

# **MSc. Political Science**

International Organization

## **MASTER'S THESIS**

**“The international-domestic interface of  
knowledge utilization: the mixed experience of  
sin taxes in Colombia”**

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9 January 2019

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*Word count: 10 998*

# The international-domestic interface of knowledge utilization: the mixed experience of sin taxes in Colombia

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## *Abstract*

The dynamics of knowledge production by international organizations (IOs) and knowledge utilization by domestic policy makers are rarely studied in tandem. In 2016, the Colombian Congress approved a comprehensive tax reform that defied this expectation. While the law enacts a considerable tax increase for tobacco products, in line with the evidence accumulated and disseminated throughout the years by the World Health Organization (WHO), it fails to do so for sugary drinks, even though tax measures are also advised by WHO on the basis of evidence. This research undertaking seeks to unpack this disparity by answering the question *how has WHO knowledge been utilized domestically in the policy process concerning sin taxes in Colombia?*, and in a follow-up, *how can we explain the different impact of WHO knowledge in the adoption or dismissal of sin tax policies in Colombia?* Using process tracing as analytical tool, instances of both instrumental and substantiating use of knowledge are identified, the latter being representative of the policy process that resulted in the failed measure. Drawing on literature of knowledge utilization in policy making, three sets of circumstances are then looked into to complete the explanatory picture: (1) *issue-specific*, (2) *context-specific*, and (3) *actor-specific* circumstances.

## 1. Introduction

International organizations (IOs) are theorized to be aggregators of knowledge in particular issue areas. They have been further conceived as bureaucracies deriving their legitimacy and authority, both from that same knowledge-base (and the implied neutrality thereof) and from the functional delegation by their Member States (Barnett & Duvall, 2018; Barnett & Finnemore, 2004). In particular, IOs that have a technical component to their constitutional charters are often called upon (or given an autonomous mandate) to provide evidence or policy advice on subjects within their purview.

Despite an impressive output of knowledge on the part of IOs in response to such demands, empirically, the track record of actual utilization of such evidence-base is inconsistent. For instance, an evaluation report commissioned by the World Health Organization (WHO) in 2016 found that the impact of their technical publications is uneven and poorly measured (World Health Organization, 2016a). Scaled further down, the case of the Colombian policy on the taxation of harmful products, otherwise known as ‘sin taxes’<sup>1</sup> also presents a puzzle: despite unequivocal and cumulative evidence and policy advice gathered and disseminated by WHO on the public health and economic benefits of excise taxation on a range of products – including tobacco, alcoholic beverages<sup>2</sup> and sugar-sweetened beverages (SSBs) – only tobacco products have been effectively taxed with the specific purpose of reducing demand and contributing to the public health budget. Markedly, an increase in the

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<sup>1</sup> ‘*Sin tax*’ is the colloquial term for a specific type of taxation (also referred to as excise, hypothecated, dedicated or tagged) levied on products that are considered harmful to health, thus discouraging their consumption. The tax revenue obtained from this scheme is usually ear-marked for public health financing (Doetinchem, 2010).

<sup>2</sup> While taxes on alcoholic beverages are also within the category of ‘sin taxes’, the present study focuses on the tax measures proposed for tobacco and sugar-sweetened beverages, as these two were part of the same legislative proposal, thus facilitating comparison. Colombia imposes taxes on alcoholic beverages, which are both specific (based on alcohol gradation) and *ad valorem*, and part of the revenue is earmarked for health. However, according to Colombian legislation, the provincial governments have the monopoly on liquor production and distribution, which generates for the same public actors a double pressure to curb and promote consumption. Furthermore, beyond the general recommendation to levy taxes on alcohol, WHO guidance is indeterminate with regard to the most appropriate level of taxation. These differences would impede an adequate comparison using the same research design as the present study.

tobacco tax, passed by Congress in 2016, stands in contrast with failed attempts at levying such a tax on SSBs that same year. Compounding this empirical puzzle is the fact that the Executive (represented by the Finance Ministry) explicitly used WHO policy recommendations within its rationale to advance both these measures.

The research question thus aims to disentangle this puzzle, with an emphasis on the epistemic dynamics of policy making: *how has WHO knowledge been utilized domestically in the policy process concerning sin taxes in Colombia?* A follow up question seeks to lay out the explanatory picture for the differences perceived: *how can we explain the different impact of WHO knowledge in the adoption or dismissal of sin tax policies in Colombia?* These questions are of interest because the knowledge base for both cases points to similar policy recommendations and yet we see an uneven translation of such knowledge into the actual policy outcomes.

Whereas this study looks at a single country, namely Colombia, and focuses on a particular policy process – the 2016 comprehensive tax reform – in fact two separate sub-cases are analyzed and compared in this study. On the one hand, there is the case of the tobacco tax, where the policy outcome more closely reflected the knowledge produced by the WHO, whereas on the other hand, there is the case of the failed tax on SSBs, where the opposite is true – even if the relevant WHO evidence-based recommendation was similar.

Because they are bound to the same country and polity (Colombia), time span (2016) and policy process (the comprehensive tax reform), these two cases are sufficiently similar to warrant comparison (an approximation to unit homogeneity). Conversely, they are sufficiently different so that observations can be produced for each case along different dimensions, in order to explore potential intervening circumstances.

## 2. Literature overview

### 2.1. The dynamics of knowledge in international bureaucracies

Most scholars studying the subject of knowledge utilization as it relates to international organizations have done so mostly from an endogenous perspective (i.e. expertise generated and used by IOs) (Littoz-Monnet, 2017) or an exclusively international perspective (i.e. expertise used by IOs in international policy making) (Lidskog, 2014; Radaelli, 1997, 1999). Yet one particular research agenda and theoretical framework of particularly relevance to this study is that of epistemic communities, which focuses instead on a transnational perspective (Demortain, 2017; Haas, 1992; Littoz-Monnet, 2017; Verdun, 1999). This scholarship has often produced a synthesis between knowledge production at international or transnational levels and its utilization for policy coordination, ultimately producing effects on domestic policy making. These communities have been defined masterfully by Peter Haas as “network[s] of professionals with recognized expertise and competence in a particular domain and an authoritative claim to policy-relevant knowledge within that domain or issue-area” (Haas, 1992, p. 3). This line of enquiry, however, by its very nature diffuses the linkage between IOs and domestic polities (and their respective policy making), focusing instead on a knowledge network that operates simultaneously in both loci and also in-between.

Another such promising effort at reconciling the cognitive dimension of IOs with the influence they might exert through it on their constituent Member States, was the 2012 special issue of the journal *New Political Economy* titled “Seeing like an International Organization”. In it, the authors delved into the question of how IOs conceive the policy problems and landscape of their Member States and how that in turns relates “to their capacity to persuade states to (a) adopt; (b) implement and (c) sustain their particular policy preferences over time.” (Broome & Seabrooke, 2012, p. 5). While providing relevant insights, such as Broome and Seabrooke’s cautionary tale about the blind spots of IO’s analytic frameworks, which will be

recalled in section 3 below, this academic endeavor differs from the present study in at least two ways: (1) its inward treatment of the cognitive dimension – i.e. how the IOs make sense of the political realities of their Member States; and (2) its exclusive focus on economic organizations.

