RESEARCH ARTICLE

Medicina Internacia Revuo, 31(125), 2025

BEVERAGE REFORMULATION IN THE CONTEXT OF IRELAND'S SUGAR-SWEETENED BEVERAGE TAX (SSBT): INDUSTRY PERSPECTIVES

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RECEIVED: 10.11.2025 ■ **ACCEPTED:** 10.01.2026

KEYWORDS: Sugar tax, Sugar-Sweetened Beverage Tax, SSBT, Ireland, reformulation, industry perspectives, soft drinks

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Obesity levels are a significant threat to population health globally. The WHO advocates the adoption of 'Sugar Taxes' to respond to this threat. Ireland introduced a sugar-sweetened beverage tax (SSBT) in 2018. As part of a review of the SSBT commissioned by the Irish Department of Health five years later a series of interviews were held with drinks manufacturers and drinks industry representatives. Three overriding themes were identified. These were: consumer demand for healthier products; the impact of policy and regulation; and a comprehensive approach to public health in Ireland.

Background

Obesity levels have risen significantly across the globe [1-5]. Ireland is no outlier to this phenomenon. The most recent representative assessment indicates that no less than 35% of adults in Ireland report living with overweight, while a further 21% report living with obesity [6]. Evidence of the socioeconomic gradient to overweight/ obesity in Ireland in adults and adolescents is cause for serious concern, especially when combined with the most recent representative assessment of future National weight projections [7-11]. Cancer, diabetes, osteoarthritis, and cardiovascular disease are among the most severe non-communicable diseases associated with overweight and obesity [12]. High sugar intake is also associated with poorer dental health and obesity [13-17]. Considerations beyond the direct health impacts of obesity include high medication costs, loss of productivity due to premature mortality and absenteeism, as well as high healthcare utilisation costs [18,19].

In the 2016 Obesity Policy and Action Plan (OPAP), in an effort to combat the mounting threat of obesity on country-wide health, the Irish Government announced it would be introducing a sugar levy [20]. This moderate Sugar-Sweetened Beverage Tax (SSBT) was enacted in May 2018, with a further expansion to include more beverages made in 2019. SSBT's are an example of 'sin taxes', taxes applied to saleable items considered harmful to society at large. These taxes quite often apply to alcohol and tobacco products but may extend to gambling and pornography as well [21]. The OPAP launched 60 actions, such as the SSBT,

aimed at tackling the issue of obesity in Ireland. Following global trends, Ireland has begun to enact public health legislation as a means of promoting healthier lifestyle choices in the general population [22]. Ireland is reported to be the 36th country to implement an SSBT [23].

The WHO has stated that SSBT's 'represent a win-win-win strategy: a win for public health (and averted healthcare costs), a win for government revenue, and a win for health equity' [24]. In a recent report, the WHO confirmed that some 108 countries apply some form of national-level excise tax on sugar-sweetened beverages [24]. The WHO and other health-allied groups encourage the implantation of SSBT's as a successful, low-cost method of abating the steep rise in global obesity and overweight levels [1,2,24,25]. It has been noted that SSBT's can result in reductions in soft drink sugar intake, and their overall price increase [24,26,30].

Though SSBT's function in a number of ways, one primary method is by influencing supply and demand for sugar-sweetened drinks. There are three mechanisms by which SSBT's influence demand. An SSBT may be informed by rational choice theory, which dictates that causing a sugar-sweetened drink to cost more than its no or low-sugar alternative will necessarily cause most people to choose to purchase the cheaper alternative. SSBT's also function to make sugar-sweetened drinks more expensive and inaccessible overall. Finally, SSBT's also rely on the likelihood that the higher price of a sugar-sweetened beverage may signal to potential vendors or purchasers that there are negative health consequences to be associated with purchasing the levied product. SSBT's are intended to influence supply as well as demand. It has been acknowledged that the introduction of SSBT's often leads to manufacturer reformulation [24,31-33].

