

Indonesia's SSB tax policy plan: a review

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ABSTRACT

The purpose of this study is to find out whether the extensification of the excise object of Packaged Sweetened Beverages (SSBS) can have the opportunity to reduce the number of people suffering from non-communicable diseases. The research method uses a literature study approach, the data source is secondary data from the collection of SCOPUS-accredited journals, SINTA, books, and related documents. Analysis is used with an exploratory approach. The results of the study revealed that the imposition of excise on SSBS can reduce purchase interest in products with high sugar content due to an increase in product prices, the imposition of excise also has a great opportunity for educational moments and increasing awareness in the community of the importance of a healthy lifestyle.

Keywords: Sugar-Sweetened Beverages, Tax, Policy

1. Introduction

The high consumption rate of sweetened beverages in Indonesia from 2010 to 2014 reached 85.6% and is always increasing every year, Indonesia is the country with the 6th highest global sugar consumption in the world reaching 7.8 million metric tons in 2023 in line with the increasing demand from the Food & Beverages (FnB) industry and the increase in population and lifestyle [1]. Low prices, aggressive marketing, diverse product variants, and ease of accessibility in SSBS products are the triggers for a sharp increase in SSBS consumption, these conveniences make it easy for people to buy and consume, especially the children and adolescents market segment who can consume freely without parental control [2].

Long-term consumption of sweetened beverages can be the cause of Non-Communicable Diseases (NCDs) for the community. Meanwhile, NCDs such as cardiovascular diseases, strokes, diabetes mellitus, and others are the cause of very high mortality because they are related to human lifestyle and nutritional intake [3]. Consumption of sugar more than 50 g (4 tablespoons), sodium more than 2000 mg, and total fat/oil net 67 g per person per liver will increase the risk of diabetes, stroke, hypertension, and heart attack which are the highest causes of death [4].

In the last 30 years, the trend of causes of death has undergone a transition and change from infectious diseases to Non-Communicable Diseases (NCDs) which are the cause of death in approximately 41 million people every year and this figure is equivalent to 74% of all total causes of human death in the world. 86% of premature deaths and approximately 17 million deaths occur in low- and middle-income countries with cardiovascular disease being the highest cause of death (\pm 17.9 million), cancer (9.3 million), chronic respiratory (\pm 4.1 million) and diabetes (2 million deaths, including chronic kidney disease due to diabetes) each year [5]. [6] reported that there was a change in Disability Adjusted Life Years (DALYs) Lost in Indonesia, including diabetes mellitus (1.8%; 961 per 1000 population), and more than half of DALYs lost in Indonesia due to NCDs (69%)

Research related to SSBS or the keyword "sugar sweetened beverages", tax is the word most often used by researchers [7]. Pricing instruments have an effect on people's lifestyles so that they need to be carefully considered and evaluated to overcome health risks that arise in the community [8]. Intervention in the price of consumer goods through tax instruments is important, because specifically lifestyle, consumption habits of sugary drinks/meals, and nutritional status affect the status of blood glucose (related to diabetes NCDs) in both urban and rural communities, and typical of any community [9].

In view of the regularend function and budgetwater (potential excise revenue), SSBS's revenue target is projected to reach Rp. 3.08 trillion which has been contained in the Fiscal Policy on Macroeconomics and Fiscal Policy Principles (KEM-PPKF) 2024 [10]. There is high potential for excise revenue from liquid energy drinks of IDR 554.5 billion and IDR 14.25 trillion from one of the concentrated energy drink brands if it becomes an extension of BKC [11]. The determination of excise duty on carbonated beverages has the potential to increase excise revenues on Beverages Containing Ethyl Alcohol (MMEA) [12]. The Government of Indonesia through the Directorate General of Customs (DJBC) as a revenue collector plays a role in achieving revenue targets every year, apart from optimizing the joint program of synergy of central and vertical state revenues, the extension of SSBS is also a strategic initiative to increase state revenue and economic support [13].

