

# **‘It’s not as simple as something like sugar’: Values and conflict in the UK meat tax debate**

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**“It’s not as simple as something like sugar”: Values and conflict in the UK meat tax debate**

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1     **Title:** “It’s not as simple as something like sugar”: Values and conflict in the UK meat tax  
2     debate

3     **Abstract**

4     **Purpose:** This paper qualitatively explores arguments in the UK meat tax debate, including  
5     how they align with values from specific political ideologies and perspectives on sustainable  
6     food security.

7     **Design:** We conducted a scoping media analysis of articles published over one year in six  
8     leading UK newspapers, followed by semi-structured interviews with ten key stakeholders in  
9     late 2019. We identified categories of arguments, distilled the core conflicts, and analysed  
10    how arguments reflected different ideas about human nature, the role of the state, and  
11    solutions to food system challenges.

12    **Findings:** Arguments were categorised into 5 major topics: climate change and environment;  
13    human health; effects on animals; fairness; and acceptability of government intervention. Pro-  
14    meat tax arguments often aligned with modern liberal ideology, and sometimes echoed  
15    demand restraint or food system transformation perspectives on sustainable food security.  
16    Arguments against meat taxes were more likely to align with the efficiency perspective or  
17    classical liberal ideology.

18    **Originality:** To our knowledge, this is one of the first interpretive analyses of this  
19    controversial suggested policy. Despite having similarities with other debates around  
20    taxation- particularly taxes on sugar sweetened beverages- the meat tax debate contains  
21    unique complexities due to the prominence of environmental arguments, and differing values  
22    pertaining to animal welfare and rights. This study highlights the need for policy research  
23    exploring values, in addition to quantitative evidence.

24

25    **Keywords:** Meat tax, Pigouvian tax, values, ideology, climate change, noncommunicable  
26    disease.

27    **Type:** Original article

28    **Category:** Research paper

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# 1 Introduction

## 1.1 Background

Recent years have seen calls for Western industrialised countries to reduce their meat consumption, with reasons cited including population health, environmental concerns, and animal welfare (Searchinger *et al.*, 2018; Shukla *et al.*, 2019; Springmann, Clark, *et al.*, 2018; Willett *et al.*, 2019). In the UK, a meat tax has been suggested as a policy lever to facilitate this shift, resulting in debates featuring diverse areas of expertise and values.

A meat tax would be a type of Pigouvian tax: typically levied on companies that generate negative externalities with their business practices (Hoffer *et al.*, 2014). Some also describe a meat tax as a “sin tax”: a type of Pigouvian tax levied at the point of purchase to discourage consumption of a product or service, which may have a moral association (Carruthers, 2015). Food taxes (like other Pigouvian taxes) can also be means to generate fiscal revenue (Alsukait *et al.*, 2020), and are normally regressive; the less one’s income, the greater proportion of income goes towards the tax. This is concerning because demand for meat tends to be relatively inelastic (increasing the price by 1% leads to <1% change in demand) (Andrejeva *et al.*, 2010). However, the elasticity of demand varies between regions, and is more elastic in Western Europe (1.191) compared to North America (0.859) (Gallet, 2010). The increasing availability of plant-based meat substitutes in the UK (Sadler, 2004) may also increase the elasticity of demand for meat (Nghiem *et al.*, 2013).

Like many countries globally, the UK has recent experience of introducing a health motivated Pigouvian tax: the Soft Drinks Industry Levy. This was levied on drinks manufacturers to promote reformulation, but was still controversial, and elicited arguments pertaining to acceptability of state intervention in personal matters (Buckton *et al.*, 2019), and the ethics of public health measures (Goiana-da-Silva *et al.*, 2020; Véliz *et al.*, 2019). Many of these arguments are also relevant to meat taxes; however, environmental and animal welfare concerns add additional layers (Garnett, 2015).

Reducing meat consumption at the population level via taxation may improve public health and mitigate climate change; however, it may also lead to unintended consequences such as changing consumption of other foods that are substitutes for or complements to meat (Nghiem *et al.*, 2013), and impacting rural livelihoods (Bonnet *et al.*, 2020). Most previous studies exploring meat taxes have employed modelling techniques to investigate whether they

could improve outcomes such as mortality, environmental costs, and healthcare costs (Broeks *et al.*, 2020; Kim *et al.*, 2019; Schönbach *et al.*, 2019; Springmann *et al.*, 2017; Springmann, Mason-D'Croz, *et al.*, 2018). There is a need to understand societal debates around food from animals using social science approaches (Morris *et al.*, 2021), and interpretive policy analysis can complement quantitative evidence by exploring how language conveys policy meanings (Yanow, 2007).

### 1.2 Ideologies and perspectives

To gain a deeper understanding of the UK meat tax debate, this paper interprets arguments that hold varied understandings of human nature, society, and the role of the state. We analyse arguments using specific political ideologies, as described by Heywood (2003). These are classical liberalism, modern liberalism, conservatism, and socialism. We also use Garnett's (2014) three perspectives on sustainable food security: the efficiency, demand restraint, and food system transformation perspectives. The main tenets of each ideology and perspective relevant for our analysis are shown in Figure 1. We associate the view of nature as a resource to satisfy human needs with liberalism, but acknowledge this view is pervasive within "Western" ontology more broadly (Uggla, 2010).

