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Corporate political activity affecting sugary drinks taxation in Brazil

Atividade política corporativa no âmbito da tributação de bebidas açucaradas no Brasil

Abstract

Objective: To Identify and analyze corporate political activity on decision-making regarding tax credit concessions for sugary beverages, following the enactment of Decree No. 9,394/2018, which altered the tax structure for industrialized products, negatively affecting the sugary beverage industry.

Methods: We conducted a documentary analysis on 106 journalistic reports and two public hearings held in the Brazilian House of Representatives and the Federal Senate, all related to the taxation of sugary beverages following the enactment of Decree No. 9,394/2018. The analysis was guided by the theoretical framework of political dystopia, adapted to the food industry.

Results: During the selected period for analysis, the industry established alliances, engaged in lobbying, manipulated data, and threatened to withdraw investments. Furthermore, industry representatives argued that the tax measure would result in environmental and economic harm to the country, financial losses for the sector, and employee layoffs. **Conclusion:** The industry employed corporate political activity strategies consistent with those outlined in the theoretical framework, mirroring tactics observed in countries that have implemented taxes on sugary drinks and other unhealthy foods.

Keywords: Sugar-sweetened beverages. Public policy. Taxes. Tax exemption.

Resumo

Objetivo: Identificar e analisar a atividade política corporativa no processo decisório referente à concessão de créditos tributários para bebidas açucaradas ocorridos após a publicação do Decreto nº 9.394/2018, que alterou a tabela do imposto sobre produtos industrializados de maneira desfavorável à indústria de bebidas açucaradas. **Métodos:** Foi realizada pesquisa documental de 106 reportagens jornalísticas e duas audiências públicas ocorridas na Câmara de Deputados e no Senado Federal, relacionadas à tributação de bebidas açucaradas após a edição do Decreto nº 9.394/2018. Os documentos foram analisados à luz do referencial teórico de distopia política adaptado à indústria de alimentos. **Resultados:** Constatou-se que, no período analisado, a indústria formou alianças, praticou *lobby*, manipulou dados e ameaçou retirar investimentos. Além disso, argumentou

que a medida tributária causaria prejuízos ambientais e econômicos ao país, bem como perdas financeiras para a indústria e de empregos. **Conclusão:** A indústria realizou estratégias de atividade política corporativa contempladas no referencial teórico e convergentes com o observado em países que adotaram tributos sobre bebidas açucaradas e outros alimentos não saudáveis.

Palavras-chave: Bebidas adoçadas com açúcar. Política pública. Impostos. Isenção fiscal.

INTRODUCTION

The consumption of sugary drinks — including soft drinks, powdered juices, sodas, nectars, energy drinks, and infusions with added sugar — is associated with an increased risk of type 2 diabetes,^{1,2} cardiovascular² and coronary diseases,³ coronary conditions, weight gain, obesity, metabolic syndrome,¹ as well as mortality resulting from cardiovascular diseases³ and from all causes.^{2,3}

To address the burden of chronic non-communicable diseases (NCDs), since 2016, the World Health Organization (WHO) has recommended taxing these beverages as a public health measure.⁴ Although this measure primarily aims to reduce consumption of sugary beverages, it also serves to increase tax revenue, generate funds for the health sector (when appropriately allocated), raise public awareness about excessive sugar intake, and encourage product reformulation.⁵ Over 40 countries have implemented this strategy,^{6,7} achieving notable outcomes, including reduced purchasing and consumption.⁵

Despite their effectiveness,⁵ regulatory measures often face resistance from the food and beverage industries, who often employ corporate political activity (CPA) strategies.⁷ For instance, between 2016 and 2017 alone, the US sugary beverage industry spent \$50 million lobbying against government initiatives to curb soft drink consumption.⁸ In Mexico, the industry has been reported to engage both formally and informally in political decision-making, influencing society and policymakers through marketing campaigns, calls for action, coalition-building, questioning scientific evidence, and forming public-private partnerships.^{6,9} In Australia, CPA strategies used to counter sugary drink taxation closely resemble those employed by the tobacco industry, including lobbying, political donations, rhetoric emphasizing consumer responsibility, alleging a lack of evidence supporting such taxation, and claims that state intervention is paternalistic.¹⁰

Legislative proposals on this issue are ongoing in Brazil,^{11,12} but the process remains slow and influenced by interest groups seeking to shape decision-making.¹² Additionally, since 1968,¹³ tax incentives have been granted for goods produced in the Manaus Free Trade Zone (ZFM), attracting prominent beverage manufacturers to the region, such as Coca-Cola and AmBev.

Established by Law No. 3,173/1957, the ZFM is a free trade area in the heart of the Amazon biome, designed to promote regional economic development. Companies that meet the legal requirements receive tax benefits, including an exemption from the Tax on Industrialized Products (IPI, its acronym in Portuguese) for goods produced there.

Soft drink production occurs in two stages: first, the syrup (also known as extract or concentrate) is manufactured. Then, it is diluted and bottled. Consequently, bottling companies began claiming IPI credits from the Public Treasury (FP, acronym in Portuguese) on syrup purchases, despite the tax exemption.^{14,15} This system benefits bottlers, as high syrup prices and elevated IPI rates both generate larger tax credits. However, this practice has been a long-standing point of contention, with the Public Treasury questioning its legitimacy. The estimated tax waiver costs Brazilian public coffers approximately 3.8 billion reais per year.^{16,17} Despite this controversy, the Federal Supreme Court (STF) upheld the legitimacy of this practice under Extraordinary Appeals (RE) 212,484 and 592,891, ruling that recording credit in this manner was justified within the ZFM subsidy system.

Research on the taxation of sugary drinks in Brazil remains limited, with only two studies specifically addressing conflicts of interest (CoI) and CPA.^{11,18} On May 30, 2018, then-President Michel Temer issued Decree No. 9,394/2018 (D9394/2018), modifying the Industrialized Products Tax Incidence Table and reducing IPI rates on syrups. This change led to a decrease in tax credits, resulting in financial losses in the sector.

In 2020, President Jair Bolsonaro revoked D9394/2018 through Decree No. 10,554/2020, highlighting the importance of identifying industry practices that may weaken or obstruct regulatory measures at various stages of public policymaking.¹⁹ Therefore, this study aims to examine CPA strategies regarding the decision-making of tax credits policies for sugary beverages following D9394/2018.