Excise is an indirect tax, so it is not like the perspective of direct taxes (Building Land Tax, Motor Vehicle Tax, Income Tax). Excise is a levy imposed on certain goods that must be emphasized for the sake of legal certainty and adjusted to the capabilities and aspirations of the community [14]. The differentiator of excise and other taxes, namely selectivity on coverage (not all goods circulating in the market can be subject to excise) [15]. Excise, as a mechanism of extensification, qualifies as a sin tax applied to Excisable Goods (BKC), whose consumption may negatively impact both individuals and the wider community [16], [17]. As well as the Chinese government imposing a 5% tax on single-use wooden chopsticks in response to the

high production of 45 billion pcs of single-use wooden chopsticks every year and the imposition of taxes to reduce deforestation activities and the amount of single-use waste [18]. Similarly, SSBS is subject to excise to reduce consumption of SSBS products so that people who choose not to consume these products will not be subject to any excise because only SSBS products are subject to excise.

Therefore, the research questions in this study can be formulated as follows:

RQ1: How has the literature on the imposition of Sugar-Sweetened Beverages (SSBs) taxes developed in countries that have already implemented such taxes, and what impact has it had on sugar consumption patterns?

RQ2: How can the imposition of SSBS taxes alter public consumption patterns of sugar?

RQ3: What are the directions for future research?

The structure of this study includes a methods section that will explain the technical analysis techniques, data sources, and the steps involved in analyzing the literature. The results section is further divided into four subsections, which include: a description of the articles, an analysis of how the SSBS tax scheme impacts the prevalence of Non-Communicable Diseases (NCDs), and how it influences consumer behavior and purchasing decisions through a benefit analysis. Finally, a summary will be provided discussing the development of future research, limitations, and implications of the study.

2. Method

This study employs a qualitative approach using the library research method. Qualitative research is used to understand social phenomena from the participants' perspectives. Therefore, the meaning or purpose of qualitative research is to study natural conditions of the objects, with the researcher serving as the key instrument [19]. The library research method refers to previous studies on topics related to the analysis of SSBS tax, its impact on the prevalence of NCDs, and its influence on consumer purchasing decisions [20]. Library research is related to theoretical studies through references that address values, culture, and norms that evolve in the social situation under investigation. Moreover, library research was chosen because the researcher considers that library data remains reliable in addressing the research problem.

This library research was conducted by collecting various relevant references related to the research problem, followed by a thorough understanding to derive research findings. The articles analyzed were obtained from internationally and nationally indexed journals. The articles are related to SSBS taxation and its intricacies, which were sourced through the Google Scholar database by searching for keywords such as "*kebijakan cukai MBDK*" or "Sugar-Sweetened Beverages tax" or "*kebijakan cukai Minuman Berpemanis Dalam Kemasan*". This study used Google Scholar as the primary database because it gathers all scientific articles available on the internet. Subsequently, the researcher verified the accreditation status of the journals, and articles published in non-accredited journals were eliminated from the sources analyzed. After all the data was collected through a series of selections, the next step was data analysis, which involved systematically and thoroughly reviewing and comparing the data found. In this study, content analysis techniques were used.

3. Results and Discussion

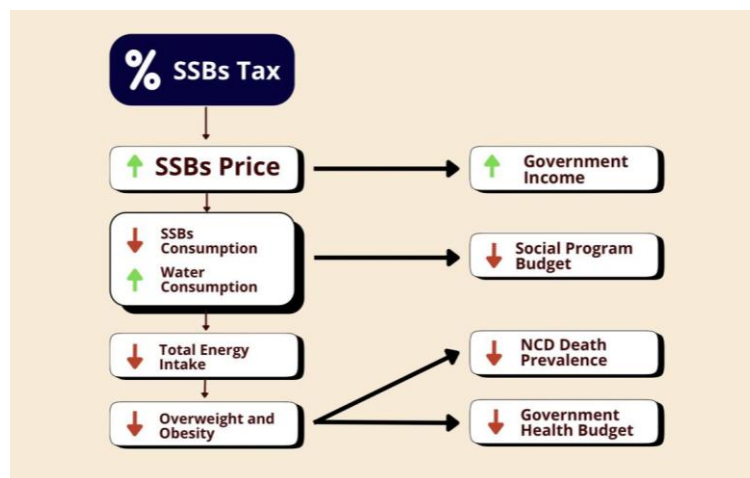
Study Says: How do SSBS tax affect human behaviour?