***\*Insert Figure 1 here\****

### 1.3 Paternalism

Paternalism is a concept associated with some of the above ideologies, frequently invoked in discourse around Pigouvian taxes and therefore relevant for this analysis. Paternalism means exerting control on individuals' lives guided by one's beliefs about what is best for them- as parents do when raising children (Heywood, 2003). However, different "strengths" of paternalism have been described by public health ethicists (Childress *et al.*, 2002). Paternalism is considered weaker if the action being restricted is non-voluntary, and/or other-regarding (meaning the adverse effects of the action fall on others as well as on the individual performing the action).

### 1.4 Animal welfare and animal rights

It is also relevant to clarify the distinction between animal welfare and animal rights when exploring debates involving animals. Animal welfare "*incorporates all key determinants of an animal's wellbeing, such as appropriate companionship and the ability to express normal behaviours*" (BVA, n.d.), taking for granted that animals can be used (within limits) to

benefit humans. Animal rights is a more radical concept which rejects human superiority, and therefore raises an ethical objection to using animals for food (and other purposes) (Donaldson and Kymlicka, 2011).

### 1.5 Research aim

This paper aims to increase understanding of the UK meat tax debate by determining major areas of conflict, and how arguments align with specific ideologies and perspectives mentioned above.

99

## 2 Methodology

Data were collected in late 2019 shortly before the UK's general election via a preliminary news media search, then semi-structured interviews with key stakeholders. The former enhanced our pre-understanding of recurrent arguments: informing re-iteration of the research question and interview guide, as well as allowing triangulation with the interview data.

We used Google News to search six online news websites of varied political orientation for articles containing the phrase "meat tax" published between October 2018 and October 2019. We excluded articles that contained only a passing mention of meat taxes without any arguments. The details of the identified data from this search are presented in Table 1.

*\*Insert Table 1 here\**

We conducted a deductive analysis of the 25 included articles, identifying distinct arguments and categorising them according to Baumgartner's description of three levels of political conflict: 1) what is the problem? 2) what is the best solution? 3) what are the best means of implementation? (Baumgartner, 1989). This tool helped make sense of the debate, and clarified arguments and counter arguments. Per existing literature, we added a quantitative element to the media analysis (Morris, 2018): counting how many of the 25 articles repeated each argument to give a snapshot of which framings were popular in these six news brands.

This initial analysis demonstrated that to explore the full range of issues in the meat tax debate, we would need to sample stakeholders with different expertise and perspectives on the environment, economics, health, and animal products. We therefore purposively sampled stakeholders from academia, civil society, think tanks and industry bodies with an interest in one or more of these topics in November 2019. The media analysis also identified two

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3 122 participants who were frequently quoted in news stories about meat taxes over the previous  
4 123 year (see Table 2). We originally aimed to include Members of Parliament (MPs) from  
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6 124 different political parties in the sample, but this was not possible due to the dissolution of  
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8 125 parliament and ongoing election campaign during the data collection period. Only one party  
9 126 mentioned a meat tax in their election manifesto (The Green Party, 2019), thus it seems the  
10 127 issue was not high on politicians' agendas at that time. Ten stakeholders agreed to participate  
11 128 and the first author conducted semi-structured interviews; six in person, three via telephone  
12 129 and one via email. The in-person and telephone interviews varied between 30- and 60-  
13 130 minutes duration. All stakeholders gave written informed consent for their job title and  
14 131 (except Interviewee 5) non-anonymised affiliation to be used in any resulting academic  
15 132 publications.

16  
17 133 Stakeholders were asked to describe all arguments they had heard in the UK meat tax debate-  
18 134 not only those they agreed with. Interviews were recorded on a digital voice recorder, and  
19 135 subsequently transcribed clean verbatim: filler words such as, "er", "um", "you know", and  
20 136 "like", were not transcribed.

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23 137 ***\*Insert Table 2 here\****

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25 138 After transcription, interview data were imported to NVivo 12 Plus. The first author initially  
26 139 used a deductive approach to categorise arguments. During the interviews, "environment",  
27 140 "human health", and "fairness" swiftly emerged as categories- these were refined through  
28 141 deeper engagement with the data, resulting in the five categories presented below. To  
29 142 increase clarity in our analysis, we sub-divided arguments within each category according to  
30 143 which level of political conflict they addressed (see Figure 2).

31  
32 144 At this level, we used an inductive coding approach (Fereday and Muir-Cochrane, 2006) to  
33 145 generate themes, which were abstracted to identify one or more "core conflict" for each  
34 146 category at each level of political conflict. This process was informed by applying the  
35 147 political ideologies and perspectives on sustainable food security (described in section 1.2) as  
36 148 tools for interpreting meaning (Yanow, 2007). We also drew on work about different  
37 149 strengths of paternalism to interpret arguments and clarified distinctions between references  
38 150 to animal welfare and animal rights.

39  
40 151 The first author kept a reflexive journal to document emerging thoughts and ideas during the  
41 152 data analysis process (Nowell *et al.*, 2017), and undertook regular discussion of the analytical  
42 153 process with the second author to provide another perspective (Fereday and Muir-Cochrane,



2006) and promote reflexivity. A reflexive approach maintained our awareness of how our positionality as white, middle class, public health researchers – generally supportive of meat reduction in Western Europe – might influence our data collection and interpretation.

