

**Supplementary File 1:** All pieces of evidence cited to support core claims around regulation.

**Consultations:** Appendix 3 = *Updating Appendix 3 of the WHO Global NCD Action Plan 2013–2020*; Shanghai = *Zero draft Shanghai Declaration on Health Promotion*; Montevideo = *Consultation on the Member State-led draft outcome document for WHO Global Conference on NCDs (Montevideo Roadmap)*; HLC = *Web-based consultation of the WHO Independent High-level Commission on NCDs*.

**Claims:** R1 = *regulation does not work*; R2 = *regulation will have negative consequences*; R3 = *rationale for regulation is flawed*; AR = *alternatives to regulation work (better)*; AR-C = *compliance with alternatives to regulation is high*.

Nr.	Title	Citing actor(s): consultation	Claim(s) made	Type of evidence	Publication route	Independence	Externally peer-reviewed?
1	Accenture (2009-2011). <a href="#">Compliance Monitoring Reports for the International Council of Beverages Associations on Global Advertising in Television, Print and Internet</a> . Washington, DC: ICBA.	ICBA; Appendix 3	AR-C	Strategy document	Publication by private companies and organisations	Industry-funded: Commissioned by ICBA	Not peer-reviewed
2	Accenture (2012). <a href="#">Compliance Monitoring Report for the International Council of Beverages Associations on Global Advertising in Television, Print and Internet</a> . Washington, DC: ICBA.	ICBA; Appendix 3	AR-C	Strategy document	Publication by private companies and organisations	Industry-funded: Commissioned by ICBA	Not peer-reviewed
3	Accenture (2016). <a href="#">2015 Compliance Monitoring Report for the International Food &amp; Beverage Alliance on Global Advertising in Television, Print and Internet</a> . Geneva: IFBA.	FIA; Shanghai	AR-C	Strategy document	Publication by private companies and organisations	Industry-funded: Commissioned by IFBA	Not peer-reviewed
4	Aguilar, A., Gutierrez, E., & Seira, E. (2015). <a href="#">Taxing calories in Mexico: preliminary and incomplete draft</a> . Mexico City: Center for Economic Research, Autonomous Technological Institute of Mexico.	ICBA; Appendix 3	R1	Research	Publication by private companies and organisations	Industry-linked: The paper originated from a collaboration with the food industry group ConMéxico	Not peer-reviewed
5	Bes-Rastrollo, M., Sayon-Orea, C., Ruiz-Canela, M., & Martinez-Gonzalez, M. A. (2016). Impact of sugars and sugar taxation on body weight control: A comprehensive literature review. <i>Obesity</i> , 24(7), 1410-1426. DOI: <a href="#">10.1002/oby.21535</a>	ICBA; Appendix 3	R1	Research	Peer-reviewed journals and other academic outlets	Clearly independent	Peer-reviewed
6	Borys, J. M., Valdeyron, L., Levy, E., Vinck, J., Edell, D., Walter, L., ... & Barriguette, A. (2013). EPODE—a model for reducing the incidence of obesity and weight-related comorbidities. <i>European endocrinology</i> , 9(2), 116. DOI: <a href="#">10.17925/EE.2013.09.02.116</a>	IFBA; Shanghai	AR	Research	Peer-reviewed journals and other academic outlets	Industry-funded: Article supported by The Coca-Cola Company	Peer-reviewed
7	British Soft Drinks Association (2016). <a href="#">Sugar intake from soft drinks is falling year on year</a> . London: British Soft Drinks Association.	ICBA; Appendix 3	R1	Opinion	Publication by private companies and organisations	Industry-funded: Authored and released by British Soft Drinks Association	Not peer-reviewed
8	Canadian Beverage Association (2016). <a href="#">Canadian Beverage Association statement in response to calls for taxation on sugar-sweetened and artificially-sweetened beverages</a> . Sarasota, FL: Newswire.	ICBA; Appendix 3	R1	Opinion	Publication by private companies and organisations	Industry-funded: Authored and released by Canadian Beverage Association	Not peer-reviewed
