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The media playbook for food taxes: an analysis of UK print and online news media coverage of food and non-alcoholic beverage tax debates 2017-2023

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A B S T R A C T

Analysis of media coverage of food tax debates is limited, with most focusing on taxation of sugar sweetened beverages (SSBs). This study explored UK media coverage of food tax debates, extending beyond SSBs to other food products. We investigated trends in print and online news media coverage and how the UK media presented anti- and pro-tax arguments. A mixed-methods content analysis of eight UK news publishers between 2017 and 2023 was undertaken. Articles (n = 369) were coded to identify publishers, food product types, and tax types. Coverage was mapped by date, by food product, and by publisher. The article sample was refined to exclude coverage related to the UK Soft Drinks Industry Levy, and remaining articles were analysed for argument types and uses around other food tax debates such as meat, sugar and salt.

The results showed that the media respond to triggering events and reproduce arguments from key stakeholders such as industry, policymakers, and prominent researchers. Similar arguments were consistently used across all publishers, regardless of food product. Pro-tax arguments tended to reinforce the evidence for negative health impacts while anti-tax arguments questioned the need for and efficacy of intervention. This can be understood as a ‘media playbook’ of food tax arguments. To the best of our knowledge, this is the first study to examine media coverage of food taxes across food products. It develops work exploring the media's impact on food tax debates and informs food policymakers about the acceptability of food taxes and recommended strategies for media engagement.

1. Introduction

Poor nutrition is a public health concern, with non-communicable diseases (NCDs) accounting for 74% of all deaths globally (WHO, 2025). Fiscal interventions targeting unhealthy food and non-alcoholic beverages (‘food taxes’ hereafter) have been increasingly adopted into national policy, with over 119 countries implementing them to combat obesity and other diet-related negative health outcomes based on strong and growing evidence (Charteris et al., 2025; Vigo, Lauer, Sassi, & Soucat, 2023; World Bank Group, 2023). Despite their potential, food taxes to address poor diet outcomes are still a source of controversy in the UK. This controversy has been reported on and amplified by the media, which in turn can impact public and political perceptions of food taxes. Previous literature demonstrates that media coverage of these food policy debates is influenced by editorial perspectives (Buckton et al., 2018).

A review of the literature suggested that most existing media analyses of food taxes: 1) focused on sugar-sweetened beverages (SSBs) (e.g. Niederdeppe et al., 2013), 2) analysed print and online news media rather than social media or other media sources (i.e. TV, radio, blogs, etc.), and 3) identified similar proponent and opposition argument types across different countries and food products (Bonifant Cisneros et al., 2023). Studies were published between 2013 and 2023 and were mostly carried out in the US and the UK (e.g. Cicchini et al., 2022).

The media play a significant and powerful role in influencing public and policy discourse and perception, known in media and policy

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literature as 'agenda setting' (McCombs & Shaw, 1972). By discussing a topic at a particular time, through particular editorial slants, or selectively emphasising or downplaying different aspects, the media can present biased pictures of reality. On the other hand, by selectively deciding what gets reported and when, the media influence which topics the public perceive as important or noteworthy. Consequently, media coverage can affect public acceptability of a policy, depending on how and when it is reported (Caraher et al., 2023).

Within the UK, the Soft Drinks Industry Levy (SDIL) came into effect in April 2018 and was widely covered by the media. The levy aimed to reduce obesity and other diet-related ill-health outcomes by targeting soft drink manufacturers and encouraging them to reformulate their products or reduce portion sizes (HM Revenue & Customs, 2016). Since SDIL's implementation, food tax debates have remained important in public discourse and policy discussions, exemplified by Henry Dimbleby's 2020-2021 National Food Strategy report and current discussions about the Labour Government's 'Good Food Cycle' White Paper. In November 2025, it was announced that the Labour Government would extend SDIL to include sugary milk-based drinks and lower the sugar threshold for all drinks from 5g to 4.5g per 100 ml (HM Revenue & Customs et al., 2025).

This paper aims to investigate how the media present arguments and create a discourse around food tax proposals by analysing print and online news media coverage of food tax debates in the UK. This analysis extends beyond sugar sweetened beverages (SSBs) to other food products, such as meat, sugar and salt, and other non-alcoholic beverage types. We investigated:

RQ1: What are the main trends for UK print and online news media coverage of food tax debates over time, by food product, and by publisher?
RQ2: What types of arguments are used by the media for and against food taxes, especially non-SDIL taxes?
RQ3: How are these argument types used by the media overall, and how does their usage change across different publishers and different food tax proposals?
RQ4: What discursive patterns are created in media discourse with these argument types?

2. Methods

We conducted a content analysis of print and online media coverage of eight media publishers. Selection criteria were based on Buckton et al.'s (2019) methods, including circulation figures and prominence in the UK (see Table 1). Based on the work of Wring and Deacon (2019) and Bayram (2013), publishers were categorised as either left-leaning (liberal) or right-leaning (conservative) for analysis (Table 1). Articles were manually coded in Microsoft Excel to identify publishers, food product types, and tax types. Trends in publication peaks and troughs were plotted against a timeline of events. The sample of articles was then refined to exclude articles related to the Soft Drinks Industry Levy (SDIL), because media arguments, frames, and stakeholder representation of SDIL have already been explored by existing literature (Penney et al., 2023). We excluded Sunday versions of the main publications (e.g. Observer or Mail on Sunday) because they were not accessible on all databases. Social media was also excluded because we were focused on *news* media sources published by large and influential media organisations (following Buckton et al., 's 2019 criteria) rather than individual posts or views.