### 3 Results

#### 3.1 Summary

We found that in the UK meat tax debate, arguments fit into five major categories: climate change and environment, human health, effects on animals, fairness, and acceptability of government intervention. These can each be further divided into problem and solution levels of political conflict. The meat tax debate appears to pertain to a specific solution, implying there is a generally recognised problem. However, our results demonstrate that the issue of *whether meat consumption is a problem in the UK* remains contested. Arguments pertaining to implementation were less frequent, less contested, and less likely to fit into the above categories- hence our focus on the other two levels of conflict (see Figure 2). In general, pro-meat tax arguments tended to emphasise scientific consensus, while anti-meat tax arguments tended to highlight uncertainty.

*\*Insert Figure 2 here\**

#### 3.2 News media analysis

This preliminary analysis demonstrated that most arguments pertained to the “problem” and “solution” levels of political conflict (12 and 27 arguments respectively), and only six arguments pertained to the implementation level. Of these six, the most popular argument (“Revenue from a meat tax should go towards sustainable agriculture schemes”) only appeared in 4 articles (16% of total).

The most oft-repeated argument, identified in 52% of articles, was “Animal agriculture has negative effects on the climate”. Other common arguments tended to focus on human health, both in terms of individual negative impacts and economic impacts on the National Health Service (NHS). For example, 44% of articles contained the argument “Meat consumption is linked to certain noncommunicable diseases in humans”. The highest number of articles overall were found in The Guardian, a left-leaning news brand. We also found that concerns about inappropriate government intervention (often expressed via “nanny state” metaphors)



184 were popular in the two right-leaning news brands (The Sun and The Daily Mail), and  
185 appeared in 36% of all articles.

186 Overall, we found the locus of concern for most arguments was the consumer- either as  
187 having responsibility for making “healthy” and “climate-friendly” choices, or as the potential  
188 victim of “price hikes”. The former aligns with the demand restraint perspective on  
189 sustainable food security, while arguments critiquing government intervention echoed  
190 classical liberal perspectives on freedom from state interference.

### 191 *3.3 Key stakeholder interviews*

192 Five major categories of arguments pertaining to problem and solution levels of political  
193 conflict were identified from key stakeholder interviews. Within the first three (climate  
194 change and environment, human health, and effects on animals) there were arguments  
195 pertaining to the problem and solution levels of political conflict. Within the last two  
196 (fairness and acceptability of government intervention), all arguments pertained to the  
197 solution level of political conflict i.e., “Is a meat tax a good solution, presuming meat  
198 consumption is a problem in the UK?” (see Figure 2).

199 In this section, we will show how arguments within these categories aligned with different  
200 political ideologies and perspectives on sustainable food security. Most stakeholders drew on  
201 a range of perspectives rather than just one.

#### 202 *3.3.1 Climate change and environment- problem*

203 The central conflict here was over the extent to which GHG emissions from grazing  
204 ruminants are a problem. Stakeholders who saw these emissions as a significant problem  
205 tended to cite scientific literature from global and national organisations:

206 “...I think over the last year there’s been a real sort of weight of evidence towards the need  
207 to reduce meat consumption, globally really, but particularly in Western countries, so we’ve  
208 got...the IPCC, the Committee on Climate Change, and the EAT-Lancet report...”

209 *Interviewee 10, The Vegan Society*

210 Anti-meat tax arguments questioned the reliability of these sources, and a major counter  
211 argument was that UK meat production is uniquely sustainable (also identified in the news  
212 media data). Thus, the argument follows that the UK has a responsibility to produce meat and  
213 export it to other countries:

214 “But actually- (...) scrap-yard dealer type analogy- you’re breaking down that animal into  
 215 its constituent parts (...) There’s value in some of those parts in other parts of the world- and  
 216 they’re desperate for that protein. And because we can produce it much more sustainably  
 217 here [...] we’ve got the perfect environment for growing grass” Interviewee 3, National  
 218 Farmers’ Union

219 The analogy in this quotation is consistent with a liberal perspective on nature as a resource  
 220 to satisfy human needs. This is also in line with the efficiency perspective, in which the goal  
 221 is for more people to enjoy the material comforts of a high-income lifestyle- but with a lower  
 222 carbon footprint.

### 223 3.3.2 Climate change and environment- solution

224 The central conflict in this category was between a focus on informed consumer choices and  
 225 a focus on production efficiency (assuming meat consumption is a problem). Arguments in  
 226 support of a meat tax followed the logic it would help consumers make informed decisions,  
 227 thus reducing GHG emissions via enhanced autonomy:

228 “...the idea with a meat tax or carbon tax on food in general is to make that [the emissions]  
 229 more explicit and to provide that information at the point of purchase. So that consumers can  
 230 make a more informed decision.” Interviewee 9, University of Oxford

231 This framing implies a positive view of human nature, in which people are seen as desiring to  
 232 make choices that enhance the common good, and is thus compatible with socialist  
 233 perspectives. The idea that people are restricted from making their preferred choices by  
 234 affordability also echoes the food systems transformation perspective, which focuses on  
 235 systemic inequality rather than blaming individuals.

236 The major counter argument was that potential environmental benefits of a meat tax could be  
 237 better achieved via efficiency gains in meat production, in alignment with the efficiency  
 238 perspective:

239 “So that’s not necessarily cutting animal numbers but it’s actually finishing those animals at  
 240 a younger age so they’re on the planet a little less longer, feed efficiency, better genetics,  
 241 better health, better welfare.” Interviewee 3, National Farmers’ Union

### 242 3.3.3 Human health- problem

243 Here the central conflict was around whether meat is harmful to human health. Arguments  
244 that meat is harmful sometimes made comparison to tobacco, and usually emphasised  
245 scientific consensus among “*authoritative bodies*” (Interviewee 7, University of Oxford).