METHODS

We employed a qualitative approach, focusing on documentary analysis of journalistic reports, videos, and stenographic notes from public hearings held by the Constitution and Justice Committee (CCJ) of the Federal Senate on June 19, 2018 and Finance and Taxation Committee (CFT) of the House of Representatives on November 27, 2018.

The starting point for the data collection was the publication of D9394/2018, which reduced IPI tax rate on concentrated extracts used in soft drink production from 20% to 4%. To identify CPA strategies employed by the sugary beverage industry in response to this decree, between August 3 and 6, 2021, we surveyed existing news articles on the websites of *O Globo*, *Folha de São Paulo*, and *Valor Econômico*, as well as news articles available through a Google search. *O Globo* and *Folha de São Paulo* were chosen because of their status as two of the largest press groups in Brazil, where as *Valor Econômico*, part of the Globo group, was included for its specialization in economic reporting.

We analyzed all news articles published in these newspapers between May 30, 2018 (decree publication date) and August 3, 2021 (beginning of this study). We included all articles containing the terms "IPI," "Zona Franca," and "soft drink" (or "soft drinks"). The term "soft drink" was chosen for the search as it represents the most prominent product in the sugary drinks category. Both the singular and plural forms of the term were included in the search. Duplicate reports and articles that solely announced the publication of the decree were excluded from the study.

The public hearings analyzed focused on Decree No. 9,394/2018. The first hearing, held at the CCJ, featured industry representatives who held the right to speak, including the Brazilian Soft Drink Manufacturers Association (AFREBRAS), Food Industry Union of the State of Goiás (SIAEG), and the Brazilian Soft Drink Industry Association (ABIR). At the second hearing, held at the CFT, AFREBRAS and the National Union of Soft Drink Industries (SINDIREFRI) spoke as industry representatives.

A thorough reading and analysis of the data materials revealed CPA strategies employed by the sugary beverage industry and its associations. These strategies were systematized and classified according to the taxonomy of CPA strategies proposed by Mialon et al.¹⁹ According to Mialon et al.,¹⁹ the term CPA, as defined by Baysinger,²⁰ "refers to attempts by corporations to influence public policy and public opinion in a manner favorable to the industry."²¹ This taxonomy distinguishes between two types of CPA strategies: discursive (DS) and instrumental (IS)¹⁹ (Table 1). Discursive strategies involve arguments used by the industry to defend itself against regulatory measures. Instrumental measures refer to actions taken by the industry through specific mechanisms to delay or prevent the implementation of policies that oppose its interests.

One author conducted the identification and classification of CPA strategies based on this taxonomy and the other authors reviewed the findings. The final classification was reached through a consensus. To support the analysis of empirical material, the authors also reviewed scientific articles, doctoral theses, and journalistic reports addressing the taxation of unhealthy foods in Brazil and other countries.

Table 1. Taxonomy of Corporate Political Activity (CPA) Strategies by Mialon et al.¹⁹: instrumental and discursive strategies.

INSTRUMENTAL STRATEGIES		
	Practices	Mechanisms
Coalition Management	Constituency recruitment – external – establish relationships with key opinion leaders and health organizations	Establish relationship with health professionals and former policy makers and promote public-private interactions
		Support professional organizations, including through funding and/or advertising in their publications
		Establish informal relationships with key opinion leaders
		Support the placement of industry-friendly personnel within health organizations
	Constituency recruitment – external – seek involvement in the community	Undertake corporate philanthropy
		Support physical activity initiatives
		Support events (such as for youth or the arts) and communitylevel initiatives
	Constituency recruitment – external – establish relationships with the media	Establish close relationships with media organizations, journalists and bloggers to facilitate media advocacy
	Internal	Build alliances with other actors within the industry.
	Constituency fabrication	Establish fake grassroots organizations (“astroturfing”)
		Procure the support of community and business groups to oppose public health measures
	Constituency fragmentation and destabilization	Discrediting public health advocates personally and publicly, e.g. through the media, blogs
		Infiltrate, monitor the operation and advocacy strategies of public health advocates, groups and organizations
		Create antagonism between professionals

Table 1. Taxonomy of Corporate Political Activity (CPA) Strategies by Mialon et al.¹⁹; instrumental and discursive strategies. Continues.

INSTRUMENTAL STRATEGIES		
	Practices	Mechanisms
Information Management	Production	Fund research, including through academics, ghost writers, own research institutions and front groups
	Amplification	Cherry pick data that favors the industry, including use of non-peer reviewed or unpublished evidence
		Participate in and host scientific events
		Propose industry-sponsored education
	Suppression	Suppress the dissemination of research that does not fit the industry's interests
		Emphasize disagreement among scientists and focus on doubt in science
		Criticize evidence, and emphasize its complexity and uncertainty
	Credibility	Fronting: concealing industry links to information/evidence, including through the use of scientists as advisers, consultants or spokespersons
Directly and Indirectly Influencing Politics	Indirect access	Lobby directly and indirectly (through third parties) to influence legislation and regulation so that it is favorable to the industry
		Co-opt government officials to defend the positions of the industry
		Use the "revolving door", i.e. ex-food industry staff work in government organizations and vice versa
	Incentives	Fund and provide financial incentives to political parties and policy makers (donations, gifts, entertainment or other financial inducements)
	Threats	Threaten to withdraw investments if new public health policies are introduced
	Actor in government decision making	Seek involvement in working groups, technical groups and advisory groups
		Provide technical support and advice to policy-makers (including consultation)
		Develop public-private and self-regulation initiatives with the government

Table 1. Taxonomy of Corporate Political Activity (CPA) Strategies by Mialon et al.¹⁹: instrumental and discursive strategies. Continues.