Research into the SSBT in Ireland is only just developing. For example, Campbell et al. [34] have examined industry framing of debates concerning the SSBT and Crosbie et al. have explored the policy process involved [23]. A further two recent studies have analysed the pass-through rate of the SSBT in Ireland. One study investigated the Irish retail sector (off-site consumption) [35]. While the other investigated the Irish hospitality sector (on-site consumption) [36]. However, both studies noted that, both high-sugar and no or low-sugar drinks are regularly sold for the same price in Ireland, despite the introduction of this levy. One recent Irish study has examined the successful impact of the SSBT on reducing sugar consumption [37], as part of a wider assessment of the SSBT [38].

IRELAND's SSBT

The products covered under Ireland's SSBT are detailed in Table 1. The scope of Ireland's SSBT was amended on the 1st of January 2019 to include plant protein drinks and drinks containing milk fats [39].

Table 1: Products Covered Under Ireland's SSBT [39]

Taxable sugar-sweetened drinks

What products are taxable?

- Ready-to-consume drinks are liable to Sugar-Sweetened Drinks Tax (SSBT) if they satisfy three criteria:
- They are classified within particular headings of the Combined Nomenclature (CN) of the European Union. The relevant headings, CN 2009 and CN 2202, cover juices and water and or juice-based drinks.
- They contain added sugar.
- The total sugar content of the drink must be five grams or more per 100 millilitres.
- Up to 01 January 2019, plant protein drinks and drinks containing milk fats, that fall within CN Code 2202, were specifically excluded from the scope of SSBT.
- From 01 January 2019, these drinks continue to be excluded from taxation if they satisfy a minimum calcium content threshold. These drinks are not subject to SSBT where labelled information indicates a calcium content of at least 119 milligrams per 100 millilitres.

Examples of liable ready-to-consume sugar-sweetened drinks within CN Code headings 2202 and 2009 include:

- flavoured waters
- carbonated drinks
- energy or sports drinks
- juice-based drinks
- drinks containing milk fats with less than 119 milligrams of calcium per 100 millilitres (from 01 January 2019)
- soya, cereal, seed or nut-based drinks with less than 119 milligrams of calcium per 100 millilitres (from 01 January 2019)
- with added sugar and a total sugar content of five grams or more per 100 millilitres.

Specific products falling under CN 2202 subheadings are excluded from liability. These include:

- alcohol-free beers and wines
- products labelled as food supplements.

In addition, any products excluded from EU food labelling obligations on the basis of their small-scale production are not liable to the tax.

Concentrated Sugar-Sweetened Drinks are solid or liquid substances that require preparation to produce ready-to-consume drinks.

Preparation involves the addition of one or more of the following to the concentrated substance, in accordance with manufacturers' instructions:

- water
- ice
- carbon dioxide.

Concentrated products are liable to SSBT according to the same criteria as ready-to-consume drinks.

Examples of concentrated Sugar-Sweetened Drinks include:

- concentrated products intended for preparation at catering level to produce ready-to-consume drinks that are supplied directly to final consumers. Examples are post mix concentrates supplied to cinemas and restaurants.
- concentrated products intended for 'home' preparation to produce ready-to-consume drinks. Some examples are bottled squashes, cordials and flavoured syrups.

The exclusions from scope of the tax that apply to ready-to-consume drinks also apply to concentrated products.

Table 2 details the current Irish SSBT rates. Although a 10% tax on sugar-sweetened drinks was initially proposed [40], the actual SSBT introduced was lower, equating to approximately 8 cents on a standard 330ml can at the highest rate, and 5 cents a can at the lower tax rate [39].

Table 2: SSBT Rate in Ireland [39]

Rate of tax
Sugar-Sweetened Drinks Tax (SSBT) applies on a volumetric basis at one of the following rates:
• €16.26 per hectolitre on drinks with a total sugar content of five grams or more, but less than eight grams, per 100 millilitres.
• €24.39 per hectolitre on drinks with a total sugar content of eight grams or more per 100 millilitres.

