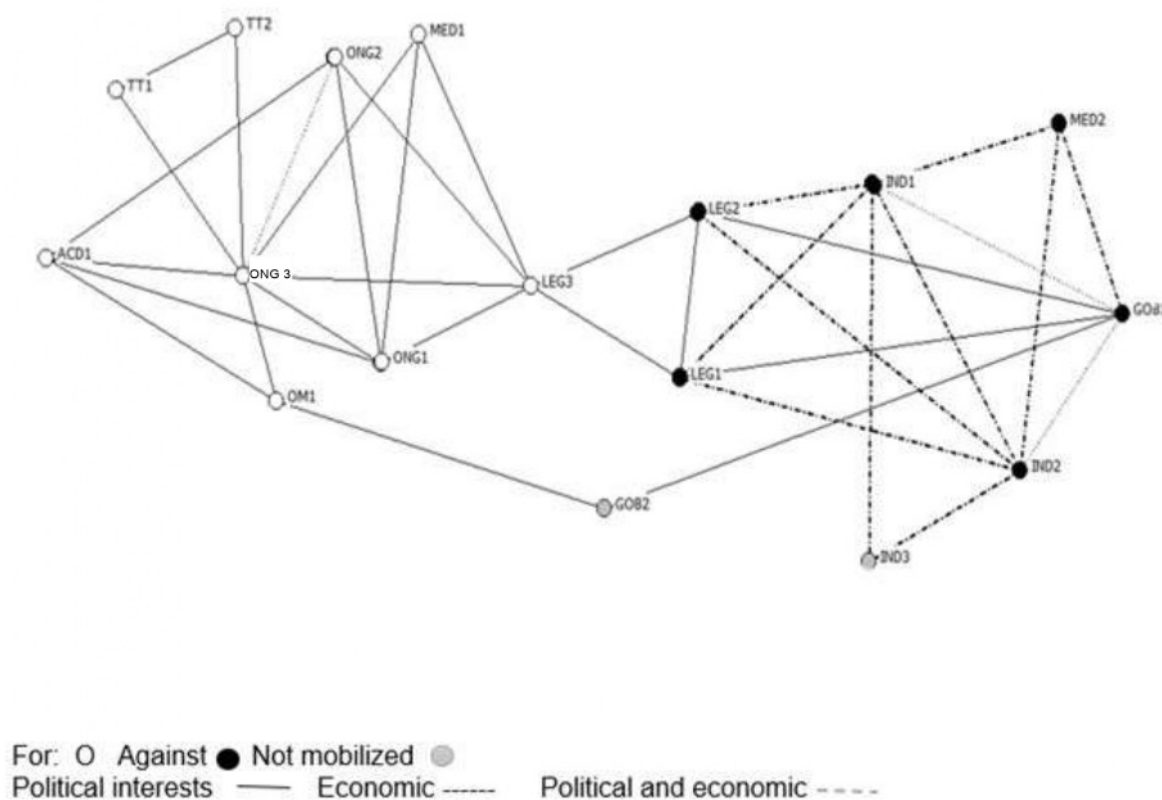


Figure 2 Map of relationships according to interests of key groups, with respect to a 20% tax on SSB, Colombia, 2021. Source: Base don 6.0 UCINET. SSB, sugar-sweetened beverages.

not involve a considerable sugar intake nor is it a health priority.

With respect to possible opportunities to solve the SSB problem, our interviewees mainly mention two options: first, the approval of an increased tax on SSB, and second, the strengthening and enforcement of Law 1355. The first alternative, according to the actors that promote it, is part of a series of measures based on evidence that suggests that the tax is a cost-effective way to decrease SSB consumption.

The proposal for SSB taxation was presented to Congress by members of opposition parties in 2016, 2018 and 2019, promoted by a coalition of 37 NGOs, with additional support from medical associations, researchers and national universities. They created the Alliance for Dietary Health that received financing from Bloomberg Philanthropies, with support from members of Congress from opposing centre and left wing parties and disseminated through independent media channels.^{42–45} In Colombia, a round of four sessions is needed to transform an initiative into a law at the National Chamber of Deputies. Two sessions should be approved at the Chamber of Representatives and the other two at the Senate. This process ends with the presidential approval. At all times, the initiative has not gone beyond the first debate of the four that are needed for it to become a law.

Legislators belonging to the party in power (Democratic Center) believe that when the tax is put into effect, it will help generate income to cover the nation's tax deficit. This argument has also been proposed by the Colombian tax system and the Commission of Experts on Tax Benefits (Secretary of Finance), who have recommended including it in the tax reform that was debated in 2021.^{46–48}

Social and political context

According to the testimonies of our interviewees who favour the tax increase, the main opponents, who are connected to the food and beverage industries, know how to take advantage of their relationship with the government to defend economic and political interests. The interviewees stated that a frequent strategy of influence was to approach high ranking public officials and ask them to be spokespersons for the industry. The SBB companies are used to working with lobbying companies, have greater availability of financial resources and are increasingly involved in the country's decision-making processes.

The SSB industry finances campaigns for members of Congress and presidential candidates, and then has political control over these actors; this is a pro-industry government and there is direct communication

between the president’s office and trade unions. (Government official).