INSTRUMENTAL STRATEGIES		
	Practices	Mechanisms
Legal Actions	Use legal action (or the threat thereof) against public policies or opponents	Litigate or threaten to litigate against governments, organizations or individuals
	Influence the development of trade and investment agreements	Influence the development of trade and investment agreements such that clauses favorable to the industry are included (e.g., limited trade restrictions, mechanisms for corporations to sue governments)
DISCURSIVE STRATEGIES		
	Domain	Argument
	The economy	Stress the number of jobs supported and the money generated for the economy
	Governance	Demonize the “nanny state”
	Expected food industry costs	Policy will lead to reduced sales/jobs
		Cost of compliance will be high
	Frame the debate on diet- and public health-related issues	Stress the good traits of the food industry
		Shift the blame away from the food industry and its products, e.g. focus on individual responsibility, role of parents, physical inactivity
		Promote industry's preferred solutions: education, balanced diets, information, public private initiatives, self-regulation (reformulation)

RESULTS AND DISCUSSION

The search for news reports resulted in 106 items. Of these, 21 were from *O Globo*, 49 from *Valor Econômico*, and 36 from *Folha de São Paulo*. After excluding duplicate reports and those that only announced the publication of the decree, 43 reports remained, including 9 from *O Globo*, 17 from *Valor Econômico*, and 17 from *Folha de São Paulo*. Statements classified as CPA appeared in 19 of these reports and were organized in Tables 2 (instrumental strategies) and 3 (discursive strategies).

Table 2. Corporate political activity (CPA) strategies employed by the sugary beverage industry in response to the reduction of tax credits on industrialized syrup products in the Manaus Free Trade Zone following the publication of Decree No. 9,394/2018 (2018–2021): Discursive strategies.

CPA	Excerpts taken from the analyzed empirical material
	<ul style="list-style-type: none"> • Coca-Cola - <i>"The soft drink industry generates R\$10 billion in taxes annually"</i>²⁹ • Coca-Cola - <i>"Even with the benefits of the Manaus Free Trade Zone, the sector generates more than R\$10 billion in taxes in Brazil per year."</i>²² • Folha Interviewer – <i>"In April, the STF ruled on the right to IPI credit for the entry of exempt inputs from the Manaus Free Trade Zone, increasing the Treasury's revenue loss. How do you assess this?"</i> Bernardo Paiva (President of Ambev) - <i>"It is not just for Ambev; it applies to all industries operating there. We commenced operations in the 1990s, and we see it as a positive measure because it was an approved incentive that initially attracted investments to the region, and the STF upheld it."</i>⁴¹ • <i>"(...) our associates implement social and cultural programs in the North Region, which contribute to the industry's sustainability and position it as a strong ally in Brazil's economic recovery," says the association. (...) "ABIR represents more than 60 small, medium, and large soft drink and non-alcoholic beverage industries in Brazil, responsible for over 85% of the production of these beverages, generating approximately R\$10 billion in federal, state, and municipal taxes."</i>²⁵ • <i>"ABIR and the non-alcoholic beverage sector, guided by ethics and transparency, continue to advocate for dialog as a means of finding lasting and effective solutions that drive production, growth, job creation, and legal certainty, fostering confidence in new investments in the region."</i>²⁵
ED-ECO	<ul style="list-style-type: none"> • <i>"The Brazilian Association of Soft Drink and Non-Alcoholic Beverage Industries (ABIR), representing 67 companies with operations in Manaus, expresses its deep regret over the government's decision, noting that the reduction in tax credits undermines the development model for an entire sustainable economic chain in the Amazon."</i>²³ • ABIR – <i>"All states of the Federative Republic of Brazil will experience revenue losses. I will now present the figures. Regarding ICMS, the estimated loss for the states amounts to BRL 1.6 billion."</i>¹⁷ • ABIR – <i>"According to a 2015 Waterhouse Cooper report, the non-alcoholic beverage industry provides 122,000 direct jobs, generates BRL 10.2 billion in annual tax revenue, and supports 1.5 million indirect jobs across the entire production chain. (...) The industrial hub accounts for 12% of the sector and represents the largest export hub within the Free Trade Zone. This brings us to a crucial point: this hub is essential for the economic development of the Amazon region. It directly and indirectly employs 14,000 individuals. Report by Ernst & Young.(...) 10,000 families are affected by this industry. The region also sustains guaraná and sugar plantations, providing essential raw materials for production. That's why we were able to reach these numbers. Ten thousand families are impacted. Report by Castelo Branco Consulting. As well as fifty thousand tons of raw material.(...)"</i>¹⁷ • ABIR – <i>"The tax burden in Brazil is the highest in Latin America."</i>¹⁷ • ABIR – <i>"This sector contributes to employability and the regional development of family farming."</i>¹⁷

Table 2. Corporate political activity (CPA) strategies employed by the sugary beverage industry in response to the reduction of tax credits on industrialized syrup products in the Manaus Free Trade Zone following the publication of Decree No. 9,394/2018 (2018–2021): Discursive strategies. Continues.

CPA	Excerpts taken from the analyzed empirical material
ED-CIA	<ul style="list-style-type: none"> • <i>"In an official statement, the Brazilian Association of Soft Drink and Non-Alcoholic Beverage Industries (ABIR) emphasized that the measure has a significant impact on the sector, regardless of whether companies are located within the Manaus Free Trade Zone."</i>³⁵ • <i>"Beverage companies, particularly those affected by the reduction in Industrialized Products Tax (IPI) credits, argue that the measure will lead to increased costs in the acquisition of soft drink syrups. As a result, they are advocating for its repeal."</i>²⁶ • <i>"The federal government decree modifying the IPI rate on beverage concentrates produced in the Manaus Free Trade Zone has widespread implications for the entire industry (...)"</i>²² • ABIR – <i>"With this reduction, we are witnessing a significant impact (...) an increased tax burden. This directly affects the (...) production chain."</i>¹⁷ • SIAEG – <i>"A substantial portion of the government's proposed solution has been imposed on our sector. Why was this burden not distributed equitably? Furthermore, abrupt changes cannot be implemented without prior notice, especially for businesses that have already made long-term plans and commitments. Altering the rules mid-course disrupts established strategies and creates instability."</i>¹⁷
ED-VEM	<ul style="list-style-type: none"> • <i>"According to the Brazilian Association of Soft Drink and Non-Alcoholic Beverage Industries (ABIR), the reduction in the IPI discount is expected to result in an 8% increase in the final product price." (...) "In addition, approximately 15,000 jobs may be lost due to increased idleness in factories."</i>²⁶ • <i>"The Brazilian Association of the Soft Drink and Non-Alcoholic Beverage Industry (ABIR), which represents companies such as Coca-Cola and Ambev, estimated shortly after the Executive announced the tax change that the measure could lead to an 8% increase in consumer prices, a revenue loss of R\$6 billion due to a projected 15% decline in sales, an increase in factory idleness from 35% to 50%, and the elimination of 15,000 direct jobs(...)"</i>³⁶ • Alexandre Kruehl Jobim (President of ABIR) – <i>"This measure could result in job losses and negatively impact regional development."</i>³⁰ • <i>"Companies have warned that up to 15,000 direct jobs are at risk, citing an anticipated R\$6 billion annual decline in sales if the measure is not reconsidered."</i>³¹ • <i>"Following the announcement of the reduction in benefits, the Brazilian Association of the Soft Drink and Non-Alcoholic Beverage Industry (...) cautioned that this 'abrupt' reduction could lead to the elimination of 15,000 direct jobs."</i>³² • ABIR – <i>"We anticipate a 15% revenue loss, equivalent to R\$6 billion, with a nationwide impact, posing a risk to 15,000 jobs across Brazil."</i>¹⁷