## **2.2. The politics of expertise and the expertise in politics**

The research agenda on the utilization of knowledge (evidence-base or expertise) in the policy process has advanced against the backdrop of a debate between *evidence-based policy-making* and *evidence-informed policy-making* (Head, 2015). Head describes it as a dispute between scholars – and indeed practitioners – who hold the normative view that policy making is best when it is based upon objective evidence on observed phenomena and those who posit that the deployment of evidence, however welcome, is in practice subdued to the dialectic features of democracy. A growing consensus seems to have emerged around a synthesis of knowledge and power, where the former cannot be fully independent of the latter (National Research Council, 1991; Radaelli, 1997; Weiss, 1991) and which is best summarized by Freeman and Sturdy’s maxim: “if we are to understand the role of knowledge in policy, we must also understand the role of policy in knowledge” (2015, p. 4).

This debate is relevant because it recalls other deliberations on the field, in particular, that of the typologies of knowledge use in the realm of policy-making and that of the “two communities” divide, which will be recalled in the following sections. On the one hand, authors such as Daviter (2015) and Rimkutė (2015) have recently posited succinct knowledge use classifications, themselves echoing previous categorizations, as seen in the works of Beyer and Trice (1982), Radaelli (1997), and Whiteman (1985). Their typology distinguishes four kinds of knowledge use: (1) *Instrumental use*, aimed at improving policy options in a direct and concrete way; (2) *conceptual use*, aimed at challenging and reframing the understanding of

phenomena; (3) *symbolic use* (or *substantiating use*), aimed at justifying or legitimizing pre-set policy proclivities; and (4) *strategic use* (or *political use*<sup>3</sup>), aimed at rearranging policy competences and power relations.

On the other hand, the concept of “two communities” refers to the notion of a distinction between knowledge producers and knowledge users, “each with [their] own language, values, norms, and goals” (Ness, 2010, p. 6). Contested by many as a warranted distinction (Radaelli, 1997), this cleavage has variably been treated as the reason for poor research utilization (Freeman & Sturdy, 2015; Ness, 2010), or a necessary condition for safeguarding the norms that set the research function apart from the political exercise (Henig, 2009).

### **2.3. Synthesizing international organization, knowledge utilization and domestic policy making**

At the intersection of all three subjects, the volume of scholarly production diminishes significantly, although this area is not entirely unexplored. For instance, Barnett and Finnemore (2004) provide an account of the development of economic expertise (and later, economic paradigms) within the International Monetary Fund, and how that knowledge was instrumentalized through loan conditionality to influence and modify domestic economic policy in borrowing countries. In a similar vein, Koch and Weingart analyzed the role of foreign expert advice (some – but not all – deployed by international bureaucracies) in policy making process across development areas in African countries, reaching a markedly negative conclusion: “the engagement of external experts in the policy space of recipient countries must be considered dangerous for young democracies insofar as it opens up room for outside interference” (2016, p. 339). A third example comes from an international organization itself,

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<sup>3</sup> Before the fourth element was introduced, previous typologies used the label “political use” to refer to instances of knowledge utilization in a partisan manner as described by the symbolic or substantiating category (Ness, 2010).

the World Health Organization, which in 2016 commissioned an external evaluation to examine the impact of its publications across their constituencies. Although the report pointed at deficiencies in terms of the targeting and impact metrics of the publications analyzed, it found that guidance documents and authoritative publications had an effect on policy making at national level (World Health Organization, 2016a).

In the case of Colombia, there have been attempts at exploring the incorporation of international normative standards, such as international human rights law and International Humanitarian Law, into policy-making (Parra Dusan, 2007; Valdivieso Collazos, 2012), but there is no literature that could truly fit in the intersection of all three subjects. This preliminary exploration of this thematic core shows two features of the related literature: (1) its incipient nature, and (2) the lack of a research agenda that allow for systematic comparison and cross-learning. The present research intends to address both elements, by making an empirical contribution to this body of knowledge and by doing so in a way that enhances the understanding of the mechanisms behind different patterns that may be found.

### **3. Theoretical Framework**

Although somewhat eluding the thematic core, the available literature cited above provides helpful insights when inquiring about intervening circumstances for the uneven translation of a specific piece of knowledge generated by an international organization. Three types of circumstances can be derived from the previously mentioned works: Issue-specific, context-specific and actor-specific.



### **3.1. Issue-specific circumstances**

The work of Claudio Radaelli (1994, 1997, 1999), similar to the broader literature on epistemic communities to which he has contributed, has looked at the intersection between knowledge, policy and internationalization (or more specifically harmonization), and drawn applicable hypotheses. In particular, the conceptual framework in Radaelli (1999) looks beyond actors and it focuses on two dimensions of policies or policy domains that may predict whether policy making follows a political or an epistemic logic: salience and uncertainty.

In Radaelli's model (1999), salience refers to the level of public attention and interest mobilization that a policy commands and its predicted effect is that increased salience leads to a more political logic in the policy process. By contrast, uncertainty, characterized by barriers to the availability of information, tends to favor problem-solving based on expertise. Although Radaelli's model refers to the likelihood of the political role of expertise being exercised by epistemic communities and supranational policy entrepreneurs, rather than the influence of IO-expertise in *stricto sensu*, his model can nevertheless be applicable to the cases analyzed in this study, as it stresses the dichotomy between positional policy processes and those framed and informed by expertise.

### **3.2. Context-specific circumstances**

Another recurring topic is that of the concordance (or lack thereof) between knowledge produced by an IO, specifically the policy advice, and the local context of the countries where it is intended to apply (Broome & Seabrooke, 2012). The misalignment between the two is the result of an abstractive analytical framework, common to IOs with diverse constituencies (Broome & Seabrooke, 2012; Vetterlein, 2012), and whereby specific social and economic circumstances and local knowledge give way to actionable advice, best practices or desirable

models, that may be less attuned to the practical and political realities in local contexts. Differences in the presence and magnitude of such contextual blind spots may also serve to explain differences in the utilization of IO-generated knowledge, whether it is by rendering it impracticable or by allowing such claims to be made in detriment of its content.

### **3.3. Actor-specific circumstances**

While the study does not seek to adopt any normative position concerning the need for a differentiation between the two communities of knowledge producers and knowledge users, the empirical reality that instigates the research question points at two different loci of action: the WHO as the instance of knowledge production and the Colombian polity as the instance of knowledge use. It is thus warranted to look at theories that have looked at this cleavage as the place where knowledge and policy fail to connect. Chief among them is Weiss' position that knowledge producers were also to become advocates and in so doing "see that data are not distorted and [...] make the full body of evidence available to all sides in the debate" (1991, p. 50). Differences in the cognitive distance between the knowledge producers and the knowledge users, including whether or not the former engage in outreach activities towards the latter, may also serve to explain differences in knowledge utilization.

