



Caribbean Subregional Workshop on Alcohol, Tobacco and Sugar-Sweetened Beverages Taxation

Accra Beach Hotel, Barbados, May 16-17, 2017

Workshop Report

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ACRONYMS

CARICOM	Caribbean Community
CARPHA	Caribbean Public Health Agency
CET	Common External Tariff
COHSOD	Council of Health and Social Development
COTED	Council for Trade and Economic Development
EPA	Economic Partnership Agreement
GISAH	WHO Global Information System on Alcohol and Health
GNPR	WHO Global Nutrition Policy Review Survey
GTCR	WHO Report on the Global Tobacco Epidemic (GTCR)
HCC	Healthy Caribbean Coalition
HS	Harmonised System
NCD	Non-Communicable Diseases
PAHO	Pan-American Health Organisation
POSD	Port of Spain Declaration
RF	Risk Factor
SSBs	Sugar-sweetened beverages
TaxSim	WHO Tax Simulation Model
UN	United Nations
UNHLM	United Nations High Level Meeting
WHO	World Health Organisation
WHO FCTC	WHO Framework Convention on Tobacco Control

EXECUTIVE SUMMARY

The Pan-American Health Organization (PAHO) held a “*Caribbean Subregional Workshop on Alcohol, Tobacco and Sugar-sweetened beverages (SSBs) Taxation*”, in Barbados on May 16-17, 2017, aimed at positioning taxation of these commodities as cost-effective public health measures for the prevention and control of NCDs in the Caribbean.

The meeting was attended by 70 participants, including officials from the Ministries of Health and Finance of 17 Caribbean countries and territories, as well as key subregional and international partners. The 2-day workshop comprised presentations (available at <http://bit.ly/2qCHxuD>), panel discussions and a working group session, and was organized around 4 main themes: the landscape of NCDs and RFs in the Caribbean; the cost-effectiveness of taxes as measures to reduce consumption of alcohol, tobacco and SSBs; an overview of taxation policies in the Caribbean; and country experiences in implementing taxation.

The following key messages and highlights resulted from the Workshop’s presentations and discussions:

- ***There is a solid global, regional and subregional mandate for the use of tobacco, alcohol, and SSB taxation as public health tools.*** Alcohol and tobacco taxation are two of the most cost-effective and feasible for implementation interventions included in the updated Appendix 3 to the *WHO NCD Global Action Plan* approved in May 2017, which also considers SSB taxation as a cost-effective intervention. Moreover, higher tobacco taxes are a central element of the *WHO Framework Convention on Tobacco Control* (WHO FCTC); alcohol pricing policies are one of the recommended policy areas put forward in the *WHO Global Strategy to reduce the harmful use of alcohol*; while fiscal policies to reduce children and adolescents’ consumption of SSBs are part of the *PAHO Plan of Action for the Prevention of Obesity in children and adolescents*. Furthermore, the CARICOM Heads of Government issued a communiqué at the 37th Meeting of the Conference in July 2016, requesting Member States “*to support harm reduction by taxation of tobacco, alcohol and salty, sugary and trans-fats containing foods*”.
- ***Alcohol, tobacco and SSBs taxation are effective public health tools.*** Global evidence indicates that taxes are an effective means of reducing consumption of tobacco, alcohol, and SSBs. Both alcohol and tobacco taxation are two of the most cost-effective and feasible interventions to reduce consumption, while there is emerging evidence that excise taxes on SSBs are also effective. Out of the different type of taxes that could be applied to products, excise taxes are the most important for achieving the health objective of reducing consumption of tobacco, alcohol and SSBs, since they are uniquely applied to selected products and raise the prices of these products relative to the prices of other goods and services in the economy. In addition to decreasing consumption, excise taxes can generate additional revenues and strengthen domestic resource mobilization, creating fiscal space needed by countries to meet their development priorities.
- ***The use of excise taxation as a public health measure in the Caribbean continues to be limited.*** Out of the 14 Caribbean PAHO/WHO Member States, 13 have excise taxes on tobacco, 12 on alcohol, and recently, Barbados and Dominica implemented excise taxes on SSBs to address the obesity epidemic. In the case of tobacco, the only RF for which comparable information on the tax share is

available, none of the 13 PAHO/WHO Member States that currently apply excise taxes on cigarettes meet the highest level of achievement, defined as total taxes representing more than 75% of the final retail sale price of the most sold cigarette brand, established in the WHO Report on the Global Tobacco Epidemic (GTCR).

- ***Standardized indicators are key to monitor progress in the use of tobacco, alcohol and SSB taxation to reduce their affordability at the national level over time, and compare prices and tax shares across countries.*** The WHO GTCR captures the required information to report on the tobacco total tax share and excise tax share. Building up on that experience, PAHO is developing a methodology to gather comparable information on legislation on taxes and data on prices for alcoholic beverages and SSBs, in order to estimate comparable tax shares.
- ***There are clear facts and evidence to counter arguments and myths around the economic impact of taxes often used by the industry and its allies.*** These oppositional arguments include that increasing taxes will lead to increased tax avoidance and evasion, will negatively impact on the poor, and will negatively impact on jobs and the economy. The available global evidence to counter these arguments varies depending on the commodity, in general being more abundant and robust for tobacco than for the other two commodities. Nonetheless, this type of evidence is limited for all three commodities in the Caribbean.
- ***Research on the effectiveness of alcohol, tobacco and SSB taxation in the Caribbean needs to be strengthened.*** There is a need for more studies to be conducted on the impact of taxation measures in the Caribbean, in order to build the evidence base within the subregion as the most compelling case to accelerate progress.
- ***International trade and investment obligations should not deter countries from developing and implementing effective fiscal measures.*** There are practical suggestions to minimize risks and guarantee that fiscal policies are designed as to take into account international trade and investment obligations. They include analysing whether the policy proposal is likely to be discriminatory in its effects; considering if targeting particular products over similar products is justified on health grounds or other policy grounds; following usual legislative processes including public consultation; and involving trade-related legal advice early and throughout the process.
- ***There is no silver-bullet to address NCDs, and taxation should be part of a comprehensive package of interventions.***

Working group discussions were organised by country, in order to address the status and on-going initiatives in relation to tobacco, alcohol and SSB taxation, key challenges/barriers, enablers and required support by PAHO to advance these interventions. Several countries and territories indicated that they are exploring the possibility of utilising or improving taxation measures already used. Some of the challenges identified included lack of political will, informal and formal production, industry interference, perceived increases in illicit trade, inadequate human resources and perceived negative impact on tourism. Country representatives cited the need for greater PAHO support for stakeholder consultations, resource mobilisation, monitoring and evaluation, and research, among other initiatives to assist them in their public health goals.

As a result, participants agreed that immediate priorities would be to:

- 1) Finalize the data collection tool on legislation and prices for alcohol and SSB, based on the feedback and discussions held at the workshop;
- 2) Complete the collection and validation of legislation on taxes and data on prices for alcohol and SSBs in the Caribbean in order to estimate the tax share for these products;
- 3) Establish a network of focal points from the Ministries of Health and Finance in order to sustain multisectoral dialogue and exchanges of experiences on fiscal measures beyond the workshop;
- 4) Support efforts to conduct evaluations of the impact of tobacco taxes increases and introduction of SSB taxes;
- 5) Strengthen the case to extend the use of alcohol taxation as a measure to reduce its affordability and hence its consumption;
- 6) Explore options to expand the tobacco TaxSim model to cover alcohol and SSB taxation; and
- 7) Explore conducting a study on illicit trade of tobacco products in a Caribbean country.

Furthermore, PAHO will continue to provide technical assistance for the development and implementation of SSB, alcohol and tobacco taxation, as requested by countries.

In conclusion, the workshop was useful in demonstrating the importance of taxation as a public health tool through empirical evidence, including country experiences; and offered a networking opportunity to expand multisectoral work at the national level and build collaborations with subregional and international partners.

1. INTRODUCTION

1.1. Background

The Burden of NCDs and the mandates for tackling NCDs in the Caribbean

In the Caribbean, noncommunicable diseases (NCDs) – cardiovascular diseases, diabetes, cancer, and chronic respiratory diseases – and their four shared risk factors (RFs) – tobacco use, harmful use of alcohol, unhealthy diet, and physical inactivity – are the leading causes of morbidity and mortality. NCDs are responsible for more than 3 out of every 4 deaths in the subregion, affecting people during the prime of their lives. Compared to other subregions of the Americas, people in the Caribbean have the highest probability of dying prematurely from NCDs i.e. between the ages of 30 to 70 years¹.

NCDs hold back not just health but social, economic and environmental objectives more broadly. Over the past decade, there has been an increasing recognition of the urgent need to tackle NCDs, as reflected in the growing mandates at the global, regional and subregional levels. The Heads of Government of the Caribbean Community (CARICOM) convened the first NCD summit in the world and signed in September 2007 the *Port of Spain Declaration (POSD)*², aimed at uniting to stop the epidemic of NCDs, and establishing a series of mandates and commitments to achieve its goals.

Following the 2007 *POSD* and the landmark *Political Declaration of the 2011 UN High Level Meeting (UNHLM)* on NCDs³, countries endorsed the *World Health Organization (WHO) Global Action Plan for the Prevention and Control of NCDs 2013-2020*⁴, and the *Pan American Health Organization (PAHO) Regional Plan of Action for the Prevention and Control of NCDs 2013-2019*⁵.

Both action plans call for the implementation of a set of very cost-effective and feasible interventions and policy options to address NCDs and their RFs, and involve a set of nine voluntary global targets to be achieved by 2025, including a 25% reduction of premature mortality from NCDs. In recognition of the role that the four main modifiable RFs play in influencing the NCD epidemic, four out of the nine voluntary targets concern reductions in modifiable risk factors⁶.

