



Policy Brief



The Urgency of Human Rights–Based Healthy Food Policy Interventions in the Prevention of Noncommunicable Diseases in Indonesia

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1. Executive Summary

Non-communicable diseases (NCDs) continue to rise and have become a serious public health threat in Indonesia. One of the main contributing factors is unhealthy diets, including the consumption of foods and non-alcoholic beverages that are high in saturated fatty acids, trans-fatty acids, free sugars and/or salt (HFSS). To address this challenge, the rule of law is a crucial part of the response to NCDs. Through regulatory and fiscal measures, alongside other public health initiatives, the Government can promote healthier diets and ensure public access to a healthier food environment. Global evidence has shown that regulatory measures can play an important role in promoting healthier diets and preventing NCDs.

WHO, through its Best Buys for NCD Prevention, emphasizes cost-effective population-based interventions such as front-of-package warning labels, restrictions on the marketing of high-sugar foods to children, food product reformulation and excise tax¹ on sugar-sweetened beverages (SSBs)², for instance, as some of the key recommended policy interventions to reduce unhealthy diets and prevent NCDs. The Committee on Economic, Social and Cultural Rights (CESCR) has recognized that taxation forms part of broader fiscal policies to promote healthier diets, including by discouraging the consumption of unhealthy foods and sugary beverages.³ Through Government Regulation No. 28/2024 on the Implementation of Law No. 17/2023 on Health, the Government now has a strong legal basis to promptly enforce the SSB tax policy.

In addition to taxation, front-of-package warning labels, which refer to simplified nutrition or health information displayed prominently on the front of food packages, have proven to be one of the most effective tools to help consumers make healthier choices, particularly among vulnerable groups such as individuals with lower education levels and those experiencing obesity.⁴ Warning labels not only encourage healthier behavior, but also reinforce the State's obligation to provide information that supports public health.

Another component of a comprehensive strategy that governments may adopt is to strengthen restrictions on the marketing of unhealthy foods^{5,6}, especially those targeting children. Studies show that 87.4% of children exposed to unhealthy food advertisements are influenced by their consumption patterns.⁷ Experiences from countries like Chile⁸ and the United Kingdom⁹ demonstrate that strict advertising restrictions specifically designed to protect children can reduce the consumption of unhealthy products and contribute to lowering childhood obesity risks.

By adopting regulatory and fiscal measures such as SSB excise taxes, warning labels, and marketing restrictions, the Government can build a stronger, evidence-based NCD prevention strategy aligned with its obligations to protect the right to health of all individuals under its jurisdiction.

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- 1 Pursuant to Article 1(l) of Law No. 39 of 2007 amending Law No. 11 of 1995 on Excise Taxes, an excise tax is a government levy imposed on certain goods that possess the nature or characteristics specified in the law. The nature or characteristics referred to in Article 2(l) are that their consumption needs to be controlled, their distribution needs to be monitored, their use may have negative impacts on society or the environment, or their use requires the imposition of a state levy in the interest of justice and balance.
- 2 Based on data from the National Socioeconomic Survey (SUSENAS), SSBs products include factory-produced liquid milk, sweetened condensed milk, instant coffee, bottled tea drinks, carbonated beverages, packaged fruit juices, health drinks, and energy drinks. Meanwhile, the United Nations Children's Fund (UNICEF), in its *Policy Brief: Sugar-Sweetened Beverage Taxation* (2021), defines sugar-sweetened beverages (SSBs) as packaged non-alcoholic beverages — including soft drinks, fruit and vegetable juices, energy drinks, ready-to-drink tea and coffee, and flavored milk — that contain high levels of sugar.
- 3 CESCR, *Statement on Tax Policy and the ICESCR*, adopted at the seventy-seventh session (10–28 February 2025).
- 4 Sofia Rincón Gallardo Patiño et al., "Front-of-pack warning labels are preferred by parents with low education levels in four Latin American countries," *World Nutrition* 10, no. 4 (2019) <https://doi.org/10.26596/wn.201910411-26>
- 5 The World Health Organization, in its publication *A Set of Recommendations on the Marketing of Foods and Non-Alcoholic Beverages to Children* (Geneva: WHO, 2010), defines marketing as any form of commercial communication or message designed to, or having the effect of, increasing the recognition, appeal, and/or consumption of specific products and services.
- 6 UNICEF, *A Child Rights-Based Approach to Food Marketing: A Guide for Policymakers* (2018), explains that companies promote their products and services in various ways, namely: (i) paid advertising, such as purchasing advertising space on television; (ii) product placement, which involves featuring branded products or services in films; (iii) sponsorship, such as brand placement before or after programs or during sporting or cultural events; and (iv) self-promotion, for example through the company's website or on product packaging.
- 7 Agarwal A, Esmael SE, Alrawili RA, Alanazi FB, Alanazi E, Alhazmi AF. Perception and Impact of Food and Beverage Marketing on Children's Eating Behaviors and Associated Health Issues. *Cureus*. 2024 May 28;16(5):e61210. doi: 10.7759/cureus.61210. PMID: 38939281; PMCID: PMC11208888.