246 Meanwhile, anti-meat tax arguments questioned the reliability of the above mentioned  
247 sources of evidence, or in one case cited scientific research that emphasised health benefits of  
248 meat as a source of essential nutrients. A prominent theme was to critique comparisons  
249 between meat consumption and smoking:

250 “*it’s the IARC- International Agency for Research on Cancer- and they use...what is to most*  
251 *laymen a very confusing system. They categorise cancer risk on the basis of how strong the*  
252 *evidence is, whereas it’s easily misinterpreted as being a category showing how big the risk*  
253 *is.” Interviewee 8, IEA*

254 This argument could imply that “authoritative bodies” have not been sufficiently careful in  
255 communicating findings to the public, casting doubt on their reliability.

#### 256 3.3.4 Human health- solution

257 The core conflict here was around whether a meat tax would improve human health and/or  
258 reduce government spending on health. Pro-meat tax arguments posited that it would improve  
259 human health and therefore reduce national healthcare expenditure; sometimes citing  
260 modelling studies or viewing evidence mentioned in the previous section as justification for  
261 intervention:

262 “*...the World Health Organization has ranked processed meat alongside smoking, it’s quite a*  
263 *powerful case, isn’t it, to think about taxing it or treating it in the same way as we do...”*  
264 *Interviewee 10, The Vegan Society*

265 Depending on the audience’s perspective, this can be interpreted as a paternalistic argument  
266 appealing to fear, given that smoking is so associated with cancer after decades of public  
267 health messaging. Another interpretation is via a modern liberal frame, in which the state is  
268 obliged to ensure equal opportunity to achieve good health.

269 Arguments against a meat tax focused on uncertainty that it would produce these desired  
270 effects on health and health expenditure; or suggested different lifestyle changes would be  
271 more effective.

#### 272 3.3.5 Effects on animals- problem

273 In this section, the core conflict was around whether current levels of meat consumption have  
274 positive or negative effects on animal wellbeing.

275 The idea factory farming has negative impacts on animal welfare seemed an accepted norm,  
276 particularly among pro-meat reduction stakeholders:

277 “...it would be unsustainable to have Western levels of meat consumption maintained (...)  
278 because this would reinforce factory farming, which in addition to welfare issues leads to  
279 increasing deforestation and unsustainably inefficient use of land.” Interviewee 1,  
280 *Compassion in World Farming*

281 This argument chimes with the demand restraint perspective- viewing current levels of meat  
282 consumption as a major cause of several interconnected problems (Garnett, 2014).

283 On the other hand, Interviewee 3 (National Farmers’ Union) argued indirectly that meat  
284 consumption involves benefits to animal wellbeing, due to farmers caring for animals’ health  
285 to improve efficiency.

### 286 3.3.6 Effects on animals- solution

287 The central conflict here was whether a meat tax would benefit farmed animals. Interviewee  
288 6 (ProVeg) suggested that reduced demand for meat would reduce the need for intensive  
289 farming, therefore improving animal welfare and reducing the number of animals (implicitly  
290 grazing ruminants) being slaughtered.

291 However, Interviewee 10 argued that a meat tax could increase factory farming and the  
292 number of animals being slaughtered due to substitution of poultry for beef:

293 “...there’s a real danger if you’re looking at the environmental side of things as the point of  
294 intervention, that you move people from one type of animal to another. And so, from a vegan  
295 perspective, that is not in any way something we would support.” Interviewee 10, *The Vegan*  
296 *Society*

297 Within this animal rights framing, Interviewee 10 also mentioned a meat tax would reinforce  
298 the idea of “animals as products”. It would therefore be unlikely to disrupt the liberal view of  
299 nature as resource to satisfy human needs.

300 Although animals were mentioned by all stakeholders, this was usually to discuss their  
301 impact on the environment rather than costs or benefits they might experience from changing

meat consumption. Thus, from our data, arguments in the UK meat tax debate appear mostly anthropocentric.

### 3.3.7 Fairness- solution

Two core conflicts emerged regarding fairness, all pertaining to the solution level of political conflict. In general, most stakeholders seemed to view price as a major determinant of consumer purchasing behaviour, and acknowledged concerns about regressive taxes being unfair to low income households.

The first core conflict was about price elasticity of demand. Pro-meat tax arguments tended to propose that consumers are (or should be) flexible in their buying choices; while anti-meat tax arguments emphasised harm to low-income consumers (implying they would not be flexible).

Some arguments placed responsibility on consumers to adjust their buying choices in the event of price changes:

*“People would only spend more per week if they carried on buying exactly the same as they’d been buying, and then that, to me, becomes a habit or choice issue rather than a governmental one.” Interviewee 6, ProVeg*

This argument aligns with the “demand restraint” perspective on sustainable food security; implying a focus on curbing excessive consumption by humans.

Those who were opposed to a meat tax articulated concern for the potential harmful financial effects on low-income households most strongly, implying that they would not change their purchasing habits:

*“...we just think it’s an extremely blunt tool because it hits consumers (...) at the poorest level...” Interviewee 3, National Farmers’ Union*

The image of a meat tax as a “blunt tool” recurred often in the interview data, framing the policy as unscientific and potentially violent. Interviewee 8 (IEA) also argued a meat tax would “clobber the poor”. These examples of violent imagery imply a concern for citizens’ freedom from state interference.