## **4. Methodology**

The chosen method of analysis is process tracing. Two further qualifications are in order. First, the process tracing follows an explaining-outcome modality, aiming to produce a comprehensive description of intervening circumstances (issue-specific, context-specific and actor-specific) that might explain two distinct outcomes (i.e. a policy that reflects the IO-generated knowledge and a policy that does not) originating in similar starting points (i.e.

convergent IO-generated knowledge feeding into the policy process). Secondly, the process tracing exercise adopts a minimalist approach, seeking to identify and characterize in detail the intervening circumstances without elaborating on the underlying causal mechanisms. Thus, the purpose is to produce a thorough descriptive inference, based on traces of empirical evidence of the intervening circumstances along the policy process under analysis. This approach goes in line with the insights from Radaelli that “cognitive variables are not independent from the other explanatory variables” and that “there is always, in any circumstance, a strong *prima facie* suspicion of collinearity” (1997, p. 31).

The theoretical assumption underlying the application of this methodology is the view of policy as a process comprised of five different stages, otherwise known as stages heuristic:<sup>4</sup> (1) agenda setting; (2) formulation; (3) decision-making; (4) implementation; and (5) evaluation (Sabatier, 2007; Versluis, van Keulen, & Stephenson, 2011). Although Versluis et al., also add to this characterization of the policy process the notion of a circular cyclical progression, for the purposes of this research, the domestic policy-making process are considered as a discrete sequence going from agenda setting to the formal enactment of the policy, via a particular instrument, such as a piece of legislation or an executive decree. The empirical reflection of this assumption is that knowledge utilization could be identified at different stages of the process, through the traces left in their respective outcome documents. Thus, this process-tracing exercise is reflected first in a characterization of its evolution, which is followed by an examination of the intervening circumstances.

The data for process tracing was collected mainly from policy documents produced at different stages of the policy making process, including input documents such as legislative

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<sup>4</sup> While acknowledging the existence and scholar contribution of non-linear and non-sequential theories of policy-making, the stage model provides an abstraction that is particularly suitable for the purposes of process tracing. Furthermore, as detailed in the works of Radaelli (1997) and Ness (2010), alternative models of policy making present shortcomings in their ability to integrate knowledge utilization as part of the policy process.

proposals<sup>5</sup> and commissioned studies, procedural documents such as legislative journals,<sup>6</sup> as well as outcome documents such as the law texts themselves.<sup>7</sup> The foregoing was supplemented by other documental sources, such as press releases, official statements and reports issued by the Executive (e.g. the Ministry of Health), and third-party accounts of the proceedings, such as journalist coverage of the congressional debates.

In an effort to maximize the reliability of data through triangulation, five semi-structured interviews were conducted with experts and practitioners who operate at the international-domestic interface of health policy,<sup>8</sup> representing some of the main governmental and intergovernmental entities concerned (i.e. Parliament, Ministry of Health, Ministry of Foreign Affairs and WHO). The participants were selected based on their particular expertise and experience with the subject matter, either from the angle of the technical policy issue (i.e. sin taxes) or from their participation – direct or indirect – in policy-making processes that may be informed by IO-generated evidence. The five interviews were conducted on the basis of a semi-structured questionnaire shared with the interviewees beforehand. The content of the questionnaire was slightly adjusted in relation to the particular institutional association and expertise of the interviewees, while also maintaining common queries regarding perceptions of IO-generated knowledge, its influence in the policy process and the perceived differences in

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<sup>5</sup> According to the rules of procedure of the Colombian Congress, law proposals are tabled as legislative projects with a specific nomenclature for each of the two chambers (Senate and Chamber of Representatives). Unless otherwise specified, legislative projects in the following lines are identified by the number they were assigned at the Senate followed by the year they were tabled (i.e. *Legislative project [number]/[year]*). Furthermore, they are included in the list of references.

<sup>6</sup> Legislative journals (“*Gaceta*” in Spanish) are publicly available documents that summarize the legislative proceedings and debates, drafting proposals and policy positions that lawmakers seek to make public. They are identified by a serial number and the year of publication (i.e. *Congress Journal [number]/[year]*).

<sup>7</sup> Colombian laws follow the format *Law [number] of [year]*

<sup>8</sup> The interviews were held with: a former officer at the Colombian Ministry of Foreign Affairs (*Interviewee 1*), a former Colombian parliamentarian (*Interviewee 2*), an officer of International Affairs at the Dutch Ministry of Health (*Interviewee 3*), an officer of the Uruguayan Ministry of Foreign Affairs working on global health issues (*Interviewee 4*), and a member of the Secretariat of WHO’s Department of Noncommunicable Diseases and Mental Health (*Interviewee 5*).

the cases studies. Following the semi-structured format, unscripted probing questions were also used.

The interviews were held between 13 and 27 November 2018, lasting from 30 to 45 minutes. They were done remotely via teleconference, with the exception of Interviewee 3 who answered the questions in a face-to-face meeting in The Hague, Netherlands. Prior to the realization of the interviews, ethical matters were duly reviewed with the research supervisor, including the content of the basic questionnaire. A consent form was presented to each of the participants in the respective language of the interview (English or Spanish), detailing ethical implications such as consent, inconvenience, risks, confidentiality, dissemination of results and disposal of data. Immediately before the interview, they were given further opportunity to ask questions on ethical issues that were unclear or unaddressed by the consent form.

## **5. Overview of utilization of IO-generated knowledge in the Colombian context**

For a diagnosis of general trends of utilization of the evidence-base produced by IOs in the context of policy-making in Colombia, two bodies of documentation are particularly telling: adopted documents from the National Council of Economic and Social Policy (CONPES) and legislative projects tabled before the Colombian Congress.

Since its creation in 1958, CONPES has been the forum where top officials of the executive power, headed by the President of the Republic, discuss and agree on the policy direction that is followed in several issue areas, from education and culture, to health and environmental protection. In broad terms, this executive body discusses technical policy papers that are submitted to it by the competent authority on a given domain. Once it agrees on a direction, this policy is reflected in what is referred to as a CONPES document. Additionally, these documents are a rich source of information in that, in addition to actionable policy

decisions, they include – in length – the reasoning and technical background that underpins them.

The legislative bodies also produce a significant documental record of their own policy making process. Similar to CONPES documents, legislative projects are of particular interest as, unlike the outcome legislation, they must include – as per formal procedure – an explanation of motives behind any given proposal. While only a portion of legislative projects eventually become laws, they illustrate more readily the basis (technical or otherwise) upon which different initiators<sup>9</sup> propose a particular policy course.

Tables 1 and 2 show how IO-knowledge is reflected in these two sets of policy documents, which correspond to two different avenues of policy making – executive and legislative. For this research 388 CONPES documents were screened for references and citations to bodies of evidence generated by ten different IOs.<sup>10</sup> The results are displayed in Table 1. References that did not correspond to an instance of knowledge utilization were discarded (for example, when the World Bank Group was mentioned as a source of funding rather than as a source of knowledge). The CONPES documents analyzed were issued in the ten-year period spanning from July 2008 to June 2018. A similar screening was performed for 918 legislative projects, submitted to Congress in the five-year period spanning from July 2013 to July 2018. The results are reflected in Table 2. Both tables show figures for total number of citations found, as well as the number of documents containing any such citations.

