**SUPPLEMENTARY MATERIAL**

**Supplementary Table 1:** Interview guide

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| Topics | Prompts |
| Advantages and disadvantages of an SSB tax | Purchases and consumption of SSB, health-related outcomes, product reformulation, government intervention, socioeconomic equality, economic consequences |
| Support and opposition of stakeholders | The public, health and consumer organizations, health professional associations, the food and beverage industry, academics, advisory bodies, policymakers, politicians, international stakeholders |
| The feasibility of the decision to implement an SSB tax in the Netherlands | Support of stakeholders, communication between stakeholders, scientific evidence, successes in other countries, use of revenues |
| The feasibility of the potential future implementation of an SSB tax in the Netherlands | Administration, legal framework, definition of SSB |
| Recommendations for the design of an SSB tax if introduced in the Dutch context | Definition of SSB, tax rate, use of revenues |
| Recommendations for alternative measures to reduce overweight and obesity in the Netherlands |  |

**Supplementary Table 2:** Stakeholder views on taxation of SSB

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|  |  |  | **Sectors** | | | | | | |
| **Themes** | **Subthemes** | **Views raised by stakeholders during interviews** | *Parliamentary parties* | *Ministries* | *Advisory bodies* | *Academia* | *Trade associations* | *Health professional associations* | *Health and consumer organizations* |
| Effectiveness | Purchases and consumption of SSB | An SSB tax would reduce purchases and consumption of SSB | X | X | X | X |  | X | X |
|  |  | Doubts about the effects of an SSB tax on purchases and consumption of SSB |  |  |  | X | X |  |  |
|  | Prices of SSB | An SSB tax will increase retail prices |  |  |  | X |  |  |  |
|  |  | Doubts about the effects of an SSB tax on retail prices |  |  | X | X | X |  | X |
|  | Signalling effect | An SSB tax would have a signalling effect that SSB are detrimental to health | X | X |  | X | X | X | X |
|  | Health-related outcomes | An SSB tax would improve health-related outcomes | X | X |  | X |  | X | X |
|  |  | Doubts about the effects of an SSB tax on health-related outcomes | X |  | X | X | X |  |  |
|  |  | An SSB tax would have detrimental effects on health-related outcomes |  |  |  |  |  | X |  |
|  |  | An SSB tax would only be effective in improving health-related outcomes in combination with other strategies | X |  | X | X | X | X | X |
|  | Scientific evidence | An SSB should be supported by more scientific evidence of effectiveness |  |  | X | X | X |  | X |
|  |  | There is no need for more scientific evidence of the effectiveness of an SSB tax |  | X |  | X | X |  | X |
|  | Reformulation | An SSB tax would encourage the SSB industry to reformulate SSB | X | X | X | X |  | X | X |
|  |  | An SSB tax would not encourage the SSB industry to reformulate SSB |  | X |  |  | X | X | X |
|  | Artificially sweeteners | Concerns about a shift to artificial sweeteners as an alternative to sugar | X |  |  | X |  | X | X |
|  |  | No concerns about a shift to artificial sweeteners as an alternative to sugar |  |  |  |  | X |  |  |

**Supplementary Table 2:** *Cont.*

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Themes** | **Subthemes** | **Views raised by stakeholders during interviews** | *Parliamentary parties* | *Ministries* | *Advisory bodies* | *Academia* | *Trade associations* | *Health professional associations* | *Health and consumer organizations* |
| Appropriateness of SSB as a target for interventions | SSB as a target for interventions | SSB are an appropriate target in the reduction of overweight and obesity | X |  | X | X |  | X | X |
|  | Excessive focus on SSB | Concerns about an excessive focus on SSB as the only cause of overweight and obesity |  |  | X | X | X |  | X |
|  | Unfair for the SSB industry | Targeting SSB would be unfair for the SSB industry |  | X |  | X | X |  | X |
|  | Unfair for consumers | Targeting SSB would be unfair for consumers who drink SSB in moderation or for athletes |  |  |  | X |  | X |  |
|  |  | Targeting SSB would not be unfair for consumers who drink SSB in moderation |  | X |  | X | X |  |  |
| Appropriateness of taxation of SSB | Governmental intervention | Governmental intervention would be appropriate in the reduction of overweight and obesity | X | X | X | X |  | X | X |
|  |  | Preference for voluntary solutions in the reduction of overweight and obesity |  |  |  |  | X |  |  |
|  | Individual freedom | An SSB tax would not limit individual freedom | X |  |  | X | X |  | X |
|  | Reaching the hard-to-reach | An SSB tax could reach individuals in the population that are hard to reach by other intervention strategies | X | X | X | X |  |  | X |
|  | Universal prevention strategies | Universal prevention strategies such as taxation would be appropriate to reduce SSB consumption |  |  |  | X |  |  |  |
|  |  | Universal prevention strategies such as taxation would not be appropriate to reduce SSB consumption |  |  |  | X | X |  |  |
|  | Voluntary industry actions | An SSB tax is necessary in addition to the current voluntary actions of SSB producers to reformulate their products | X |  |  | X |  | X |  |
|  |  | An SSB tax should only be considered when voluntary targets for product reformulation are not met |  |  |  | X | X |  | X |