The other core conflict within the fairness category was about whether a meat tax would reduce health inequalities. Interviewee 2 (AHDB), who viewed meat as an essential source of nutrients, argued price increases could have detrimental effects on the health of low-income

households. Meanwhile, those concerned about harmful effects of meat consumption argued low-income households would experience greatest health benefits (due to changing their diets away from processed meat).

### 3.3.8 Acceptability of government intervention- solution

Two core conflicts emerged regarding acceptability of government intervention, all pertaining to the solution level of political conflict. Firstly, there was disagreement over whether the free market is “working” for the food system. Secondly, different perspectives emerged regarding whether a meat tax would be paternalistic.

A major argument against a meat tax was that it would interfere with the free market:

*“...the intention of a sin tax is, if possible, reduce consumption to zero. [...] [However,] the optimal amount is the amount that’s consumed in a free market once externalities have been taken into account.” Interviewee 8, IEA*

This quotation summarises the classical liberal perspective on market economics. While Interviewee 8 acknowledges accounting for externalities here, they also questioned whether impacts on climate change and human health were sufficiently proven to be defined as externalities.

Meanwhile, pro-intervention stakeholders highlighted ways the free market is “failing”, arguing that the current food system has major negative impacts on climate change and human health- as quoted in previous sections. These arguments tended to align with a modern liberal perspective, in which an interventionist state is accepted to facilitate freedom of opportunity.

Regarding the second conflict, opposition to meat taxes was framed as resistance to paternalism:

*“...a sin tax is something that, the government has decided this product is bad for you, and we are going to use the tax system to discourage consumption for your own good. I’m against that because I’m against paternalism and the public being infantilised...” Interviewee 8, IEA*

This argument implies a meat tax would be strongly paternalistic, assuming the public make autonomous choices to consume meat and any negative effects are self-regarding. This quotation expresses a similar sentiment to the “nanny state critique”, which we found to be



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popular in right-leaning newspapers, and aligns with classical liberal views on state intervention.

Conversely, pro-intervention arguments implied meat taxes would not be strongly paternalistic. Some questioned the extent to which meat consumption can be considered voluntary:

*“...the completely libertarian perspective (...) assumes we’re not already heavily influenced, as citizens (...) The reality is actually we are massively influenced through advertising, through where products are placed in store, through promotions, through a whole bunch of ways...” Interviewee 4, Food Ethics Council*

This argument highlights the power of corporations to influence consumers, consistent with the demand restraint perspective. It also aligns with a modern liberal view of the state’s duty to protect freedom of options.

Other stakeholders suggested meat consumption cannot be considered purely self-regarding due to the UK’s health system, which is funded by taxpayers. Arguments supportive of government intervention therefore presented meat consumption as non-voluntary (or not fully voluntary) and other-regarding, contesting accusations of strong paternalism.

**4 Discussion**

This paper provides a snapshot of major areas of conflict in the UK meat tax debate prior to the December 2019 general election. The “meat tax debate” appears to pertain to a specific solution, implying there is a generally recognised problem. However, we have demonstrated that the issue of *whether meat consumption is a problem in the UK* remains contested. We found arguments pertaining to implementation to be less frequent and less contested, hence our decision to focus on the problem and solution levels of political conflict.

Our analysis demonstrated that arguments fit into five major categories: climate change and environment, human health, effects on animals, fairness, and acceptability of government intervention. We have shown how arguments within these categories aligned with different political ideologies and perspectives on sustainable food security. Pro-meat tax arguments often aligned with modern liberal values, and sometimes echoed demand restraint or food system transformation perspectives on sustainable food security. Arguments against meat



taxes were more likely to align with the efficiency perspective or classical liberal ideology. Finally, discerning different levels of paternalism and making distinction between animal welfare and rights added greater nuance to the ‘acceptability of government intervention’ and ‘effects on animals’ categories, respectively.

Our findings relate to the “partnerships” sub-function of governance, in that no single government ministry has responsibility for all categories of argument within the meat tax debate. Any attempt to regulate this arena would therefore require inter-departmental collaboration. There is limited prior qualitative literature on meat taxes specifically, so this paper also contributes to knowledge on the “formulating policy/strategic direction” sub-function of governance.

In the preliminary media analysis, we identified a tendency to focus on consumers. This is consistent with a recent analysis of UK and US media portrayals of the connection between animal agriculture and climate change, which found a strong tendency for reporters to focus on individualistic solutions (Kristiansen *et al.*, 2020). We also found right-leaning news brands to be more critical of government intervention- consistent with research on climate change more broadly (Carvalho, 2007).

Our findings are also supported by recent literature on debates about sugar-sweetened beverage (SSB) and other Pigouvian taxes. A discourse network analysis (DNA) of UK newspaper coverage of the SSB tax found that the anti-SSB tax coalition comprised soft drinks manufacturers and free market think tanks. These groups employed similar arguments about the tax being unfair, too simplistic and an inappropriate intervention in the market (Buckton *et al.*, 2019). Meanwhile, Hilton and colleagues (2019) describe recurring typologies of frames identified by systematic reviews of tactics used by alcohol and tobacco industries:

*“...increased regulation: (1) is unnecessary, (2) is not backed up by sufficient evidence, (3) will lead to unintended negative consequences, and (4) faces legal barriers to implementation; all underpinned by the message that (5) the industry consists of socially responsible companies working toward reducing harmful consumption”* (Hilton *et al.*, 2019)

The first three of these were all expressed in anti-meat tax arguments, and a parallel to the fifth was seen in livestock industry representatives highlighting their work to reduce GHG emissions via alternative means. Meanwhile, the argument that national meat production is

422 uniquely sustainable has also been expressed in other high-income Northern European  
423 countries (Farstad *et al.*, 2020; Mosca, 2020).