2. Healthy Food Policies in Global Developments



NCDs continue to rise globally. In 2021, the World Health Organization (WHO) recorded approximately 43 million deaths caused by NCDs, and by 2024 more than 35 million children under the age of five were overweight.¹⁰ Nearly two-thirds of all deaths among women worldwide are also attributed to NCDs, with an estimated 19 million deaths annually, almost half of which result from cardiovascular diseases.¹¹ Furthermore, findings from 2022 show that approximately 504 million women (18.5 percent of the population) were living with obesity, a higher figure compared to men, at around 374 million (14 percent of the population).¹² These trends position healthy diets as a strategic priority in the global public health agenda. In response, WHO through its Best Buys for NCD Prevention emphasizes effective population-based interventions such as front-of-package warning labels, restrictions on the marketing of high-sugar foods to children, and food product reformulation.¹³ The Food and Agriculture Organization (FAO) also strengthens global standards for nutrition labelling that is accurate, easy to understand, and non-misleading.¹⁴

High consumption of sugar, salt, and fat is a major driver of rising NCDs,¹⁵ with more than 50% influenced by social determinants of health.¹⁶ Consumption of sweetened foods among children and adolescents increased by more than 23% between 1990 and 2018 across 185 countries.¹⁷ Among low-income groups, this trend heightens the double burden of malnutrition, limited access to healthy foods, coupled with high exposure to inexpensive ultra-processed foods (UPF).¹⁸ Healthy food policies are therefore essential, not only to improve public health outcomes but to uphold the fundamental rights to health and adequate nutrition.

Guarantees related to the right to adequate food and access to healthy and nutritious diets are articulated in Articles 11 and 12 of the International Covenant on Economic, Social and Cultural Rights (ICESCR), which affirm the State's obligations to ensure the availability of

8 Taillie LS, Reyes M, Colchero MA, Popkin B, Corvalán C. An evaluation of Chile's Law of Food Labeling and Advertising on sugar-sweetened beverage purchases from 2015 to 2017: A before-and-after study. *PLoS Med*. 2020;

9 Mytton OT, Boyland E, Adams J, Collins B, O'Connell M, Russell SJ, Smith K, Stroud R, Viner RM, Cobiac LJ. The potential health impact of restricting less-healthy food and beverage advertising on UK television between 05.30 and 21.00 hours: A modelling study. *PLoS Med*. 2020 Oct 13;17(10):e1003212. doi:10.1371/journal.pmed.1003212. PMID: 33048922; PMCID: PMC7553286.

10 World Health Organization, Noncommunicable diseases: Childhood overweight and obesity, WHO, accessed at <https://www.who.int/news-room/questions-and-answers/item/noncommunicable-diseases-childhood-overweight-and-obesity>

11 NCD Alliance, Women and Noncommunicable Diseases, NCD Alliance, accessed at <https://ncdalliance.org/why-ncds/ncds-and-sustainable-development/women-and-ncds>

12 World Obesity Federation, 'Prevalence of Obesity', World Obesity Federation, n.d., accessed at <https://www.worldobesity.org/about/about-obesity/prevalence-of-obesity#:~:text=That>.

13 World Health Organization, "NCD 'best buys' and other effective interventions", 2018, <https://www.emro.who.int/noncommunicable-diseases/publications/ncd-best-buys.html>

14 Food and Agriculture Organization of the United Nations. 2023. GUIDELINES ON NUTRITION LABELLING.

https://www.fao.org/fao-who-codexalimentarius/sh-proxy/en/?lnk=1&url=https%253A%252F%252Fworkspace.fao.org%252Fsites%252Fcodex%252Fstandards%252FCXG%2B2-1985%252FCXG_002e.pdf

15 World Health Organization, Fact Sheet: Noncommunicable Diseases (WHO), accessed at <https://www.who.int/news-room/fact-sheets/detail/noncommunicable-diseases>

16 Operational framework for monitoring social determinants of health equity. Geneva: World Health Organization; 2024.



nutritious, safe, and affordable food for all.¹⁹ The UN Special Rapporteur on the Right to Health underscores the need for States to adopt decisive measures in regulating food systems to protect the right to health, including transparency in fiscal policies, mandatory warning labels on high-sugar, high-salt, and high-fat products, and stronger regulations on the marketing of unhealthy foods such as restricting their availability in school environments.^{20,21}