Table 1
Included publisher list, with circulation and political slant.

Print media publisher	Digital media publisher	Circulation	Political slant
The Guardian[a]	N/A	105,134	Left
The Independent[a]	N/A	N/A	Left
The Times	thetimes.co.uk	365,880	Right
The Daily Mail	MailOnline	715,797	Right
The Daily Express	Express Online	102,884	Right
The Sun	thesun.co.uk	1,210,915	Right
The Daily Mirror	mirror.co.uk	173,981	Left
The Daily Record	dailyrecord.co.uk	38,998	Left

[a] Publishers that could not be separated by print and digital mediums due to database search restrictions.
Source: Authors informed by Press Gazette (2026) and Wring and Deacon (2019).

2.1. Search procedure

The authors completed systematic searches of two media databases: LexisNexis and Factiva. Searches were conducted using filters for geographic region (UK), publisher (Table 1), language (English only), content type (newspaper), and time period (1 Jan 2017 to 31 May 2023). This period was chosen to capture the debates surrounding the adoption and implementation of SDIL in 2018 and related food tax debates emerging around the National Food Strategy reports (2020, 2021) and the Johnson administration's Government Food Strategy (2022) A list of keywords was developed to capture the concepts of 'tax', 'food' and 'non-alcoholic beverages' and drafted into two search strings (available on FigShare).

2.2. Data sample

A total of 1700 newspaper articles were identified through the search engines. Manifest data that consisted of date, headline, author, publisher, type of publication (print or online), wordcount, and section was extracted for all articles and compiled into a Microsoft Excel spreadsheet document. We began by removing all duplicates (n = 285), leaving us a sample of 1415 articles. Of these, we reviewed titles to identify those articles covering food or beverage taxes in the UK. We also reviewed type of publication and word count to identify online versions. Articles with the longest word counts were retained in cases where multiple versions existed (Buckton et al., 2019). Based on these criteria, we excluded 1046 articles, resulting in a final sample size of 369 articles for analysis (Fig. 1).

2.3. Data analysis

The quantitative analysis involved producing descriptive statistics for the full sample of articles (n = 369) to answer the first research question and identify coverage trends over time, by food product, and by publisher. To answer questions 2-4, we excluded any articles which related only to SDIL, then conducted a qualitative thematic analysis exploring proponent and opposition arguments around food taxes (n = 233). Data visualisations were made using Microsoft Excel.

A sub-sample of the non-SDIL articles (10%) was individually coded by three researchers to develop a thematic coding framework, using reflexive thematic analysis methods (Braun & Clarke, 2006). Identified themes were compared, discussed, and revised by lead researchers until agreement was reached for all codes. Then, the full sample of non-SDIL articles (n = 233) was thoroughly read and manually coded by two researchers through an iterative process using Microsoft Excel. The identified argument codes were discussed until the full sample was analysed and final themes were agreed.

3. Results

Results from both the quantitative and qualitative analysis are presented, organised by our four research questions.