¹ Pan American Health Organization/World Health Organization, Communicable Diseases and Health Analysis/Health Information and Analysis. Health Situation in the Americas: Core Indicators 2016. Washington, D.C., United States of America, 2016. Available from: <http://bit.ly/2fDaKpg>

² CARICOM. Declaration of Port-of-Spain: Uniting to Stop the Epidemic of Chronic NCDs. Available from: <http://bit.ly/1Oj1vFP>

³ United Nations General Assembly. Political Declaration of the High-level Meeting of the General Assembly on the Prevention and Control of Non-communicable Diseases. 66th Session, A/RES/66/2. Available from: <http://bit.ly/1nzy7fB>

⁴ World Health Organization. Global Action Plan for the Prevention and Control of Noncommunicable Diseases, 2013-2020. Geneva: WHO; 2014. Available from: <http://bit.ly/1qFxCya>

⁵ Pan American Health Organization. Plan of Action for the Prevention and Control of NCDs in the Americas 2013–2019. Washington, DC: PAHO; 2014. Available from: <http://bit.ly/2fDtOnk>

⁶ World Health Organization. Noncommunicable Diseases Global Monitoring Framework: Indicator Definitions and Specifications. Geneva: WHO. Available from: <http://bit.ly/1PfWV6n>

WHO Action Plan for the Prevention and Control of NCD: Voluntary Global Targets related to Risk Factors
1. A 25% relative reduction in risk of premature mortality from cardiovascular diseases, cancer, diabetes, or chronic respiratory diseases
2. At least 10% relative reduction in the harmful use of alcohol , as appropriate, within the national context
3. A 10% relative reduction in the prevalence of insufficient physical activity
4. A 30% relative reduction in mean population intake of salt/sodium
5. A 30% relative reduction in prevalence of current tobacco use in persons aged 15+ years

In line with the strong linkages with economic growth and development, NCDs are now part of the 2030 Agenda for Sustainable Development, which includes a sustainable development goal (SDG) on health, and targets related to reducing premature mortality from NCDs by one third by 2030 through prevention and treatment, and promoting mental health and wellbeing⁷.

The mandate for using taxation to address NCDs

Over the past decade, there has also been a growing mandate for the effective taxation of tobacco, alcohol and sugar-sweetened beverages (SSB), at the global, regional and subregional levels, including excise tax increases on tobacco and alcoholic beverages, as well as food taxes and subsidies to promote healthy diet.

Implementing taxes on unhealthy products associated with NCD risk factors, such as tobacco and alcohol, are among the most cost-effective regulatory policies to address NCDs included in the *WHO Global Action Plan*. In May 2017, the Seventieth World Health Assembly endorsed the updated Appendix 3 of the Global Action Plan that includes a revised menu of policy options, reinforcing taxation of alcohol and tobacco as two of the most cost-effective and feasible interventions for all Member States, and also including taxation on sugar-sweetened beverages as a cost-effective intervention⁸.

Moreover, higher tobacco taxes are a central element of the *WHO Framework Convention on Tobacco Control* (WHO FCTC)⁹. Article 6 calls for Parties to the treaty to use tax and price policies to reduce tobacco use, while Article 15 calls for the adoption and implementation of measures aimed at eliminating the illicit trade in tobacco products that can undermine the effectiveness of increased tobacco taxes¹⁰. As for alcohol, pricing policies, including taxation, are one of the recommended policy areas put forward in the *WHO Global Strategy to reduce the harmful use of alcohol*¹¹. Additionally, the

⁷ United Nations. Transforming our world: the 2030 Agenda for Sustainable Development. New York: UN; 2015. Seventieth session (Document A/RES/70/1). Available from: <http://bit.ly/1Epf648>

⁸ WHO. Preparation for the third High-level Meeting of the General Assembly on the Prevention and Control of Non-communicable Diseases, to be held in 2018. EB140.R7. 140th session of the WHO Executive Board. 28 January 2017. Available from: <http://bit.ly/2jyrxqU>

⁹ World Health Organization. WHO Framework Convention on Tobacco Control. Geneva: WHO; 2003. Available from: <http://bit.ly/2oJvo6g>

¹⁰ World Health Organization. WHO Technical Manual on Tobacco Tax Administration. Geneva: WHO; 2010. Available from: <http://bit.ly/2p439Tg>

¹¹ World Health Organization. Global strategy to reduce the harmful use of alcohol. Geneva: WHO; 2010. Available from: <http://bit.ly/2oJkEVs>

PAHO Plan of Action for the Prevention of Obesity in children and adolescents¹² includes fiscal policies to reduce children and adolescents' consumption of SSBs under its *Strategic Line of Action 3*.

Further to these global and regional mandates, the CARICOM Heads of Government issued a communiqué at the 37th Meeting of the Conference in July 2016, requesting Member States “to support harm reduction by taxation of tobacco, alcohol and salty, sugary and trans-fats containing foods”¹³.

Meeting the RF targets requires engagement of all stakeholders across government. In fact, the implementation of many of the cost-effective interventions outlined in the *WHO Global Action Plan for the Prevention and Control of NCDs*, such as reducing affordability of alcohol and tobacco through taxation policies, lies beyond the immediate authority of Ministries of Health.

The rationale for tobacco, alcohol and SSB taxation

One of the fundamental concepts in economics is that as the price of a product increases, compared to other goods and services, the consumption will decrease as the product becomes less affordable. Thus, taxation can be used as an indirect tool to influence prices of products, such as tobacco, alcohol and SSBs, and thereby discourage their consumption.

Global evidence indicates that taxes are an effective means of reducing consumption of tobacco, alcohol, and SSBs¹⁴. Both alcohol and tobacco taxation are two of the most cost-effective and feasible interventions to reduce consumption, while there is emerging evidence that excise taxes on SSBs are also effective, and there is some evidence regarding the use of subsidies to promote consumption of fruits and vegetables^{15 16 17 18}.

In addition to decreasing consumption, excise taxes can generate additional revenues and strengthen domestic resource mobilization, creating fiscal space needed by countries to meet their development priorities. Globally, governments collect over US\$328 billion annually in tobacco excise tax revenues each year. For the Caribbean, due to the low share of tax in the retail prices of cigarettes and the relative price inelasticity of demand of tobacco products, increases in tobacco will most likely ensure higher revenues¹⁹. Similarly, excise taxes from alcoholic beverages are an important source of revenue for some countries, accounting for 2-4%, but up to 10% of tax revenues for some low-income countries²⁰. Furthermore, revenues generated from excise taxes on tobacco, alcohol, and SSB could potentially be used for health promoting purposes, including subsidies on fruits and vegetables, and tobacco control programs.

¹² Pan American Health Organization. Plan of Action for the Prevention of Obesity in Children and Adolescents. Washington, D.C.: PAHO; 2014.

¹³ Thirty-Seventh Regular Meeting of the Conference of Heads of Government, 2016. Available from: <http://caricom.org/cochog>

¹⁴ Cawley J., Ruhm C. (2011). Chapter Three—The Economics of Risky Health Behaviors. *Handbook of Health Economics, volume 2* (pp. 95-199).

¹⁵ Background paper for the session on Fiscal Measures for tobacco, alcohol and sugar sweetened beverages, prepared for the Meeting on Advancing Economics for the Prevention and Control of NCDs in the Americas. PAHO; September 2016.

¹⁶ Guindon E, Paraje G, Chaloupka F. The Impact of Prices and Taxes on the Use of Tobacco Products in Latin America and the Caribbean. *Am J Public Health*. 2015; 105:e9-e19.

¹⁷ U.S. National Cancer Institute and World Health Organization. The Economics of Tobacco and Tobacco Control. National Cancer Institute Tobacco Control Monograph 21. NIH Publication No. 16-CA-8029A. Bethesda, MD: U.S. Department of Health and Human Services, National Institutes of Health, National Cancer Institute; and Geneva, CH: World Health Organization; 2016.

¹⁸ World Health Organization. Fiscal Policies for Diet and Prevention of Noncommunicable Diseases. Technical Meeting Report. WHO: Geneva; 2016

¹⁹ Goodchild M, Perucic A, Nargis N. Modelling the impact of raising tobacco taxes on public health and finance. *Bull World Health Organ*. 2016;94:250-257.

²⁰ Goodchild M, Perucic A, Nargis N. Modelling the impact of raising tobacco taxes on public health and finance. *Bull World Health Organ*. 2016;94:250-257.

Taxation can thus serve the dual goals of (1) reducing consumption of products such as tobacco, alcohol and SSBs, and (2) generating revenue, which could be used for improving population's health.

There are various types of taxes that can be applied to these products, including excises taxes (both specific and ad valorem), customs duties, value added taxes, general sales or consumption taxes, and special levies that fund particular programmes.

Excise taxes are the most important for achieving the health objective of reducing consumption of tobacco, alcohol and SSBs, since they are uniquely applied to the selected products and raise the prices of these products relative to the prices of other goods and services in the economy²¹.

It should be noted that in all three cases, evidence also indicates that taxes should be part of a comprehensive set of policies – as advertising restrictions, labelling adequately informing consumers about the product, creating healthy environments, etc. - for them to work in the long run²².

The status of tobacco, alcohol and SSB taxation in the Caribbean

In spite of the solid mandate described above, the use of excise taxation as a public health measure in the Caribbean continues to be limited. Out of the 14 PAHO/WHO Member States in the sub-region, 13 have excise taxes on tobacco²³, 12 on alcohol²⁴, and recently, Barbados and Dominica implemented excise taxes on SSB to address the obesity epidemic.