Studies show that several policy and regulatory interventions are effective in reducing the consumption of unhealthy products. Globally, one of the most effective fiscal instruments is the implementation of sugar-sweetened beverage (SSB) taxes. As of 2022, more than 100 countries have adopted such measures.²² In Mexico, for example, a tax of 1 peso per liter introduced in 2014 reduced sales of sugary drinks by 7.3% and increased bottled water consumption by 5.2% within the first two years.²³ These findings demonstrate that taxes can meaningfully shift consumption behavior. Front-of-package labelling (FOPL) regulations have also proven effective in improving nutrition literacy and helping consumers make healthier choices. More than 30 countries have implemented various labelling models.²⁴ Evidence shows that warning labels are the easiest to understand among vulnerable groups, including parents with lower education levels and individuals who are overweight²⁵ and effectively reduce exposure to obesogenic environments.²⁶ Restrictions on the marketing of unhealthy foods are another critical policy pillar. Approximately 87.4% of children are exposed to advertisements for unhealthy products, which influence their preferences and consumption patterns.²⁷ WHO emphasizes that childhood obesity is strongly linked to the marketing of high-sugar, high-salt, and high-fat foods.²⁸ Experience from Chile demonstrates the effectiveness of a comprehensive approach: since 2016, the country's Food Labelling and Advertising Law has reduced the consumption of high-sugar beverages by roughly 20–30%.²⁹ Furthermore, research shows that using these various policy approaches can not only influence consumption behavior but also encourage the industry to reformulate its products.^{30,31}

3. National Policy Analysis and Its Implications for Human Rights

The government's duties to promote a healthier food environment is grounded in international human rights law and reflected in the national legal framework. Constitutionally, this is in line with Article 28H(1) of the 1945 Constitution, which affirms that every person has the right to physical and spiritual well-being, to a place of residence, and to a good and healthy living environment, as well as the right to health care. Law No. 39 of 1999 on Human Rights goes further, explicitly stating that the Government is responsible for protecting and fulfilling human rights. This creates a concrete obligation for the state. The government cannot simply set policies; it must actively work to establish food environments that enable people to exercise their right to health.

17 Lara-Castor L, Micha R, Cudhea F, Miller V, Shi P, Zhang J, Sharib JR, Erndt-Marino J, Cash SB, Barquera S, Mozaffarian D; Global Dietary Database. Intake of sugar sweetened beverages among children and adolescents in 185 countries between 1990 and 2018: population based study. *BMJ*. 2024 Aug 7;386:e079234. doi: 10.1136/bmj-2024-079234. PMID: 39111807; PMCID: PMC11305379.

18 Marchese L, Livingstone KM, Woods JL, Wingrove K, Machado P. Ultra-processed food consumption, socio-demographics and diet quality in Australian adults. *Public Health Nutr*. 2022 Jan;25(1):94–104. doi: 10.1017/S1368980021003967. Epub 2021 Sep 13. Erratum in: *Public Health Nutr*. 2022 Jan;25(1):205. doi: 10.1017/S1368980021004067. PMID: 34509179; PMCID: PMC8825971.

19 The National Commission on Human Rights (Komisi Nasional Hak Asasi Manusia/Komnas HAM), in *Norms and Standards Guideline No. 16 on the Right to Food* (page. 7–8), emphasizes the state's obligation to ensure food that is adequate in both quantity and quality, safe for consumption, free from harmful substances, and processed, stored, and distributed hygienically throughout the food supply chain.

20 Tlaleng Mofokeng, *Food, Nutrition and the Right to Health – Report of the Special Rapporteur on the Right of Everyone to the Enjoyment of the Highest Attainable Standard of Physical and Mental Health*, UN Doc. A/78/185, 14 July 2023

