Reviewer’s report

Title: Biting off more than we can chew? The use and cumulation of evidence from modelling studies to inform policy on food taxes and subsidies.

Version: 2
Date: 18 November 2014
Reviewer: Alison Tedstone

Reviewer’s report:

I am generally of the view that this is a worthwhile and interesting paper that should be accepted for publication with only minor revisions. There is currently a great deal of interested in the use of food or nutrient taxes as a way of improving diet but there is little empirical evidence. This means that much of the thinking is being driven by relatively simple economic models. It is my view that the field would benefit greatly from being more critical and measured. This paper is a step towards this and makes useful points about the limitations of current models and the uncertainties underlying them. This makes the paper of use to academic working with and developing these models as well as policy makers.

The paper is quite dense and sometimes difficult to read for a non-expert. The reader would be helped if more examples were added. I have highlighted a few possible points for them to be added below. More than these however would be helpful. Examples would improve readability and help understanding of the points being made. This is particular important as the points being made are important for policy makers and those who wish to influence policy, who will not be expert so need to be helped alone the way. A general edit to remove unnecessary technical words or better explain them would also be helpful.

My only other points are minor and are:

• Line 77-75. There is an additional point to be made here. Tax may, as well as encouraging switching from unhealthy to healthy foods, reduce the purchases of unhealthy foods without replacement.
• Line 98. It seems over simplistic to say we need to study more real world effect, given the difficulty of conducting these studies. I suggest that more examination is needed here.
• Line 113 – examples of the types of food products could be added
• Line 126 – examples of reasonable assumptions could be added
• Lines 109-124– A comment on whether the foods that taxes have been applied to in modelling studies are appropriate? So has a modelled sugar tax always been applied to a high sugar food and/or drink?
• Line 141-142 – A real example be added here
• Line 161-162 – suggest inserting “potential” so the sentence would read “…can provide more reliable assessments of potential intervention effects than single
• lines 167-175 – Suggest clarifying if the reviews and/or studies mentioned here were all modelling studies, results of actual measures implemented or both – might be useful to define

• Box on line 206 – The sentence in the first para which starts – ‘Moreover---‘ and make the point if many studies give the same result than it gives greater validity in the finding. I recommended that this is more measured as if the same assumptions are used in all of the models then more does not really increase confidence in the findings.

• Para starting on line 240- A suggest that an additional sentence is added to help policy makers. The reality is that most of the taxes that have been introduced so far are small- some comment could be made about their likely effect. It is also unlikely that most countries introducing them would rarely have the mean to fully evaluate them in a way that countries like the UK may be able to. I suggest that this para is redrafted to help policy makers more now given the state of play of the current evidence base and its likely evolution.

**Level of interest:** An article of importance in its field

**Quality of written English:** Acceptable

**Statistical review:** No, the manuscript does not need to be seen by a statistician.

**Declaration of competing interests:**

I declare I have no competing interests