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<sup>9</sup> As per the Colombian Constitution of 1991, legislative initiative is the prerogative of members of both chambers of Congress, heads of ministries and executive agencies, and, in some cases, the constituents themselves through the mechanism of “popular initiative”.

<sup>10</sup> This screening was conducted with the use of content analysis software ATLAS.ti. It was programmed to scan the body of the policy documents and search for mentions of international organizations and their acronyms (in the original language of the documents analysed, as well as in English). Each quotation retrieved was individually assessed by the author to verify that it corresponded to an instance of knowledge utilization (such as a citation to a study, report or publication). False positives were discarded and are not reflected in the count below.

Interestingly, for both sets of policy documents, the percentage of documents that have citations to evidence from the identified IOs approximates the 30% mark (see the bottom right cell in each table). The citations vary greatly on how closely they relate to the subject matter of the policy document; some studies are cited in direct justification of a policy course while others are only marginal to the policy argument. Notwithstanding, they reflect a relative awareness by policy-makers of the IOs and the knowledge they produce, and a readiness to use it as an authoritative source of information.

The interviews conducted reaffirm the notion of an overall acceptability of the knowledge generated by IOs in the process of domestic policy-making, complemented with a perception that IOs themselves produce such knowledge with the specific expectation that it be utilized to inform public policy. For instance, an interviewee remarked that “scientific evidence allows to educate members of congress for them to replicate, through legislation and political control, lessons that have been tested and that have scientific validity, which would ultimately mean advancing in the quality of life for the people” (Interviewee 2, semi-structured interview, November 17, 2017). When prompted for institutional perceptions of IO-generated knowledge, in particular that of WHO, interviewees referred to it as “inspiration” or “foundation” for policy, or as “aspirational standards” to which policy must be aligned, suggesting at least perceptual tendencies towards instrumental or conceptual knowledge utilization.

**Table 1 – IO-knowledge citations in CONPES documents (2008-2018)**

IO	2008		2009		2010		2011		2012		2013		2014		2015		2016		2017		2018		Policy docs w/ citation
	# Citations	Documents	# Citations	Documents	# Citations	Documents	# Citations	Documents	# Citations	Documents	# Citations	Documents	# Citations	Documents	# Citations	Documents	# Citations	Documents	# Citations	Documents	# Citations	Documents	
World Bank	18	5	12	9	17	7	5	2	0	0	20	10	11	7	5	2	36	10	3	3	15	3	58
FAO	0	0	2	1	7	2	2	1	0	0	2	1	0	0	0	0	0	0	5	1	14	2	8
IPCC	0	0	0	0	0	0	37	1	0	0	0	0	0	0	0	0	0	0	0	0	3	2	3
OECD	0	0	3	2	1	1	1	1	4	1	12	7	46	4	13	7	78	11	4	4	52	4	42
IOM	1	1	8	2	6	1	1	1	2	1	1	1	0	0	0	0	0	0	0	0	0	0	7
ILO	0	0	0	0	10	4	0	0	0	0	1	1	0	0	0	0	10	2	0	0	0	0	7
WHO	21	1	2	1	4	2	0	0	6	2	8	2	4	2	1	1	7	2	1	1	2	1	15
UNEP	1	1	0	0	0	0	1	1	0	0	0	0	0	0	0	0	3	1	0	0	5	1	4
ITU	0	0	2	1	0	0	2	1	0	0	2	1	0	0	0	0	9	1	0	0	0	0	4
UNESCO	2	1	0	0	5	2	2	2	1	1	3	1	14	3	1	1	2	2	0	0	5	2	15
<b>Totals</b>	<b>43</b>	<b>6*</b>	<b>29</b>	<b>13*</b>	<b>50</b>	<b>13*</b>	<b>51</b>	<b>6*</b>	<b>13</b>	<b>5*</b>	<b>49</b>	<b>21*</b>	<b>75</b>	<b>10*</b>	<b>20</b>	<b>9*</b>	<b>145</b>	<b>14*</b>	<b>13</b>	<b>9*</b>	<b>96</b>	<b>9*</b>	<b>115*</b>
		18%		19%		25%		26%		26%		36%		36%		35%		48%		27%		53%	30%

Source: author's compilation, derived from approved CONPES documents

**Table 2 – IO-knowledge citations in legislative projects (2013-2018)**

IO	Citations per year in legislative projects							Leg. Projects w/ citation
							Totals (per IO)	
<b>World Bank</b>	8	5	46	13	23	0	<b>95</b>	<b>39</b>
<b>FAO</b>	7	28	21	57	57	14	<b>184</b>	<b>37</b>
<b>IPCC</b>	0	0	6	12	12	0	<b>30</b>	<b>7</b>
<b>OECD</b>	17	57	157	98	135	2	<b>466</b>	<b>71</b>
<b>IOM</b>	0	0	1	0	0	0	<b>1</b>	<b>1</b>
<b>ILO</b>	13	39	40	32	120	6	<b>250</b>	<b>73</b>
<b>WHO</b>	33	32	24	36	58	1	<b>184</b>	<b>54</b>
<b>UNEP</b>	5	0	2	16	2	0	<b>25</b>	<b>8</b>
<b>ITU</b>	2	0	6	0	1	0	<b>9</b>	<b>4</b>
<b>UNESCO</b>	19	6	32	60	32	16	<b>165</b>	<b>63</b>
<b>Totals (per year)</b>	<b>104</b>	<b>167</b>	<b>335</b>	<b>324</b>	<b>440</b>	<b>39</b>	<b>1409</b>	<b>260*</b>
								28,32%

Source: author's compilation, derived from legislative projects archived by the Senate of Colombia

\*Adjusted for co-occurrence



## **6. An overview of the health argument for sin taxes**

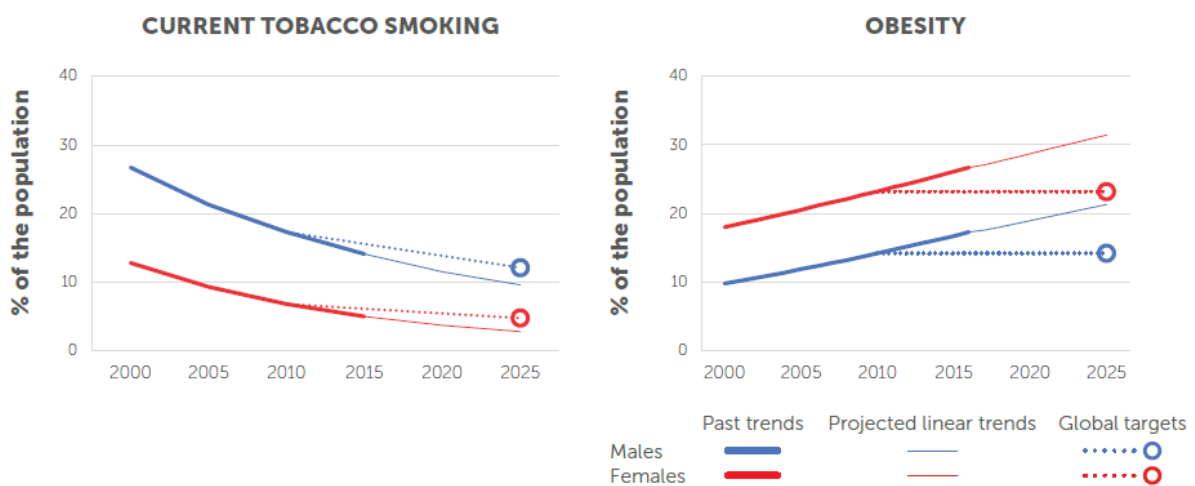
The next three sections address the empirical cases of concern to this study. Section 6 provides a background about the health grounds for the analyzed policy measures and introduces the body of evidence available to the policy makers at the time. Section 7 elaborates on the initial puzzle, by tracing the policy making process for each of the two measures and identifying differences in WHO-knowledge utilization according to the typology presented in Section 2.2. Subsequently, section 8 lays out the explanatory picture for the differences described, by looking into the three sets of circumstances listed in section 3.

