

Review of: "Discourse on the Sugar-Sweetened Beverages Tax in Indonesia: The Multistakeholder and Consumers' Perspectives"

Endra Iraman

Potential competing interests: No potential competing interests to declare.

Discourse on the Sugar-Sweetened Beverages Tax in Indonesia: The Multistakeholder and Consumer's Perspectives.

This paper aims to discuss the possibility of the SSB tax in Indonesia together with its challenges and opportunities.

1. One of the SSB tax purposes is for revenue matters, not only for healthy reasons. Comparison between countries to investigate the impact of SSB tax on healthy, might lead to misleading conclusion. The health performance on each country depends on many factors, which should be considering in the analysis. That's why the results are mix.
2. The authors do not clearly mention the problem statements, the objectives, the methods, and the results of the paper briefly in the introduction.
3. Please explain further why in the second phase in the FGD, the authors discuss the SSB context with religious actors? It is much better to discuss the SSB with the actors play in this field (e.g sugar company).
4. Explain further the content analysis in the appendix.
5. One of the challenges of the implication of the SSB tax regulation is the negative perceptions among society. As an LMIC, Sugar is the staple food for most of Indonesian, and one of the main industries in Indonesia. There will be a rejection in the society. On the other hand, if there is a price increase due to tax or excise, there will be a multiple effect on the economy as a whole. The cost of inflation is more important to be discussed than those of health issue. The authors should discuss this in the paper.
6. In the beginning, the authors briefly state that there is a lack of study of SSB using between-countries comparison. Therefore, to fill the gap in literature, this study will (or at least in my expectation) fill this gap. In fact, in the discussion section, the authors only compare the application of SSB in the case of Philadelphia and Mexico (if I may say this as comparison, due to a very brief explanations). The authors should explain why and how the multisectoral support in Philadelphia and whether the implementation in the Philadelphia is success or not, and so does in the Mexico.