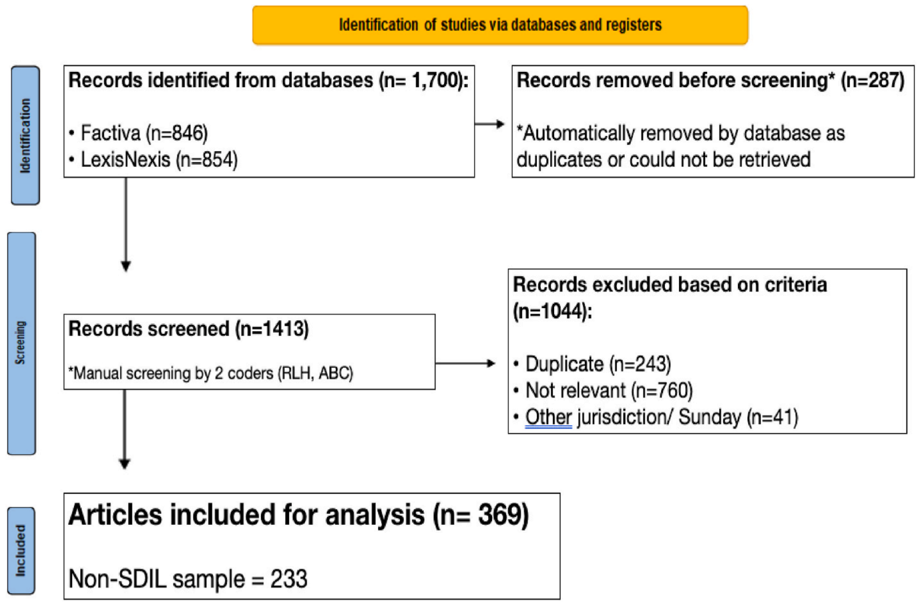

Fig. 1. PRISMA diagram for article selection.
Source: Authors

3.1. What are the main trends for UK media coverage of food tax debates over time, by food product, and by publisher?

3.1.1. Coverage over time (2017-2023)

For the period of January 2017 to May 2023, there were two peaks in coverage (Fig. 2), with ~50 articles published for each. The first peak, in April 2018, was mainly in response to the implementation of SDIL. The second, in July 2021, was largely in response to the publication of the second part of Henry Dimbleby's National Food Strategy (NFS): The Plan, an analysis of the UK food system commissioned by the government to inform the development of a Government Food Strategy (NFS, 2021). Two smaller peaks coincided with the publication of an Oxford study (Springmann et al., 2018) about a meat tax and its resulting debate (n = 13), and Boris Johnson's 'sin tax' speech during his 2019 campaign for Prime Minister (n = 23) (Fig. 2). The most extreme difference in coverage occurred in 2021, which had the lowest coverage of one or less articles for six months and one of the highest peaks in coverage in July. Coverage in 2022 was also low: six months of this year had one or fewer articles published on UK food taxes.

3.1.2. Coverage trends by food product

Media coverage of tax options for different food products also changed over time and seemingly in relation to key events. Eight food product categories were identified in the sample of articles, including: meat, sugar in beverages, sugar in food, salt, calories, fat, junk or unhealthy food, and other. Sugar in beverages was the most common food product tax discussed in the media from 2017 to 2019. There was also some discussion of taxing 'junk' or unhealthy food and an increase in discussion about meat from November 2018 to January 2019. In February 2019, the Transport for London 'junk food advertising ban' came into effect, which accounts for some of the discussion around junk or unhealthy food that year (Thompson et al., 2021). In 2021, there was a clear shift in the type of food products discussed for taxes, in response to the publication of the NFS (2021). Beginning in July 2021, there was a large rise in discussion of 'junk' or unhealthy food in the media. This category was used for articles which discussed more than one food product type; in this case, the articles discussed tax options for both sugar and salt in response to the NFS proposal for a sugar-and-salt reformulation tax (NFS, 2021).

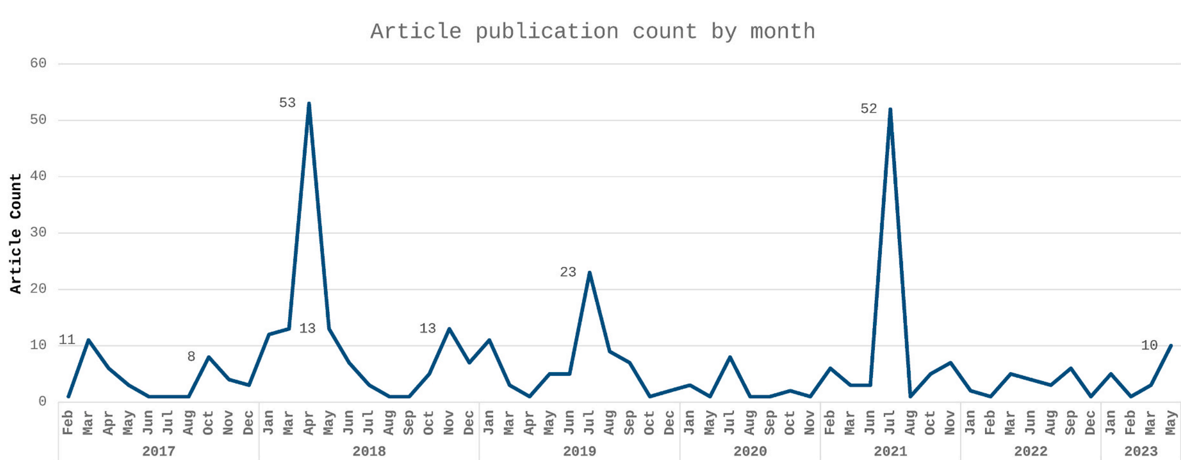

Fig. 2. Articles published by month.
Source: Authors

3.1.3. Coverage trends by publisher

Media coverage of food taxes rose across all publishers in 2018 and 2021 and lowered in 2020 and 2022. The Sun and thesun.co.uk had the most coverage of food tax debates following implementation of SDIL in April 2018, with 45 articles published. This figure was also the highest number of articles by any publisher in one year and likely relates to their 'Hands Off Our Grub' campaign in response to SDIL (Table 2).

Left-leaning publishers tended to have less coverage overall of food tax debates than right-leaning publishers (Table 2). This trend was reflected by publication volume: the right-leaning Daily Mail/Mail Online had the highest coverage of food tax debates overall (25%), while the left-leaning media outlet Daily Record/dailyrecord.co.uk had the least (less than 2%).

3.2. What types of arguments are used by the media for and against food taxes, especially non-SDIL taxes?

We identified a total of 34 argument types used by the media for and against tax proposals for unhealthy food products beyond SSBs (e.g. excluding SDIL): 15 proponent and 19 opposition (Table 3). Examples of non-SDIL tax proposals include: an extension of SDIL (inclusion of a different food product, raising/lowering of threshold, raising/lowering of rate), or a separate tax on a different food product (e.g. meat, sugar-and-salt, calories, etc.).

We organised these argument types into seven themes (three proponent, four opposition), along with example quotes (Table 3). We found that proponent and opposition arguments focused on the same topics but took opposite stances. Common topics included effectiveness of the proposed tax, available evidence, popularity of the proposal and impacts on poor or vulnerable populations.