These rates are dependent on the total sugar content of the 'ready to consume' form of the sugar-sweetened drink.

Table 3: Design Types of International Sugar Tax Systems [41]

DESIGN	EXAMPLE COUNTRIES IN WHICH THIS DESIGN TYPE IS IMPLEMENTED	APPLICATION OF THE SUGAR TAX SYSTEM	ADVANTAGES	DISADVANTAGES
Type 1	France, Barbados, USA, Mexico & Belgium	Flat levy on all SSBs	Easy administration for consumers and manufacturers [42]	No incentive to manufacturers to reformulate their products in a healthier was; usually not as effectively passed through to the consumer [43]
Type 2	Hungary, Finland, Pacific Islands & Territories, Portugal, Norway & Mauritius	Each gram of sugar tax is priced per SSB	Effective in altering consumer behaviour, since it taxes a beverage based on its sugar content and is not simply levied at a fixed rate [26]	The specific excise taxes must be adjusted on an ongoing basis to take inflation into account [26,44]
Type 3	Chile, Ireland, UK & South Africa	Tax-free minimum sugar threshold	Encourages manufacturers to reformulate their products in order to stay below what is considered a relatively 'healthy' threshold [45,46]	High administrative costs, but ideal in a developed country that has the available infrastructure [45]. The threshold will also most probably have to be adjusted in the future to ensure that the revenue generated from the excise tax is sustainable in the future, since it is predicated that most manufacturers will reformulate their products [44-46]

Lombard & Koekemoer also outline the important tax principles of ideal SSBT systems [41]. As can be seen from Table 4, this once again includes incentivising reformulation.

Table 4: Tax Principles of a Good Sugar Tax System [41]

Equity and fairness

1. The sugar tax's health benefit must outweigh the burden for lower-income households
2. A sugar tax is regarded as fair if it does not only tax certain food or drinks products, but all products containing sugar; and
3. The sugar tax must provide an incentive to manufacturers to reformulate their products to contain less sugar.

Simplicity and certainty

1. The tax base must be kept as simple as possible;
2. Taxpayers must be informed of the working of the sugar tax; and
3. Existing infrastructure must be utilised to simplify the administration of the sugar tax.

Efficiency and low administration costs

1. The sugar tax system must be able to decrease sugar consumption by being passed through to consumers, as well as avoiding the substitution effect;

2. It should earmark the tax revenue for health promotion initiatives; and
3. It should utilise existing tax infrastructure for administration.

Transparency and accountability

1. Governments must implement the sugar tax system in a transparent way by following a consultation process with all stakeholders; and
2. Governments must undertake to review the sugar tax system regularly in order to ensure its relevance.

THE RESEARCH QUESTION & COMPLICATING FACTORS

There are pragmatic challenges to performing sophisticated evaluations of policy interventions, as Ng et al. have explored [47]. Indeed, many complicating factors must be acknowledged in any investigation of the SSBT in Ireland. The significant absence of baseline information collected before and at the introduction of the SSBT has been noted previously, while the dearth of functional alternative longitudinal health and consumption data, cannot be ignored. [48]. The decline in the consumption of sugary soft drinks over the past two decades is another factor which should not be discounted. The Health Behaviour in School-aged Children (HSBC) studies data, from 2002-2018, revealed a notable decline in daily sugary soft drink intake. The recorded everyday soft drink consumption rates fell from 37.4% of respondents to just 5.7%, a fall of 84.8% [49]. A further complicating factor is, of course, the population increase which took place during the designated study period. In just five years, from 2018-2023, Ireland's population grew from 4.85 million to 5.3 million, a significant population increase of 8.4% [50]. Another, potentially confounding factor which cannot be underestimated, is the impact of the COVID-19 pandemic on all aspects and facets of Irish society, including retail habits [51,52].