Table 2. Corporate political activity (CPA) strategies employed by the sugary beverage industry in response to the reduction of tax credits on industrialized syrup products in the Manaus Free Trade Zone following the publication of Decree No. 9,394/2018 (2018–2021): Discursive strategies. Continues.

CPA	Excerpts taken from the analyzed empirical material
ED-BOA	<ul style="list-style-type: none"> OPEN - <i>"In the Manaus Free Trade Zone, the sector has invested in production processes, adopted advanced technologies, and established a sustainable economic chain within the Amazon region (...)"</i>²⁵ ABIR - <i>"(...) 'The importance of preserving the Amazon rainforest has already been widely acknowledged and is even praised by parliamentarians from various states. This sector generates income for both the state and local families, thereby contributing to conservation efforts..'"</i>¹⁷

Caption: ED-ECO - Emphasizes the number of jobs supported and the economic impact. ED-CIA - Describes the anticipated costs for the food industry. ED-VEM - Highlights the expected decline in sales and employment. ED- BOA- Showcases the positive contributions of the food industry. ABIR - Brazilian Association of Soft Drink and Non-Alcoholic Beverage Industries. SIAEG - Union of Food Industries of the State of Goiás.

Table 3. Corporate political activity (CPA) strategies employed by the sugary beverage industry in response to the reduction of tax credits on industrialized syrup products in the Manaus Free Trade Zone following the publication of Decree No. 9,394/2018 (2018–2021): Instrumental strategies.

CPA	Excerpts taken from the analyzed empirical material
EI-COA	<ul style="list-style-type: none"> Coca-Cola - <i>"The decree (...) affects the entire industry (...). Consequently, the matter has been addressed by the entity representing the sector, the Brazilian Association of Soft Drink and Non-Alcoholic Beverage Industries (ABIR)."'</i>²² <i>"Coca-Cola and Ambev, the largest companies operating in the region, declined to comment, stating that ABIR represents the sector's interests."</i>²³ ABIR - <i>"ABIR currently represents 59 companies, including large, medium, and small enterprises across all states of Brazil."</i>¹⁷ AFREBRAS - <i>"Today, we have 106 members. The union comprises 48 members, and there are 712 microbreweries. – referring to SINDIREFRI and ABRACERVA - (...) We represent the entire beverage sector but primarily small producers—those with the lowest market share." The ones that sell the least."</i>¹⁷ SIAEG - <i>"I represent Fruki, one of the largest manufacturers in Rio Grande do Sul. It is a member of our association, which is affiliated with ABIR. Through the regional board, I advocate for its interests."</i>¹⁷ SIAEG - <i>"We are here representing various stakeholders. Among them, we have a senator from Rondônia. We advocate on behalf of Dydyo, Magistral, Real do Amazonas, Amazon do Amazonas (São Paulo), Cotuba (São Paulo), Maharaja (Mato Grosso), and several others. If asked whether they want these benefits to be revoked, their response would be a resounding no.."</i>¹⁷ SINDIREFRI - <i>"As a union, we are actively working to defend the interests of our manufacturers."</i>²⁴
EI-COM	<ul style="list-style-type: none"> ABIR - <i>"Our associates implement social and cultural programs in the North Region."</i>²⁵

Table 3. Corporate political activity (CPA) strategies employed by the sugary beverage industry in response to the reduction of tax credits on industrialized syrup products in the Manaus Free Trade Zone following the publication of Decree No. 9,394/2018 (2018–2021): Instrumental strategies. Continues.

CPA	Excerpts taken from the analyzed empirical material
EI-CHP	<ul style="list-style-type: none"> ABIR - presented consultancy data that reported inflated figures for jobs and factories compared to those provided by the Federal Revenue Service.¹⁷
EI-LOB	<ul style="list-style-type: none"> <i>"The manufacturers secured support from the Amazonas political bench. Senators Vanessa Grazziotin (PCdoB) and Eduardo Braga (MDB) introduced a legislative decree to suspend the changes to the Industrialized Products Tax (IPI). The proposal is currently under review by the Senate's Constitution, Justice, and Citizenship Committee. Additionally, Congressman Pauderney Avelino (DEM) is actively working to overturn the measure."</i>²⁶ <i>"Behind the scenes, parliamentarians have reported pressure from soft drink manufacturers advocating for the repeal of the measure (...)." ^{27,28}</i> <i>"The sector is lobbying senators to reinstate the 20% tax rate."</i>²⁹ <i>"The government reached an agreement with beverage companies, including Ambev and Coca-Cola, to issue a decree that may reinstate, starting in January, part of the R\$1.9 billion in incentives previously withdrawn from the soft drink industry in the Manaus Free Trade Zone (...)." "Jobim, along with Coca-Cola's president, Henrique Braun, and Ambev's president, Bernardo Paiva, met with officials at the Ministry of Finance on June 14 to present this scenario." (...) "As a strategic advantage for the companies, the Senate has already approved a bill to suspend the presidential decree that reduced tax incentives. The proposal is now pending a vote in the House of Representatives. The House's president, Rodrigo Maia, has publicly stated that the impact of the measure was significant and that, if the government fails to honor the agreement and reinstate part of the incentives, he will consider overturning President Temer's decree."</i>³⁰ <i>"The issue was first presented to the president at the end of June by Alexandre Jobim, president of ABIR (Brazilian Association of Soft Drink and Non-Alcoholic Beverage Industries), which represents the companies. (...) Discussions were also held with President Temer's advisors, including officials from the Civil House and the economic team. On Tuesday (14), Coca-Cola Brazil's president, Henrique Braun, met with the Secretary of the Federal Revenue, Jorge Rachid, to provide a detailed overview of the situation." (...) Individuals familiar with the discussions report that Coca-Cola conveyed to President Temer that production in the Free Trade Zone remains viable only if the Tax on Industrialized Products (IPI) rate applied to soft drink concentrate is set at a minimum of 15%. (...) "While the government has expressed willingness to negotiate the rate, sources close to the discussions indicate that the Federal Revenue Service remains resistant to the adjustment."</i>³¹ <i>"The Brazilian Association of the Soft Drink and Non-Alcoholic Beverage Industry (Abir), which represents major corporations such as Coca-Cola and Ambev, also held meetings with Treasury representatives to address the matter."</i>³² <i>"President Michel Temer, under pressure from the soft drink industry, reinstated (...) a portion of the tax incentive for manufacturers operating within the Manaus Free Trade Zone." (...) "Temer subsequently revised his decision and increased the applicable rate (...)." In effect, the president extended the industry's timeline and deferred the final determination on the tax benefit to the incoming administration."</i>²²