More examples of proponent arguments were found than opposition arguments (658 to 547), even though there were more *types* of opposition arguments identified (19 to 15). This suggests that the more limited number of proponent argument types were repeated in articles more frequently than more varied opposition argument types. This could be for multiple reasons: e.g. to avoid accusations of bias and provide due say to opposing side(s), or to better refute proponent arguments (in the case of editorial slant).

The majority of proponent argument types related to evidence which supports the tax proposal, with additional themes around supporting positive change, and balancing power for the public good. By comparison, opposition argument types followed multiple themes, but tended to focus on questioning different elements of the tax. These arguments included: consequences of the tax, credibility of the tax and/or tax advocates, evidence for the tax and its reliability, and implementation of the tax in terms of popularity, practicality, and legality (Table 3).

3.3. How are argument types for non-SDIL taxes used by the media overall, and how does their usage change across different publishers and political slants, and different food tax proposals?

3.3.1. Trends in overall argument use by the media

The most common argument type in this data sample overall was 'Food product causes negative health outcomes'. For example, an article from The MailOnline introduced one new food tax proposal: "Obesity is soaring and some experts believe raising prices of sweets and chocolate is one of the best ways to tackle the problem" (Foster, 2 Jun. 2017). This argument type was commonly used by both oppositional and propositional articles in this sample, and oppositional arguments tended not to refute that obesity was a problem or that unhealthy food products were a cause. Instead, they questioned the different elements of the tax or raised other issues. In the MailOnline article above, tax opponents questioned short-term consequences of the tax proposal, the credibility and authority of its proponents, and the practicality of implementing it, but did not deny that sweets cause negative health outcomes. For example, one opposition argument was: "Doctors are really overstepping themselves and becoming incorrigible busybodies. It is not their job to control the economy or the price of goods. They should concentrate on making sick people well, rather than meddling with the pricing of products of which they disapprove" (Foster, 2 Jun. 2017).

An article by thetimes.co.uk demonstrated how tax opponents agree with the argument that unhealthy food products cause negative health outcomes. The article reports: "… the Food and Drink Federation insisted the industry was making progress on sugar and salt, saying, 'There is no evidence that additional food taxes can change consumer behaviours over the long-term. Food and drink companies should focus efforts where they can have the maximum impact, instead of managing the impact of wrong-headed legislation" (Smyth, 21 Dec. 2018). This is another example of a tax opponent questioning the effectiveness of a tax or a rate increase but not denying the underlying argument that unhealthy food causes obesity. These types of opposition arguments shift the discourse around food taxes from the starting point of 'Food product causes negative health outcomes' and a possible policy solution (in this case a sugar-and-salt levy) to questioning the viability of that policy solution. For example: the role of government (i.e. "wrong-headed legislation"), the seriousness of the problem (i.e. progress is already being made) and possible negative consequences of action (i.e. industry "managing impact" rather than "focus [ing] efforts where they can have maximum impact").

The five most common opposition argument types found were: 1) tax is regressive, i.e. harms the vulnerable and poor; 2) tax is a nanny-state act/health is an individual choice; 3) tax will harm consumers; 4) alternative measures should be taken instead of the tax; and 5) tax is unpopular. These arguments support the idea that opposition discourse focuses on shifting conversation away from evidence of negative consequences of unhealthy food products toward questions about policy action, including possible negative consequences of fiscal intervention, the role of government, the credibility of tax advocates, necessity for fiscal intervention, and practical limitations of implementing a food tax.

The five most common proponent arguments (after 'food product causes negative health outcomes') found were: 1) tax is an incentive for industry to reformulate; 2) tax should be extended; 3) government has a responsibility to act; 4) evidence supports tax; and 5) tax will encourage healthier choices. These arguments suggest that proponent discourse builds on the starting point that unhealthy food products cause negative health outcomes with claims that evidence supports the case for fiscal

Table 2
Publisher article count by year.

Publishers	Political Slant	2017	2018	2019	2020	2021	2022	2023	Total
Daily Mail/MailOnline	Right	9	28	21	3	21	4	8	94
The Sun/thesun.co.uk	Right	4	45	9	4	16	1	0	79
The Times/thetimes.co.uk	Right	5	15	8	3	9	7	5	52
The Daily Express/Express Online	Right	3	17	8	1	10	3	3	45
The Guardian	Left	11	9	12	2	4	3	1	42
The Daily Mirror/mirror.co.uk	Left	5	10	3	2	8	3	2	33
The Independent	Left	1	3	4	2	8	0	0	18
The Daily Record/dailyrecord.co.uk	Left	1	1	2	0	1	1	0	6
TOTAL		39	128	67	17	77	22	19	369

Source: Authors

Table 3
Food tax arguments by theme.