9	Colchero, M. A., Popkin, B. M., Rivera, J. A., & Ng, S. W. (2016). Beverage purchases from stores in Mexico under the excise tax on sugar sweetened beverages: observational study. <i>BMJ</i> , 352. DOI: <a href="#">10.1136/bmj.h6704</a>	ICBA; Appendix 3	R1	Research	Peer-reviewed journals and other academic outlets	Clearly independent	Peer-reviewed
10	Commission on Ending Childhood Obesity (2016). <a href="#">Report of the Commission on Ending Childhood Obesity</a> . Geneva: World Health Organization.	GMA	R1	Strategy document	Official IGO or government publications	Clearly independent	Not peer-reviewed

		(now Consumer Brands Association): Appendix 3					
11	Dietary Guidelines Advisory Committee (2015). <a href="#">Scientific Report of the 2015 Dietary Guidelines Advisory Committee</a> . Washington, DC: U.S. Department of Agriculture.	<a href="#">ICBA</a> : Appendix 3	R3	Strategy document	Official IGO or government publications	<a href="#">Clearly independent</a>	Not peer-reviewed
12	Dobbs, R., Sawers, C., Thompson, F., Manyika, J., Woetzel, J. R., Child, P., ... & Spatharou, A. (2014). <a href="#">Overcoming obesity: an initial economic analysis</a> . New York, NY: McKinsey Global Institute.	<a href="#">IFBA</a> : Montevideo & Shanghai; <a href="#">FIA</a> : Montevideo; <a href="#">ICBA</a> : HLC & Montevideo	AR (x3), R1 (x2)	Research	Publication by private companies and organisations	<a href="#">Appears independent</a>	Not peer-reviewed
13	Drenkard, S. & Shupert, C. (2017). <a href="#">Soda Tax Experiment Failing in Philadelphia Amid Consumer Angst and Revenue Shortfalls</a> . <i>Fiscal Fact</i> , 555.	<a href="#">ICBA</a> : Montevideo & HLC	R2 (x2)	Research	Publication by private companies and organisations	<a href="#">Industry-linked</a> : Publishing Tax Foundation board of Directors <a href="#">included PepsiCo executive</a> at time of writing.	Not peer-reviewed
14	Economist Intelligence Unit (2017). <a href="#">Tackling obesity in ASEAN: Prevalence, impact, and guidance on interventions</a> . London: Economist Intelligence Unit.	<a href="#">FIA</a> : Montevideo	AR	Research	Publication by private companies and organisations	<a href="#">Industry-linked</a> : <a href="#">Commissioned by ARoFIN</a> , a partnership FIA is a member of	Not peer-reviewed
15	Ecorys (2014). <a href="#">Food taxes and their impact on competitiveness in the agri-food sector. a study</a> . Brussels: European Competitiveness and Sustainable Industrial Policy Consortium.	<a href="#">ICBA</a> : Appendix 3; <a href="#">BLL</a> : Montevideo	R1 & R2 (x2)	Research	Publication by private companies and organisations	<a href="#">Appears independent</a>	Not peer-reviewed
16	Fairhead, H. (2016). <a href="#">The unintended consequences of the sugar tax</a> . London: TaxPayers' Alliance.	<a href="#">ICBA</a> : HLC	R2	Opinion	Publication by private companies and organisations	<a href="#">Appears independent</a> (intransparent <a href="#">funding</a> )	Not peer-reviewed
17	Food Industry Asia (2016). <a href="#">Fast Facts on Packs: GDA Nutrition Labelling Report 2015</a> . Singapore: Food Industry Asia.	<a href="#">FIA</a> : Montevideo, Shanghai, & HLC	AR-C (x3)	Strategy document	Publication by private companies and organisations	<a href="#">Industry-funded</a> : Commissioned by FIA	Not peer-reviewed