The introduction of the SSBT in Ireland marked a pivotal moment in Ireland's efforts to combat rising obesity rates and promote healthier dietary choices [53]. Implemented to reduce sugar consumption via soft drinks, the SSBT has been scrutinized and evaluated by various stakeholders, including representatives from the soft drinks industry [54].

As part of an evaluation project initiated by the Department of Health in Ireland in 2023, the authors were tasked with exploring the motivations of Irish beverage producers to reformulate their products to lower- or no-sugar versions [38]. One of the aims of this research was to determine the impact of the introduction of the SSBT and the degree to which it shaped the actions of the soft drinks industry in Ireland. By analysing a series of focus groups and individual interviews with industry representatives and beverage sector management employees, this research aimed to provide insight into the impact of the SSBT, changing consumer behaviour, and broader public health outcomes from the perspective of professionals in the Irish beverages industry.

METHOD

This study employed a qualitative research methodology to explore the perceptions and experiences of beverage industry representatives regarding the implementation and outcomes of the SSBT in Ireland. The research process was based on semi-structured interviews, which allowed for in-depth discussions on topics such as sugar reformulation, the perceived efficacy of the SSBT, and its economic impact [55].

At the outset of this project, the research team intended to contact industry leaders and engage in interviews and/or focus groups to gain information on their experiences of the implementation and outcomes of the SSBT thus far. Beginning in October 2023, twenty-one beverage producers and supermarket retailers in the Republic of Ireland were contacted via email and post to ask them to participate in interviews regarding the introduction of the SSBT. This direct approach did not elicit any

response.

Contact was also made via email with several individuals, public bodies, and charitable organisations that had contributed to the public consultation with the Department of Health around the introduction of an SSBT in Ireland. The authors wanted to provide an opportunity for them to comment on the impact of the tax from their perspectives. Several did not respond or stated that they had no further comment to add at this time. Two expressed interest in engaging in a further discussion, but were unavailable to schedule an interview prior to the report deadline.

Interviews with industry representatives, facilitated by contact with the Irish Beverage Council (IBC), were arranged starting in December 2023 and eventually took place in January and February 2024. The IBC represents 67% of the beverage producers in Ireland, including brand owners, producers, distributors, and marketers of still and carbonated soft drinks, sports and energy drinks, juices, and packed waters [56]. Through the IBC, contact was made with member beverage producers to request interviews and focus groups.

Additional interviews were conducted with industry professionals from UNESDA/SoftDrinks Europe [57], representing the European Union sector. A total of five individual semi-structured interviews were conducted (three with representatives from Irish soft drinks producers and two with representatives from SoftDrinks Europe and the IBC). Three focus groups were conducted with beverage production companies in Ireland, with employees engaged in corporate affairs, marketing, and sustainability. All interviews and focus groups were recorded and transcribed using Microsoft Teams with the consent of participants, and the resulting transcripts were anonymised to remove any identifiable details.

Before meeting online, the research team sent all participants question prompts to consider. This was done at the request of several participants. The approach and tone used in this process were that interviews and focus groups would be friendly and neutral conversations. The researcher's intention here was to present expert insights gained from the participants' experiences of working within the sector and their collective knowledge of the SSBT in Ireland. The question prompts are listed in Table 5 below.

Table 5: List of Interview Questions for SSBT research

1). From your perspective, what factors drove or are driving sugar reformulation in beverages in Ireland?

2). What are your perceptions of the efficacy of SSBT? Has it done what it set out to do?

3). There is some evidence (Houghton, Stritch, Nwanze 2023) [35] of the tax not being passed through to the consumer in Ireland. In these situations, who is absorbing the tax cost and why?

4). Going forward, what do you think should happen with the SSBT in Ireland? Should there be expansion of the tax, or an increase? Do you think the public is aware that there is an SSBT? Should more be done to signal the price differences according to sugar content to the consumer?

The interviews and focus group conversations were transcribed by MS Teams and a modified version of thematic analysis was used to produce themes [58]. The themes and evidentiary quotes extracted from these interviews offer insight into the multifaceted, and arguably limited, nature of the SSBT's influence on the soft drinks industry and its reception among Irish consumers.