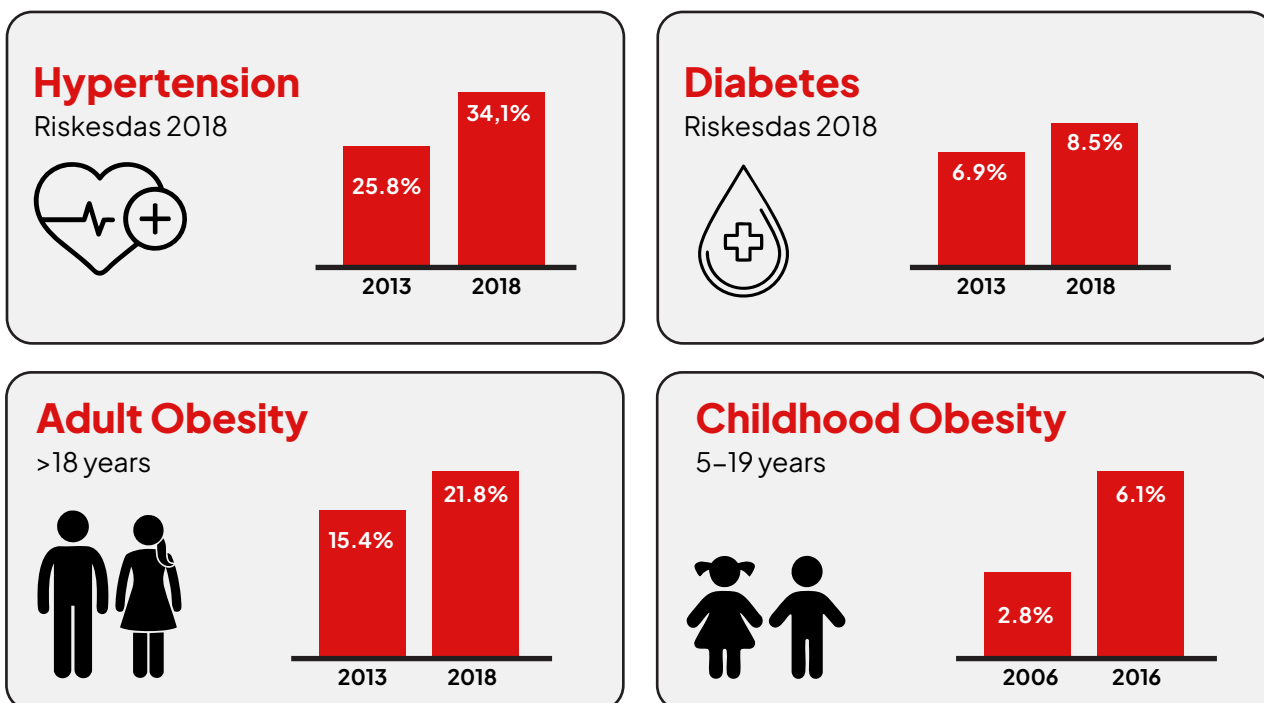
21 UN Special Rapporteur on the Right to Health, *Statement on the Adoption of Front-of-Package Warning Labelling to Tackle NCDs*, 2020

22 World Health Organization, *Global Report on the Use of Sugar-Sweetened Beverage Taxes*, Geneva: WHO, 2023.





Indonesia has further regulated this matter through Law No. 17 of 2023 on Health, as further specified in Government Regulation (GR) No. 28 of 2024, as well as accession to the International Covenant on Economic, Social, and Cultural Rights (ICESCR) through Law No. 11 of 2005, the International Covenant on Civil and Political Rights (ICCPR) through Law No. 12 of 2005, and the Convention on the Rights of the Child through Presidential Decree No. 36 of 1990. Through these ratifications, the state is obligated to protect the right to health, the right to adequate food, and the right to information, including by preventing exposure to unhealthy dietary patterns and harmful food marketing, particularly for children. This framework serves as the basis for evaluating national policies regarding sugar-sweetened beverages, front-of-package labeling, and restrictions on the marketing of unhealthy foods. The implementation of these binding human rights obligations must be evaluated based on actual conditions, as reflected in available data. In Indonesia, national health data indicate that the burden of noncommunicable diseases (NCDs) linked to dietary patterns is rising rapidly.



Data from the 2018 Basic Health Research Survey (Riskesdas) show a significant increase in NCDs in Indonesia. Chronic kidney disease rose from 2% to 3.8%, diabetes from 6.9% to 8.5%, and hypertension from 25.8% to 34.1% compared to the 2013 survey.³² This rise is closely linked to high consumption of sugar, salt, and fat, reflected in growing prevalence across age groups. The proportion of adults aged 18 and above living with obesity increased from 15.4% in 2013 to 21.8% in 2018. Similar trends are observed among children and adolescents: obesity prevalence among children aged 5–19 increased from 2.8% in 2006 to

23 Colchero, M. A., Guerrero-López, C. M., Molina, M., & Rivera, J. A. (2016). *Beverages Sales in Mexico before and after Implementation of a Sugar Sweetened Beverage Tax*. PLoS ONE, 11(9), e0163463. <https://doi.org/10.1371/journal.pone.0163463>

24 United Nations Children's Fund (UNICEF). (2021). *Policy Brief: Front-of-Pack Nutrition Labelling of Foods and Beverages*. UNICEF. [https://www.unicef.org/media/116686/file/Front-of-Pack%20Nutrition%20Labelling%20\(FOPNL\).pdf](https://www.unicef.org/media/116686/file/Front-of-Pack%20Nutrition%20Labelling%20(FOPNL).pdf)

25 Rincón Gallardo Patiño, op. cit.

26 UN Special Rapporteur on the Right to Health, *Statement on the adoption of front-of-package warning labelling to tackle NCDs*, 27 Juli 2020. <https://www.ohchr.org/en/statements-and-speeches/2020/07/statement-un-special-rapporteur-right-health-adoption-front-package>

27 Agarwal, op. cit.

28 World Health Organization, op. cit.

29 Taillie et al., op. cit.

30 Salgado, Juan Carlos, et al., 'Product Reformulation in Non-Alcoholic Beverages and Foods After the Implementation of Frontof-Pack Warning Labels in Mexico', PLoS Medicine, vol. 22, no. 3, 18 March 2025, art. e1004533.