The United States and Malaysia impose duties on sugar which means that goods that are considered to have a negative impact on health, both sugar consumed directly and food and beverage products that have been processed in factories. India, Germany, Japan, Singapore, France, also impose taxes on products and other relevant things that contain sugar to optimize control on sugar consumption and Indonesia has imposed taxes on ethyl alcohol products and beverages that contain ethyl alcohol [21]. SSBS is considered to be in accordance with the criteria for excisable goods, with the aim of encouraging industry players to sweeten packaged

products to reformulate product content to be healthier. The design of goods that will be subject to excise is the manufactured beverage industry [22].

The French state has implemented a soft drink tax of 0.220 euros per liter of beverages containing more than 0.5% sugar since 2012 which shows a very small downward trend due to low tariffs on the purchase of sweetened beverages 0.5 liters per capita per year [23]. In some cities in the US, taxes on SSBs that affected the increase in the price of sweetened soda, coffee, tea, fruit-flavored drinks and energy drinks cut sales by 33% in response to price increases that then changed consumer consumption patterns and found that for every 1% increase in prices there was a 1% decrease in purchases of each product [24]. The imposition of a 10% tax on SSBs has been proven to cause an 8-10% decrease in purchases and consumption in the market [25], [26]. The imposition of SSBs has also shown positive effects in various countries on declining sales, imports and consumption, including: the United States, malaysia [27][31]. Various public policy mechanisms implemented to reduce the risk of type 2 diabetes in various countries around the world, including the control of the obesity epidemic, the excise levy on SSBS is considered very promising to reduce consumption and ease the burden of type 2 diabetes, causing price increases, then reducing consumption, with a more targeted impact among lower socioeconomic groups [32].

The SSBs excise scheme leads to an increase in prices and a decrease in consumption, with the potential for a large impact on the low socioeconomic group. It has been proven to improve consumption patterns and prevent type 2 diabetes and cardiometabolic diseases [32], [33]. It is further explained in the following scheme:



Source: [34]

Figure 1. SSBs Benefits Workflow Scheme

The scheme above illustrates how the imposition of excise on SSBs can benefit the community in terms of health and economy. The imposition of excise on SSBs increases the selling price of products so that it can reduce the consumption of SSBS and increase the consumption of water, so that it can become a lifestyle for energy intake control to prevent overweight and obesity through controlling excess sugar consumption so that it can reduce the prevalence and death of NCDs and reduce the burden of health costs in the State Budget. From the financial side, the imposition of excise increases government revenue and reduces the cost burden of social programs. It is necessary to conduct an in-depth study related to the impact of imposition at a certain level on inflation and price elasticity so that the imposition of excise can effectively reduce the amount of consumption of sweetened beverages [35].

Jenis Penerimaan	APBN	Perpres 75/2023	Realisasi		Growth (y-o-y, %)		% Capaian	
			2022	2023	2022	2023	APBN	Perpres 75/2023
1 BEA MASUK	47,53	53,09	51,08	50,84	30,56%	-0,47%	106,96%	95,75%
2 CUKAI	245,45	227,21	226,88	221,82	16,04%	-2,23%	90,37%	97,63%
Hasil Tembakau	232,59	218,70	218,62	213,48	15,79%	-2,35%	91,78%	97,61%
Ethil Alkohol	0,14	0,13	0,13	0,13	12,37%	0,39%	93,38%	100,39%
NMEA	8,67	8,38	8,07	8,10	24,16%	0,36%	93,41%	96,56%
Denda Adm. Cukai	-	-	0,04	0,10	-40,58%	142,02%	-	-
Cukai Lainnya	-	-	0,02	0,02	-6,35%	-19,49%	-	-
Plastik & MBDK	4,06	0,00	0,00	0,00	0,00%	0,00%	0,00%	-
3 BEA KELUAR	10,21	19,80	39,82	13,53	15,18%	-66,03%	132,46%	68,31%
TOTAL	303,19	300,11	317,78	286,19	18,04%	-9,94%	94,39%	95,36%
PPN Impor			270,71	255,80	41,37%	-5,51%		
PPn BM Impor			4,89	7,10	45,11%	45,21%		
PPh Pasal 22 Impor			74,20	69,49	83,33%	-6,35%		
Total PDR lainnya			349,79	332,39	48,64%	-4,98%		
TOTAL DJBC + PERPAJAKAN			667,57	618,58	32,31%	-7,34%		