The interviewees from Congress who opposed the tax on SSB have different relationships with the SSB industry. They criticised the sources of funding from the political actors who promote it, in particular international foundations such as Bloomberg Philanthropies, and the fact that they use their resources to exert pressure on the independent media. Those opposing SSB taxes, who are in agreement with the SSB industry, stated that they were a target for political persecution and considered that, if this initiative was once again presented, it had to be led by the government.

Since the problem was analysed in the context of the pandemic, for most informants, COVID-19 and the subsequent financial crisis it brought about meant a change in context that could open a window of opportunity for the tax, not to solve the health problem associated with SSB consumption, but to raise funds for the government. According to our interviewees, the inequities in access to health services grew with the pandemic. Our interviewees also said that the financial crisis in the health system got worse and the

health issues for people with comorbidities became more visible, which leads to the need for additional financial resources.⁴⁹

Another argument that was brought to light by the documentary search is the tax deficit, which in 2022 reached 7.8% of the GDP.⁵⁰ Faced with this situation, the government filed on 5 April 2021, a tax reform project in which the tax on SSB was not included, but basic family provisions would be taxed. The initiative led to social protest for more than 2 months.⁵¹ This process has not ended; a new proposal for tax reform was presented in July 2022 that included a gradual implementation of SSB tax policy. Although the left wing coalition won the legislative and executive elections of 2022, no special tax on SSB has been implemented.

Barriers and opportunities

Table 2 presents the barriers to and opportunities for the introduction of an increase in SSB taxation in Colombia, organised according to the actors’ positions. The barriers identified by different actors, with the link between the opponents and the connections between interests, as shown in figure 2, is what has managed to block the initiative so far.

Table 2 Barriers and opportunities for the 20% tax on SSB, according to the actors’ positions, Colombia, 2021

Position	Barriers	Opportunities
For	<ul style="list-style-type: none"> ▶ Lack of political will in members of Congress and the Presidency of the Republic. ▶ Corporate interference in decision-making through different strategies such as the use of the revolving door and lobbying, as in the case of a representative of the SSB industry who was designated as ambassador in 2020. ▶ The SSB industry’s ability to have political influence, which is used to block public health initiatives such as the tax policy. ▶ Security and cybersecurity violations, and intimidation of activists, academics and promoters of the tax on SSB. This was the case of an NGO that denounced being the victims of political spying for their support of the ssb tax. ▶ The topic continues not to be a political priority and has not been considered within the tax package proposed by the Internal Revenue Secretary after 2021. ▶ Lobbying is not regulated in the different governmental sectors 	<ul style="list-style-type: none"> ▶ A more favourable pro tax scenario was expected with the renewal of Congress during the 2022 elections, where the left wing could have a majority in the legislative chambers, and a pro tax strategy could be defined. ▶ The economic crisis caused by the COVID-19 pandemic and the need for financial resources to be allocated to the health sector. However, the SSB tax has not received enough political support after 2021. ▶ Support from the academic sectors through transfer of academic knowledge to public debates and providing scientific evidence that is free from conflict of interest. The case of the invitation of the University of Antioquia by the government, to design front-of-package labelling of caloric meals, is an example of this. ▶ Including experts in the debate, such as the Commission of Experts on Tax Benefits and <i>Fedesarrollo</i> (Foundation for Higher Education and Development), who have expressed an interest in the topic. Organising coalitions and alliances, with defined functions for each member. ▶ Generate spaces for an exchange of experiences at the regional level, with participation from different groups that are promoting the tax on SSB in Colombia and Latin America.
Against	<ul style="list-style-type: none"> ▶ The pandemic has generated a closure of small and medium businesses, for which unemployment increased; for this reason, it is not convenient at this time to have more taxes. ▶ There is a lack of in-depth studies to have greater evidence of the effectiveness of this type of measure. ▶ A need for alternatives to SSBs for the population affected by a scarcity of drinking water. 	<ul style="list-style-type: none"> ▶ To provide incentives for the industry to produce low-sugar beverages. ▶ The initiative has to be proposed by the government, and there needs to be consensus between representative chambers and actors who are not allied to the corporations. ▶ Limited support from political parties with ability to exert influence on decision-making.

Source: Developed by the authors.
NGOs, non-governmental organisations; SSB, sugar-sweetened beverages.

The barriers most mentioned by the actors who favour the initiative were the lack of political will on the side of the government and the traditional parties, the interference of the SSB industry through lobbying and a series of strategies including the provision of incentives, the creation of research institutes and persecution and violation of the privacy of actors who favoured the initiative, using technologies or intimidation. Due to these barriers, an increase in SSB taxation is still not part of the legislative priorities in the country.

The future opportunities that were identified in our analysis were the renewal of Congress and the presidency, in 2022, as well as a new proposal for tax reform in order to deal with the crisis of the COVID-19 pandemic, and a greater connection between the associations that are interested in supporting the initiative. In this scenario, it becomes necessary to take advantage of the opportunities found in the planned strategies.