In the case of tobacco, none of the 13 PAHO/WHO Member States that currently apply excise taxes on cigarettes meet the highest level of achievement, defined as total taxes representing more than 75% of the final retail sale price of the most sold cigarette brand, established in the WHO Report on the Global Tobacco Epidemic²⁵, nor do any of the 13 countries meet the threshold established in the Guidelines for the Implementation of Article 6 of the FCTC of excise taxes representing 70% or more of the final retail sale price of the most sold cigarette brand²⁶.

In terms of taxation on alcohol and SSB, comparable information remains limited. The use of standardized information on the tax share allows for comparison and trend analysis, since excise taxes on alcohol, tobacco and SSB should be monitored, increased or adjusted on a regular basis, ideally annually, taking into account inflation and income growth developments. PAHO is currently supporting the collection and systematization of legislation on taxes and data on prices on alcohol and SSBs, in order to estimate the tax share for these two products.

In this context, PAHO convened the “*Caribbean Subregional workshop on alcohol, tobacco and sugar-sweetened beverages taxation*” in Barbados on May 16-17, aimed at positioning taxation of alcohol, tobacco and SSB as a cost-effective public health intervention for NCD prevention and control in the

²¹ WHO. technical manual on tobacco tax administration. Available from: <http://bit.ly/2p439Tg>

²² Background paper for the session on Fiscal Measures for tobacco, alcohol and sugar sweetened beverages, prepared for the Meeting on Advancing Economics for the Prevention and Control of NCDs in the Americas. PAHO; September 2016.

²³ World Health Organization. Report on the Global Tobacco Epidemic, 2017. Monitoring tobacco use and prevention policies. Available from: www.who.int/tobacco/global_report/en

²⁴ Pan American Health Organization. Global Information System on Alcohol and Health, 2017. Available upon request.

²⁵ Pan American Health Organization. Report on Tobacco Control for the Region of the Americas. WHO Framework convention on Tobacco Control: 10 Years Later. Washington, D.C.: PAHO: Washington, DC. 2016. Available from: <http://bit.ly/2p43ENC>

²⁶ WHO. Guidelines for Implementation of Article 6. Price and tax measures to reduce demand for tobacco. WHO: Geneva. Available from: <http://bit.ly/2csDM5b>

Caribbean, supporting national efforts to meet the mandates and commitments outlined above and curb the NCD epidemic.

1.2. Purpose and objectives:

The purpose of this *Subregional Workshop* was to position taxation of alcohol, tobacco and sugar-sweetened beverages as cost-effective public health measures for the prevention and control of NCDs in the Caribbean.

The specific objectives of the Workshop were to:

- Present the global, regional, and national evidence on the cost-effectiveness of alcohol, tobacco and sugar-sweetened beverages taxation to reduce their consumption as well as highlight country experiences from within the Caribbean.
- Complete and validate the collection of legislation on taxes and data on prices for alcohol, tobacco and sugar-sweetened beverages in the Caribbean.
- Offer a forum for Caribbean countries to present their experiences.
- Identify technical assistance, evidence needs and opportunities to advance in implementing taxes on alcohol, tobacco and sugar sweetened beverages in the Caribbean.

1.3. Participants:

The meeting was attended by 70 participants from 17 Caribbean countries and territories as well as key subregional and international partners, including CARICOM, CARPHA, academia and civil society.

The main audience of the *Subregional Workshop* consisted of representatives from the Ministries of Health and Finance of participating countries and territories, including the following professional profiles:

- Officials from the Ministries of Finance directly responsible for the design and administration of excise taxes for tobacco, alcohol and SSB;
- Officials from the Ministries of Health directly responsible for NCD prevention and control, including tobacco control policies.

The complete list of participants is shown in *Annex 1*.

1.4. Preparatory work:

PAHO is currently conducting a compilation and systematization of legislation on taxes and data on nominal prices (adjusted for inflation) for selected alcoholic beverages and SSBs in all Caribbean countries and territories, and for tobacco in countries not covered by the GTCR, in order to estimate the tax share for these products, and obtain an indicator comparable to the information available for tobacco taxes. For this purpose, PAHO has collected data through the Caribbean PAHO/WHO country offices, as well as the review of legal databases and official government sources. When official government information on prices was not available, PAHO NCD focal points were asked to collect information on prices from local retailers.

In preparation for this *Subregional Workshop*, countries were requested to review and complement the data compiled by PAHO, with the aim to finalize the collection of the legislation on taxes and data on prices for alcohol, tobacco and SSB as an outcome of the *Subregional Workshop*.

2. CONTENTS

The 2-day workshop was organized around 4 main themes: the landscape of NCDs and RFs in the Caribbean; the cost-effectiveness of taxes as measures to reduce consumption of alcohol, tobacco and SSBs; an overview of taxation policies in the Caribbean; and country experiences in implementing taxation. The second day included working groups by country to assess the needs to advance in implementing or updating taxes on these products, with the aim to identify common challenges and opportunities to guide next steps. Lastly, the *Subregional Workshop* provided an opportunity to review and discuss next steps for the collection and validation of legislation on taxes and data on prices for alcohol, tobacco and SSBs in the Caribbean. The agenda of the Workshop is included in *Annex 2*. The presentations provided at the workshop are available at: <http://bit.ly/2qCHxuD>

2.1. Welcome Remarks

The opening ceremony was attended by Honourable John Boyce, Minister of Health of Barbados, Mrs Jessie Schutt-Aine, Sub-regional Program Coordinator, Caribbean, Dr Beryl Irons, PAHO/WHO Representative for Barbados and the Eastern Caribbean, and Dr Rudolph Cummins, CARICOM Secretariat.

In their opening remarks, PAHO and CARICOM representatives expressed their gratitude to the Government of Barbados for hosting the event, and noted that NCDs have become the leading cause of premature death, morbidity and disability in the Caribbean. They emphasized alcohol tobacco and SSB taxation as cost-effective public health tools to reduce the consumption of these commodities and increase government revenue, and encouraged participants from the Ministries of Health and Finance to exchange experiences and foster continued multisectoral collaboration to expand their use in the sub-region. In his feature address, Honourable John Boyce, Minister of Health of Barbados, highlighted the need for comprehensive multisectoral approaches to address NCDs, including strong regulations by governments to facilitate healthy choices.

2.2. Landscape of NCDs and Risk Factors in the Caribbean

2.2.1. Overview of the progress in implementation of WHO and PAHO Action Plans for Prevention and Control of NCDs and Risk Factors. *Dr Elisa Prieto, NCD and Mental Health Advisor, PAHO/SPC*

Dr Elisa Prieto provided an overview of the burden and economic impact of NCDs and their risk factors in the Caribbean. She presented the global, regional and subregional mandates and accountability frameworks to address NCDs, including alcohol, tobacco and SSB taxation, and described the status of

the WHO “*best buys*”²⁷ to address RFs in the 14 PAHO/WHO Caribbean Member States. Dr Prieto highlighted the slow progress in their full implementation in the Caribbean, and drew attention to available PAHO/WHO tools and guidance²⁸ that could help Member States make progress in the implementation of the WHO *best buys*. She emphasized that there is no silver bullet to tackle NCDs, highlighting the need for comprehensive sets of policies and multisectoral approaches to address NCDs.

2.2.2. Progress in implementation of the Port of Spain Declaration. *Dr Alafia Samuels, Director of the Chronic Disease Research Center (CDRC), University of the West Indies*

Dr Alafia Samuels provided an overview of the key findings and lessons learned from the evaluation of the 2007 CARICOM Port-of-Spain Declaration. The landmark NCD summit resulted in 15 mandates that have been monitored annually since 2008 using 26 indicators contained in the POS evaluation grid. The results of the evaluation show widely differing levels of policy development and implementation across the 20 Caribbean countries and territories, with no countries having fully implemented all of the Declaration and 10 countries having implemented less than half. Dr Samuels highlighted Caribbean Wellness Day and NCD risk factor surveillance as the areas of highest implementation, and emphasized NCD Commissions as important vehicles for whole-of-society action. In closing, she reminded participants of the renewed commitments related to NCD made by Heads of Government during the 37th Conference in July 2016, which included taxation as a priority area.

2.2.3. Overview on the implementation of a 6 –point policy package to address childhood obesity in the Caribbean. *Dr James Hospedales, Executive Director, CARPHA*

Dr James Hospedales noted with concern the growing epidemic of childhood obesity in the Caribbean, which has been recognized as a priority issue by the CARICOM Council for Trade and Economic Development (COTED) and the Council of Health and Social Development (COHSOD). In November 2015, COTED considered a ‘6-point policy package’ to address childhood obesity, including trade and fiscal policies. In February 2017, CARICOM institutions and other agencies responsible for economic and social sectors agreed on collaborative efforts between agencies and developed a road map to accelerate multisectoral action at the regional and national levels in support of the 6-point policy package. Dr. Hospedales emphasized the need for a comprehensive and sustained policy approach, with sufficient and well-targeted resources, as well as strong multisectoral actions at all levels to facilitate implementation.

²⁷ Very cost-effective interventions that are feasible, low cost and appropriate to implement in settings with constrained resources.