18	Gadah, N. S., Kyle, L. A., Smith, J. E., Brunstrom, J. M., & Rogers, P. J. (2016). No difference in compensation for sugar in a drink versus sugar in semi-solid and solid foods. <i>Physiology &amp; behavior</i> , 156, 35-42. DOI: <a href="#">10.1016/j.physbeh.2015.12.025</a>	<a href="#">ICBA</a> : Appendix 3	R3	Research	Peer-reviewed journals and other academic outlets	<a href="#">Industry-funded</a> : The research was funded by Sugar Nutrition UK ( <a href="#">now disbanded</a> ). The authors thank British Sugar employees for study input; last author declares Coca-Cola and International Sweeteners Association funding.	Peer-reviewed

19	Ha, V., Cozma, A. I., Choo, V. L., Mejia, S. B., de Souza, R. J., & Sievenpiper, J. L. (2015). Do fructose-containing sugars lead to adverse health consequences? Results of recent systematic reviews and meta-analyses. <i>Advances in Nutrition</i> , 6(4), 504S-511S. DOI: <a href="https://doi.org/10.3945/an.114.007468">10.3945/an.114.007468</a>	<a href="#">ICBA:</a> Appendix 3	R3	Research	Peer-reviewed journals and other academic outlets	<b>Industry-linked:</b> Multiple authors declare funding from food industry entities in the ' <a href="#">author disclosures</a> ' section.	Peer-reviewed
20	Hanks, A., Wansink, B., Just, D., Smith, L., Cawley, J., Kaiser, H., ... & Schulze, W. (2013). From Coke to Coors: a field study of a fat tax and its unintended consequences. <i>Journal of Nutrition Education and Behavior</i> , 45(4), S40. DOI: <a href="https://doi.org/10.1016/j.jneb.2013.04.108">10.1016/j.jneb.2013.04.108</a>	<a href="#">ICBA:</a> Appendix 3	R1, R2	Research (conference abstract)	Peer-reviewed journals and other academic outlets	<b>Industry-linked:</b> 1 <sup>st</sup> & 2 <sup>nd</sup> author declared McDonald's funding in the same year (see e.g., <a href="#">here</a> ).	Not peer reviewed
21	Kahn, R., & Sievenpiper, J. L. (2014). Dietary sugar and body weight: have we reached a crisis in the epidemic of obesity and diabetes?: we have, but the pox on sugar is overwrought and overworked. <i>Diabetes Care</i> , 37(4), 957-962. DOI: <a href="https://doi.org/10.2337/dc13-2506">10.2337/dc13-2506</a>	<a href="#">ICBA:</a> Appendix 3	R3	Research	Peer-reviewed journals and other academic outlets	<b>Industry-funded:</b> Funding declaration includes <a href="#">grants from The Coca-Cola Company and other food industry entities</a>	Peer-reviewed
22	Kees, J., & Fitzgerald, M. P. (2016). Who Uses Facts Up Front? A Baseline Examination of Who is Using Standardized Front-of-Package Nutrition Disclosures. <i>Journal of Consumer Affairs</i> , 50(2), 458-470. DOI: <a href="https://doi.org/10.1111/joca.12090">10.1111/joca.12090</a>	<a href="#">GMA:</a> Appendix 3 & Montevideo	AR (x2)	Research	Peer-reviewed journals and other academic outlets	<b>Industry-linked:</b> 1 <sup>st</sup> author was <a href="#">working as a consultant for the Grocery Manufacturers Association</a> at the time	Peer-reviewed
23	Kees, J., Royne, M. B., & Cho, Y. N. (2014). Regulating front-of-package nutrition information disclosures: A test of industry self-regulation vs. other popular options. <i>Journal of Consumer Affairs</i> , 48(1), 147-174. DOI: <a href="https://doi.org/10.1111/joca.12033">10.1111/joca.12033</a>	<a href="#">GMA:</a> Appendix 3 & Montevideo	AR (x2)	Research	Peer-reviewed journals and other academic outlets	<b>Industry-linked:</b> 1 <sup>st</sup> author was <a href="#">working as a consultant for the Grocery Manufacturers Association</a> at the time	Peer-reviewed
24	Kolish, D., Enright, M., & Oberdorff, B. (2014). <a href="#">The Children's Food and Beverage Advertising Initiative in Action: A Report on Compliance and Progress During 2013</a> . Arlington, VA: Council of Better Business Bureaus.	<a href="#">GMA:</a> Appendix 3 & Montevideo	AR-C (x2)	Strategy document	Publication by private companies and organisations	<b>Industry-funded:</b> No clear note on funding but published by CFBAI and written by its staff. CFBAI is a self-regulatory programme by food and beverage producers.	Not peer-reviewed