31 Taillie et al., op. cit.



6.1% in 2016, while 14.8% of adolescents aged 13–17 are overweight and 4.6% are obese.³³ The growing burden of NCDs has also contributed to rising health expenditures up to 7.8% of the national budget highlighting the need to shift from curative approaches to more comprehensive prevention strategies.³⁴

One of the key policy measures for prevention is the planned implementation of an excise tax on sugar-sweetened beverages, as mandated under Article 194 paragraph (4) of Government Regulation No. 28 of 2024, which has received parliamentary support since 2020.³⁵ However, the Government has postponed its implementation until 2026, making it contingent upon national economic growth reaching six per cent.³⁶ Institutions such as the Indonesian Child Protection Commission (KPAI)³⁷ and the National Human Rights Commission (Komnas HAM)³⁸ have emphasized the urgency of this policy to protect vulnerable groups from NCD risks. The delay risks hindering the fulfillment of the right to health and may be viewed as inaction,³⁹ despite the CESCR's clear guidance on the importance of fiscal tools to prevent obesity.⁴⁰ The Government's lack of commitment to implementing the SSB excise tax can be interpreted as a failure to meet the standards of the right to health as stipulated in Article 12 of the ICESCR.



Another crucial instrument is FOPL, which provides consumers with clear information on sugar, salt, and fat (SSF) content in foods and non-alcoholic beverages. This information enables the public to make healthier food choices, thereby reducing the risk of NCDs. The regulation on front-of-package labeling is expressly stipulated under Article 200 paragraph (1) letter c of Government Regulation No. 28 of 2024.⁴¹ The UN Special Rapporteur on the Right to Health has urged States to adopt front-of-package warning labels because they are grounded in the best available scientific evidence and are free from conflicts of interest.^{42,43} However, in Indonesia, regulations still rely on the “Healthier Choice” logo⁴⁴ and plan to introduce another grading system, Nutri-Grade.⁴⁵ This approach may be seen as neglecting human rights, particularly the right to adequate information needed to understand the content and quality of food before consumption. Evidence shows that front-of-package warning labels are the only form of labelling that consistently reduces the consumption of unhealthy foods and beverages, as their messages are clear and easy to understand.^{46,47} Furthermore, current policy design still focuses on the general public and has not yet fully

32 Kementerian Kesehatan RI. *Potret Sehat Indonesia — Riskesdas 2018*. accessed at <https://kemkes.go.id/id/potret-sehat-indonesia-riskesdas-2018>

33 Kementerian Kesehatan Republik Indonesia. “Cegah Meningkatnya Diabetes: Jangan Berlebihan Konsumsi Gula, Garam, Lemak.” accessed at <https://kemkes.go.id/cegah-meningkatnya-diabetes-jangan-berlebihan-konsumsi-gula-garam-lemak>

34 VOA Indonesia. *Kemenkes: 75 Persen Kematian di Indonesia Akibat Penyakit Tidak Menular*. accessed at <https://www.voaindonesia.com/a/kemenkes-75-persen-kematian-di-indonesia-akibat-penyakit-tidak-menular/7987534.html>

35 In addition to establishing maximum limits for sugar, salt, and fat content as referred to in paragraph (1), the Government may impose excise duties on certain processed food products in accordance with prevailing law.

36 Kompas.id. *Penerapan Cukai MBDK Ditunda Lagi, Obesitas dan Diabetes Kian Tak Terbandung*. Accessed at: <https://www.kompas.id/artikel/penerapan-cukai-mbdk-ditunda-lagi-obesitas-dan-diabetes-kian-tak-terbandung>

37 Metro TV News. *KPAI Dorong Penerbitan PP Cukai Minuman Berpemanis Dalam Kemasan*. accessed at <https://www.metrotvnews.com/play/KXyCQDWv-kpai-dorong-penerbitan-pp-cukai-minuman-berpemanis-dalam-kemasan>

38 UGM. “Pemerintah Diminta Terapkan Cukai Minuman Berpemanis Dalam Kemasan.” accessed at <https://ugm.ac.id/id/berita/pemerintah-diminta-terapkan-cukai-minuman-berpemanis-dalam-kemasan/>



incorporated the principles of universal design and information accessibility for people with disabilities.⁴⁸ This clearly creates a gap in the fulfillment of the right to equal access to health information and contradicts the CESCR, which explicitly states that state policies and decisions must be based on the best available scientific evidence while taking into account aspects of inclusivity.⁴⁹ Such policy choices risk undermining public protection, particularly consumers' right to accurate, clear, and truthful information as guaranteed under Article 4(3) of Law No. 8 of 1999 on Consumer Protection.