424 The pro-meat tax argument that regressive taxes reduce health inequalities at population level  
425 can also be found in SSB literature (Sainsbury *et al.*, 2020). Ethicist Goiana-da-Silva and  
426 colleagues (2020) argue that when considering the ethics of SSB taxation, focusing on  
427 individual autonomy is inappropriate and a more pluralist approach is needed to account for  
428 effects on population health. There are therefore common threads to be found between  
429 different health motivated Pigouvian taxes, and this paper adds to knowledge on the  
430 “regulation” sub-function of health governance.

431 To our knowledge, this research is the first to explore the UK meat tax debate empirically  
432 using interpretive policy analysis. Using different ideologies and perspectives as analytical  
433 lenses has helped interpret the meanings associated with different arguments (Yanow, 2007),  
434 and enhanced awareness of the values underlying political negotiation and deliberation on  
435 meat taxes (Greenhalgh and Russell, 2009). This paper has therefore generated new  
436 knowledge, and hopefully demystified a complex and contested area within food policy.

437 Furthermore, the ten interviewees represented a range of agendas, and some had been  
438 longstanding advocates or critics of meat taxes so were able to provide in-depth explanations  
439 of the debate. While qualitative research may not be generalisable to other contexts,  
440 conversations around changing levels of meat consumption are global, and this paper can  
441 provide useful information to stakeholders in Western high-income countries deliberating  
442 policies aimed at achieving co-benefits in climate change and human health.

443 The main limitation is that it was not possible to interview any Members of Parliament as  
444 originally planned- due to the dissolution of parliament and ongoing election campaign  
445 during the data collection period. Only one party mentioned a meat tax in their election  
446 manifesto (The Green Party, 2019), so we suggest the issue was not high on politicians’  
447 agendas. We also sought to include stakeholders working in the food poverty arena, but those  
448 we approached declined participation on the basis of not having sufficient expertise on the  
449 matter. Given more time it would have been desirable to include this missing perspective,  
450 considering the prominence of arguments about fairness to low-income households.

451 The media analysis phase provided useful insights that guided the interview phase. Pooling  
452 the interview and media data could have resulted in richer analysis and facilitated more in-  
453 depth triangulation. Although we acknowledge that our position as researchers will have

454 influenced the study in subtle ways, we have attempted to make this partial perspective  
455 (Haraway, 1988) explicit to the reader in the methodology section.

456 Future research on this topic would likely benefit from including policymakers. Concerns  
457 around food security and zoonotic contagion have become more prominent since our data  
458 were collected, and new insights would be likely to emerge. We also recommend a bioethical  
459 analysis of meat taxes, incorporating theory from environmental ethics and critical animal  
460 studies in addition to public health ethics.

461

## 462 **5 Conclusions**

463 The UK meat tax debate exposes undercurrents of disagreement on several overlapping  
464 topics. There are similarities with other policy controversies like SSB taxes, such as popular  
465 types of anti-tax arguments. However, the meat tax debate contains unique complexities due  
466 to co-existence of environmental and health arguments, plus differing values regarding  
467 animal welfare and animal rights. This research is one of the first qualitative explorations of  
468 meat taxes, and is relevant to the regulation, partnerships and formulating policy/strategic  
469 direction sub-functions of health governance. It will be of interest to stakeholders concerned  
470 with the future of meat consumption and production in high-income Western countries.

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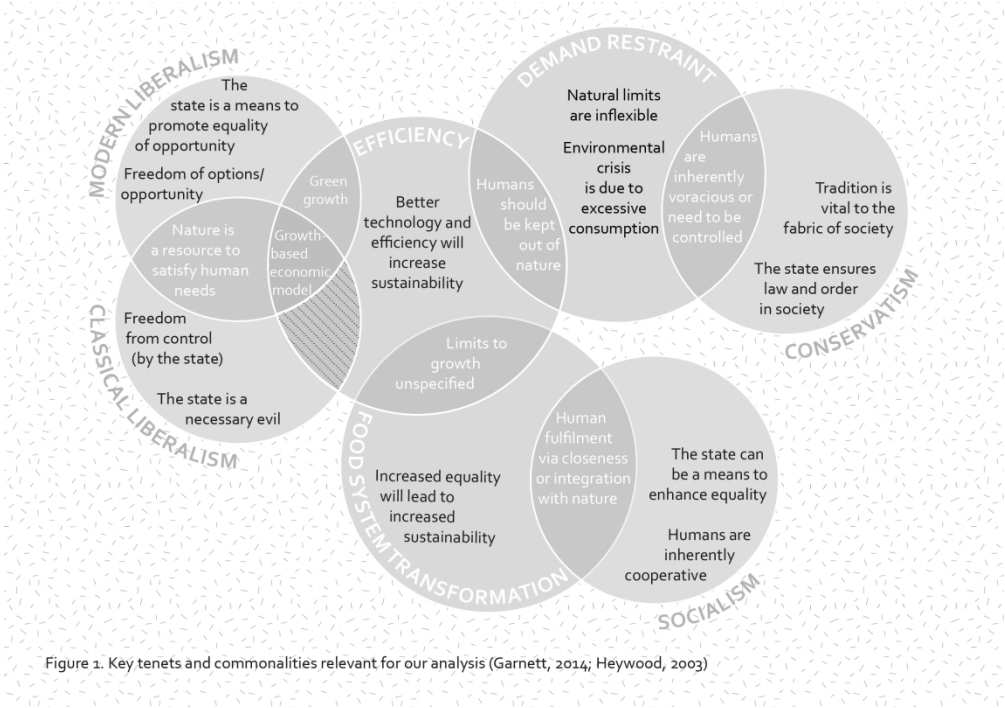