Table 3. Corporate political activity (CPA) strategies employed by the sugary beverage industry in response to the reduction of tax credits on industrialized syrup products in the Manaus Free Trade Zone following the publication of Decree No. 9,394/2018 (2018–2021): Instrumental strategies. Continues.

CPA	Excerpts taken from the analyzed empirical material
EI-LOB	<ul style="list-style-type: none"> • <i>"Following sustained pressure from the soft drink industry, Temer reversed course and reinstated part of the incentive."</i>³³ • <i>"Supported by business and industrial associations, Congressman Delegado Pablo (PSL-AM), who leads President Jair Bolsonaro's party in Amazonas, organized the formation of the Parliamentary Front in Defense of the Amazon. The group's primary objective is to regulate mineral exploration in the forest region and advocate for the preservation of tax incentives for the Manaus Free Trade Zone, as well as for other areas in the North Region that receive subsidies." (...) "In an effort to solidify its influence, the group initiated the process of establishing its own institute, drawing inspiration from FrenteParlamentarAgropecuária – FPA (Agricultural Parliamentary Front), which represents the interests of the ruralist members in Congress. With the backing of agribusiness, the FPA operates an institute with an upscale headquarters in Brasília, effectively ensuring its lobbying presence in both the House of Representatives and the Senate. This is the model that Delegado Pablo seeks to replicate for his legislative caucus." (...) "Although the institute has not yet been established, it is not yet fully operational. However, the Brazilian Association of Soft Drink and Non-Alcoholic Beverage Industries (ABIR) and the Federation of Industries of the State of Amazonas (FIEAM), along with other sectors of society, have approached us for support."</i>³⁴ • <i>"Companies with manufacturing facilities in Manaus have lobbied President Bolsonaro to issue a new decree, seeking to preserve part of the existing incentives." "In 2019, during the discussions surrounding pension reform, the president capitulated to pressure from Amazonas' members, increasing the tax credits to 10%, but only until December 31. As the year ended, the 4% rate initially proposed by President Temer took effect."</i>²³ • <i>SINDIREFRI – "For over ten years, we have been advocating in both the Senate and the House of Representatives in defense of the Brazilian beverage industry."</i>²⁴ • <i>AFREBRAS – "We have been addressing this issue with the Ministry of Finance for more than thirteen years."</i>¹⁷
EI-AME	<ul style="list-style-type: none"> • <i>ABIR - "The abrupt change in the tax regime for tax compensation poses a significant threat to investments and the operations of various industries in the Manaus Free Trade Zone." (...) "There remains an opportunity for dialog with the industry to restore legal certainty for both future and ongoing investments in the Manaus Free Trade Zone."</i>³⁵ • <i>ABIR further argues that the increase in tax costs will render the production of soft drink concentrates in the Manaus Free Trade Zone unfeasible."</i>²⁶ • <i>Alexandre Krueel Jobim (President of ABIR) - "This will lead to a severe loss of confidence within the sector, particularly regarding future investments." (...) "The viability of these companies' operations is severely compromised." "Certain companies may relocate to other regions, including abroad. However, others may be forced to cease operations due to the economic infeasibility of production in the current environment, stated Alexandre Krueel."</i>²⁶

Table 3. Corporate political activity (CPA) strategies employed by the sugary beverage industry in response to the reduction of tax credits on industrialized syrup products in the Manaus Free Trade Zone following the publication of Decree No. 9,394/2018 (2018–2021): Instrumental strategies. Continues.