Argument Theme	Quotes	Argument type
(Evidence shows) Food product causes negative health outcomes		
Evidence supports tax	"Information campaigners and initiatives from voluntary organisations ranging from Greenpeace to Paul and Linda McCartney's Meat Free Monday have succeeded in convincing some people to review their meat consumption. So it can be done." (Farlie, The Guardian, 21 Apr 2017)	Tax should be extended (because it is effective)
		Evidence supports tax
		Food product should be treated like tobacco/ alcohol
Tax will support (long-term) positive change	". . .a tax is just part of a complex jigsaw, and our whole food system needs a radical overhaul, so that no one is dependent on food banks, farm workers are paid a living wage and our farmer's roles as custodians of nature is properly recognised." (The Guardian, 1 Oct 2019)	Incentive for industry to reformulate (because tax is effective)
		Tax will encourage healthier choices
		Revenue from tax will support services
		Tax will offset negative environmental impacts
		Tax will reduce health costs
		Tax will help poor/ vulnerable
		Tax will support animal welfare
		Tax is part of a broader strategy
Action is needed (by government)	"If we're going to make a dent in this problem, Government is going to have to really get involved." (O'Boyle, mirror.co.uk, 8 Mar 2022)	Government has a responsibility to act
		Opposition is unreliable/ corrupt
		Big industry has unchecked power
Tax will have (immediate) negative consequences	"A tax on high-sugar, salt and fat foods will disproportionately hit poorer households because they spend a higher proportion of their income on these items." (Chapman, The Independent, 3 Jul 2019)	Tax is regressive
		Tax will harm consumers
		Tax will cause economic harm
		Tax will cause unintended consequences
		Tax is a slippery slope/ gateway to other taxes
		Tax reduces enjoyment of food
		Tax negatively impacts taste of food
Tax and/ or tax advocates pose a threat (to individuals, democracy, civil liberty, etc.)	"That [the tax], too, will fail because people can choose to eat and drink what they want in a free country. The nanny state lobby's solution is to stop Britain being a free country, and that is why they must be resisted." (Boyd, MailOnline, 20 Sep 2019)	Tax is a nanny-state act
		Tax is a(un unjust) moral punishment
		Advocates are unreasonable/ irrational/ privileged
		Tax is an attack on British culture
		Tax is a threat to democracy
Action is not necessary and/or Evidence is not credible	"We are already reducing exposure to fatty and sugary foods, and are now consulting on further plans to offer clear labelling and more support for individuals to manage their weight,' a [government] spokeswoman said." (Stubley, The Independent, 7 Aug 2019)	Alternative measures should be taken instead of the tax
		Evidence does not support tax
		Tax will be ineffective
		Action is already being taken
		Previous taxes demonstrate there should not be a new tax
Tax cannot be implemented	"Mr Osbourne admitted [a tax on orange juice] would have been 'too controversial' while he was in charge of the Treasury because 'most people think a glass of orange juice every day is a good thing." (Heffer, MailOnline, 3 May 2023)	Tax is unpopular
		Tax is illegal/ difficult to enforce

Source: Authors *Green shading represents proponent argument themes, examples and types; Red shading represents oppositional argument themes, examples and types. 'Food product causes negative health outcomes' sits outside proponent themes as a unique argument, and a starting point for discourse (Fig. 3)

policy intervention and demonstrates its effectiveness, the government's role is to take policy action in the interest of the public good, and policy action will be effective in supporting positive change.

3.3.2. Publisher arguments used by political slant

Of the eight publishers selected for the study, four were left-leaning or liberal and four were right-leaning or conservative (Table 1). Both groups of publishers used similar types of arguments and were applied in similar frequency, though the emphasis or priority given were slightly

Table 4
Most common opposition argument types used, by political slant.

Left-leaning publishers	Right-leaning publishers
Tax is regressive	Tax is regressive
Tax will be ineffective	Tax is a nanny-state act
Tax is not popular	Tax will harm consumers
Tax will harm consumers	Alternative measures should be taken
Alternative measures should be taken	Evidence does not support tax

different across publishers.

The top five proponent arguments identified in these articles were the same for both left- and right-leaning publishers, though the order of the arguments (in terms of the most used argument type) varied slightly. These argument types included: 'Food product causes negative health outcomes', 'Incentive for industry to reformulate', 'Government has a responsibility to act', 'Evidence supports tax', and 'Tax should be extended'. The most common arguments found for both left- and right-leaning publishers were 'Food product causes negative health outcomes' and 'Incentive for industry to reformulate'.

For left-leaning publishers, the third most-common argument type found was 'Government has a responsibility to act' whereas right-leaning publishers used 'Tax should be extended'. 'Evidence supports tax' was the fourth and fifth most common argument type for left-leaning and right-leaning publishers respectively (Table 4). These trends in argument use reflect the differences of ideology between liberal and conservative thinking. The clearest example of this is with the use of 'Tax is a nanny-state act/Health is an individual choice' as an argument: left-leaning publishers included this argument in their articles, but right-leaning publishers emphasised it more. This finding reflects the differences found in liberal and conservative approaches to government intervention: liberal ideals value government intervention for the public good while conservative ideals prefer less government intervention in favour of individual rights.

3.3.3. Argument use for different food tax proposals: meat tax vs. sugar-and-salt levy

Two tax proposals were more common and developed than others in this document sample: a meat tax and a sugar-and-salt levy. Selected articles showed that coverage of the meat tax proposal began to rise in November 2018 after Springmann et al. (2018) published a journal article proposing a range of policy measures – including fiscal measures targeting red and processed meat products – would reduce diet-related ill health (Fig. 2). A media debate followed this and lasted until January 2019, when Green Party MP Caroline Lucas made a statement about a meat tax at the Oxford Farming Conference. Meat tax discussion waned and almost disappeared from food tax discourse until February 2021, when it was suggested as part of a discussion for action on climate change ahead of COP26. A meat tax is an interesting example because it is the only food product in our sample for which the media uses environmental arguments: 'Tax will offset negative environmental effects' and 'Tax will support animal welfare'. Both of these argument types are proponent, and 'Tax will offset environmental effects' was used by the media much more than the animal welfare argument (37 thematic references to 2).