²⁸ Links to PAHO/WHO tools and resources presented at the meeting are included in Dr. Prieto’s presentation, available at: <http://bit.ly/2qCHxuD>

2.3. Key Note Speech: Taxes as a Tool for Improving Public Health. *Dr Lisa Powell, Distinguished Professor and Director of the Division of Health Policy and Administration in the University of Illinois at Chicago's School of Public Health*

Professor Lisa Powell provided an overview of the health and economic impact of NCDs at a global level, noting the growing health care costs from treating NCDs and the significant lost in productivity, which are a cause of poverty, accounting for much of inequalities in health. In this context, she noted that NCDs are largely preventable by reducing exposure to their modifiable risk factors, which include tobacco use, unhealthy diets, and harmful use of alcohol, through both legislative and regulatory measures. She reviewed available global evidence and research on the impact of tobacco, alcohol and SSB taxes on price, consumption and health. Professor Powell highlighted that higher tobacco and alcohol taxes, and new SSB taxes will significantly reduce consumption, leading to fewer cases of NCDs. She stressed that taxes have the potential not only to reduce consumption among current consumers, but also to reduce initiation and shape childhood consumption patterns. In closing, Professor Powell offered clear facts to counter some of the major arguments and myths around the economic impact of taxes often used by industry and allies, including tax avoidance and evasion, illicit trade, the impact on the poor and the impact on jobs and the economy. She concluded, reaffirming that taxes are one of the “Best Buys” in NCD prevention.

2.4. Panel 1: Cost-effectiveness of taxes as measures to reduce consumption of Alcohol, Tobacco and Sugar-Sweetened Beverages

2.4.1. Sugar-sweetened beverages. *Dr Lisa Powell, Distinguished Professor and Director of the Division of Health Policy and Administration in the University of Illinois at Chicago's School of Public Health*

Professor Lisa Powell started her presentation providing an overview of the rationale for fiscal policy interventions. She shared recent evidence on the impact of SSB taxation on demand, including the cases of Mexico and Berkeley, and highlighted the fact that the evidence of the effect of SSB price/taxes on body weight outcomes is mixed. Professor Powell discussed key aspects related to the tax design, such as the tax base, tax type, tax rate and earmarking of tax revenue. She noted that from a public health perspective, a broader tax base helps minimize substitution, emphasizing the need to include all types of SSBs in tax base and to tax both imported and domestic SSBs. As for the tax type, she indicated that excise taxes are more apparent to consumers as they are incorporated at shelf price and applicable regardless of where items are sold. Additionally, excise taxes may be applied on a per unit basis (specific per unit) or as a function of price (ad valorem). In this regard, specific per unit excise taxes (\$/volume) have the ability to tax quantity discounts and reduce incentives to switch to cheaper brands, as opposed to ad valorem excise taxes (% of price). Professor Powell emphasized the need to adjust specific taxes for inflation. She also discussed different tax rates that have been utilized to date in various contexts, and noted WHO's recommendation of at least 20% increase in prices in order to generate a meaningful impact on consumption. Professor Powell reviewed and addressed key challenges, including tax pass-through, regressivity and job losses. In closing, she presented modelling results from the US showing

nationwide implementation of SSB excise taxation as one of the most cost-effective interventions to address childhood obesity.

2.4.2. Alcohol. *Dr David Jernigan, Director of the Center on Alcohol Marketing and Youth at Johns Hopkins Bloomberg School of Public Health*

Dr David Jernigan noted that the goals for alcohol taxation are tri-fold, namely to equalize based on alcohol content, adjust for inflation and set minimum price. He noted that the price elasticity of alcohol differs by the type of alcoholic beverage consumed, age of drinker and amount consumed. Dr Jernigan highlighted the broad positive health effects of alcohol taxes, which go beyond NCDs, and emphasized that alcohol taxes can reduce the quantity and frequency of youth drinking. He went on to present on common barriers to raising taxes, including cross-border shopping, job losses and regressivity, and offered evidence to counter these oppositional arguments. In closing, Dr Jernigan noted other price policies that can be used to reduce demand, including license fees, minimum pricing and eliminating promotions and bulk discounts; noting that those alcohol taxation policies should be part of comprehensive alcohol control efforts.

2.4.3. Tobacco. *Mr. Mark Goodchild, Technical Officer, Tobacco Control Economics, WHO*

Mr Mark Goodchild highlighted that tobacco taxation is the least fully implemented provision of the WHO FCTC, at the recommended level of at least 75% of the final retail price. He emphasized the need to increase taxes regularly to ensure that tobacco products continue to be less affordable, and noted that countries should have more confidence that higher tobacco tax rates will generate additional revenues. Mr. Goodchild called for tobacco taxation to be one of the first interventions countries turn to in order to achieve the SDGs, and referred to it as a 'win-win' for both public health and financing. Lastly, he noted and addressed the industry SCARE tactics, namely smuggling and illicit trade, court and legal challenges, anti-poor rhetoric, revenue reduction, and employment impact.

2.5. Panel 2: Landscape of Taxation Policies in the Caribbean

2.5.1. Research on effectiveness of taxation on alcohol, tobacco and sugar-sweetened beverages in the Caribbean. *Professor Karl Theodore, HEU Centre for Health Economics, University of the West Indies, St. Augustine Campus, Trinidad*

Professor Karl Theodore gave an overview of the use of excise taxes on alcohol, tobacco and SSBs in the subregion, emphasizing the need for increased advocacy to get more Caribbean countries to implement taxes on these commodities. He went on to present the limited available data on the impact of taxation measures in the Caribbean, and stressed the need for these types of studies in order to build the evidence base within the subregion. In closing, Professor Theodore highlighted the need to strengthen the research capacity, noting that the HEU, Centre for Health Economics has initiated some of this work and stands ready to join forces with extra-regional agencies to extend and to deepen the analyses that need to be done.

2.5.2. Evaluation of the Barbados Sugar-Sweetened Beverages Taxation. *Dr Alafia Samuels, Director of the Chronic Disease Research Center (CDRC), University of the West Indies*

Dr Alafia Samuels presented an overview and preliminary results of the SSB taxation evaluation in Barbados. The country implemented an ad valorem excise tax of 10% in September 2015, to both imported and locally manufactured SSBs. Dr Samuels presented the results of a price change analysis based on weekly price data from one the major local retailers between January 2012 and March 2016, showing that the 10% tax was associated with a 6.3% increase in the price of SSBs, with no significant change in the price of non-SSBs. In closing, she noted some of the major challenges to the evaluation, including limited access to price data from a more representative range of stores and the limited availability of household consumption data. Next steps will involve analysing price and sales trends with 18 months of data and expanding evaluation to other countries implementing SSB taxes.

2.6. Monitoring of progress in tobacco, alcohol and SSB Tax Policies and

2.6.1. WHO Monitoring Instrument for Tobacco, Alcohol and SSBs Policies. *Ms Rosa Sandoval, Regional Advisor Tobacco Control, PAHO/WHO*

Ms Rosa Sandoval provided an overview of instruments currently used to monitor tax policies globally, namely the WHO Report on the Global Tobacco Epidemic (GTCR), the WHO Global Information System on Alcohol and Health (GISAH), and the WHO Global Nutrition Policy Review Survey (GNPR). She discussed their ability to track retail prices, tax structures/systems, as well as tax rates and base. Notably, the GTCR is currently the only tool that captures the required information used to build standardized indicators such as the total tax share and excise tax share, monitor changes at the national level over time, and compare prices and tax share across countries. Ms Sandoval presented the status of excise tax systems for NCD RFs in the Caribbean, based on legislation collected through GTCR, GISAH and the ongoing collection and systematization of legislation on alcohol and SSB taxation led by PAHO. She noted that many countries apply tobacco and alcohol excise taxes, most of them specific, while only a few apply SSB taxes, highlighting the need to develop an indicator to monitor the application of taxes on alcohol and SSBs. In closing, she presented the proposed collection tool for fiscal policies on alcohol and SSBs that is being piloted in the Caribbean.

2.6.2. Proposal of Methodology for the Monitoring of Alcohol and SSB Tax Policies. *Dr Guillermo Paraje, Professor of Economics, Adolfo Ibanez University, Chile*

Dr Guillermo Paraje outlined the proposed methodology for gathering comparable information on legislation on taxes and data on prices for alcoholic beverages and SSBs in Caribbean countries, in order to estimate comparable tax shares. The legislation search has included information reported by Member States through the GTCR and GISAH, a systematic search of legislation on alcohol and SSB taxation in webpages of ministries of finance, parliaments and the Law Library of the UWI, and a request for official information on legislation and prices submitted through the PAHO/WHO country offices. In addition, PAHO/WHO country offices were asked to provide information on nominal prices from two national retailers for selected SSBs and alcoholic beverages. Professor Paraje presented preliminary results on

the alcohol and SSB tax share for 6 Caribbean countries, including Antigua and Barbuda, the Bahamas, Barbados, Guyana, Jamaica and Trinidad and Tobago. He emphasized that this preliminary results must be treated with caution, as there are several methodological and data availability limitations that need to be addressed, and that the cooperation of countries is needed to provide official price information, when available, as well as to validate the legislation collected.

2.7. The link between Trade agreements and fiscal measures. *Professor Andrew Mitchell, Melbourne Law School*

Professor Andrew Mitchell provided participants with an overview and comparison of key aspects of international trade and investment law, including their broad objectives, coverage, comparable and distinct core obligations, and potential complaints regarding their breach and remedies. He noted that trade and investment law can have a potentially positive impact on public health by encouraging the transfer of health technology and knowledge, increasing the potential for health care spending as a result of higher economic growth, and increasing access to a wider range of better and cheaper health products and services. However, they can also have a negative impact, as they tend to increase production, consumption and marketing of products related to tobacco, alcohol and unhealthy food, and create legal risks for governments. Professor Mitchell discussed key trade obligations, including non-discrimination and the principles of national treatment and most-favoured-nation treatment, as well as market access. He presented on key investment obligations, covering expropriation and indirect expropriation, and the principle of fair and equitable treatment. In closing, Professor Mitchell emphasized that International trade and investment obligations should not deter countries from developing and implementing effective fiscal measures. Notably, he indicated there are practical suggestions to minimize risks and guarantee that fiscal policies are designed as to take into account international trade and investment obligations. They include analysing whether the policy proposal is likely to be discriminatory in its effects; considering if targeting particular products over similar products is justified on health grounds or other policy grounds; following usual legislative processes including public consultation; and involving trade-related legal advice early and throughout the process.