CPA	Excerpts taken from the analyzed empirical material
	<ul style="list-style-type: none"> • <i>The Brazilian Association of the Soft Drink and Non-Alcoholic Beverage Industry (ABIR), which represents companies such as Coca-Cola and Ambev, estimated that the proposed tax changes announced by the Executive could potentially (...) lead to the dissolution of the Manaus concentrate hub.</i>³⁶ • Alexandre Kruehl Jobim (President of ABIR) – <i>"Without this benefit, (...) legal uncertainty arises, and companies may reconsider their investments, as the business model would become economically unviable."</i>³⁰ • <i>"Coca-Cola has indicated that it may suspend its soft drink production in the Manaus Free Trade Zone should President Michel Temer fail to implement a measure restoring the sector's previous tax benefits, which were reduced following the truck drivers' strike." (...) "Individuals familiar with the discussions report that Coca-Cola informed President Temer that maintaining production in the Free Trade Zone remains feasible only if the Industrialized Products Tax (IPI) rate applied to soft drink concentrate is set at a minimum of 15%. Additionally, Brown, President of Coca-Cola, stated that the parent company in the United States seeks to resolve the situation in Brazil by the end of the year and is awaiting a decree ensuring the 15% IPI rate while Temer remains in office. Should President Temer fail to comply with the request, Coca-Cola has indicated that it may reallocate its production from Brazil to a facility in a country offering tax incentives. (...) Coca-Cola asserts that the reduction of the Industrialized Products Tax (IPI) on concentrate would compromise its operations." (...) In response to inquiries from Folha, Coca-Cola Brazil stated that it currently has no plans to leave the Manaus hub.</i>³¹
EI-AME	<ul style="list-style-type: none"> • <i>The Brazilian Association of the Soft Drink and Non-Alcoholic Beverage Industry (ABIR), which represents major companies such as Coca-Cola and Ambev, also engaged in discussions with Treasury representatives. Following the announcement of the tax benefit reduction, ABIR warned that the "abrupt" decrease could (...) potentially lead to the dissolution of the Manaus concentrate hub.</i>³² • <i>Following the Temer administration's decision to reduce tax incentives for soft drink concentrate manufacturers in the Manaus Free Trade Zone, PepsiCo opted to cease its operations in the region (...). Other major producers in the area, including Coca-Cola, Ambev, and Grupo Heineken, stated in official communications that they are still evaluating the new regulatory framework and have not yet determined whether they will continue operating their manufacturing facilities in Manaus. (...) "According to Alexandre Jobim, President of the Brazilian Association of the Soft Drink and Non-Alcoholic Beverage Industry (ABIR), companies are reassessing their presence in Manaus due to regulatory uncertainty and the fact that the 4% tax rate offers no logistical advantage." "Pepsi has various internal justifications and reasons for its decision, but there is no doubt that uncertainty surrounding regional incentive policies played a role," he noted.</i>³⁷ • <i>Meanwhile, the Amazonas congressional delegation is pressuring Minister of Economy Paulo Guedes to reconsider the reduction of tax incentives for soft drink syrup production in the Manaus Free Trade Zone—a measure that has led industry giants Coca-Cola, Ambev, and Grupo Heineken to privately signal the possibility of withdrawing from the region.</i>^{38,39}

Table 3. Corporate political activity (CPA) strategies employed by the sugary beverage industry in response to the reduction of tax credits on industrialized syrup products in the Manaus Free Trade Zone following the publication of Decree No. 9,394/2018 (2018–2021): Instrumental strategies. Continues.

CPA	Excerpts taken from the analyzed empirical material
EI-AME	<ul style="list-style-type: none"> • OPEN - <i>"It will now be up to each company to reassess its business strategy and determine whether it remains viable to continue operating in the Manaus Free Trade Zone," he stated.</i>²³ • <i>In an official statement, the Brazilian Association of the Soft Drink Industry (ABIR) emphasized that any regulatory changes affecting the sector could have a significant impact on investments (...).</i>⁴⁰ • <i>ABIR further noted: "This is ultimately a question that I leave to the senators, who will deliberate on the matter at the appropriate time." This statement was made in reference to a presentation slide titled End of the Manaus Concentrate Hub.</i>¹⁷
EI-GRU	<ul style="list-style-type: none"> • <i>"With the backing of business and industrial associations, Congressman Delegado Pablo (PSL-AM), who leads President Jair Bolsonaro's party in Amazonas, spearheaded the establishment of a group known as the Parliamentary Front in Defense of the Amazon. In an effort to strengthen its position, the group initiated the process of creating its own institute, following the model of the Parliamentary Agricultural Front (FPA), which represents the interests of the agribusiness sector in Congress. With the backing of agribusiness, the FPA operates an institute with an upscale headquarters in Brasília, effectively ensuring its lobbying presence in both the House of Representatives and the Senate. This is the model that Delegado Pablo seeks to replicate for his legislative caucus(.)"</i>³⁴

Caption: EI-COA – Forge alliances with other stakeholders within the industry. EI-COM – Support community-level initiatives, including youth and arts programs. EI-CHP – Selectively use data that supports industry interests, including non-peer-reviewed or unpublished evidence. EI-LOB – Employ both direct and third-party lobbying efforts to influence legislation and regulations in favor of the industry. EI-AME – Leverage the potential of withdrawing investments as a strategy to deter the implementation of new public health policies. EI-GRU – Pursue involvement in working groups, technical committees, and advisory boards. ABIR – Brazilian Association of Soft Drink and Non-Alcoholic Beverage Industries. AFREBRAS – Brazilian Soft Drink Manufacturers Association. ABRACERVA – Brazilian Association of Microbreweries and Beer Sector Companies. SIAEG – Food Industries of the State of Goiás. SINDIREFRI – National Union of Soft Drink Industries.

The industry employed ten types of CPA strategies to challenge the changes introduced by D9394/2018 (Table 4). The instrumental strategies included practices such as the industry building alliances with key actors (EI-COA), supporting community-level initiatives (EI-COM), selecting data favorable to the sector (cherry picking; EI-CHP), lobbying to influence legislation in its favor (EI-LOB), threatening to withdraw investments (EI-AME), and participating in working groups, technical groups, and advisory groups (EI-GRU). Discursive strategies adopted as CPA involved arguments claiming that the industry generates jobs and contributes to the economy (ED-ECO), that the change would lead to higher costs (ED-CIA), reduce sales, and cause job losses (ED-VEM), and emphasizing the positive aspects of the food industry (ED-BOA).

Table 4. Corporate political activity strategies identified in the study.

Acronym	Strategy	Mechanisms or arguments
ED-ECO	Discursive	Emphasizes the number of jobs supported and the economic impact
ED-CIA	Discursive	Describes the anticipated costs for the food industry
ED-VEM	Discursive	Highlights the expected decline in sales and employment
ED-BOA	Discursive	Showcases the positive contributions of the food industry
EI-COA	Instrumental	Forge alliances with other stakeholders within the industry
EI-COM	Instrumental	Support community-level initiatives, including youth and arts programs
EI-CHP	Instrumental	Selectively use data that supports industry interests, including non-peer-reviewed or unpublished evidence
EI-LOB	Instrumental	Employ both direct and third-party lobbying efforts to influence legislation and regulations in favor of the industry
EI-AME	Instrumental	Leverage the potential of withdrawing investments as a strategy to deter the implementation of new public health policies
EI-GRU	Instrumental	Pursue involvement in working groups, technical committees, and advisory boards

The formation of industry alliances (EI-COA) was evident in the actions of unions and associations related to sugary beverage industries in response to legislative changes. ABIR emerged as the primary spokesperson for large manufacturers, opposing D9394/2018, and was accompanied by SIAEG during the hearing at the CCJ. However major corporations such as Coca-Cola and Ambev refrained from commenting on the issue, with ABIR taking the lead in representing the sector. Similarly, although they supported D9394/2018, AFREBRAS, ABRACERVA, and SINDIREFRI, who represented small companies located outside the ZFM, also united during the public hearings to defend their manufacturers, advocating for the termination of subsidies for concentrates in the ZFM.