The differences in arguments used in the cases of a meat tax and a sugar-and-salt levy are important when considering the motivation for food taxes and their intended targets. The meat tax, as proposed by Springmann and colleagues (2018, p. 22), seems to target both manufacturers and consumers to: 1) directly reduce consumption of meat and 2) indirectly reduce diet-related ill health. The sugar and salt levy, by comparison, targets manufacturers to incentivise reformulation (NFS, 2021, p. 6). The food tax discourse curated by the media in these articles does not recognise these differences; instead, both tax options are portrayed as targeted toward consumers. For example, one article by MailOnline discussed the sugar and salt levy with the headline: "At least your wallet will be slimmer! Boris Johnson's posh food tsar urges the UK to introduce the world's first tax on sugary and salty food in war on fat that would cost a family of four £240 a year each" (Wooller, 14 Jun. 2021). The first line of the article states: "World's first proposed 'snack tax' on sugary and salty food could add £3.4 bn a year to families' shopping bills." The four-page article includes two references to reformulation: "Mr Dimbleby said the tax will encourage firms to reformulate their recipes or reduce portion sizes" (Wooller, 14 Jun. 2021) and "Dimbleby's recommended levy will, he believes, force the profit-driven food giants to formulate their products to reduce the quantity of unhealthy and now costly ingredients" (Wooller, 14 Jun., 2021). In both cases, the statement is followed by the argument that 'Tax will negatively impact consumers': "But the food and drink industry trade body warned the extra cost would be passed on to consumers in higher prices in restaurants and supermarkets" (Wooller, 14 Jun. 2021) and "There is little question that some of this cost will be passed on to the consumer" (Wooller, 14 Jun. 2021). Most of the opposition argument types for the sugar and salt levy focus on consumer harm ('Tax is regressive', 'Tax will harm consumers' and 'Tax is a [n unjust] moral punishment') whereas the opposition argument types for the meat tax only include two on this theme ('Tax is regressive' and 'Tax will harm consumers'). Instead, the meat tax argument type prioritises the popularity of the tax ('Tax is unpopular') and alternative measures to fiscal intervention.

3.4. What discourse patterns are created in the media with these argument types?

The different trends in argument use overall, by publisher, by political slant, and across two food tax proposals illustrate that the media consistently used the same 'playbook' argument types for food tax debates in this sample which follow clear themes and discourse patterns. The example of the meat tax proposal versus the sugar-and-salt levy showed how the media tend not to distinguish between different types of taxes or other subtle differences (rates, motivation for the tax, intended target audience, etc.) but rather reiterate the same argument themes.

These findings suggest that the media consistently drew from a playbook of different argument types for food tax debates and curated a clear discourse which emerged in these articles as a result. The overall most common argument found – '(Unhealthy) food product causes negative health outcomes' – was used as a discourse starting point, because both tax advocates and opponents seemed to accept it as true. From there, different discourse patterns were curated through use of the different argument types Two patterns emerged (Fig. 3):

1. Proponent discourse built on and enhanced the argument type: '(Unhealthy) food product causes negative health outcome' with three themes: evidence supports tax (1), action is necessary (by government) (2) and action will support long-term change (3);
2. Opposition discourse shifted discourse away from evidence of negative health consequences toward questions about the need for action, including credibility of the tax, supporting evidence for the tax and tax advocates (1), negative short-term consequences of action (2), the role of government (3) and practical limitations for implementation of the tax (4).

These patterns in discourse seem to be consistent across UK print and online media coverage of food tax debates 2017-2023, regardless of food product type, publisher, tax type, or publication date. The patterns repeated, created through use of the same argument types and in response to key events such as political announcements, speeches or new publications. As a result, articles followed the same overall patterns in which proponent discourse focus on the negative effects of SSBs, the success of SDIL, and the need for further action while opposition discourse supported Johnson's review, questioned the success of SDIL, claimed SDIL caused harm to consumers and industry and further action will do the same, and reinforced the message that taxation on food products is a 'nanny-state' action.