2.8. Trade Agreements in the Caribbean: Alcohol, Tobacco and Sugar-Sweetened Beverages. *Mr. Vincent Atkins, Trade Policy and Technical Advisor, CARICOM*

Mr. Vincent Atkins presented on the treatment of tobacco, alcohol and sugar-sweetened beverages in the free trade agreements negotiated by Member States of the Caribbean Community. He explained that CARICOM Member States have concluded five bilateral trade agreements with Venezuela (1993); Colombia (1994); Cuba (2000); Dominican Republic (2001); Costa Rica (2004); and one comprehensive Economic Partnership Agreement. He outlined the Common External Tariff rates for alcohol, tobacco and SSBs and the treatment of these products in the trade agreements CARICOM has signed. Mr. Atkins concluded that with the exception of imports of rum from the Dominican Republic and unmanufactured tobacco or tobacco partially or fully stemmed or stripped from Colombia, all alcoholic beverages, tobacco products and waters containing sugar, including aerated and non-alcoholic beverages, are subject to the imposition of the CARICOM External Tariff (CET) when imported into CARICOM. CARICOM

Member States therefore have the flexibility to apply positive rates of duty and, if necessary, increase those rates to a level no higher than the bound rates contained in their WTO Schedule of Tariff Reduction Commitments (Schedule II) on imports of alcohol, tobacco and sugar-sweetened beverages from all sources, including imports from countries with which CARICOM has concluded free trade agreements.

2.9. Panel 3: Country Experiences in Implementing Taxation on Alcohol, Tobacco and Sugar-Sweetened beverages: lessons learned

2.9.1. The role of civil society in advocating for alcohol, tobacco and SSB taxation. *Ms Maisha Hutton, Executive Director, Healthy Caribbean Coalition*

Ms. Maisha Hutton opened the panel providing an overview of the mission, work and Strategic Plan of the HCC, an alliance of health and non-health CARICOM civil society organizations formed in 2008 and comprised of 120 members. She went on to present the HCC Project areas including childhood obesity, multisectoral responses, cervical cancer prevention and control, harmful use of alcohol and tobacco control, and efforts aimed at advocacy, accountability, capacity building, and communication. Ms Hutton highlighted some of the major HCC tools and publications, including an overview of the implementation of the Barbados SSB taxation, and noted the Caribbean Civil Society Childhood Obesity Action Plan 2017-2021, which is currently undergoing public consultation.

2.9.2. Country experiences implementing SSB, alcohol and tobacco taxation.

This initial presentation on the role of civil society was followed by country presentations on their experiences in implementing taxation on SSBs (Dominica and Barbados), alcohol (Suriname, Saint Kitts and Nevis and Jamaica), and tobacco taxation (Jamaica and Saint Lucia). Key discussion points related to the tax structure, political process, challenges, monitoring and evaluation, and next steps are summarized below:

- **Barbados (SSB taxation)**

A 10% excise SSB tax was introduced in Barbados in 2015 as a fiscally led measure aimed at raising 10 million dollars in revenue, as outlined in the budget, while addressing NCDs. Since then, \$13 million were collected during 2015-2016 and just over \$12 million during 2016-2017, surpassing the \$10 million projected from budget. The evaluation of the tax is still under way, and there are no results available on the impact on consumption. Country officials described insufficient public education as a major challenge. As for next steps, Barbados is considering banning the sale of SSB in schools, and has drafted amendments to include syrup manufacturers which do not fall under the HS 2106 heading.

- **Dominica (SSB taxation)**

Dominica introduced an excise tax on SSBs in 2015, consisting of \$0.20 per litre for soft drinks, and an ad valorem tax of 10% for energy drinks. The high burden of disease, existing regional mandates and a multisectoral approach led by their active NCD Commission were the major drivers for the

implementation of the tax. The revenue was \$2.6 million which goes into the consolidated fund, although there are plans to use this revenue towards a National Health Campaign called “Get Healthy Campaign: Obesity, Children and Adolescents”, educating on healthier health choices, labelling of sugary, salt and fatty foods and a school nutrition policy. An evaluation of the tax has not yet taken place.

- **Suriname (alcohol taxation)**

Suriname imposes an excise tax on both imported and local production of alcoholic beverages, which changed from ad valorem to specific in 2006, and was increased in 2011 by 33-68% and 100% for wine. The major political justification for these changes was to increase government funds, as revenues from the Customs Office are an important source of income. However, they also considered taxation as a tool to discourage consumption. Some of the challenges include a black market for cheap alcohol and smuggling of cigarettes, although there are no exact data on the prevalence of this. In 2010 Suriname introduced excise markers and stamps on rum, whiskey and wine, and on vodka in 2014. As for next steps, the country is working on the development of an Alcohol Control Policy, strengthening of the Special Excise Stamp Control Unit, and a revision of the Value Added Tax.

- **Saint Kitts and Nevis (alcohol taxation)**

The NCD Coordinator in the Ministry of Health shared Saint Kitts and Nevis’ process to develop a national policy to reduce the harmful use of alcohol, including taxation as a key policy area. This work is being developed building on the alcohol policy study that was recently implemented by the country.

- **Jamaica (alcohol and tobacco taxation)**

Jamaica has a hybrid system of direct and indirect taxes, including the Special Consumption Tax (SCT), an indirect excise tax levied on alcohol, tobacco, petrol and motor vehicles. The government revamped the SCT structure in 2010 to tax based on the alcohol content, rather than the class of beverage, and since March 2017, the specific SCT on all alcoholic beverages is \$1,230 per litre of pure alcohol. The specific SCT on tobacco products was increased from \$1,920 to \$17,000 per 1,000 sticks in March 2017. In the case of tobacco, recent tax reforms have been based mainly on health and the WHO FCTC commitment, rather than budgetary considerations. The presenters highlighted the strong bi-partisan support on taxing sin products. They also noted that tax policy measures are part of a comprehensive approach to tobacco control, which also includes health warnings and smoke-free environments, and highlighted recent empirical evidence showing a dramatic decrease in the consumption of cigarettes, which have become relatively less affordable since 2007. They pointed the need to refute the claim of increased smuggling of tobacco products and to ascertain the potential of tax stamps as warranted next steps.

- **Saint Lucia (tobacco taxation)**

In closing the panel, representatives from Saint Lucia provided an overview of the substantial changes of the tax structure on cigarettes in recent years, which resulted in the highest total tax share in the Caribbean at 62.9% in 2014. The country team shared the main results of WHO’s TaxSim model simulation of the impact on sales and revenue of a 70% increase in excise tax.

2.10. Summary of Work Group Discussions

On the second/final day of the meeting, participants organized into working groups by country to (a) describe the ongoing progress in their countries to implement or increase taxes on alcohol, tobacco and sugar-sweetened beverages, (b) identify the main challenge or barriers and enablers to advancing alcohol, tobacco and sugar-sweetened beverages taxation, (c) the next steps for establishing or increasing excise taxes on these products and (d) how PAHO can assist their country in moving forward towards the implementation or increasing of taxes on alcohol, tobacco and sugar-sweetened beverages.

Table 1 provides a brief overview of the status and on-going initiatives regarding tobacco, alcohol and SSB taxation, as reported during the working groups. *Table 2* shows a summary of key challenges/barriers, enablers and required support by PAHO as identified by the working groups and discussed during the plenary session.

Table 1. Overview of the status and ongoing initiatives regarding tobacco, alcohol and SSB taxation in Caribbean countries and territories, as reported during the working groups.