**Supplementary Table 2:** *Cont.*

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Themes** | **Subthemes** | **Views raised by stakeholders during interviews** | *Parliamentary parties* | *Ministries* | *Advisory bodies* | *Academia* | *Trade associations* | *Health professional associations* | *Health and consumer organizations* |
|  |  | Current voluntary actions are sufficient to decrease SSB consumption |  | X |  |  | X |  |  |
|  |  | An SSB tax could reduce the motivation of SSB manufacturers to produce healthier beverages |  | X |  |  | X |  |  |
| Regressive and progressive effects | Financial equality | An SSB tax would be financially regressive | X | X | X | X | X | X | X |
|  | Health equality | An SSB tax would be progressive in terms of health benefits | X | X | X | X |  | X | X |
|  |  | An SSB tax could widen socioeconomic inequalities in wellbeing and health |  |  |  | X |  | X |  |
| Economic consequences | Savings in the health sector | An SSB tax would improve workforce productivity, save healthcare costs and/or reduce workforce shortage in healthcare |  | X |  | X |  | X |  |
|  |  | Doubts about the effects of an SSB tax on healthcare costs and/or workforce shortage in healthcare |  | X |  |  |  |  |  |
|  | Industry’s profit and employment | An SSB tax would reduce the SSB industry’s profit and/or employment |  | X |  |  |  | X |  |
|  |  | Doubts about the effects of an SSB tax on industry’s profit and/or employment |  | X | X | X | X | X |  |
|  |  | An SSB tax would not reduce the SSB industry’s profit and/or employment | X |  |  | X | X |  | X |
|  | Tax revenues | Generating tax revenues would be a positive economic consequence of an SSB tax | X |  | X | X |  | X | X |
|  |  | Undesired behaviour (SSB consumption) should not be a source of government income |  | X |  | X | X |  |  |
|  | Cross-border issues | An SSB tax would cause cross-border issues | X | X |  | X | X |  |  |
|  |  | An SSB tax would not cause cross-border issues |  | X | X | X |  |  |  |
|  | Market forces | An SSB would cause market distortion |  | X |  | X | X |  |  |
|  |  | An SSB tax would create a level of playing field | X |  |  |  |  |  | X |

X = at least one stakeholder within the sector raised such a view during the interview.

**Supplementary Table 3:** Barriers and facilitators that -according to stakeholders- may influence the adoption of an SSB tax in the Netherlands

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | **Sectors** | | | | | | |
| **Themes** | **Barriers raised by stakeholders during interviews** | **Facilitators raised by stakeholders during interviews** | *Parliamentary parties* | *Ministries* | *Advisory bodies* | *Academia* | *Trade associations* | *Health professional associations* | *Health and consumer organizations* |
| Overweight and voluntary industry actions |  | Increasing prevalence of overweight and obesity\* |  |  |  | X |  | X | X |
|  |  | Disappointing results from voluntary industry actions and other measures to reduce overweight\* | X | X | X | X | X | X | X |
| Political context | Lack of political will |  | X | X |  | X | X |  |  |
|  | Unfavourable political interests |  | X | X | X | X | X | X | X |
|  | Re-election goals |  |  |  |  | X |  | X |  |
|  | Competing agendas of involved ministries |  | X | X |  | X |  |  |  |
|  | The desire for consultation, consensus and collaboration within Dutch politics |  |  |  | X | X | X | X |  |
|  |  | Change of government\* | X | X | X | X | X | X | X |
|  |  | State budget deficit\* |  | X |  | X |  |  |  |
| Lobbying | Limited and fragmented lobby of the health sector and societal organizations |  |  | X |  | X |  | X | X |
|  | Lack of resources among health organizations |  |  |  |  |  |  |  | X |
|  | Lack of political power of the health sector |  |  | X |  |  |  |  |  |
|  | Strong and well-organized lobby of the industry |  | X | X |  | X |  | X | X |
|  | Political power of the industry |  | X | X | X | X |  | X | X |
|  |  | Involving more stakeholders in the advocacy for an SSB tax\* |  | X |  |  |  |  |  |