RESULTS

As part of the interview process, the IBC provided the researchers with access to a forthcoming position paper in February 2024 to help clarify their members' perspectives on the SSBT [59]. Highlights from the IBC position paper appear below in Table 6.

Table 6: IBC Industry Reports of Changes in Soft Drink Production

SSBT Band 1 (5-8g sugar per 100ml)

▪ The volume of soft drinks produced liable to SSST Band 1 has decreased significantly, declining by approximately 90% between 2017 and 2023.

▪ The proportion of soft drink product portfolio subject to SSBT Band 1 has fallen across most respondents during this period. Of those who increased the share of their portfolio in Band 1, this was due to a reduction of sugar content in products, resulting in reclassification of such products from Band 2 to Band 1.

SSBT Band 2 (8g+ sugar per 100ml)

▪ The volume of soft drinks produced liable to SSBT Band 2 has decreased by over 25% between 2017 and 2023.

▪ The soft drink product portfolio proportion subject to SSBT Band 2 has also fallen sharply across respondents.

Outside scope of SSBT (under 5g sugar per 100ml)

▪ The production of soft drinks which fall outside the scope of the SSBT saw a massive increase, demonstrating the priority placed by our sector on the production of low and no sugar alternatives.

▪ The volume of soft drinks produced under 5g sugar per 100ml has increased by 59% between 2017 and 2023

▪ The proportion of soft drink product portfolio below 5g sugar per 100ml has increased significantly across all respondents.

The above excerpt from the position paper reflects the stated significant increase in development and production of beverages in the lowest SSBT band from 2017 through 2023. It also supports the decrease in the production and sales of drinks in the two highest tax bands, indicating an apparent overall increase in lower-sugar or zero-sugar beverage production in the Irish market.

Overall interview themes

Three overriding themes were identified from the interviews. These were: consumer demand for healthier products; the impact of policy and regulation; and a comprehensive approach to public health in Ireland. These are outlined in detail below.

An important recurring theme from the interviews centres on consumer demand for healthier products. Participants highlighted a growing consumer trend towards reduced sugar, lower calorie or zero calorie beverage options in Ireland, and the industry's response to meet this demand through reformulation and product diversification. Some participant comments supporting the idea of consumer focus on healthier choices include:

> *Overall consumer demand for more... healthier products, either healthy... or at least products with less sugar, less fats, less salt.*
>
> *It's a general effort to offer more choices to consumers.*

All interview participants asserted that this demand for less sugar and lower calorie options among the public came well before the introduction of the SSBT in Ireland, prompting moves towards lower sugar reformulation prior to the initiation of the tax in 2018. This can be seen in the following statements:

> *We already started our journey towards decreasing the amount of sugar in our product... long before there were some policies around it.*
>
> *We have had a sugar reduction strategy which far predates the sugar tax coming in. We started working on this in 2012.*

Reformulation efforts within the beverage industry emerge as a key focus from the participants' viewpoint, underscoring their claim of an ongoing commitment to offering lower sugar alternatives and reshaping marketing strategies to promote healthier choices. Participants stated that marketing campaigns supported low and no sugar products almost exclusively in the Irish market, with scant advertising money going to promote full sugar versions. They also queried public awareness of the SSBT's existence. Evidence of this can be seen in the following statements:

> *There is currently no, or barely no marketing for the full sugar options in beverages.*
>
> *Almost no signage, no logos, nothing kind of signposting the SSBT to the consumer. I think a lot of the signposting has been done through packaging, so a lot of people have dialed up 0 sugar, 0 calories. But there's probably a lot of messages on a shelf... how many messages can you get on a shelf?*

The true effects of the SSBT in Ireland in shaping consumer behaviour were consistently queried by interviewees. They framed the SSBT as a tool that facilitated reformulation to lower sugar products but not one that instigated or drove the move to lower sugar alternatives. Consumer preferences, beliefs, and behaviours regarding sugar, artificial sweeteners, and health considerations were felt by participants to be the most significant factors influencing beverage choices as opposed to the 2018 implementation of the SSBT in Ireland.