The formation of associations and alliances to defend a sector's interests is a long-term strategy and public policies affecting industry operations often expose these pre-existing internal arrangements.^{42,43} When discussing CPA in the tobacco industry, Ulucanlar⁴⁴ notes that coalition building enhances the credibility of industry arguments, a strategy frequently used by transnational corporations forming associations with other companies in the sector.

The authority granted to associations to represent their members enables them to disseminate their discourse in a broader manner with less focus on the company, thereby enhancing the credibility and legitimacy of their arguments. This effort to legitimize their position is further evidenced through ABIR's claims to represent small, medium, and large manufacturers.

Such instrumental strategies have been widely employed by the food industry to safeguard its interests. This pattern has been documented in reports describing the actions of industry associations in France concerning food labeling,²¹ as well as in Chile and Mexico concerning sugary beverage taxation.⁹

Support for community-level initiatives (EI-COM) was also identified when ABIR asserted that its members promote sociocultural activities in communities in the Northern Region.²⁵ However, they provided no further details regarding the programs implemented. Similar group recruitment practices have been extensively documented in Brazil¹⁹ and have also been observed in countries such as Colombia⁹ and Thailand.⁴⁵ These practices seek to foster positive relationships with society through donations and support for events, ultimately encouraging public support for these companies.¹⁹

The selective use of favorable data (cherry picking; EI-CHP) was particularly evident during the hearing at the CCJ, where ABIR cited the number of jobs generated by the sector. Interestingly, the figures presented by ABIR differed considerably from those provided by the Federal Revenue Service. According to the IRS, only 25 factories operated in the Manaus concentrate hub, generating a mere 571 direct jobs, whereas ABIR claimed the sector was responsible for 122,000 jobs.¹⁶

A similar strategy was observed in Colombia, where, during a congressional tax debate, the industry commissioned renowned consultants to conduct studies that were neither peer-reviewed nor published.^{9,42,46} In both Brazil and Colombia, relying on argument from an authority became apparent, as these consultants lent an air of credibility and legitimacy to industry's claims.

A comparison of the data, as demonstrated during the public hearing, reveals the inaccuracy of the industry's information. Additionally, the rapid dissemination of such flawed data through digital media highlights the potential for information management strategies to negatively impact public health. Notably, the data presented by ABIR regarding job creation were frequently cited in various reports without being independently verified by the press.

Further looking at information management practices during the hearing at the CFT, Mr. Oksandro Gonçalves introduced himself as a researcher at the Pontifical University of São Paulo (PUC-SP) but failed to disclose his role as a lawyer for AFREBRAS. In theory, this omission constitutes CPA fronting, an instrumental strategy designed to obscure the industry's connection to information disseminated by consultants or scientists acting as industry spokespeople.¹⁹

Lobbying to influence legislation (EI-LOB) was another strategy employed by the industry. Following the publication of D9394/2018, the sector actively engaged in efforts to overturn the measure, targeting both the Executive Branch (ministries and the Presidency of the Republic) and the National Congress (Federal Senate and House of Representatives). Reports document interactions between the industry representative and key political figures including the Brazilian President,^{22,30,31,33} ministries,^{31,32} and congress members.^{23,26-29,34}

In the Federal Senate, manufacturers secured the support of Senators Omar Aziz (PSD/AM) and Vanessa Grazziotin (PCdoB/AM), authors of Legislative Decree Proposal (PDS) No. 57/2018, as well as Senator Eduardo Braga (MDB/AM), author of PDS No. 59/2018.²⁶ In the House of Representatives, support came from Deputies Pauderney Avelino (DEM/AM),²⁶ who introduced Legislative Decree Proposal (PDC) No. 966/2018, and Silas Câmara (PSD/AM), author of PDC No. 969/2018.¹¹ All proposals sought to overturn D9394/2018.

A study indicates that PDS No. 57/2018 was introduced just four days after the publication of D9394/2018 and, after undergoing all necessary legislative procedures in the House of Representatives, was approved within 36 days.¹¹ In addition to lobbying—evidenced by industry meetings with political agents following the publication of the decree—the study highlights that all proponents of these legislative proposals

received direct electoral campaign funding from companies in the sugary drinks sector with factories in the ZFM. Therefore, although this financing strategy was not explicitly observed in the present study owing to methodological constraints, these findings align with Mariath's report¹¹ on lobbying practices.

In Chile, lobbying activity reportedly intensified in the period before a tax on sugary drinks was implemented in 2015.⁴⁷ Similarly, in Colombia, the country's anti-tax president received \$148,000 in campaign contributions from the sugary drinks industry in 2018.⁴² Even in Europe, where some countries have adopted similar taxation policies, industry opposition has taken the form of lobbying ministries, threats of reducing or withdrawing investment, potential litigation, and abandoning public health initiatives.⁴⁸

The threat of withdrawing investments (EI-AME) was a recurring theme in the reports we analyzed. As per industry claims, reducing the IPI rate would undermine the tax credit system, creating legal uncertainty for companies. Consequently, they argued that investments in the region could decline or that companies might relocate to another region or country, as syrup production would allegedly become unfeasible without tax incentives. Publicly, these threats were articulated by ABIR; however, reports suggest that some companies also issued similar warnings behind the scenes of the legislative process.^{22,38}

The industry's participation in working groups, technical committees, and advisory bodies (EI-GRU) was emphasized in a report on creation of the Parliamentary Front in Defense of the Amazon.³⁴ However, there is no evidence that this initiative was successfully implemented. Empirical evidence suggests that Representative Pablo (PSL-AM) was coordinating efforts to establish both a parliamentary front as well as an institute aimed, among other objectives, at ensuring the continuation of tax incentives in the Manaus Free Trade Zone. According to the parliamentarian, ABIR would sponsor the institute associated with the Parliamentary Front, but the association denied this claim.³⁴

In its argument, the industry highlighted how the sector generates jobs and economic benefits (ED-ECO), emphasizing their significant tax contributions in Brazil, their role in job creation, and impact on the country's economic development. Additionally, they asserted that tax incentives foster the development of the ZFM region. ABIR further claimed that the ZFM hub supports family farming, as the inputs for syrup production are allegedly sourced locally.