25	Mexico's National Health Survey (2016), ENSANUT	<a href="#">ICBA:</a> Montevideo & HLC	R1	Data without analysis	Official IGO or government publications	<b>Clearly independent</b>	Not peer-reviewed
26	Noronha, J. C., Choo, V., Mejia, S. B., Vigiuliouk, E., Jayalath, V., Braunstein, C., ... & Sievenpiper, J. (2016). Liquid Calories from Sugars Do Not Increase Body Weight More than Solid Calories: A Systematic Review and Meta-Analysis of Controlled Feeding Trials. <i>The FASEB Journal</i> , 30(1_supplement), 906-6.	<a href="#">ICBA:</a> Appendix 3	R3	Research (conference abstract)	Peer-reviewed journals and other academic outlets	<b>Industry-linked:</b> Toronto 3D Knowledge Synthesis and Clinical Trials Foundation (listed as affiliation for all authors) <a href="#">received multiple Coca-Cola grants between 2014-2016</a> ; Sievenpiper has	Not peer-reviewed

						<a href="#">received Coca-Cola funding; Kendall declared exhaustive conflicts of interest</a>	
27	Oxford Economics (2017). The economic impact of philadelphia's beverage tax. <a href="https://www.oxfordeconomics.com/my-oxford/projects/426008">https://www.oxfordeconomics.com/my-oxford/projects/426008</a>	<a href="#">ICBA</a> : HLC	R2	Research	Publication by private companies and organisations	Industry-funded	Not peer-reviewed
28	Oxford Economics & International Tax and Investment Center (2016) <a href="#">The impact of selective food and non-alcoholic beverage taxes</a> . Oxford: Oxford Economics.	<a href="#">ICBA</a> : Appendix 3 & HLC	R1 (x2), R2	Research	Publication by private companies and organisations	<a href="#">Industry-linked</a> : ITIC founding members include PepsiCo; OE clients include The Coca-Cola Company & PepsiCo	Not peer-reviewed
29	Quirnbach, D., Cornelsen, L., Jebb, S. A., Marteau, T., & Smith, R. (2018). Effect of increasing the price of sugar-sweetened beverages on alcoholic beverage purchases: an economic analysis of sales data. <i>J Epidemiol Community Health</i> , 72(4), 324-330.	<a href="#">ICBA</a> : HLC	R2	Research	Peer-reviewed journals and other academic outlets	<a href="#">Industry-linked</a> : 3 <sup>rd</sup> author has received <a href="#">industry funding for a number of projects between 2004 &amp; 2015</a> .	Peer-reviewed
30	Rippe, J. M., & Angelopoulos, T. J. (2016). Added sugars and risk factors for obesity, diabetes and heart disease. <i>International Journal of Obesity</i> , 40(S1), S22. DOI: <a href="https://doi.org/10.1038/ijo.2016.10">10.1038/ijo.2016.10</a>	<a href="#">ICBA</a> : Appendix 3	R3	Research	Peer-reviewed journals and other academic outlets	<a href="#">Industry-linked</a> : 1 <sup>st</sup> author declares funding from food industry entities including Kraft Foods, PepsiCo, and Coca-Cola under <a href="#">competing interests</a> .	Peer-reviewed
31	Sarlio-Lähteenkorva, S., & Winkler, J. T. (2015). Could a sugar tax help combat obesity?. <i>BMJ</i> , 351, h4047. DOI: <a href="https://doi.org/10.1136/bmj.h4047">10.1136/bmj.h4047</a>	<a href="#">ICBA</a> : Appendix 3	R1, R2	Opinion	Peer-reviewed journals and other academic outlets	<a href="#">Clearly independent</a>	Peer-reviewed
32	Silver, L. D., Ng, S. W., Ryan-Ibarra, S., Taillie, L. S., Induni, M., Miles, D. R., ... & Popkin, B. M. (2017). Changes in prices, sales, consumer spending, and beverage consumption one year after a tax on sugar-sweetened beverages in Berkeley, California, US: A before-and-after study. <i>PLoS medicine</i> , 14(4), e1002283. DOI: <a href="https://doi.org/10.1371/journal.pmed.1002283">10.1371/journal.pmed.1002283</a>	<a href="#">ICBA</a> : Montevideo & HLC	R1 (x2), R2	Research	Peer-reviewed journals and other academic outlets	<a href="#">Clearly independent</a> (note: last author was co-investigator on a Nestle Waters funded project >5 years previously)	Peer-reviewed