On the other hand, the opponents to the measure consider it is not a propitious moment to apply new taxes on the SSB industry, which has been affected by the pandemic, for example, with an increase in unemployment in the country. Opponents also pointed to problems such as the lack of drinking water in some regions, for which innocuous alternatives must be guaranteed, and where SSBs are a safe option for the population. Therefore, for these opponents, reducing the consumption of SSB would put the population at risk. The solutions discussed by the opponents to SSB taxation, in order to address the health issues associated with the consumption of SSB, were self-regulation by the SSB industry, as well as support and consensus between the government, SSB industry and traditional right-wing parties for this type of initiatives (table 2).

DISCUSSION

This study's results suggest that the topic of the tax on SSB in Colombia has not found favourable conditions for its development and approval, since it continues to be stagnant, there is a lack of explicit support from the government, in addition to opposition from the right-wing legislative branch.^{52 53} Just as in other countries, the SSB industry uses strategies that have symbolic effects, such as: delegitimising the established scientific evidence; lobbying with legislators or decision-makers; taking legal actions against the tax; intimidating activists and researchers; developing negative public information campaigns, carrying out political substitution (self-regulation and voluntary initiatives); using aggressive marketing strategies and prices and making donations to community groups, in order to influence decision-making.⁵⁴

Our results confirm that the political feasibility of a tax on SSB in Colombia is limited, since there seem to be more barriers than opportunities for its progress through the cycle of public policies. The use of scientific evidence from other countries to support the policy has

been insufficient to progress in the implementation of SSB taxation in the country.⁵⁵

The described situation confirms the presence of actions opposed to SSB taxation, which have been observed in other middle-income and high-income countries where the SSB industry is diversifying its portfolio through new products (juices, milk products and vegetal protein drinks), and purchasing regional companies and convenience stores.⁵⁶ In addition, in Colombia, the closeness between the SSB industry and the government, through campaign financing and the use of a revolving door, allows for greater participation of actors from the corporative and political sectors in the blocking of public policies,⁵⁷ the distortion of the public agenda, and the protection of their economic and political interests.

Another limiting factor for the initiative to be kept on the agenda, is the lack of consensus among decision makers involved in the definition of the usage of the financial resources generated by the tax. The experiences of cases such as Mexico and Chile have generated some criticism. The most recurrent expressions of disapproval question its effectiveness because of the supposed limited effects on the reduction of obesity caused by SSB consumption. This has turned it into a central point of debate, since the implementation of a tax on SSB in both countries does not comply with the WHO's recommendations.^{5 52 57}

The economic crisis caused by the COVID-19 pandemic and the changes in the government that took place in 2022 in Colombia are still expected to lead to changes with regard to the implementation of SSB taxation.^{53 56} These political changes could be seen as a window of opportunity, where actors supporting the initiative could form a coalition and strengthen their individual positions, pushing to increase the feasibility of the initiative. Unfortunately, this political scenario has not been entirely leveraged.^{57 58}

In July, 2021, the Law of Front of Package Labeling was approved in Colombia, contributing to the protection of the population's health, despite strong opposition from commercial actors and their third parties.¹⁶ The adoption of such a law shows the importance of keeping the topic on the agenda and the relevance of the social mobilisation of a large spectrum of actors, with actions to exert an influence on Congress, seeking support from actors of different parties.

This work has limitations such as the possibility of bias in the selection of interviewees, since the main actors who oppose the tax did not agree to being interviewed. Given that this is a qualitative study, its conclusions are not easily generalised in other contexts. In spite of the above, this study is valuable because it identified the barriers to the introduction of a tax on SSB in Colombia as well as opportunities that could help with its adoption. Nevertheless, this work can serve as a gateway to future studies analysing political actors who could exert influence and governmental transitions that could favour the implementation of food policies in countries like Colombia.

CONCLUSION

Challenges to the implementation of an increase in SSB taxation in Colombia have been influenced by different actors from the civil society, academics and policy-makers, and by the social and political context in the country during the COVID-19 pandemic. The applied conceptual approach suggests that governmental changes related to presidential and congressmen elections in 2022 were not enough to create new opportunities to advance the topic and place it on the agenda. A more consistent and focused effort is needed, by governmental and social actors, in order to increase its success. Topics such as conflict of interest in decision-making, and the analysis of the revolving door phenomenon at governmental levels, require the definition of new strategies to decrease the influence of the SSB industry.

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Contributors PAC-T planned the study and wrote the first draft. EO-N is responsible for the overall content, assessed all stages of the research, cowrote the first draft and has been responsible for follow-up. ACDM provided theoretical advice and corrected several versions of the draft. CPT coassessed research and corrected all versions of the document. EMP-T provided theoretical advice and participated in discussions and drafts corrections.

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Competing interests None declared.

Patient and public involvement Interviewees and/or the public were not involved in the design, or conduct, or reporting, or dissemination plans of this research.

Patient consent for publication Consent obtained directly from interviewees.

Ethics approval The research project was revised and approved by the Ethics Committee of the National Institute of Public Health of Mexico (CI627 folio Y98) and by the Physical Education Institute of the University of Antioquia in Colombia (ACEI 04-2021).

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