**Supplementary Table 3:** *Cont.*

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Themes** | **Barriers raised by stakeholders during interviews** | **Facilitators raised by stakeholders during interviews** | *Parliamentary parties* | *Ministries* | *Advisory bodies* | *Academia* | *Trade associations* | *Health professional associations* | *Health and consumer organizations* |
| Public acceptability | Perceived public opposition |  | X | X | X | X | X | X | X |
|  |  | Shift in public opinion on SSB tax and societal norm towards SSB |  |  |  | X |  | X | X |
|  |  | SSB are no cultural heritage in the Netherlands |  |  |  | X |  |  |  |
|  |  | Framing messages\* | X | X | X | X |  | X | X |
|  |  | Coupling to other societal problems\* |  | X | X | X |  |  |  |
| International context |  | Recommendations of the WHO |  | X |  | X |  |  | X |
|  |  | Implementation in other countries |  | X | X | X | X | X | X |
|  |  | Recommendations of the EU\* |  |  |  | X | X | X |  |
| Legal framework |  | Solid legal basis |  | X |  | X |  |  |  |
| Technical feasibility | Administrative load |  |  | X | X | X | X |  | X |
|  | Difficulties in defining SSB |  | X | X |  | X | X |  |  |
|  |  | Implementation technical feasible | X | X | X | X | X | X | X |
|  |  | Administration feasible | X | X |  | X |  |  |  |
|  |  | SSB easy to define |  | X |  | X |  |  | X |
|  |  | Adjustment period for supply chain\* |  | X | X | X | X |  |  |

X = at least one stakeholder within the sector raised the factor during the interview. \* = factors that do not influence the adoption of an SSB tax at present, but could play a role in the future.

**Supplementary Table 4:** An overview of stakeholder recommendations for the design of an SSB tax if introduced in the Dutch context

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|  |  | **Sectors** | | | | | | |
| **Themes** | **Stakeholder recommendations** | *Parliamentary parties* | *Ministries* | *Advisory bodies* | *Academia* | *Trade associations* | *Health professional associations* | *Health and consumer organizations* |
| Definition of SSB | Beverages with sugar | X | X | X | X | X | X | X |
|  | Beverages with added sugar | X | X |  | X |  | X |  |
|  | Beverages with sugar and/or artificially sweeteners |  |  |  | X |  |  |  |
| Tax rate | Less than 20% |  |  |  | X |  |  |  |
|  | More than 20% | X | X | X | X | X | X | X |
|  | Increased tax rate over time |  | X | X |  |  |  | X |
|  | Flat tax |  |  |  | X |  | X |  |
|  | Multiple-tiered tax | X | X | X | X | X | X | X |
| Tax type | Specific tax | X | X |  | X |  |  |  |
| Use of revenues | Improvement of public health | X | X | X | X | X | X | X |
|  | Tax burden reduction | X |  | X | X |  |  | X |
|  | General budget | X | X |  | X |  |  |  |
| Communication of the policy | Combination with a public campaign |  |  | X | X | X | X | X |
|  | Inform the public about the use of revenue |  |  | X |  |  | X | X |
|  | Inform producers about the implications of the SSB tax |  |  | X | X |  |  |  |
| Monitoring | Monitoring of effectiveness |  | X |  | X |  |  | X |
|  | Long-term vision |  | X | X | X |  |  | X |
| Combination with other policies | Integral approach | X |  | X | X | X | X | X |
|  | Taxes on other unhealthy food and beverages | X |  |  | X |  | X |  |
|  | Tax reduction of healthy foods and beverages | X |  |  | X | X | X | X |

X = at least one stakeholder within the sector recommended this during the interview.