The need for accurate information is even more critical given that public health protection depends not only on FOPL policies but also on controlling the marketing of unhealthy foods, particularly to children. Although Indonesia has a legal framework through its ratification of the Convention on the Rights of the Child and the Child Protection Law, marketing restrictions are only recently regulated under Government Regulation No. 28/2024. This regulation prohibits advertising, promotion, and sponsorship of products containing SSF above certain thresholds. However, it does not explicitly prioritize child protection, even though children are the primary targets of industry marketing strategies. This regulatory gap is concerning amid global trends: between 2000 and 2022, the prevalence of overweight among children and adolescents aged 5–19 tripled across many countries, including Indonesia.⁵⁰ From a human rights perspective, the State has a full obligation to prevent marketing practices that harm children's health. The Committee on the Rights of the Child emphasizes the need for strict restrictions on the marketing of high sugar, salt, and fat foods.⁵¹ Without adequate regulations, children remain exposed to preventable health risks, reflecting a broader neglect of their right to grow up healthy⁵² in a safe environment.⁵³



The State plays a central role, as it bears legal obligations to respect, protect, and fulfil human rights.⁵⁴ The obligation to respect requires the State to refrain from adopting policies that hinder the enjoyment of rights; the obligation to protect requires the State to prevent third

39 Eko Riyadi, op. cit., page. 72. Passive violations of human rights, or violations by omission, occur when the state fails to take the actions it is legally required to take in order to fulfil and protect human rights. In this situation, the state's inaction itself constitutes a breach of its obligations.

40 CESCR, Concluding observations on the fifth periodic report of Italy, loc. cit.

41 In addressing non-communicable diseases, the Central Government is responsible for establishing regulations concerning information on sugar, salt, and fat content, health warnings, and front-of-package nutrition labeling for processed foods and/or ready-to-serve processed foods as referred to in Article 195 paragraph (1)

42 UN Special Rapporteur on the Right to Health, Statement on the Adoption of Front-of-Package Warning Labelling to Tackle NCDs, 2020, loc.cit.

43 Tlaleng Mofokeng, 2023, loc.cit.

44 National Agency of Drug and Food Control Regulation No. 26 of 2021 concerning Nutrition Facts Information on Processed Food Labels.

45 CNA Indonesia. "Label Nutri-Grade Ala Singapura pada Makanan & Minuman Indonesia Segera Diluncurkan." accessed at <https://www.cna.id/indonesia/label-nutri-grade-ala-singapura-pada-makanan-minuman-indonesia-segera-diluncurkan-29181>

46 Nobrega L, Ares G, Deliza R. Are nutritional warnings more efficient than claims in shaping consumers' healthfulness perception? Food Quality and Preference. 2020;79:103749. doi:10.1016/j.foodqual.2019.103749

47 Hall MG, Lazard AJ, Grummon AH, Mendel JR, Taillie LS. The impact of front-of-package claims, fruit images, and health warnings on consumers' perceptions of sugar-sweetened fruit drinks: Three randomized experiments. Prev Med.



parties including corporations from engaging in practices that can infringe human rights; and the obligation to fulfil requires the State to take concrete measures to ensure that the rights to food and health are realized for all.⁵⁵ In practice, these obligations must be implemented through a Human Rights-Based Approach (HRBA) to ensure that the state's obligations are carried out effectively, including the principle of participation. This principle emphasizes the importance of meaningful involvement of the community as rights holders in the process of formulating, implementing, and evaluating public policies. This approach is not only an important element in ensuring that policies are responsive to the real needs of the community, but also in line with the principles of justice, inclusiveness, accountability, transparency and non-discrimination in the fulfillment of human rights.⁵⁶ To address diet-related NCDs, the State can operationalize these obligations through:

Sugar-Sweetened Beverages Tax Policy

The SSB tax policy illustrates how fiscal policy can form part of the State's obligation to fulfil the right to health. Taxation is an important instrument for reducing unhealthy diets, which are recognized as a key risk factor for NCDs.⁵⁷ The CESCR has recognized that taxation forms part of broader fiscal policies to promote healthier diets, including by discouraging the consumption of unhealthy foods and sugary beverages.⁵⁸ Research findings also support the effectiveness of this policy. Cross-price elasticity analysis shows that bottled water serves as a substitute for SSBs, making it a potential alternative when SSB prices increase. A 10 percent increase in SSB prices is estimated to raise demand for bottled water by 7.7 percent. Furthermore, after taking into account price elasticity and substitution effects, a 20 percent increase in SSB prices through the imposition of excise taxes is projected to reduce average SSB demand by 18 percent.⁵⁹