The epidemiological situation in Colombia that underlies the two tax measures in question is characterized by two opposing trends (see Figure 2). On the one hand, the figures of prevalence of tobacco smoking are amongst the lowest in the region and the world. Estimates by WHO indicated that in the year 2016, 9.1% of the Colombian population aged 15 and older smoked, a figure well below the average of the Americas (16.9%) and the world (19.9%) (World Health Organization, 2018b). In fact, a 2015 report by WHO showed a continuous decline since 2000 and further asserted that Colombia was on track to achieving the global target of 30% reduction in smoking rates by 2025 (World Health Organization, 2015).

On the other hand, according to the National Survey of the Nutritional Situation – conducted every 5 years across the Colombian territory – the rates of overweight and obesity have steadily increased since 2005 (Ministry of Health of Colombia, 2015a). In 2015, 37.8% of the adult population was estimated to be overweight and 18.7% to be obese. Together, they amount to a total of 56.5% of the population with some sort of excess weight, against a world average of 38.4% for the same year (World Health Organization, 2017). Data from 2010 indicated that the leading risk factor – according to its contribution to the overall burden of disease – was dietary risks (Institute for Health Metrics and Evaluation, 2010). High body-mass index ranked third and smoking, fourth. A meta-study by Malik et al. (2006) found that

available evidence suggested a strong link between the consumption of SSBs and weight gain and obesity. A paper published by the Ministry of Health (2016) in support of the tax measure further claimed that this is due to the low satiety generated by the consumption of sugary drinks and their lack of nutritional value. The same report stated that 81.2% of the population frequently consumed sugary drinks, and that 22.1% did so on a daily basis (Ministry of Health of Colombia, 2016).

**Figure 2 – Selected adult risk factors trends**



Source: World Health Organization (2018a, p. 64)

Based on accumulated evidence, WHO recommends tax measures to reduce demand for both categories of products, sparing future public health spending necessary to treat preventable noncommunicable diseases associated to their consumption. In the case of tobacco, WHO recommends excise tax levels that represent at least 70% of retail prices (World Health Organization, 2010).<sup>11</sup> Conversely, for SSBs, the WHO report *Fiscal policies for Diet and Prevention of Noncommunicable Diseases (NCDs)*, presents the tax recommendation as follows: “The evidence for meaningful health effects is strongest for taxes on sugar-sweetened

<sup>11</sup> Prior to the 2016 tax reform, the tax structure for tobacco products in Colombia exercised a fiscal pressure of around 50% (Commission of Experts on Tax Equity and Competitiveness, 2015).

*beverages, with suggestions that SSB prices would need to be raised by 20%, or more” (World Health Organization, 2016b, p. 24).*

## **7. The progression of knowledge utilization in the 2016 tax reform**

The tobacco tax increase and the SSBs tax share important milestones and defining instances as part of a common legislative package. These procedural commonalities begin in December 2014, when a partial tax reform was adopted, including an article that called for the convening of a Commission of Experts on Tax Equity and Competitiveness, who were to produce a report to the Ministry of Finance with recommendations for changes to the tax system with a view to reduce evasion (Article 44, Law 1739 of 2014). This report, issued by the end of 2015 would be the basis for the proposal of a structural tax reform that the executive power, represented by the Ministry of Finance, would advance for the consideration of Congress, who would ultimately debate it and pass it as law. The report of the Committee, the proposal of the Executive (Legislative project 163/16) and the law adopted at the end of 2016 articulating the structural tax reform constitute three key instances for both measures herein analyzed. Notwithstanding, their policy making processes still bear important differences, especially as it relates to WHO knowledge utilization. They are therefore traced separately in the following subsections.

### **7.1. Tobacco tax and instrumental use**

*Agenda setting.* An increase in the specific component of the tobacco tax formally reached the legislative agenda when it was incorporated into the proposal for a structural tax reform, tabled in Congress by the Ministry of Finance on 20 October 2016 (legislative project

No. 163/16). Yet the agenda setting stage for this particular strand of tobacco control was especially protracted.

Early stages of tobacco control reaching policy making fora were spread through the second half of the 20<sup>th</sup> century, in what was largely a paradigmatic shift (most closely related to conceptual use of knowledge). This shift meant going from the 1954 claim that “*the products we make are not injurious to health*” – published by United States (USA) tobacco companies in a pamphlet on major newspapers across the USA – to a strong epidemiological case on the negative public health effects of tobacco consumption, which fed into and was formalized by the Resolutions adopted by the World Health Assembly since 1970 (Yach, 2014). By the end of the century, the robust public health case was coupled with an economic validation of tobacco control policies by the World Bank 1999 report titled “*Curbing the Epidemic: Governments and the Economics of Tobacco Control*” and a growing awareness of the need for scientific evidence on the impact of tobacco control measures (World Health Organization, 2000).

Colombia was not foreign to these international developments. In 1995, as part of a tax reform (Law 223 of 1995) a 55% tax on tobacco products (applied uniformly to both cigarettes and other forms of manufactured tobacco) was introduced, with the intent to curb their consumption – which was upheld by the Colombian Constitutional Court (1997). This precedent meant that over the course of the following 15 years, the tobacco component was part of the legislative agenda on tax reform, being altered in 2000 (Law 633 of 2000) to remove value-added tax (VAT) exemptions on imported tobacco. It was revisited again in 2006 (Law 1111 of 2006), moving from an *ad-valorem* percentage to a specific tax on two separate price brackets of cigarettes, and finally in 2010 (Law 1393 of 2010) to correct market distortion and introduce a mixed tax scheme, with both an *ad-valorem* and a specific component to the tax.

Moreover, Colombia adhered to the Framework Convention of Tobacco Control (FCTC) in 2008, after a process that started in 2006 with the ratification of the international instrument. Notably, on the basis of Article 6 of the FCTC, party States “*recognize that price and tax measures are an effective and important means of reducing tobacco consumption by various segments of the population, in particular young persons*” and undertake to implement (in accordance to their own legislatures and procedures) “*tax policies and, where appropriate, price policies, on tobacco products so as to contribute to the health objectives aimed at reducing tobacco consumption*”.