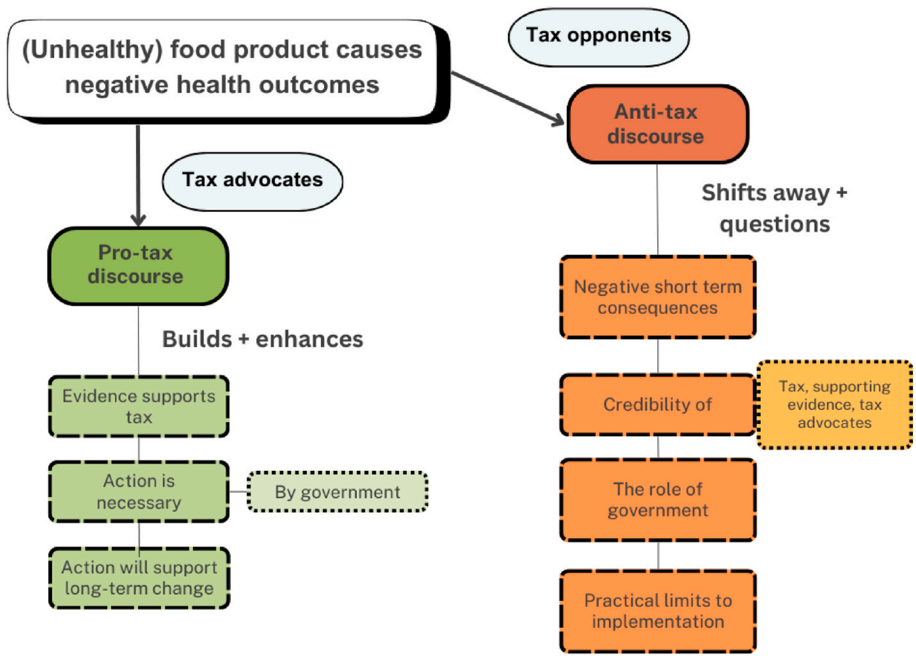

Fig. 3. Food tax discursive patterns in media discourse.
Source: Authors

4. Discussion

The results of this study demonstrate four key points. First, the media respond to triggering events and reproduce arguments from key stakeholders such as industry, policymakers, and prominent researchers. These findings are consistent with the wider media analysis and agenda setting literature, which demonstrates that 'peaks' and 'troughs' of media coverage tend to correspond to significant political or social events, reporting on the events and responding with different editorial slants (McCombs, 2005).

Second, there were 15 proponent and 19 oppositional argument types used for and against non-SDIL food tax proposals. All argument types were used consistently by the media, regardless of food product, type of tax proposed and publisher. The coherence and consistency of the argument types and their usage point toward an intentional strategy for discussing food tax proposals. Previous research suggests that these are strategies employed by tax advocates and opponents when dealing with the media (Hilton et al., 2019), but these results demonstrate a strategy used by the media itself to present the arguments and create a discourse around food tax proposals.

Media literature supports this idea, with a broad evidence base which demonstrates that media organisations have a powerful role in influencing public and political opinion through tactics such as media framing and agenda setting (McCombs, 2005). Research also shows that prominent messages from stakeholders – such as 'the food tax will harm vulnerable people' or 'the food tax is effective for combatting obesity and diet-related disease' – have a tendency to be repeated and amplified across multiple media organisations, demonstrating both 'churnalism' and intra-media agenda setting (Davies, 2008; Djerf-Pierre, 2012), commonly described in media literature. 'Churnalism' is the tendency of time-pressed journalists in a fast-paced environment to take content directly from press releases, social media, or media communications in an effort to save time, without critically analysing the content. Intra-media agenda setting refers to patterns of reporting being copied between journalists and media organisations, so that the same issues and stories are repeated across news outlets, only editing the editorial slant or framing. A clear example of this was the coverage around Boris Johnson's campaign against 'sin taxes', with the same quotes and campaign event being repeated across all media publishers.

Third, the most common opposition argument types emphasised that the proposed tax: was regressive or harmful (to the vulnerable or to consumers more generally); was an overreach by the government restricting an individual's right to choose; was unpopular; and alternative measures should be taken instead of a tax. The most common proponent argument types claimed that: the tax proposal was an effective incentive for industry to reformulate; the tax proposal should be extended; the government has a responsibility to act; evidence supports the tax; and that the tax proposal will encourage healthier consumption choices. While there were more types of opposition arguments identified (15 proponent, 19 oppositional), we found more examples of proponent arguments being used (658 proponent quotes, 547 opposition quotes). This demonstrates that proponent arguments were used more frequently, although the *types* of opposition arguments used were more diverse. Opposition arguments tend to focus on economy and consumer impact whereas proponent arguments tend to focus on evidence, government responsibility and moral or ethical arguments.

These findings are consistent with existing literature on food tax debates exploring stakeholder argument types and use, some of which propose the idea of an industry 'playbook' (Hilton et al., 2020). While existing research demonstrates that there is a strong likelihood for industry aligning, coordinating, and strategically planning communication to the media, including the broader literature on unhealthy commodities such as alcohol and tobacco (Douglas et al., 2020), the consistency and coherency of our results suggest that the playbook concept is not limited to just industry. Existing literature mainly presents the idea of a 'playbook' as an industry tactic to argue against a specific tax proposal (Hilton et al., 2019). Essman et al. (2021) state this idea most clearly: "Food and beverage industries have employed a playbook to resist regulation including neutralizing negative media coverage of their products and influencing the policymaking process due to economic power" (p. 2). The arguments used in the industry playbook are only oppositional – they argue *against* a specific food tax measure or proposal. In contrast, our results demonstrate that proponent arguments were also used consistently across publishers, food product, and tax type. Additionally, although the stakeholders who were quoted may be different between articles and publishers, the argument types used remained the same. This demonstrates that argument use is less dependent on specific stakeholder groups and more on the publisher's editorial slant and motivations – concepts supported by media and communication effects literature (Kitzinger, 2000).

