



Letter to the Editor

Principles behind evaluations of national food and beverage taxes and other regulatory efforts

Dear Editor,

Considerable controversy surrounds taxes and other regulatory policies (such as restricting marketing to children and setting mandatory standards for foods available in schools) being implemented around the world to discourage unhealthy eating. Thus, it is imperative that, where implemented, these policies are evaluated to the highest standard, considering the specific elements of how the taxes and regulations are designed, existing consumption trends and any weaknesses in the available data used.

A crucial way to ensure a high-quality evaluation is to ensure that the evaluation team has the competency, skills and experience to conduct the evaluation. They must also be independent and have no conflicts of interest with regard to the findings. Another mechanism to support high-quality evaluations is to establish an independent advisory commit-

tee to evaluate how the tax affects this trend line). Interrupted time series analyses/difference-in-difference analyses are an example of well-established methods. Experimental designs, while desirable when circumstances permit, are generally not feasible as there is no meaningful control. Analyses should adjust for variables at the individual or household level, as well as contextual variables that change over time and could be associated with the outcome of interest (e.g. demographic composition and inflation rates); this is particularly important in the absence of a true experimental design.

- 3 Data utilized in the evaluation must be of acceptable quality and representative of a meaningful population or subpopulations. National representativeness is ideal, but this must be balanced with what is available.
- 4 All studies should provide detailed descriptions of the