Source: [36]

Figure 2. Realization of Excise Revenue

Excise revenue is the mainstay engine for state customs revenue which reaches Rp 221.83 trillion (90.37% of the 2023 State Budget target), excise revenue has always increased from year to year at least from 2006-2022 and in 2023 the decrease in customs deposits in 2023 is 95.36% of the target of Presidential Regulation (Perpres) Number 75 of 2023 of Rp 300.11 trillion due to the moderation of crude palm oil (CPO) prices and a decrease in the export volume of mineral commodities and excise revenues caused by the shrinkage of Tobacco Products (HT) production. An important point is that excise revenue is encouraged to remain optimal, but cigarette consumption (HT excise) must be controlled because it is in line with the excise function to limit the consumption of certain goods. SSB's excise extensification has the potential to provide significant excise revenue [21].

Increasing Awareness and Culture of Healthy Lifestyle

The perception of consumption of sugar-sweetened beverages (SSBs) highlights their negative impact on public health, including obesity, diabetes, kidney disorders, and cancer, as well as the belief that such consumption should be controlled through self- and family-level restrictions [37]. The interest of the media and the public in the draft policy on the imposition of excise on SSBs can be used as a socialization momentum by the government, academics, to cultivate healthy living habits in daily life as an investment in the human resources sector which is closely related to improving the quality and standard of living of the Indonesian people. Efforts to reduce the prevalence of diabetes mellitus should not rely solely on pharmacological approaches through pharmaceutical counseling. Instead, they must also include education and counseling aimed at motivating the community to adopt healthier eating behaviors and increasing public awareness to regularly and independently monitor blood glucose levels for better disease control [38]. The policy of imposing excise on SSBs can also be integrated and implemented in conjunction with the discourse on Nutri-Grade labeling in Indonesia which had gone viral on social media because the Singapore Government provides a grade for each product sold on the market from good to worst so that people are more aware of the content in a consumer product. This is elaborative and in line with the right of consumers to guarantee the quality and safety of a product and/or service obtained in the market in accordance with the Consumer Protection Law, meaning that the discourse on the imposition of excise on SSBs and the labeling of Nutri-Grade is an effort and a form of government attention to ensure the quality of consumer products for the public in this case is seen as a consumer protected by law [39].

The conclusion in the discourse on the imposition of excise on SSBs is projected to cause a multiflyer effect for the community and the state. Not only does it have the potential to suppress the prevalence of NCDs in Indonesia, in the economic field, the imposition of SSBs excise is a potential for state revenue through excise which can be a new source of income so

that the Indonesian government through the State Budget can add a budget for allocation to national health programs, education equity and other national strategic programs that have a massive impact on the community. As a public policy, the imposition of excise will receive a positive response and criticism from the public, so it is important to build socialization steps, increase public awareness of taxes with various approaches such as creative content, microblogs, and the involvement of the younger generation to be part of the education, media and promotion team related to finance, fiscal policy, and taxation. The educational approach related to the excise on sugary drinks can be carried out with cooperation and collaboration between the House of Representatives of the Republic of Indonesia and the DJBC (as legislators and implementers).

The results of this study conclude that the implementation of SSBs (sugar-sweetened beverages) tax can influence the reduction of sugar consumption, control the prevalence of NCDs (Non-Communicable Diseases), and is consistent with previous research [40]–[44]. Specifically, it may impact the prevalence of obesity [45], improve public welfare [46], [47] and this policy is essential for Indonesia as a low and middle-income country (LMICs) in addressing the double nutritional burden of malnutrition and obesity [48]. Although SSBs taxation policies have shown promising impacts on consumption behavior change and increased health awareness, previous studies indicate that their economic evaluations still face significant challenges. Documented research reveals that most economic evaluations of SSB taxes rely on indirect evidence, with limitations in capturing long-term effects and the distribution of impacts across different social groups. This highlights the need to develop evaluation frameworks that not only assess health outcomes but also consider social equity implications and broader social costs more comprehensively [49].