Furthermore, in 2009 Congress adopted the Law for the Prevention of the Health Damage on Minors and Non-Smoking Populations, and on Policies for the Prevention of Tobacco Consumption and Smoking Cessation (Law 1335 of 2009). The legislative project that eventually became law, references studies and data compiled by WHO on tobacco consumption and its effects and recalls the recognition of tax measures enshrined in the FCTC (Congress Journal 434/2007). Similarly, the National Health Plan for the period 2012-2021 published in 2013 by the Ministry of Health foreshadows plans for an increase of the order of 100% of the tax on tobacco products pegged to inflation and gross domestic product by 2021.

In December 2015, the Commission of Experts on Tax Equity and Competitiveness (2015) presented its final report to the Ministry of Finance, with the explicit recommendation of increasing the tax on tobacco based on WHO evidence and international standards, which bore a strong indication that the measure would be included on the proposed tax reform. But even by then, the tobacco tax had escalated slowly but decisively in the political and legislative agendas, punctuated by instances of instrumental use of the knowledge generated by WHO.

*Policy formulation and decision making.* The Ministry of Finance’s tax reform proposal to Congress marks the end of the agenda setting stage, unequivocally forwarding the issue for congressional discussion. It also constitutes an important early milestone in terms of policy

formulation. It predictably drew on the recommendation by the Commission of Experts and additionally presented a public health case for the measure on the basis of WHO evidence and recommendations indicating that “the increase in tobacco taxes is the most effective measure to reduce tobacco consumption” (Legislative project 163/16, p. 184).

In the course of the ensuing discussions, both in terms of public fora and congressional debate, the core argument of the cited WHO-generated knowledge was not directly challenged. In fact, the dissenting voices agreed with the fundamental conclusion that such measure disincentivized consumption, instead arguing about the economic consequences of that given effect on illegal trade of tobacco products and reduced income of tobacco producers.<sup>12</sup> Whereas there were certain calls to remove completely the measure from the structural tax reforms on those grounds (Congress Journal 1090/2016, p.3; Congress Journal 1156/2016, p. 16), most of the discussion concentrated on pacing the increase of the specific component of the tax, staggering it through one additional year compared to the initial proposal by the Ministry of Finance (Congress Journal 1090/2016, p. 14), but still resulting in a substantial increase of the tax. This timing compromise was agreed for the final text that was put to the vote of Congress. The tax increase was enacted once the bill became law, maintaining the alignment with the supporting WHO evidence. Thus, in the case of the tobacco tax increase, the policy process shows traces of instrumental use along the legislative procedure, preceded by a protracted period of conceptual use.

## **7.2. Tax on Sugar-Sweetened Beverages and substantiating use**

*Agenda setting.* Unlike the case of tobacco, the emergence of the tax on SSBs in the political and legislative agendas is a recent and highly concentrated development. Although the

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<sup>12</sup> Incidentally, such claims were based on data facilitated by tobacco manufacturing companies (Congress Journal 1164/2016, p. 54) raising questions on conflict of interest.

public health argument for taxation on SSBs had been around for a long time (Jou & Techakehakij, 2012), it was only in 2013 that the issue gained traction in Latin America, as Mexico moved to adopt tax legislation in this direction (Donaldson, 2015). Despite being floated around in the context of the Colombian tax reform at the end of 2014, that policy making process did not address this available option in any substantive way.

Instead, the inflexion point came in July 2015 when the Ministry of Health sent a letter to the Commission of Experts on Tax Equity and Competitiveness. In it, the Minister presented three proposals for the experts' consideration, that had the potential to increase revenue and contribute to the sustainability of the health system. Chief among them was the proposal for “new taxes on sugary drinks, as a measure to reduce the burden of noncommunicable diseases and with it the costs borne by the health system” (Ministry of Health of Colombia, 2015b, p. 1). According to the letter, the estimated yield of such measure was COP 1,890 billion (~ EUR 593 million). As it reached the press, the proposal commanded multiple reactions, but the Minister of Finance was quick to curb its entry into the political agenda, noting that the Ministry would evaluate only those recommendations presented by the Commission of Experts in their final report.

Months later, when the aforementioned report was issued, it provided an inconclusive verdict on the measure, noting only the importance of following closely the experience of other countries as they implemented the tax (Commission of Experts on Tax Equity and Competitiveness, 2015). The measure would only reach the legislative agenda in a definitive manner in October 2016, when it was included in the proposal presented to Congress by the Ministry of Finance. A clear instance of instrumental use of knowledge, the argument for its inclusion cited WHO's guidelines on sugar intake and concluded that “with the new national tax on the consumption of sugary drinks, Colombia embraces WHO's recommendation to levy

taxes that lead to an increase of close to 20% of the final price of these products” (Legislative project 163/16, p. 182).

*Policy formulation and decision making.* Upon the presentation of the proposal, which constituted both a milestone in agenda-setting and policy formulation, the public and legislative debates were contentious and salient. Most relevant to the present study, unlike the case of tobacco where the underlying public health argument was generally uncontested, in the case of the SSBs, most interventions against the measure undermined the evidence-base upon which it was cemented, challenging its benefits for public-health and its linkage with obesity reduction and associated diseases. Such arguments were advanced in the regional public fora organized in the cities of Cali<sup>13</sup> and Bogotá<sup>14</sup>, with a range of stakeholders, as well as in the congressional sessions held on 21<sup>15</sup> and 22 November 2016.<sup>16</sup>

Equally noteworthy were those contributions to the debate that used WHO-generated evidence against the measure, in what can be described as substantiating use of knowledge. During the congressional debate that took place on 22 November 2016, then Senator Iván Duque, who opposed the tax, responded to the presentation made by the Minister of Health in the following terms:

“Let us look at the evidence, Minister. The World Health Organization and the Pan American Health Organization have indicated all things that have a bearing on obesity in the country. And the main trigger found by both organizations is sedentarism. [...] Those same organizations even suggest that in order to address the phenomenon, it is necessary to subsidize [fruits and vegetables] to promote their consumption”

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<sup>13</sup> “There is no evidence that it is an effective measure against obesity or for the reduction of diseases associated with the consumption of these beverages”(Congress Journal 1090/2016, p. 2)

<sup>14</sup> “The international evidence does not demonstrate an improvement in public health” (Congress Journal 1090/2016, p. 5)

<sup>15</sup> “It does not guarantee in itself a reduction in the rate of obesity” (Congress Journal 1090/2016, p. 10)

<sup>16</sup> “The international evidence does not support the establishment of this tax” (Congress Journal 1090/2016, p. 6)



A similar assertion was made months before by Miguel Fernando Escobar, CEO of Postobón, one of the main soft drink manufacturers in Colombia, in an interview for *El Colombiano* periodical: “What is wrong are the lifestyles, as Colombia, according to the World Health Organization (WHO), has the dishonorable second place as the most sedentary society in the world” (Ortiz Castaño, 2016).

After the 22 November debate in Congress, it was clear that the proposal faced opposition by the majority of legislators and it was thus removed from later iterations of the legislative project and, per transition, from the outcome legislation. In terms of WHO-generated knowledge utilization, the process showed early signs of instrumental use, which were later countered by instances of substantiating use and repeated challenges to the evidence-base.