33	Smith Edge, M., Toner, C., Kapsak, W. R., & Geiger, C. J. (2014). The impact of variations in a fact-based front-of-package nutrition labeling system on consumer comprehension. <i>Journal of the Academy of Nutrition and Dietetics</i> , 114(6), 843. DOI: <a href="https://doi.org/10.1016/j.jand.2014.01.018">10.1016/j.jand.2014.01.018</a>	<a href="#">GMA</a> : Montevideo & Appendix 3	AR (x2)	Research	Peer-reviewed journals and other academic outlets	<a href="#">Industry-funded</a> : Funded by the <a href="#">Grocery Manufacturers of America with a grant to the International Food Information Council Foundation</a>	Peer-reviewed
34	Soon, G., Koh, Y. H., Wong, M. L., & Lam, P. W. (2008). <a href="#">Obesity Prevention and Control Efforts in Singapore</a> . Singapore: The National Bureau of Asian Research.	<a href="#">FIA</a> : Shanghai	AR	Research	Publication by private companies and organisations	<a href="#">Industry-linked</a> : NBR's funders include Starbucks	Not peer-reviewed
35	Trumbo, P. R., & Rivers, C. R. (2014). Systematic review of the evidence for an association between sugar-sweetened beverage consumption and risk of obesity. <i>Nutrition Reviews</i> , 72(9), 566-574. DOI: <a href="https://doi.org/10.1111/nure.12128">10.1111/nure.12128</a>	<a href="#">ICBA</a> : Appendix 3	R3	Research	Peer-reviewed journals and other academic outlets	<a href="#">Clearly independent</a> (note: the journal is published by the	Peer-reviewed

						<a href="#">International Life Sciences Institute)</a>	
36	Van Koperen, T. M., Jebb, S. A., Summerbell, C. D., Visscher, T. L. S., Romon, M., Borys, J. M., & Seidell, J. C. (2013). Characterizing the EPODE logic model: unravelling the past and informing the future. <i>Obesity reviews</i> , 14(2), 162-170. DOI: <a href="https://doi.org/10.1111/j.1467-789X.2012.01057.x">10.1111/j.1467-789X.2012.01057.x</a>	<a href="#">IFBA</a> : Shanghai	AR	Research	Peer-reviewed journals and other academic outlets	<a href="#">Industry-linked</a> : 2 <sup>nd</sup> author has received <a href="#">industry funding for a number of projects between 2004 &amp; 2015</a> . 6 <sup>th</sup> author published <a href="#">Coca-Cola funded work</a> in the same year.	Peer-reviewed
37	World Health Organization (2017). <a href="#">Tackling NCDs: 'Best buys' and other recommended interventions for the prevention and control of noncommunicable diseases</a> . Geneva: World Health Organization.	<a href="#">ICBA</a> : Montevideo & HLC	R1 (x2)	Strategy document	Official IGO or government publications	<a href="#">Clearly independent</a>	Not peer-reviewed
38	Wilson, P. & Hogan, S. (2017). <a href="#">Sugar taxes: a review of the evidence. NZIER report to Ministry of Health</a> . Wellington: NZ Institute of Economic Research.	<a href="#">ICBA</a> : HLC	R1	Research	Publication by private companies and organisations	<a href="#">Appears independent</a>	Not peer-reviewed
39	Wittekind, A., & Walton, J. (2014). Worldwide trends in dietary sugars intake. <i>Nutrition research reviews</i> , 27(2), 330-345. DOI: <a href="https://doi.org/10.1017/S0954422414000237">10.1017/S0954422414000237</a>	<a href="#">ICBA</a> : Appendix 3	R3	Research	Peer-reviewed journals and other academic outlets	<a href="#">Industry-funded</a> : Supported by the <a href="#">World Sugar Research Organisation</a> , an <a href="#">industry-funded</a> body	Peer-reviewed