Country	Status/Ongoing initiatives
ATG	<ul style="list-style-type: none"> Fiscal policies on alcohol are being considered as part of the alcohol policy under discussion; Data collection, and stakeholder and Cabinet consultations to introduce SSB taxation are in progress; Proposal for an excise tax of \$2.00EC per pack of 20 for every brand of cigarette imported into the country in process since 2015.
ARU	<ul style="list-style-type: none"> There are no ongoing initiatives to increase existing excise taxes on alcohol, tobacco and sugar/sugar-based.
BHS	<ul style="list-style-type: none"> A number of ongoing initiatives were reported to increase existing taxes, which include: <ul style="list-style-type: none"> Alcohol: import duties and excise taxes for alcohol; Tobacco: generally duty free; excise is charged at a rate of 220% + 50 cents for cigars and cigarettes (including beedies); additionally tobacco is taxed with VAT; SSB: import duties of between 55-60% on soft drinks and juice drinks, in addition to VAT (there are no excise taxes).
BRB	<ul style="list-style-type: none"> Ongoing process to increase taxes for SSB and all tobacco products; Amendment to legislation presently in draft to include a tariff for syrups and similar products
BLZ	<ul style="list-style-type: none"> The following taxes were increased as of April 1 2017: tax on Alcoholic Beverages by 4% (Beers, Sprits and Rums), increase to 20% on the Social Fee for tobacco products specifically earmarked for the Commercial Free Zones, increased by 4% for aerated drinks (Soft Drinks); These adjustments have been made to balance the 2017/2018 budget cycle and not necessarily for the objective of reducing consumption.
DMA	<ul style="list-style-type: none"> A 10% excise tax on alcohol, tobacco and SSBs was implemented in September 2015; Monitoring and evaluation studies will be conducted to determine the actual impact on consumption of these products, and to assess the possibility of further increasing these taxes.
DSM	<ul style="list-style-type: none"> There are no taxes on these products. The Minister of Finance has mentioned the possibility of an import duty on alcohol and tobacco to increase government's revenue; but there is no clear timelines.
GRD	<ul style="list-style-type: none"> There is no current structured process in the country to implement taxes on alcohol, SSBs nor tobacco.
GUY	<ul style="list-style-type: none"> Alcohol has attracted specific excise taxes as of the 1st of February 2017.
JAM	<ul style="list-style-type: none"> There is no static system for increasing taxes on alcohol and tobacco products, which are adjusted upward on an ad hoc basis especially for revenue generation, and in recent times also driven by public health objectives. Increases normally take place during periodic budgetary presentations by the respective Minister of Finance (after consultation at the cabinet level) during April of each year or when deemed urgent by the government.
KNA	<ul style="list-style-type: none"> The NCD program at the Ministry of Health is developing policies related to the 3 products, including recommendations to increase taxes.
LCA	<ul style="list-style-type: none"> The Ministry of Health, with the support of PAHO, has initiated discussions on establishing a task force to address tobacco control, including strengthening the legislative framework for tobacco control and developing fiscal policies aimed at increasing taxes on tobacco. There are no on-going processes to increase taxes on alcohol and SSBs.
SAB/STA	<ul style="list-style-type: none"> There are only import duties, but excise duties for alcohol and SSBs are being considered.
SUR	<ul style="list-style-type: none"> The country is in the process of implementing the value added tax (VAT) in replacement of current sales taxes at a higher rate.
TTO	<ul style="list-style-type: none"> There are currently discussions to revise the Tobacco Control Act (2009) and Tobacco Control regulations (2013); tobacco excise duties were increased on October 20, 2016. The country is also working on developing an Alcohol Policy, and there was a recent increase in excise duties on alcoholic beverages on October 20, 2016. VAT has been added to sugar at 12.5% from February 1, 2016. There are discussions on an SSB tax that will be taken to Parliament.
VCT	<ul style="list-style-type: none"> All items of Tobacco, Alcohol and SSB attract various rates of Import duty, VAT (16%) and Customs Service Charge (CSC) (5%); further, there is specific excise duty regime for tobacco and alcohol (per liter), and an ad valorem excise regime on SSBs of 10%.

Notes: ATG: Antigua and Barbuda, ARU: Aruba, BHS: The Bahamas, BRB: Barbados, BLZ: Belize, DMA: Dominica, GRD: Grenada, GUY: Guyana, JAM: Jamaica, SAB: Saba, STA: Sint Eustatius, KNA: Saint Kitts and Nevis, LCA: Saint Lucia, DSM: Sint Maarten, VCT: Saint Vincent and the Grenadines, SUR: Suriname, TTO: Trinidad and Tobago.

Table 2. Summary of key challenges/barriers, enablers and required support by PAHO to advance on alcohol, tobacco and SSB taxation.

	Challenges/barriers	Enablers	PAHO support
Alcohol	<ul style="list-style-type: none"> • Lack of political will (BRB, BLZ, GUY, GRD, KNA, DSM, TTO, LCA) • Large local formal (ATG, GRD) and informal production (ATG, GRD, KNA)/perceived impact on jobs (LCA, VCT) • Lack of local evidence/data, including monitoring and evaluation of consumption patterns/impact of current taxation measures (ATG, BRB, DMA, GRD, KNA, DSM, LCA, SUR) • Local industry non-compliance to taxation (KNA) • Domestic production highly subsidized (LCA) • Perceived impact on tourism (ATG, BRB, GRD, JAM) • Alcohol consumption is considered part of the popular culture/social acceptance (ATG, BRB, BLZ, DMA, GRD, JAM, KNA, TTO) • Lack of public education (JAM) / inadequate funding for public education campaigns (JAM) • Easy access to alcoholic beverages (JAM) • Strong promotion and sponsorship in parties/events, by distributors (ATG, BRB, GRD, JAM) • (Potential) Industry interference (BLZ, GRD, JAM, KNA, VCT)/lobby groups (JAM) • Illicit trade perceived as an issue (GUY, SUR) • Limited supporting policies and legislation (ATG, DMA, GRD)/lack of enforcement of existing regulations (LCA, SUR) • Inadequate human and financial resources and/or technology for implementation (ATG, BRB, DMA, KNA, DSM, TTO) • Lack of communication/coordination among sectors (GRD, KNA, DSM) • Trade agreements (KNA) 	<ul style="list-style-type: none"> • Increasing political will (ATG, BRB, DMA) • Commitment to Global mandates and targets (BRB) • PAHO-established regional guidelines (ATG) • Civil society advocacy (BRB, BLZ, DMA) • Local/subregional evidence on the impact of taxation economic benefits (BLZ, LCA) / cost of inaction (KNA) • NCD policy and plan of action (DMA, KNA) • Revenue needs (JAM, DSM, LCA) • Collaboration among key stakeholders (Ministries of Health and Finance, PAHO, CSOs) (JAM) • Existing NCD commission (GRD, KNA) • Media support (KNA) • Existing legislation that can be revised (SUR) • Existing enforcement unit (SUR) 	<ul style="list-style-type: none"> • Provide documentation in support of the implementation and sustenance of alcohol taxation (ATG) • Support stakeholder consultations (ATG) • Monitoring and evaluation (ATG, DSM, SUR) • Support research to provide evidence on consumption patterns (BRB) • Evidence on the economic impact and health benefits of increased taxation (BLZ) • Support education programs on labeling (GUY) • Training of legal drafters (GRD) • Capacity building of media as partners (GRD) • Facilitate exchanges with countries that have already implemented an increase in taxes (KNA) • Capacity building to understand trade agreements for a better design of regulatory policies (KNA) • Support resource mobilization efforts (KNA, DSM, TTO, SUR) • Support simulation exercise (LCA)

Tobacco	<ul style="list-style-type: none"> • Competing priorities/not considered a high priority (ATG, GRD) • Lack of political will (BLZ, KNA, DSM, TTO) • Limited supporting policies and legislation (ATG, DMA, GRD) • Limited enforcement of existing laws and regulations (BRB, TTO, SUR) • Local culture (BRB) • Inadequate human resources for implementation (ATG, DMA, KNA, DSM) • Industry interference (BRB, GRD, JAM, KNA, LCA) • Illicit trade (BRB, GUY, JAM, SUR) / Lack of independent evidence on the precise magnitude of local illicit trade (JAM) • Possible (currently untaxed) alternative (marihuana) (JAM/VCT) • Lack of public education on the health impacts and WHO FCTC commitments (JAM) • Lack of penalties under the WHO FCTC for lack of compliance (JAM) • Absence of a monitoring and evaluation framework to determine the impact of the current taxation measures (KNA)/not enough data (DSM, SUR) • Trade agreements perceived as a barrier (KNA) • Local industry non-compliance to taxation (KNA) • Lack of communication/coordination among sectors (DSM) 	<ul style="list-style-type: none"> • Support from local media (ATG, DMA, KNA) • Political will (BRB, DMA, GRD, JAM, LCA) • Commitment to the WHO FCTC (BRB, JAM) • Solid evidence-base on impact (BRB, GRD, DSM, LCA) • Data showing cost of inaction (GRD) • Civil society advocacy (BRB, BLZ, GRD, JAM) • Local evidence on the impact of taxation economic benefits (BLZ) • NCD policy and plan of action (DMA, KNA) • Good relationship with key stakeholders, e.g. Ministry of Finance, Ministry of Legal Affairs (DMA) • Relative lack of production (tobacco products generally imported) (JAM) • NCD commission (KNA)/task force on tobacco (LCA) • Revenue needs (DSM) • Public education campaign (VCT) • Existing legislation that can be revised (SUR) • Existing enforcement unit (SUR) 	<ul style="list-style-type: none"> • Provide documentation in support of the implementation and sustenance of tobacco taxation (ATG) • Support stakeholder consultations (ATG) • Monitoring and evaluation (ATG, DSM, SUR) • Support for public education (BRB, GUY) • Evidence on the economic impact and health benefits of increased taxation (BLZ) • Training of legal drafters (GRD) • Capacity building of media as partners (GRD) • Facilitate exchanges with countries that have already implemented an increase in taxes (KNA) • Capacity building to understand trade agreements (KNA) • Support resource mobilization efforts (KNA, DSM, TTO, SUR) • Support simulation exercise (LCA) • Support development of draft policy (LCA)
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SSBs	<ul style="list-style-type: none"> • Lack of political will (BLZ, DSM, TTO, LCA, SUR) • Homemade production of SSBs (ATG, GRD) / Local food vendors not taxed for their SSB products (KNA) • Soft drink production largely subsidized through tax concessions (LCA) • Lack of labeling regulation (ATG, DMA, KNA) • Availability and accessibility of suitable alternatives (ATG, DMA, GUY, GRD, JAM) • Possible public resistance to change/public education /cultural preferences (ATG, BRB, DMA, GUY, GRD, DSM) • Limited supporting policies and legislation (ATG, DMA, JAM) • Inadequate human/financial resources for implementation (ATG, DMA, GRD, DSM) • Industry interference (BRB, GRD, JAM, KNA, TTO)/potential conflicts of interest (LCA) • Determining the best method to tax SSB (lack of infrastructure) (BRB) • Technical challenge with regards to tariff headings requiring legislation to change the headings (BRB)/SSB classification (GUY) • Monitoring and evaluation of consumption patterns/lack of baseline data/sales volume by brand (DMA, JAM, KNA, DSM, LCA, SUR) • Lack of communication/coordination among sectors (DSM, SUR) 	<ul style="list-style-type: none"> • Political will (ATG, BRB, DMA, GRD) • Public support (BRB) • Local evidence on the impact of taxation economic benefits (BLZ)/Data showing cost of inaction (GRD) • Civil society advocacy (BLZ, DMA, GRD, JAM) • NCD policy and plan of action (DMA, KNA) • Emerging evidence on the effectiveness of SSB taxes in reducing consumption (JAM)/examples from countries in the subregion (LCA) • Support from the international community (JAM) • Multisectoral task force in place (JAM) • NCD commission (KNA) • Media support (KNA) • Revenue needs (DSM)/increasing health care costs (VCT) • Growing awareness among the population (LCA) • Subregional commitment to POSD (VCT) • Existing legislation that can be revised (SUR) 	<ul style="list-style-type: none"> • Provide evidence and documentation in support of the implementation and sustenance of SSB taxation (ATG, BRB) • Support stakeholder consultations (ATG) • Monitoring and evaluation (ATG, DSM, SUR) • Evidence on the economic impact and health benefits of increased taxation (BLZ) • Draft tax measures (GUY, LCA, VCT) • Training of legal drafters (GRD) • Capacity building of media as partners (GRD) • Facilitate exchanges with countries that have already implemented an increase in taxes (KNA) • Capacity building to understand trade agreements (KNA) • Support resource mobilization efforts (KNA, DSM, TTO, SUR) • Support simulation exercise (LCA, VCT)
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Notes: ATG: Antigua and Barbuda, ARU: Ariba, BHS: The Bahamas, BRB: Barbados, BLZ: Belize, DMA: Dominica, GRD: Grenada, GUY: Guyana, JAM: Jamaica, SAB: Saba, STA: Sint Eustatius, KNA: Saint Kitts and Nevis, LCA: Saint Lucia, DSM: Sint Maarten, VCT: Saint Vincent and the Grenadines, SUR: Suriname, TTO: Trinidad and Tobago.