The second critical theme identified was the impact of policy and regulation. Industry representatives reflected on the effectiveness of the SSBT in achieving its intended objectives. While acknowledging the role of taxation in incentivising reformulation efforts, concerns were raised among participants regarding its real impact on consumer behaviour. This can be seen in the following quotations:

> *What was the objective? What was the objective of the sugar tax? So if the objective is to lower obesity, how did we get so far down the funnel of a tax on one specific category?*
>
> *As it was the case in the UK, it's helped to speed up... reformulation... but then if you are looking into the public health element... So far, I didn't see a single piece of evidence from any country that this [SSBT] has a positive effect.*
>
> *I'm not sure it's (SSBT) had a huge impact, to be honest. We have been moving in this direction (re-formulation to lower sugar) for almost two decades now.*

Participants again queried the general awareness of the Irish public of the existence of the tax, and the true extent of expected public health outcomes including a reduction in obesity, dental caries and weight-related health conditions in the Irish population because of the tax. This can be seen in the following extracts:

> *You can't make any link between actually a sugar tax or soft drinks that's coming in and a reduction in obesity or overweight. Actually, even a reduction in consumption. Not really. You can maybe see a shift between different types of products or maybe a little decrease at the start and then people start again using the product they like and they're used to. So yeah, the results are indeed very, very weak. So I think we need to accept that policymakers are doing that mostly for financial purposes.*
>
> *I do think there's a varying level of understanding and knowledge right across Irish society of the existence of the tax and how the sugar tax works.*
>
> *Consumers don't really get it yet...they think you're talking artificially sweetened and that's it. But that is not all there is to sugar reduction in our products.*

The data from the interviews and focus groups strongly evidence the idea that industry professionals feel the SSBT has had limited success in achieving its health goals.

Participants felt there was a need for a more comprehensive approach to public health in Ireland, with stakeholders advocating for a broader set of interventions beyond taxation measures limited to the beverages sector. Collaborative efforts involving public education, awareness campaigns, funding for more healthy lifestyle programmes and facilities and support for reformulation across the food and beverage sector were mentioned as essential components in addressing the complex challenges of obesity and diet-related diseases. Predictably, interviewees felt that too much attention was paid to the soft drinks sector as a prominent cause of obesity and poor diet in Ireland. Evidence of this can be seen in the following quotes:

> *Really making… an entire package… things around portion control, education… support the reformulation in all directions, not only targeting soft drinks. That's what's needed.*
>
> *SSBT has had negligible effects on consumer decision-making, public health, or government revenue. For health and issues, I would like the money that is raised from the SSBT to go towards addressing… education and sports programmes. These monies should be ringfenced to address the problems more widely.*
>
> *We're being inundated with legislation at the moment and I have to say we are over-regulated as a very narrow sector. There are many other products that contain sugar that are not taxed or regulated in the way ours is.*
>
> *So punitive taxation has its own risks. Very much so… all the evidence shows that the thing to really focus on is education for the public. I really struggle with the idea of taxing food in isolation… It's about education around that equation of calories in, calories out.*
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DISCUSSION

The qualitative inquiry conducted with representatives from the soft drinks industry and producers in Ireland and Europe offer insights into the impact of the Sugar-Sweetened Beverage Tax (SSBT) since its implementation in 2018. Key themes were produced from these interviews and conversations, shedding light on various aspects of the SSBT's influence on industry practices and consumer behaviour, as well as the potential failure to achieve broader public health outcomes through the tax.

The most prominent theme from the interviews is the industry's response to consumer demand for healthier products. While Euromonitor data demonstrates that sales of energy and sports drinks with high sugar rates remain high [38], the representatives interviewed here reported a trend towards reduced sugar options among consumers overall. They highlighted their efforts to meet this demand

through reformulation and product diversification. These efforts, however, were noted to have preceded the introduction of the SSBT by at least five years and up to a decade or more prior. They argue that this indicates an ongoing commitment to promoting healthier choices for consumers irrespective of regulatory measures.