Figure 1. Key tenets and commonalities relevant for our analysis (Garnett, 2014; Heywood, 2003)

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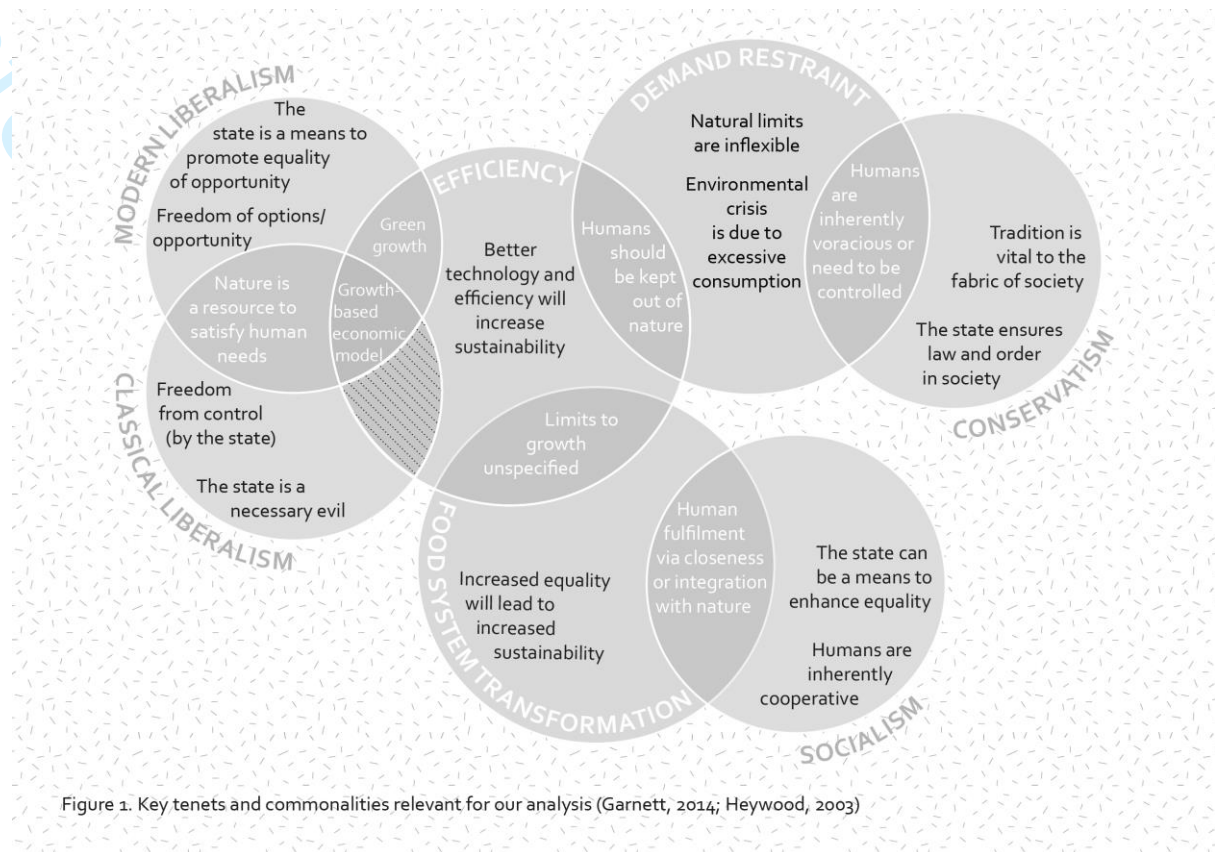


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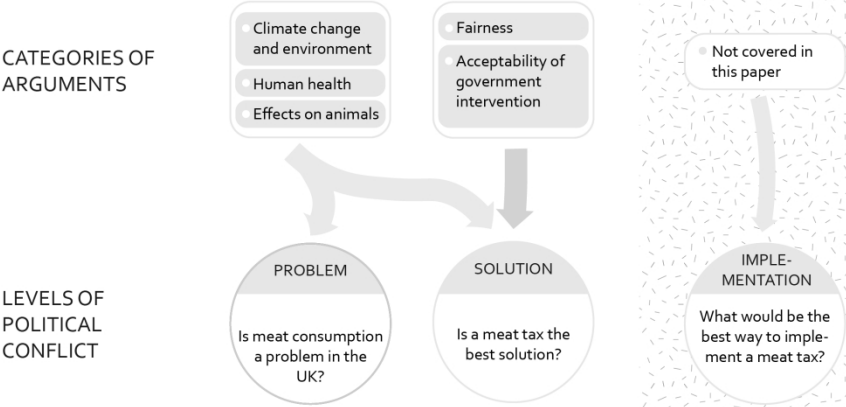