These findings demonstrate that the excise tax policy is not merely normative in nature, but also effective in encouraging healthier consumption behavior. In this context, the implementation of excise taxes on SSBs provides greater benefits for women and low-income groups.^{60,61,62} Experiences from other countries, such as Ecuador, show that this approach is not only effective but also legally justified. In 2023, a court in Ecuador overturned a government decision to lower taxes on health-risk products due to inflation concerns,⁶³ reaffirming that taxation serves a preventive function in reducing disease and easing the burden on public health systems.⁶⁴ Furthermore, revenue generated from the excise tax can be allocated to health programs, thereby strengthening the role of excise taxation as a fiscal instrument that is not only preventive in nature, but also directly contributes to the fulfillment of the right to health.⁶⁵

48 Taillie et al., "An Evaluation of Chile's Law of Food Labeling and Advertising on Sugar-Sweetened Beverage Purchases from 2015 to 2017."

49 Committee on Economic, Social and Cultural Rights, General Comment No. 25 (2020) on Science and Economic, Social and Cultural Rights (article 15(1)(b), (2), (3) and (4) of the International Covenant on Economic, Social and Cultural Rights), 30 April 2020.

50 UNICEF, *Feeding Profit: How Food Environments Are Failing Children*. Child Nutrition Report 2025, UNICEF, New York, September 2025.

51 UN Committee on the Rights of the Child (CRC), General Comment No. 15 on the Right of the Child to the Enjoyment of the Highest Attainable Standard of Health (Art. 24), CRC/C/GC/15, 2013, loc. cit.

52 Convention on the Rights of the Child, Article 6, adopted by the United Nations General Assembly Resolution 44/25 on 20 November 1989, entered into force on 2 September 1990.

53 *Ibid.*, Article 24.

54 *Ibid.* page. 69.

55 CESCR, General Comment No. 14 (2000) on the right to health, UN Doc. E/C.12/2000/4.

56 Office of the United Nations High Commissioner for Human Rights (OHCHR), *Frequently Asked Questions on a Human Rights-Based Approach to Development Cooperation* (New York and Geneva: United Nations, 2006), <https://www.ohchr.org/sites/default/files/Documents/Publications/FAQen.pdf>

57 Inter-American Commission on Human Rights, *Brief on the Report "Noncommunicable Diseases and Human Rights in the Americas"*, November 2023, <https://oneill.law.georgetown.edu/wp-content/uploads/2023/10/NCDs-V6-Oct-30-Single-Pages.pdf>

58 CESCR, *Statement on Tax Policy and the ICESCR*, op. cit

59 Center for Indonesia's Strategic Development Initiatives (CISDI), *Policy Brief: High Consumption of Sugar-Sweetened Beverages, Excise Taxation Needs to Be Implemented Immediately* (Indonesia, August 2025).

60 Manyema, Mercy, J. Lennert Veerman, Lumbwe Chola, Aviva Tugendhaft, Demetre Labadarios and Karen Hofman, 'Decreasing the Burden of Type 2 Diabetes in South Africa: The Impact of Taxing Sugar-Sweetened Beverages', edited by Pieter H.M. van Baal, *PLoS One* 2015; 10 (11): e0143050, <https://doi.org/10.1371/journal.pone.0143050>.

61 Hangoma P, Bulawayo M, Chewa M, Stacey N, Downey L, Chalkidou K, Hofman K, Kamanga M, Kaluba A, Surgey G. The potential health and revenue effects of a tax on sugar sweetened beverages in Zambia. *BMJ Glob Health*. 2020 Apr;5(4):e001968.

62 Phulkard, Sirinya, Natjara Thongcharoenchupong, Aphichat Chamratthirong, Rossarin Soottipong Gray and Piyada Prasertsom, 'Changes in Population-Level Consumption of Taxed and Non-Taxed Sugar-Sweetened Beverages (SSB) after



Front-of-Pack Warning Labels

Alongside fiscal instruments, another equally important regulatory measure to address diet-related NCDs is front-of-pack warning labels. By providing clear and easily understandable information, warning labels help consumers make better decisions while protecting them from misleading marketing practices. This instrument is closely linked to the realization of the right to health, the right to adequate food and the right to information. States are obligated to ensure that food and beverage industries disclose accurate, transparent, and non-misleading information, including preventing the use of nutrition or health claims that may create false perceptions of product quality.⁶⁶ In line with the State's obligation to fulfill human rights, governments are required to adopt public health policies and regulations that ensure adequate information, enabling people to make healthier consumption choices, especially when facing ultra-processed products high in sugar, salt, and fat.⁶⁷ To fulfill this obligation, warning labels must be mandatory. Voluntary labelling often leads to inconsistent application, allowing companies to label only healthier products while omitting labels on less healthy ones. Mandatory warning labels are therefore essential to guide consumers toward healthier choices in food environments influenced by availability, price and marketing, and they typically rely on more robust, evidence-based nutrient profile models to accurately identify unhealthy products.⁶⁸