Despite these claims, a study conducted in Brazil estimated that a 10% increase in the cost of producing sugary drinks would not generate significant economic repercussions, as the resulting price increase would likely shift consumer demand to other foods or beverages.⁴⁹ Furthermore, the industry's calculations did not account for public health expenditures associated with sugary drink consumption, which are estimated to be nearly three billion reais (approximately 560 million US dollars at the time) per year.⁵⁰

Both ABIR and SIAEG presented arguments regarding increased expected costs (ED-CIA), with the latter contending that the tax burden imposed by D9394/2018 was abrupt and had only affected the soft drink sector within the ZFM.¹⁷ Similar rhetoric was observed in Thailand,⁴⁵ where soft drink companies were among the most active in employing CPA strategies.⁴⁵

The industry also frequently brought up the argument of reduced sales and job losses (ED-VEM). They claimed that D9394/2018 would lead to revenue declines and necessitate workforce reductions. Similar concerns about potential job losses were raised in Ireland, where a soft drink tax was implemented in 2018.⁵¹ Comparable narratives were observed in studies conducted in Europe,⁴⁸ Thailand,⁴⁵ Chile and Mexico.⁹ Despite these claims, a systematic review published in 2020⁵² found no evidence that the economic impacts predicted by the industry materialized following the implementation of food tax policies.

While rising costs and declining sales are recognized as components of CPA discursive strategies, the issue of increasing consumer prices is not explicitly categorized within the existing taxonomy. In this context, we can infer that when the industry argues about price increases, it frames its reasoning as being “pro-consumer”. Although this specific strategy was less prominent in the present study, research indicates that, given the regressive nature of such taxes, the industry frequently argues that these measures disproportionately affect lower-income populations.^{5,9,10}

The sector also sought to highlight its positive attributes (ED-BOA), claiming investments in technology to support operations in the ZFM and asserting its role in preserving the Amazon Rainforest. However, this sustainability discourse is inconsistent with reality. Coca-Cola, one of ABIR's major members, has been identified as the world's largest plastic polluter,⁵³ in addition to its intensive use of water and pesticides in the raw materials production and product manufacturing.⁷ This strategy aligns with the concept of greenwashing, wherein a corporation portrays itself as committed to resolving environmental issues - under the pretext of sustainable development and Amazon preservation - while concealing practices that contribute to these very problems and pose risks to human health.

The term greenwashing was first used in 1986 by environmentalist Jay Westervelt in an essay criticizing the hotel industry's towel reuse policies.⁵⁴ At the time, he observed that hotels encouraged guests to reuse towels under the guise of water conservation, despite lacking substantial environmental initiatives to mitigate their broader impact. Over time, greenwashing has come to be defined as the intersection between low environmental performance and positive communication about environmental practices.⁵⁵ However, alternative definitions of the phenomenon also exist.⁵⁶

We did not find any studies that have explicitly linked greenwashing practices by the sugary drinks industry to CPA strategies. Further investigation would be necessary to determine whether such arguments have been employed in similar contexts. Whilst greenwashing is not explicitly included in the CPA taxonomy, it aligns with the strategy of emphasizing positive industry attributes (ED-BOA). Given that the taxonomy lacks a specific category for this practice, we classified it under ED-BOA, as it reflects the intent behind ABIR's discourse.

Although this study identifies multiple points of convergence with previous research on CPA strategies in the taxation of sugary drinks, certain strategies were not observed in our findings. These include the revolving door practice,^{42,45} the nanny state argument,⁹ threats of litigation and withdrawal from public health initiatives,⁴⁸ media strategies,^{42,48} and the preparation of documents opposing the measure.⁵¹

Unlike in other countries, public health concerns did not drive the discussion on restricting tax benefits for concentrates produced in the ZFM. Instead, the debate was primarily framed around economic and political issues. Therefore, the industry may not have been prompted to engage in strategies beyond those outlined here. Additionally, other CPA strategies that may have been employed during the period of analysis, such as fronting and political campaign financing (incentives), were not documented in the final data collected for analysis.

Representing only a fraction of the overall discussion, this study presents an excerpt from the broader debate on benefits granted to the soft drink industry in the ZFM - a discussion that extends beyond the timeframe analyzed here. According to ABIR, by the end of April 2022, the IPI rates on concentrates had already been modified ten times.⁵⁷ Before the publication of this article, Decree No. 11,052/2022 (D11,052/2022) had effectively reduced the IPI rates for concentrates to zero, thereby ending the subsidy. However, this measure was quickly overturned by the STF, which granted the Provisional Measure in Direct Action of Unconstitutionality No. 7,153, suspending the effects of D11.052/2022.

Despite these limitations, this study effectively highlights multiple CPA strategies outlined in the theoretical framework. It also identifies similarities and differences between international and Brazilian experiences of the taxation of unhealthy foods, while proposing the inclusion of greenwashing and the argument that price increases disproportionately harm consumers as CPA strategies. Furthermore, identifying various CPA strategies is a crucial step in developing measures and narratives to prevent and counter undue industry interference in food and nutrition policies.

More comprehensive studies — including industry-prepared documents and interviews with social actors involved in the taxation process — are necessary to deepen the investigation and establish connections not evidenced in the present study. Moreover, the inherent nature of certain CPA strategies makes them particularly challenging to identify, especially those involving public agents (civil servants and administrators) and politicians (elected officials), as these often involve non-transparent behaviors.

CONCLUSION

This study revealed that the sugary beverage industry engaged in CPA following the publication of D9394/2018, which altered IPI rates and negatively affected the industry. Similar to strategies seen in other countries, during the analysis period, the industry formed alliances, engaged in lobbying, manipulated data, and issued threats to withdraw investments.

The lack of political sensitivity to the taxation of sugary drinks in Brazil remains a significant challenge, potentially decreasing the likelihood of phasing out subsidies for sugary drinks produced in the ZFM, even amid the ongoing tax reform.⁵⁸ Thus, recognizing CPA strategies is crucial for informing the debate on public health policies. It also helps strengthen the political influence of actors advocating for public interest, particularly in decision-making processes related to the taxation of sugary drinks and unhealthy foods.

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Contributors

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