Figure 2. Different categories of arguments in the UK meat tax debate address different levels of political conflict (Baumgartner, 1989)

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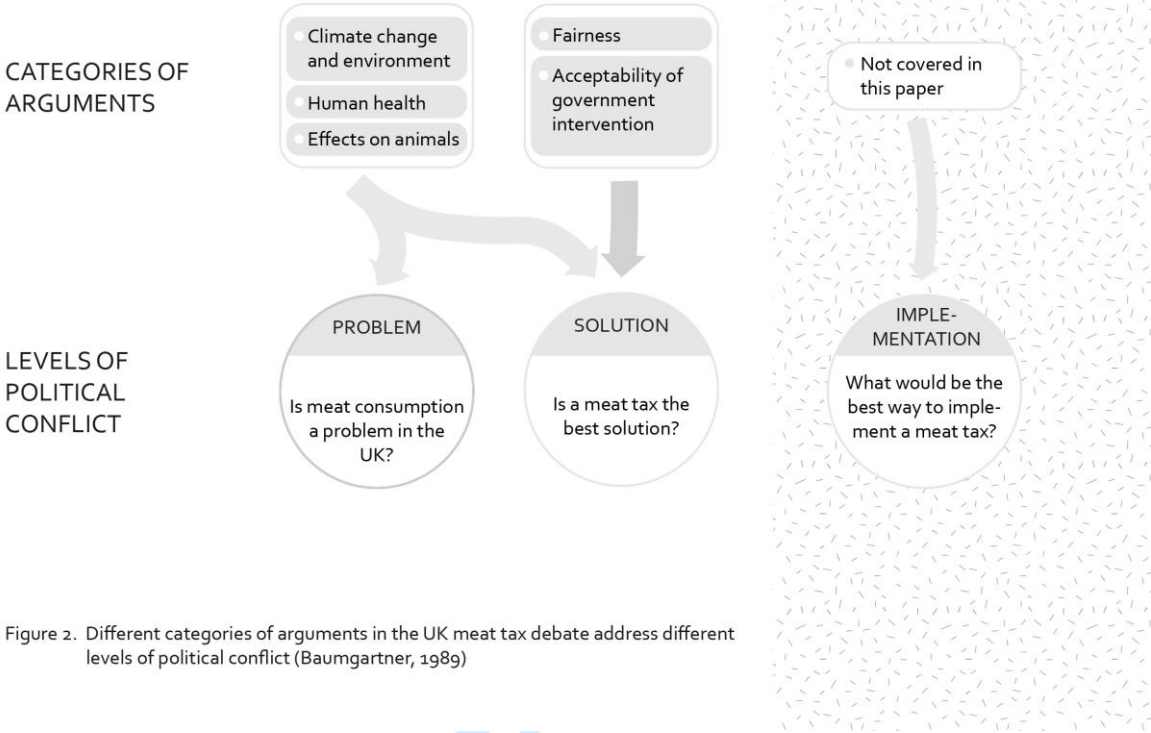


Figure 2. Different categories of arguments in the UK meat tax debate address different levels of political conflict (Baumgartner, 1989)

Table 1- Details of news media search

Publication	Daily multi- platform reach (Newsworks, n.d.)	Results returned	Relevant articles included
BBC News	*	4	1
The Sun	8,676,000	7	4
The Daily Mail	6,666,000	2	2
The Guardian	5,443,000	13	12
The Mirror	5,253,000	3	3
Metro	4,291,000	4	3
Total		33	25

\* Used by 63% of online news users in 2018 (Ofcom, 2018)

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Table 2- Interviewees and their relevance

Interviewee number (chronological order of interviews)	Position	Organisation (abbreviation)	Relevance of organisation or individual	Position on meat taxes
1	Head of Policy	Compassion in World Farming (CIWF)	NGO focused on ending factory farming	Supportive, provided there are protections for low-income households
2	Beef and Lamb Strategy Director	Agriculture and Horticulture Development Board- Beef and Lamb (AHDB)	Non-departmental public body focused on enhancing the profitability and sustainability of the English beef and lamb sector	No official position
3	Chief Livestock Adviser	National Farmers' Union (NFU)	Union with over 55,000 members representing farmers in England and Wales	Against
4	Executive Director	Food Ethics Council	NGO focused on sustainable and ethical food systems	Not supportive of a meat tax, supportive of meat reduction



5	Senior Researcher	A UK think tank	Think tank that has worked with policymakers on climate change and sustainability issues	No official position
6	Executive Director	ProVeg UK (ProVeg)	NGO focused on reducing the global consumption of animals by 50% by 2040	No official position, supportive of meat reduction
7	Professor	Nuffield Department of Population Health, University of Oxford	Academic with research interest in health- motivated food taxes.	Supportive- representing own views
8	Head of Lifestyle Economics	Institute of Economic Affairs (IEA)	Free market think tank employee with research interest in critiquing regulation of consumer goods.  <i>Prominent meat tax critic</i>	Against- representing own views

<i>identified in media search</i>				
9	Senior Researcher	Nuffield Department of Population Health, University of Oxford	Academic with research interest in environmental economics.	Supportive- representing own views
<i>Prominent meat tax advocate identified in media search</i>				
10	Head of Campaigns, Policy and Research	The Vegan Society	NGO focused on promoting a vegan lifestyle and ending exploitation of animals by humans	Against a meat tax, supportive of meat reduction