## **8. Intervening circumstances**

### **8.1. Issue-specific circumstances**

#### *Saliency and issue maturity*

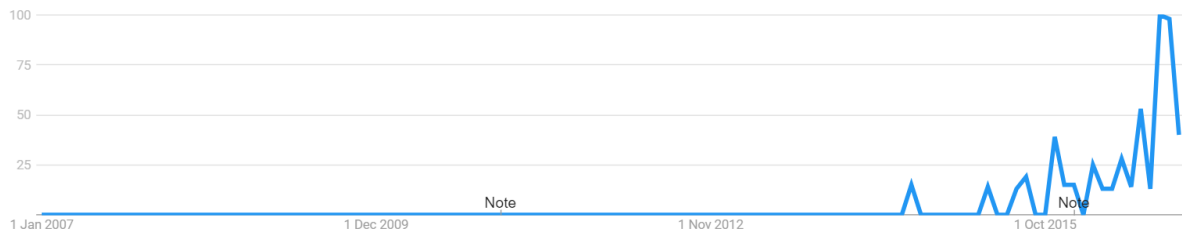
As aforementioned, one of the differentiating circumstances of the legislative course of the two measures was the level of public attention that each of the measures commanded. Graphs 1 and 2 are a reflection of the indicator “interest over time”,<sup>17</sup> based on the Google search traffic for the terms “Tax on sugary drinks” and “Tax on Tobacco” along the 10-year period spanning from 01/01/2007 to 31/12/2016, in Colombia. A simple comparison of these two lines, shows how for the case of SSBs, interest peaked in the period when the legislative

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<sup>17</sup> “Numbers represent search interest relative to the highest point on the chart for the given region and time. A value of 100 is the peak popularity for the term.” Explanation provided by the Google trend graph generator.

proposal was tabled, whereas by that time the subject of tobacco taxes had been around and was largely normalized.

**Graph 1: Interest over time for “Tax on sugary drinks”**



*Source: Google trends, consulted on 6 December 2018*

**Graph 2: Interest over time for “Tax on Tobacco”**



*Source: Google trends, consulted on 6 December 2018*

An inspection of the legislative process is similarly telling. After the legislative project was submitted in October 2016, the subject of the tax on SSBs was addressed by three separate public fora organized by Congress (held in Cartagena, Cali and Bogota), a public audience initiated by Senator Jorge Robledo on 10 November 2016, and formally debated during the Congress sessions of 21 and 22 November. The tobacco tax increase was debated more silently, reflected only in the minutes of two of the public fora, and without a dedicated session in the congressional debate (Congress Journal 1090/2016). One of the interviewees referred to the

difference as follows: “the subject of tobacco has been advancing in the discussion for more years [...] it is far more mature” (Interviewee 1, semi-structured interview, November 13, 2018).

This difference in salience is further compounded by the fact that the economic interests that had a stake in the measure on sugar-sweetened drinks are intertwined with the most important media outlets in Colombia. On the one hand, the Ardila Lulle Organization owns at the same time two of the largest sugar manufacturing complexes (Incauca S.A. and Ingenio Providencia), one of the two largest soft-drink manufacturers in the country (Postobón S.A.) and one of the two largest national broadcast networks (RCN television). The competing broadcast network (Caracol TV) is in turn owned by the Santo Domingo Group, a holding which also includes the Bavaria Brewery, a soft drink manufacturer and bottler, as well as other media outlets, including El Espectador newspaper and Bluradio.

The marked difference in salience between the two measures appears to coincide with differences in knowledge utilization, although not entirely in the direction predicted by Radaelli.<sup>18</sup>

### *Uncertainty and issue complexity*

Another differentiating circumstance for the two measures is the uncertainty in which they operate, or the perception thereof. For the case of tobacco, interviewees agreed that there is little space for doubt, stating that “it is scientifically and socially understood that there is a negative impact to the consumption of tobacco” (Interviewee 1, semi-structured interview, November 13, 2018) and that “[...] there is more consensus to – let’s say – put a couple more

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<sup>18</sup> Although Radaelli generally associates salience with a political - rather than an epistemic – logic of policy making, he predicts international expertise to operate in a high salience scenario as well (Radaelli, 1999).

Euros [...] to the price of a pack of cigarettes” (Interviewee 3, semi-structured interview, November 20, 2018). Indeed such little uncertainty reported by interviewees is reflected in the fact that throughout the policy process analyzed, as described above, no doubt was cast on the public health aspect of the measure or its empirical and cognitive grounds.

The opposite appears to be true in the case of sugar-sweetened drinks, where there were various claims that the available evidence was insufficient to support the measure (see footnotes 13 to 16), despite WHO recommendation being determinately in its favor (see section 6). To characterize better this reported uncertainty, two further compounding circumstances appear to be at play: recency and issue complexity.

As discussed in the previous section, there is a novelty factor to the measure with only a handful of recent experiences of actual implementation in countries. In the policy process, this limitation was noted across the board, starting with the Commission of Experts on Tax Equity and Competitiveness who asserted in their final report that “in countries that currently have the tax, [...] the implementation of the measure is too recent and there has not been enough time to evaluate its impact on the health of the population” (Commission of Experts on Tax Equity and Competitiveness, 2015, p. 187). In his intervention during the 22 November debate on the measure, Minister of Health Gárriga also conceded on the point of recency: “To say that in Mexico obesity was not reduced is a big fallacy – the tax has only been in place for two years and it was always thought that the impact would be seen in five or ten years”. Even by the time the measure was debated, WHO recognized that there were still gaps in the evidence linked to its incipient application, noting that “when more countries introduce similar measures, longitudinal research work could be one way to address this evidence gap” (World Health Organization, 2016, p. 13).

Moreover the reported uncertainty was associated with issue complexity, in that the measure targeted one factor in relation to a broader problem that is admittedly multicausal,

inviting more questions than the evidence was intending to answer. Thus, opponents systematically challenged the isolation of the measure as a policy to reduce the burden of disease associated with obesity and diabetes, by bringing to the fore other conditions that could arguably be linked to the same problems, including sedentarism and salt intake (Congress Journal 1090/2016, p. 2), and selectively using other pieces of WHO-generated evidence to magnify these factors. Similarly, other participants in the debate stressed the complexity implied by the different formats of sugary drinks and their sugar content (Congress Journal 1090/2016, p. 6), a subject where the evidence was less definitive.<sup>19</sup>

As one interviewee put it, “the tobacco dossier is black and white. [...] It cannot be compared with other unhealthy commodities. [...] Countries can make their own decisions on harmful levels [of sugar], and this is more fluid and flexible. That is where the industry has more advantage because they can play with such flexibility and with the imprecision. In legislative matters this gives some room for maneuver” (Interviewee 5, semi-structured interview, November 27, 2018).

Uncertainty as an intervening circumstance operated in this case to the disadvantage of WHO-generated evidence, which runs counter to Radaelli’s prediction. This dissonance can be explained by the fact that, different from Radaelli’s model where expertise is necessary and precedes the formation of interests, in the policy process in question uncertainty (or the reported perception thereof) about the public health impact and overall effectiveness of the measure did not impede the policy preference towards the status quo by a majority of Congress.