Restrictions on Marketing

Advertising and promotional activities can shape positive perceptions of products high in sugar, salt, and fat that undermine health. Anand Grover, former UN Special Rapporteur on the Right to Health, emphasizes that States must have national policies to regulate the marketing of unhealthy foods, particularly to children, given children's heightened vulnerability and their right to special protection.⁶⁹ Under the Convention on the Rights of the Child, States' obligations to protect children's health, privacy, and freedom from exploitation provide a legal basis for regulating the marketing of unhealthy foods to children.⁷⁰ Scientific evidence supports the effectiveness of mandatory regulation in restricting high-sugar advertising, particularly when compared with industry self-regulation: restrictions on high-sugar advertising in Australia have yielded significant benefits at relatively low cost.⁷¹ These measures also reinforce children's right to health. In 2013, the CRC stressed that the marketing of foods and beverages high in sugar, salt, and fat must be regulated as a form of protection.⁷² Therefore, State intervention to limit the marketing of unhealthy foods, especially for vulnerable groups is not only a strategic measure to safeguard public health but also a human rights obligation for States to ensure that children grow up in healthy environments.⁷³

63 Executive Branch, Decree 645 (2023); Servicio de Rentas Internas del Ecuador, Resolution No. NAC-DGERCGC22-00000063

64 Specialized Court for Family, Children and Adolescents Offenders of the Provincial Court of Justice of Pichincha, Judgment No. 17U05202300018

65 United Nations Children's Fund (UNICEF), Policy Brief: Sugar-Sweetened Beverage Taxation (2021), page.4.

66 UN Special Rapporteur on the Right to Health, Statement on the Adoption of Front-of-Package Warning Labelling to Tackle NCDs, 2020, op.cit.

67 UN Special Rapporteur on the Right to Health, op. cit

68 Taillie LS, Duran AC. The case for mandatory – not voluntary – front-of-package nutrition labels. Bull World Health Organ. 2024 Oct 1;102(10):765–768. doi: 10.2471/BLT.24.292537. Epub 2024 Sep 11.

Erratum in: Bull World Health Organ. 2024 Nov 1;102(11):840. doi: 10.2471/BLT.24.111124. PMID: 39318887; PMCID: PMC11418843.

69 Anand Grover, Report of the Special Rapporteur on the Right of Everyone to the Enjoyment of the Highest Attainable Standard of Physical and Mental Health: Unhealthy Foods, Non-Communicable Diseases and the Right to Health, UN Doc. A/HRC/26/31 (1 April 2014).

70 UNICEF. A child rights-based approach to food marketing: a guide for policymakers, 2018.

71 The Cost-Effectiveness of Removing Television Advertising of High-Fat and/or High-Sugar Food and Beverages to Australian Children, International Journal of Obesity, 2009

72 UN Committee on the Rights of the Child (CRC). General Comment No. 15 on the right of the child to the enjoyment of the highest attainable standard of health (art. 24), CRC/C/GC/15, 2013.

73 UN Committee on the Rights of the Child (CRC). General Comment No. 16 on State obligations regarding the impact of the business sector on children's rights, CRC/C/GC/16, 2013





4. Recommendations

The government should adopt a comprehensive set of policies to ensure the realization of the public's right to a healthy food environment, grounded in a human rights framework that encompasses the right to health, the right to adequate food, the right to information, and children's rights to privacy and protection from exploitation:

- A.** Implement an excise tax on sugar-sweetened beverages (SSBs). The government should immediately implement an excise tax on sugar-sweetened beverages (SSBs) as a concrete measure to reduce the consumption of high-sugar products and prevent noncommunicable diseases (NCDs). This policy already has a legal basis under Government Regulation No. 28 of 2024, an implementing regulation of Law No. 17 of 2023 on Health, which authorizes the use of fiscal instruments such as excise taxes. The drafting of implementing regulations for the SSB excise tax should be conducted transparently and inclusively to ensure that the resulting policy prioritizes public health;
- B.** Mandate front-of-package warning labels. The government should implement mandatory front-of-package warning labels to ensure that consumers receive clear and easily understood information about products high in sugar, salt, and fat. This policy contributes to the fulfillment of both the right to information and the right to health. Evidence shows that warning labels are more effective than other front-of-package labeling models in influencing consumer behavior;
- C.** Strengthen restrictions on the marketing of unhealthy foods. The government should develop and strengthen regulations restricting the marketing of unhealthy foods, particularly marketing directed at children. Such measures are essential to protect children's right to health. Marketing restrictions should be comprehensive and apply to all forms of unhealthy food marketing that may influence children's consumption patterns;