3. CONCLUSIONS AND NEXT STEPS

In closing the workshop, Ms Rosa Sandoval led a plenary discussion which included the following conclusions and next steps:

- Finalize the data collection tool on legislation and prices for alcohol and SSB, based on the feedback and discussions held at the workshop;
- Complete the collection and validation of legislation on taxes and data on prices for alcohol and SSBs in the Caribbean in order to estimate the tax share for these products;
- Establish a network of focal points from the Ministries of Health and Finance in order to sustain multisectoral dialogue and exchanges of experiences beyond the workshop;
- Expand the WHO/PAHO collaboration to conduct evaluations of the impact of tobacco taxation to additional Caribbean countries, as a key next step to increase the evidence-base within the subregion;
- Support efforts to evaluate recently introduced SSB taxes and incorporate the evaluation component as additional countries consider the introduction of taxation;
- Explore options to expand the tobacco TaxSim model to cover alcohol and SSB taxation, as requested by participating countries;
- Explore conducting a study on illicit trade of tobacco products in a Caribbean country, based on available validated methodologies, in order to generate independent data to inform governments decision-making;
- Strengthen the case for alcohol taxation by generating regional and national evidence on the effectiveness and cost-effectiveness of alcohol taxation and on the costs associated to alcohol use beyond those associated to NCDs.

Furthermore, PAHO will continue to provide technical assistance for the development and implementation of SSB, alcohol and tobacco taxation, as requested by countries.

In conclusion, the workshop was useful in demonstrating the importance of taxation as a public health tool through empirical evidence, including country experiences; and offered a networking opportunity to expand multisectoral work at the national level and build collaborations with subregional and international partners.

4. ANNEX 1. Participants list

Antigua and Barbuda

Colin O'Keiffe
Statistician, Head
Health Information Division and
Tobacco Focal Point
Ministry of Health
bewize@hotmail.com

Denise Knight
Senior Economist
Ministry of Finance and
Corporate Governance
deniseknight@gmail.com

Susan Garden
Community Nutrition
Officer/Dietitian
Ministry of Health
suzziagg@gmail.com

Teri-Ann Joseph
Senior House Officer Clarevue
Psychiatric Hospital
Alcohol Focal Point
Ministry of health
teriann.joseph@gmail.com

Aruba

Leslie Escobar
Acting Head, Department of
Legal Affairs and Health Care
Registration
leslie.escobar@despa.gov.aw

Barbados

Heather Armstrong
Medical Officer of Health,
Eunice Gibson Polyclinic
Email TBC

Grace Gilkes
Barbados Revenue Authority
gilkes@bra.gov.bb

Denise Carter Taylor
Senior Health Promotion Officer
Denise.CarterTaylor@health.gov.bb

Mark Alleyne
Nutrition Officer
Email TBC

Reeshemah Cheltenham-Niles
Chief Planner
Email TBC

Stacie Goring
Health Planner
Email TBC

Belize

Esner Vellos
Director of the National Drug
Abuse Control Council
Ministry of Health
ndacc@health.gov.bz

Dominica

Adora Toussaint
Health Educator, Ministry of
Health
adotous@yahoo.com

Michal Burton
Economist (Ag), Macro Policy
Unit, Ministry of Finance
burtonm2@dominica.gov.dm

Grenada

Shari Joseph
Policy Analyst, Ministry of Trade
sharijoseph28@gmail.com

Sonia Nixon
Senior Medical Officer and
Chronic Disease Focal Point,
Ministry of Health
drnixon225@gmail.com

Guyana

Troy Sagon
General Medical Officer, Chronic
Diseases Unit, Ministry of Public
Health
Email TBC

Sean Richmond
Senior Manager, Project
Management Unit
Guyana Revenue Authority
srichmond@gra.gov.gy

Jamaica

Fabian Lewis
Director, Research and Analysis
Unit,
Taxation Policy Division,
Ministry of Finance and the
Public Service
Fabian.Lewis@mof.gov.jm

Ms Peeta-Gay Thompson
Health Economist (Acting),
Policy Planning and
Development Division
thompsonp@moh.jm

Ms Stacy Ann Josephs Dewar
Legal Officer, Legal Services Unit
josephss@moh.gov.jm

Mrs Charmaine Edwards
Director, Nutrition, Health
Promotion and Protection
Division
mohnutritionja@gmail.com

Saba

Koen Hulshof
Director, Public Health
koen.hulshof@sabagov.nl

Saint Kitts and Nevis

Janessa Camesia Huggins
Senior Grade IV Officer, Ministry
of Finance
janessahuggins@skncustoms.com

Marissa Carty
Non-Communicable Disease
Coordinator
Ministry of Health
marissacartynd@gmail.com

Sherima Powell
Trade Policy Officer
sherimapowell@gmail.com

Saint Lucia

Ember St Juste
Ministry of Finance
estjuste@gosl.gov.lc

Lydia Atkins
Monitoring and Evaluation
Officer, Ministry of Health
lydatkins@gmail.com

Saint Vincent and the Grenadines

Beverly Liverpool
National Non-Communicable
Diseases Coordinator, Ministry
of Health
b_liverpool@hotmail.com

Ken Morris
Senior economist
Ministry of Finance
kenmorris@gov.vc

Sint Maarten

Jason Peterson
Ministry of Health
jason.peterson@sintmaartengov.org

St Eustatius

Gerwin Schobbe
Public Health Physician,
Department of Public Health
g.shobbe@statiagov.com

Suriname

Marita Wijnerman
Head of Fiscal Department of
Indirect Taxes
marita.wijnerman@finance.gov.sr

Johanna Lakhisaran
Policy Advisor, Ministry of
Health
johannalakhisaran@gmail.com

Andjeniedevi Autar
Head Legal department,
Ministry of Health
anautar@yahoo.com

The Bahamas

Gia Williams-Ferguson
Senior Revenue Compliance
Officer, Ministry of Finance
giawilliams@bahamas.gov.bs

Phillip Swann
Senior House Officer, Planning
Unit, Ministry of Health
phillipswann@bahamas.gov.bs

Trinidad and Tobago

Karmesh Sharma
Manager, Tobacco Control Unit,
Ministry of Health
karmesh.sharma@health.gov.tt

Finbar Boland
Acting Field Auditor V, Inland
Revenue Division, Ministry of
Finance
Email TBC

CARICOM Secretariat

Rudolph Cummings
Programme Manager, Health
Desk
Human and Social Development
rudolph.cummings@caricom.org

Caribbean Public Health Agency (CARPHA)

C. James Hospedales
Executive Director
hospedja@carpha.org

Healthy Caribbean Coalition (HCC)

Sir Trevor Hassel
President
trevor.hassell@healthycaribbean.org

Maisha Hutton
Executive Director
maisha.hutton@healthycaribbean.org

The Heart Foundation of Jamaica

Barbara McGaw
Tobacco Control Programme
Advisor, The Heart Foundation
of Jamaica / Jamaica Coalition
for Tobacco Control
pmjctc@heartfoundationja.org

University of the West Indies

Nicole Foster
Law Lecturer, Faculty of Law,
University of the West Indies,
Cave Hill Campus, Barbados
fosternicole2@gmail.com

Alafia Samuels
Director, Chronic Disease
Research Center
University of West Indies
alafiasam@gmail.com

Bloomberg Philanthropies

Elizabeth Leonard
Public Health Team
Elizabethl@bloomberg.org

Neena Prasad
Public Health Team
Neena@bloomberg.org

Global Health Advocacy Incubator

Anne-Marea Griffin
Director, Obesity Prevention
agriffin@advocacyincubator.org

Public Health Agency of Canada

Ms. Olga Milliken
Economic Analyst / Researcher
olga.milliken@phac-aspc.gc.ca

University of North Carolina

Shu Wen Ng
Associate Research Professor,
Department of Nutrition,
Gillings School of Global Public
Health
shuwen@unc.edu