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<sup>19</sup> In this regard, the cited WHO’s report is ambivalent, concluding that a sugar-content-based tax can be most impactful in countries with strong tax administration, but that other countries can benefit more from a simpler tax scheme (World Health Organization, 2016).

## 8.2. Context-specific circumstances

The issue of translation of IO-generated evidence to the specific Colombian context also contributes to the explanatory landscape, as the two policy measures diverge in relation to this factor. The universality of the damaging effects of tobacco, reported by interviewees and agreed upon across the policy spectrum, makes evidence on policy alternatives for its control compiled at the international level, more readily applicable to the domestic contexts.

Furthermore, interview participants recurrently pointed out that one of the differentiating features for tobacco tax measures is the existence of an international law instrument on the subject (i.e. the FCTC). Not only does it provide the measure an institutional foundation for it to anchor, but it also formalizes the international dimension of the issue, creating a forum for the circulation of evidence, as well as the expectation for the harmonization of policies on the subject across borders. Indeed, both the final report of the Commission of Experts on Tax Equity and Competitiveness and the text of the tax reform proposal refer to the approximation to international benchmarks and the FCTC obligations as arguments in favor of the measure.

For other public health policies related to noncommunicable diseases, there is no binding instrument mediating the knowledge generated internationally and the domestic policy making processes, and in the case of taxes on SSBs there is not yet a tendency towards standardization of policies. Instead, adaptability to the national context is the desired feature, and adaptation the main task. One of the interviewees highlighted that, in some cases, Ministries of Health do not have the capacity or resources to adapt knowledge and evidence to their local experience, and therefore generic international recommendations are simply disregarded, even if their validity and relevance are acknowledged (Interviewee 5, semi-structured interview, November 27, 2018). Evidence from the policy process also points in this direction. When debating the tax proposal, then Senator Ivan Duque exhorted “*not to*

*appropriate the international evidence of cases of countries with different situations, if it is not based on a homogenous baseline for all reference countries, as a factor for increasing taxes in Colombia”*. His assertion came after highlighting Colombia’s rating on various indicators, and pointing that the relative consumption of sugary drinks (as a percentage of the total of beverages) was significantly lower than in other countries where the tax measure had been implemented.

### **8.3. Actor specific circumstances**

The characterization of the distance between the two communities of knowledge is not significantly different from one case to the other, as the policy process involved the same actors as knowledge users (i.e. the executive and the congress as policy makers) and by design, the study focuses on the same locus of knowledge production, namely the WHO.

Yet, a consensus emerged in the course of the semi-structured interviews that lends circumstantial backing to this element of the explanatory picture, which was the lack of effective outreach from IOs, specifically the WHO, and country legislatures. This current state of affairs means that the burden of translation of evidence is borne mostly by the Executive, whose role in the legislative process is positional.

One of the interviewees described it as a problem of both supply and demand. On the supply side, whereas upwards of 90% of Member States are requesting direct technical support from the WHO to translate knowledge into policy in the area of Non-Communicable Diseases, the Organization only has capacity to respond to less than a third of that demand (Interviewee 5, semi-structured interview, November 27, 2018). Nevertheless, there are also increasing protectionist attitudes of the States themselves *vis-à-vis* external recommendations and a reluctance to “being instructed”.

In the case of the increase in tobacco tax, on the grounds of the circumstances described above (i.e. low salience, low issue complexity, maturity of the debate, generalizability of knowledge and tendency towards norm standardization), there was no critical necessity for close follow-up and counsel by the knowledge producers. The opposite could be construed for the novel measure of the tax on sugar-sweetened beverage. An initial comparison with the Mexican case, where the beverage tax was approved in 2013 and implemented since 2014, shows that in that instance the country office of WHO got involved in an significant role, not only in procuring and advocating for the technical evidence that supported the proposal, but also in reaching out to the legislators and in coordinating as neutral party an intersectoral and multi-stakeholder dialogue (Pan American Health Organization, 2015). Such engagement cannot be traced in the Colombian case, where the advocacy role was limited to some statements of support conveyed late in the policy process.<sup>20</sup> Nevertheless, systematically testing this hypothesis necessitates conducting a cross country comparison, which is beyond the scope of this study.

## **9. Conclusion**

Proponents of ‘sin taxes’ are driven by a public health imperative and supported by a body of evidence, including the expertise aggregated and presented by the World Health Organization. However authoritative this knowledge may seem, its utilization is uneven in the actual policy making processes that are requisite for the enactment of these tax measures. A process-wide view at the proposal to increase taxes on tobacco and the proposal to enact taxes on SSBs in the context of Colombia’s 2016 comprehensive tax reform illustrates such

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<sup>20</sup> Two statements of support were issued by WHO: the first one was a joint press release with the United Nations International Children's Emergency Fund’s country representation and was dated 11 November 2016 (UNICEF, 2016); the second one, signed by WHO’s Regional Director Carissa Etienne and addressing the presidents of both chambers of Congress was dated 8 December – after the proposal had been removed from the working draft (Pan American Health Organization, 2016).



differences. Whereas the process for the tobacco measure showed traces of instrumental use along the legislative procedure – preceded by a protracted period of conceptual use – the policy process for the tax on SSBs saw instances of substantiating use and repeated challenges to the evidence-base.

The literature on knowledge utilization in policy processes posits several circumstances in which the use of expertise may vary. While there are marked differences in terms of *salience* and *uncertainty* for the tobacco intervention and the proposed measure for the SSBs, they appear to have effects contrary to those that are predicted by theory, with evidence thriving in a scenario of low salience and low uncertainty. In the cases analyzed, *uncertainty* did not promote the epistemic dimension to prevail over politics, as with instances of instrumental use of knowledge. The opposite was in fact true, with pre-set political proclivities dictating the use of knowledge in a substantiating manner. The difference between the empirics and Radaelli's theoretical expectations is the necessity of knowledge for the formation of political positions, which did not apply for the cases studied. Similarly, *salience* as an intervening circumstance was further mediated in the case of SSBs by the fact that one of the main interest groups (SSBs industry) is closely linked by means of ownership with media outlets. Increased public attention, therefore, did not occur in neutral fashion, which may explain divergence with the theory.

Concordance between the evidence base and the local *context* also appear to be influential, as seen by universality and policy convergence favoring evidence on tobacco taxation. How knowledge producers – in this case, the World Health Organization – bridge the *gap with knowledge users* is another intervening circumstance that may explain the differences in knowledge utilization. Nonetheless, an actor-based analysis and comparative studies with other countries are necessary to better understand this last mechanism. Such an approach would also be instrumental to explore alternative actor-centered explanations such as the agency of

different epistemic communities for each policy issue, and their effectiveness in advocating for their preferred policy positions.

The present research worked under the assumption, itself informed by the literature on the subject, that the dynamics of expertise are intrinsically linked to the dynamics of interests, and that the notion of independent variability is misguided. Therefore, the focus has been on intervening circumstances and how they relate to knowledge utilization, with the tacit understanding that they also relate to and affect interest mobilization. Thus, another thread for further research would be the inquiry about the same intervening circumstances but with a focus on their effect on lobbying action and interest mobilization.

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