SSBs Taxation Policy and Relation to Future Tourism Industry in Indonesia

Beyond its fiscal and public health benefits, implementing an excise tax on sugar-sweetened beverages (SSBs) in Indonesia may also yield substantial contributions to the development of tourism practices. By encouraging healthier consumption behaviors, such taxation aligns with global trends in wellness tourism and reinforces the positioning of Indonesian destinations as sustainable and health-oriented. Moreover, the resultant fiscal revenues such as the Rp 3.6 trillion projected annually from a 20% price increase can be reinvested into health and infrastructure programs that enhance tourism capacity [44]. The reduced burden of non-communicable diseases, such as type 2 diabetes, with projected economic savings of up to Rp 40.6 trillion over a decade, further strengthens workforce productivity and service quality in the tourism sector [50]. Therefore, this study not only advances scientific understanding and public health policy but also demonstrates tangible implications for improving tourism practices and competitiveness.

In line with global tourism trends that emphasize sustainable travel experiences, the demand for healthier food constitutes an essential stage for Indonesia, as a developing country, to capitalize on future market opportunities. Given the country's high level of sugar consumption, the implementation of an SSBs tax deserves particular attention as a strategic policy instrument. In this regard, such a measure is consistent with the worldwide demand for healthier and more sustainable food. Furthermore, Indonesia's rich culinary diversity provides significant potential; by embedding local values into sustainable tourism schemes, the nation can simultaneously promote its cultural heritage and highlight healthier traditional practices.

4. Conclusion

This study concludes that the implementation of Sugar-Sweetened Beverages (SSBs) taxes in various countries—such as the United States, France, and Malaysia—has shown a measurable impact in reducing sugar consumption through price increases and reformulated product content (RQ1). Empirical findings from international experiences indicate that SSBs taxation effectively reduces purchasing behavior, particularly among low-income groups, and

contributes to lowering the prevalence of Non-Communicable Diseases (NCDs) including type 2 diabetes and obesity.

In the Indonesian context, the imposition of an SSBs tax is in line with excise principles and serves dual purposes: generating fiscal revenue and promoting healthier consumption behavior. Moreover, this policy can act as a strategic intervention to shift public dietary patterns, especially when integrated with complementary measures such as health education campaigns and Nutri-Grade labeling.

Future research should focus on evaluating the policy's design and implementation frameworks, including legal readiness, conflict of interest analysis, price elasticity impacts, and consumer response. In addition, interdisciplinary approaches involving public health, economics, and behavioral science are essential to provide evidence-based justification and ensure the policy's social acceptance and long-term effectiveness.

Future Research

This study is limited to a literature review aimed at understanding how the implementation of SSBs tax affects the reduction of sugar consumption in the population. Future research is expected to examine other aspects, including diplomatic perspectives, the establishment of adequate legal frameworks, conflict analysis, and other relevant factors. Considerations may include how policy formulation can be carried out thoroughly and how monitoring and evaluation instruments can be continuously implemented. Future studies are also expected to focus on specific issues such as: analysis of conflicts of interest and the influence of the industry, international implications to avoid trade disputes, sanction schemes for non-compliance (drawing from experiences with excise duties on tobacco and alcohol), policy planning to facilitate access to safe and free drinking water, and studies on consumer behavior regarding healthy products. There's a need for evidence-based health studies to demonstrate the health benefits of SSBs tax in order to gain public and political support [51]. A crucial point for future research on the impact of SSBs tax is that tiered taxes may have greater health and economic impacts at the population level compared to ad valorem taxes, which incentivize consumer behavior changes primarily through price increases [52].

Future studies should address the methodological limitations identified in current economic evaluations of SSB taxation. Most existing evaluations rely on indirect evidence and tend to focus primarily on health outcomes and healthcare system costs, with limited attention to long-term impacts, social cost distribution, and equity considerations. By addressing robust evaluation framework that integrate health and non-health outcome; empirical designs as quasi-experimental or longitudinal studies; policy indirect impact; and exploration of cross-sectoral policy integration, Future research can provide more comprehensive and actionable evidence to inform public health policy and fiscal strategies related to SSB taxation.

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