Vital Strategies

Sandy Mullin
smullin@vitalstrategies.org

Speakers

Andrew Mitchell
Professor, Melbourne Law
School
a.mitchell@unimelb.edu.au

Vincent Atkins
Trade Policy Technical Advisor,
COTED
vincent.atkins@caricom.org

Mark Goodchild
Technical Officer, Tobacco
Control Economics, WHO
goodchildm@who.int

David Jernigan
Associate Professor,
Department of Health, Behavior
and Society, and Director of the
Center on Alcohol Marketing
and Youth, Johns Hopkins
Bloomberg School of Public
Health
djernigan@jhu.edu

Lisa Powell
Distinguished Professor and
Director, Health Policy and
Administration, University of
Illinois at Chicago
powell@uic.edu

Professor Karl Theodore
Professor Emeritus. Director,
HEU
Centre for Health Economics
Faculty of Social Sciences, The
University of the West Indies
Karl.Theodore@sta.uwi.edu

Guillermo Paraje
Professor of Economics
Adolfo Ibañez University, Chile
guillermo.paraje@uai.cl

PAHO/WHO Staff

Jessie Schutt-Aine
Subregional Program
Coordinator, Caribbean,
PAHO/WHO
schuttjies@paho.org

Beryl Irons
PWR Barbados, a.i., PAHO/WHO
ironsber@paho.org
Tomo Kanda
Advisor, NCD and Mental
Health, Barbados, PAHO/WHO
kandatom@paho.org

Rosa Sandoval
Advisor, Tobacco Control, WDC,
PAHO/WHO
sandovar@paho.org

Maristela Monteiro
Senior Advisor, Alcohol and
Substance Abuse, WDC,
PAHO/WHO
monteirm@paho.org

Fabio Da Silva
Advisor, Nutrition and Physical
Activity, WDC, PAHO/WHO
gomesfabio@paho.org

Audrey Morris
Advisor, Food and Nutrition,
Jamaica, PAHO/WHO
morrisau@paho.org

Alicia Nicholls
National consultant, SPC,
PAHO/WHO
nichollali@paho.org

Elisa Prieto
Advisor, NCD and Mental
Health, SPC, PAHO/WHO
prietoel@paho.org

5. ANNEX 2. Subregional Workshop agenda

Day 1 – Tuesday, May 16		
MORNING SESSION. Chair: Heather Armstrong, Medical Officer of Health, Eunice Gibson Polyclinic, Ministry of Health Barbados		
Time	Topic	Min.
08:00-08:30	Registration	30
08:30-08:40	Welcome Remarks Jessie Schutt-Aine, Sub-regional Program Coordinator, Caribbean, PAHO/WHO	10
08:40-09:00	Opening Remarks Beryl Irons, PAHO/WHO Representative (a.i.) Barbados and the Eastern Caribbean Countries Feature Address The Hon. John Boyce, Minister of Health, Barbados	20
09:00-09:05	Break	
09:00-09:05	Objectives Elisa Prieto, NCD and Mental Health Advisor, SPC, PAHO/WHO	5
09:10-9:50	Landscape of NCDs and Risk Factors in the Caribbean <ul style="list-style-type: none"> • Overview on the progress in implementation of WHO and PAHO action plans for prevention and control of NCDs and risk factors. <i>Elisa Prieto, Advisor NCDs and Mental Health, Sub-regional Program Coordination, Caribbean, PAHO/WHO.</i> • Progress in implementation of the Port of Spain Declaration. <i>Alafia Samuels, Director of the Chronic Disease Research Centre (CDRC), University of the West Indies.</i> • Overview on the implementation of a 6-point policy package to address childhood obesity in the Caribbean. <i>James Hospedales, Executive director, CARPHA</i> • Questions and answers (15 minutes) 	40
09:50-10:30	Keynote Speaker: <i>Lisa Powell Professor and Director of Division Health Policy and Administration, University of Illinois at Chicago.</i> Taxes as a tool for improving public health	40
10:30-11:00	Coffee break and group photo	30
	PANEL 1: Cost-effectiveness of taxes as measures to reduce consumption of alcohol, tobacco and sugar sweetened beverages. <i>Moderator: Rosa Sandoval, Regional Advisor on Tobacco Control, PAHO/WHO</i>	
11:00-11:40	Sugar-sweetened beverages: <ul style="list-style-type: none"> • Presentation by Lisa Powell, Professor and Director of Health Policy and Administration, University of Illinois at Chicago (20 minutes) • Discussion (20 minutes) 	40
11:40-12:20	Alcohol: <ul style="list-style-type: none"> • Presentation by David Jernigan, Director of the Center on Alcohol Marketing and Youth, Johns Hopkins Bloomberg School of Public Health (20 minutes) • Discussion (20 minutes) 	40
12:20-13:00	Tobacco: <ul style="list-style-type: none"> • Presentation by Mark Goodchild, Technical Officer, Tobacco Control Economics, WHO (20 minutes) • Discussion (20 minutes) 	40
13:00-14:00	Lunch break	60

Day 1 – Tuesday, May 16		
AFTERNOON SESSION		
Chair: Sir Trevor Hassel, President, Healthy Caribbean Coalition		
Time	Topic	Min.
	PANEL 2: Landscape of taxation policies in the Caribbean <i>Moderator: Sir Trevor Hassel</i>	
14:00-14:50	Research on effectiveness of taxation on alcohol, tobacco and sugar sweetened beverages in the Caribbean <i>Karl Theodore, Professor, HEU Centre for Health Economics, University of the West Indies, Trinidad and Tobago (20 minutes)</i> Evaluation of the Barbados Sugar-Sweetened Beverages taxation. <i>Alafia Samuels, Director of the Chronic Disease Research Centre (CDRC), University of the West Indies.</i> Discussion (20 minutes)	50
14:50-15:10	Coffee Break	20
15:10-16:30	Monitoring of progress in tobacco, alcohol and SSB tax policies: <ul style="list-style-type: none"> • WHO Monitoring instrument for tobacco tax policies (20 minutes) <i>Rosa Sandoval, Regional Advisor Tobacco Control, PAHO/WHO</i> Discussion (20 minutes) • Proposal of methodology for the monitoring of alcohol and SSB tax policies (20 minutes) <i>Guillermo Paraje, Professor of Economics, Adolfo Ibañez University, Chile</i> Discussion (20 minutes) 	80
16:30-16:45	Summary of day 1 and agenda for day 2 Elisa Prieto, NCD and Mental Health Advisor, SPC, PAHO/WHO	15
18.30-20.30	Welcome reception, The Accra Beach Hotel	

Day 2 – Wednesday, May 17		
MORNING SESSION. Chair: Nicole Foster, University of the West Indies		
Time	Topic	Min.
08:30-09:10	The link between trade agreements and fiscal measures (25 minutes) <i>Andrew Mitchell, Professor, Melbourne Law School</i> Questions and answers (15 minutes)	40
09:10-09:50	Trade agreements in the Caribbean: alcohol, tobacco, and sugar sweetened beverages (25 minutes) <i>Vincent Atkins, Trade Policy and Technical Advisor, CARICOM</i> Questions and answers (15 minutes)	40
09:50-10:10	Coffee break	20
	PANEL 3: Country Experiences in implementing taxation on alcohol, tobacco and sugar sweetened beverages: lessons learned <i>Moderator: Nicole Foster</i>	
10:10-10:30	The role of civil society in advocating for alcohol, tobacco and SSB taxation. <ul style="list-style-type: none"> • Healthy Caribbean Coalition (10 minutes) • Discussion (10 minutes) 	20
10:30-11:05	Sugar Sweetened Beverages Taxation: Case-studies <ul style="list-style-type: none"> • Barbados (introduced excise tax on SSB in 2015), TBC (10 minutes) • Dominica (introduced excise tax on SSB in 2015), TBC (10 minutes) • Commentator: Lisa Powell, Professor and Director of Health Policy and Administration, University of Illinois at Chicago (5 minutes) • Discussion (10 minutes) 	35
11:05-11:45	Alcohol Taxation: two countries case-studies <ul style="list-style-type: none"> • Saint Kitts and Nevis, TBC (5 minutes) • Suriname, TBC (10 minutes) • Jamaica, TBC (10 minutes) • Commentator: David Jernigan, Director of the Center on Alcohol Marketing and Youth, Johns Hopkins Bloomberg School of Public Health (5 minutes) • Discussion (10 minutes) 	40
11:45-12:20	Tobacco Taxation: two countries case-studies <ul style="list-style-type: none"> • Jamaica, TBC (raised tobacco taxes in 2010, 2015, 2016, 2017) (10 minutes) • Saint Lucia, TBC (introduction of excise tax on tobacco products in 2012) (10 minutes) • Commentator: Guillermo Paraje, Professor of Economics, Adolfo Ibañez University, Chile (5 minutes) • Discussion (10 minutes) 	35
12:10-13:20	Lunch break	60
AFTERNOON SESSION. Chair: Rudolph Cummings, CARICOM Secretariat		
13:20-15:15	Country Team Working Groups: to assess the needs to advance in implementing or updating fiscal measures on alcohol, tobacco and sugar sweetened beverages	115
15:15-15:30	Coffee break	15
15:30-17:00	Presentations by country team working groups (5 minutes per country, 20-minute discussion)	90
17:00-17:15	Next steps: common challenges and opportunities Elisa Prieto NCD and Mental Health Advisor, SPC, PAHO/WHO Rosa Sandoval, Regional Advisor Tobacco Control, PAHO/WHO	15
17:15-17:30	Closing remarks Jessie Schutt-Aine, SPC, PAHO/WHO	15