Additionally, discussions surrounding the impact of policy and regulation underscored the effectiveness of the SSBT in incentivising reformulation efforts within the beverage industry. While acknowledging the role of taxation in driving these efforts, concerns were raised regarding perceptions of its actual impact on consumer behaviour and public health outcomes. The need for greater awareness among the Irish public about the SSBT and its implications was also emphasised, highlighting the importance of education and transparency in regulatory measures. Industry stakeholders advocated for collaborative efforts involving education, awareness campaigns, and support for reformulation to comprehensively address the complex challenges of obesity and diet-related diseases. They also articulated views that the tax monies should be hypothecated to directly support solutions to the growing diet and lifestyle-induced health issues facing the Irish public.

Consumer perceptions, preferences, and education emerged as crucial factors influencing beverage choices, according to industry representatives. They emphasised the need for informed decision-making and transparent labelling on products and in the premises where they are sold and consumed. Participants raised concerns about the clarity of communication surrounding the SSBT and its implications for consumers. Additional concerns were linked to an increase in the tax rate without expansion to other food and beverage sectors, the lack of proper data collection to measure efficacy, and ringfencing of the tax for education and health programmes in Ireland.

CONCLUSION

These findings suggest that the SSBT in Ireland may have functioned more effectively as a policy signal within an already changing marketplace than as a primary driver of change. Industry participants consistently identified the origins of reformulation as longer-term strategic responses to more health-conscious consumer preferences, rather than as a direct response to the 2018 tax. While the SSBT appears to have accelerated or legitimised these trends, the data presented here indicate that its independent effect is difficult to isolate, particularly in the absence of baseline data. This raises important methodological and policy questions about how the success of such fiscal interventions is defined, measured, and attributed within complex, dynamic food systems.

At a broader level, the findings point to a tension between public health goals and industry interpretations of responsibility. Industry participants framed obesity and diet-related illness as issues requiring various systemic and educational responses, while simultaneously positioning the soft drinks sector as disproportionately targeted for these taxes. These perspectives, while perhaps predictable, are important, as they shed light on how policy interventions are received, interpreted, and potentially resisted by industry.

This study contributes to the growing body of research examining not only the measurable outcomes of sugar taxation but also the industry's narrative and strategic responses. Future research in the Irish context would benefit from integrating industry perspectives with independent consumer and health outcome data to more fully assess the SSBT's impact and to inform the design of more comprehensive and effective public health strategies

Conflict of Interests: The authors of this paper were contracted by Ireland's Department of Health to evaluate the impact of the SSBT in Ireland.

Funding: The research behind this paper was funded by Ireland's Department of Health [41].

Author contributions: JMS, FH & JA contributed to study conception and design. Data collection and analysis was conducted by JMS. The first draft of the manuscript was written by JMS, DH and FH. All authors contributed to the review and revision of the manuscript. All authors read and approved the final manuscript.

Resumo

Obezeco estas signifa minaco al la sano de la loĝantaro tutmonde. La Monda Organizaĵo pri Sano (MOS) rekomendas la adopton de "Sukerimpostoj" por respondi al ĉi tiu minaco. Irlando enkondukis imposton sur sukerdolĉigitajn trinkaĵojn (SSBT) en 2018. Kiel parto de revizio de la SSBT mendita de la Irlanda Ministerio pri Sano kvin jarojn poste, serio de intervjuoj okazis kun trinkaĵproduktantoj kaj reprezentantoj de la trinkaĵindustrio. Tri superregantaj temoj estis identigitaj. Ĉi tiuj estis: konsumanta postulo por pli sanaj produktoj; la efiko de politiko kaj reguligo; kaj ampleksa aliro al publika sano en Irlando.

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