Finally, two discourse patterns clearly emerge through the media coverage: 1) proponent arguments reinforce and build on the assumption that 'unhealthy food causes negative health outcomes', while 2) oppositional arguments shift away from that assumption to question the viability and efficacy of proposed intervention. The first, proponent discourse pattern emphasises the quality and reliability of evidence supporting the tax proposal, with additional themes around supporting positive change and balancing power for the public good. The second, oppositional discourse pattern, by comparison, uses more themes to distract and question the underlying assumption. Discourse is shifted away from recognising the negative consequences of unhealthy food by emphasising the immediate and short-term negative consequences of the tax proposal. At the same time, the tax, the supporting evidence, and any supporting actors are questioned on basis of credibility, reliability, and efficacy. The role of government, in terms of its power, jurisdiction, and motives, is also questioned. Finally, practical and logistical limitations of the tax are questioned and emphasised, focusing on its popularity, efficacy and even legality. These findings are consistent with other media analyses of food tax debates which demonstrate that these discourse patterns appear globally and for or against SSB taxes (Simmonds & Vallgarda, 2021; Moerschel et al., 2022).

5. Limitations

There were practical challenges inherent to the methodology of this research, in that data was limited by both database restrictions and the chosen time period. Discrepancies in news database coverage is reported in a number of previous studies (for example Buntain et al., 2023; Gilbert et al., 2024) in terms of numbers of numbers of stories returned as well as coverage of a specific event across different databases. Therefore, database restrictions were addressed by using multiple media databases to identify articles and cross-check results, but some limitations remained in that only online and print media could be included (excluding social media, blogs, etc.) and Sunday versions for many national papers were unavailable. The time period was strategically selected as 2017-2023 to capture discourse surrounding SDIL's implementation and end when the research was conducted (2023), although we recognise that discourse was influenced by events and media articles pre-dating this search period and has continued to evolve since then. One final limitation is that conclusions cannot be drawn between the effects that media discourse has had on behaviours, including policy design and implementation. This was not within the scope of this project – which instead focused on analysing discourse – and any causality of media effects is difficult to prove (McCombs, 2005).

6. Conclusions

This research explored UK media coverage of food tax debates by mapping argument types for non-SDIL food taxes, usage trends, and application as a 'playbook'. Articles for food tax debates from eight UK media publishers were systematically searched and analysed using a mixed methods approach. Publication trends demonstrate that discourse responds to key events, such as political announcements, speeches, new publications, policy implementation, etc. and that right-leaning or Conservative publishers tend to provide more coverage around food taxes than left-leaning or Liberal publishers. A total of 34 argument types (15 proponent, 19 opposition) are consistently used by the media in non-SDIL food tax debates, regardless of publisher, political or editorial slant, and food product or tax type and follow seven themes (three proponent and four opposition, Table 3). While the argument type remains consistent, the use of arguments is closely related to the publisher's editorial or political agenda, with different media organisations selectively choosing who to quote and which quotes to use in articles to fit the narrative they want to tell.Findings from this research demonstrate that proposals for future fiscal policy interventions targeting unhealthy food or beverage consumption should consider the different proponent and opposition argument types used by the media. Researchers and policymakers should plan and coordinate media communication strategies and be prepared to address the different argument types. Media engagement should prioritise establishing credibility for both the evidence and its spokespeople and clearly address concerns about the short-term impacts of the intervention rather than the long-term benefits. If the intervention is targeted toward manufacturers (such as SDIL) or targeted to any stakeholder group other than consumers, this point should be emphasised in communication with the media.

The media curate a discourse around food tax proposals through use of these argument types and themes, which follow two patterns: proponent discourse builds on and enhances the argument type 'Food product causes negative health outcomes' and opposition discourse shifts away from this and questions the need for action, the short-term consequences of action, credibility of the tax, its evidence, and its supporters, and the practical limitations of implementing the tax.

CRediT authorship contribution statement

Rachel Headings: Writing – review & editing, Writing – original draft, Visualization, Project administration, Methodology, Investigation, Formal analysis, Data curation, Conceptualization. **Anette Bonifant Cisneros:** Writing – review & editing, Visualization, Validation, Project administration, Methodology, Investigation, Formal analysis, Data curation, Conceptualization. **Christian Reynolds:** Writing – review & editing, Supervision, Funding acquisition. **Amelia A. Lake:** Writing – review & editing, Conceptualization. **Helen J. Moore:** Writing – review & editing, Conceptualization. **Christina Vogel:** Writing – review & editing, Supervision, Funding acquisition. **Penny Breeze:** Writing – review & editing, Validation, Supervision, Resources, Project administration, Funding acquisition. **Rebecca Wells:** Writing – review & editing, Writing – original draft, Visualization, Validation, Supervision, Project administration, Methodology, Investigation, Funding acquisition, Formal analysis, Data curation, Conceptualization.

Ethical statement

This study did not include human participants and was fully desk-based so did not need internal ethical review. The authors confirm that this research adheres to Elsevier's Publishing Ethics Policy, including: reporting standards; data access and retention; originality and acknowledgement of sources; multiple, redundant or concurrent publication; citations; confidentiality (not applicable); authorship of the paper; use of generative AI (not applicable); jurisdictional claims (all UK-based institutions); hazards and human or animal subjects (not applicable); declaration of competing interests (see DOI statements); notification of fundamental errors (noted); image integrity; clinical trial transparency (not applicable).

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