

**UNIVERSITI TEKNOLOGI MARA**

**SUGAR-SWEETENED BEVERAGE  
TAX IN MALAYSIA: A CONTENT  
ANALYSIS OF COMMENTARIES  
POSTED ON FACEBOOK AND  
MALAYSIA ONLINE NEWS**

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Dissertation submitted in fulfillment  
of the requirements for the degree of  
**Master of Science**  
**(Dental Public Health)**

**Faculty of Dentistry**

**October 2020**

## ABSTRACT

**Objectives:** This qualitative and quantitative cross-sectional study using the netnography technique aims to explore general perception and opinion among Malaysians towards the online news portal and news articles' respond regarding SSBs tax. **Methods:** Online news articles published on popular online news portal and online commentaries from November 2018 to August 2019 after the announcement and implementation of SSBs tax were downloaded using NCapture and imported into NVivo for analysis using the inductive approach and thematic content analysis. **Results:** A total of 62 news articles and 2070 total readers' comments were analysed. Most of the articles portrayed (46.8%) positive stance to SSBs tax which highlighted the health impacts towards people (40.3%). Further analysed by categorised into two timeframes (after announcement and implementation), articles portrayed more positive stance to SSBs tax in both timeframe (43.9% and 52.4%) respectively. The most presented arguments in supporting SSBs taxation were the positive health gain by reducing SSB consumption among the people (25.8%) followed by taxation will increase the government revenue and help reducing burden cost of treatment associated with NCDs (12.9%). However, 8.1% of articles argued that SSBs tax will increase the operating cost toward the manufacturer. Health justification (35.5%) especially risk of diabetes (21%), impact on general health (19.4%) and obesities (4.8%) were used as consideration to introduce the tax. On the other hand, majority of the commentaries were opposing the taxation (60.9%) which highlighted SSBs taxation will increase the price of sugary drinks (13.6%). Additionally, 4.8% of the comments proposing to increase awareness rather than introducing SSBs tax. Despite this, 19.6% support SSBs tax for the positive health benefit when reducing consumption of SSB. Furthermore, it is also found that there is no significant association between online news articles' slant on SSB tax and online reader commentaries' slant. **Conclusions:** The online news articles were written in positive slant towards the implementation of SSBs tax in Malaysia. This suggest that the media had played their role in supporting the health policy. Despite the positive content of online news articles, the commentaries posted on the news articles, was opposing the tax although the evidence of harmful sugar were portrayed in the online news articles as justification to introduce the tax.

## ACKNOWLEDGEMENT

In the name of Allah s.w.t the Al-Mighty, most Gracious and most Compassionate, all praise and thanks for giving me a shower of blessing, guidance, strength and this wonderful opportunity to do this course and completed my dissertation.

This research report would not have been possible without the help, support moreover, patience of my principal supervisor, Associate Professor Dr. Norashikin Binti Yusof. The great advice and support of my second supervisor, Associate Professor Dr. Budi Aslinie Binti Md Sabri, has been invaluable, for which I am extremely grateful.

I would like to express my gratitude for the help and support of the kind people around me, to only some of whom it is possible to give particular mention here. Above all, I would like to thank my beloved wife, Norhashimah binti Jusoh for her support and great patience at all times. A special hug and love for all my children, Fariz and Sarah for their courage, strength, and beautiful spirit. Special thanks to my parents, brother, and sister, who have given me their unequivocal support throughout, as always, for which my mere expression of thanks likewise does not suffice.

I would like to thank all my lecturers in the Department of Centre of Population Oral Health and Clinical Prevention for the teaching and guidance, encouragement, and inspiration. Lastly, I would also want to extend my gratitude's to all my colleagues in this course for their help, idea, and encouragement throughout this course.

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# CHAPTER ONE

## INTRODUCTION

### 1.1 Research Background

Most of the non-communicable diseases (NCD) such as cancer, cardiovascular diseases, dental caries, and diabetes are majorly contributed by high body mass index and obesity. Previously, NCDs was only a problem in developed countries or high-income countries, but unfortunately, it is now also prevalent in developing countries and in low and middle-income countries thus increasing risk of NCDs especially in urban settings. One of the main contributing factor that has resulted in the increase of having chronic diseases is the frequent consumption of sugar-sweetened beverages (SSBs) (Imamura et al., 2015; Malik et al., 2010; Malik, Schulze, & Hu, 2006; Malik, Willett, & Hu, 2009; Thow, Jan, Leeder, & Swinburn, 2010; World health Organization, 2017b).

With the widespread in the availability of sugar-sweetened beverages and due to its convenience, consumption of SSBs is on the rise among the world population. Global trend has shown that young adults aged between 20-39 years old are the highest group in taking SSBs. Studies from Han (2013) and Hazam (2017) found that 40% - 70% of young adults in developing countries consumed SSBs daily especially energy drinks and soda/soft drinks (E. Han, Kim, & Powell, 2013; Euna Han & Powell, 2013; Otaibi, 2017).

One of the ways to help curb the trend of SSBs consumption is to introduce tax or excise duty on the drinks. Some countries have already started the soda or SSBs tax with differences in the percentages of tax to overcome this problem, and, at the same time, this tax helps in increasing the government's revenue to combat problems caused by this unhealthy lifestyle. Apart from that, in countries that have not yet implemented this tax, the idea is being proposed and lobbied by their health bodies to introduce sugar tax or sugar-sweetened beverage tax as a strategy to control sugar intake (Arthur, 2019; World health Organization, 2017b).

Few countries have introduced the SSBs tax, however, this implementation in the US and Australia has received mixed reactions between the groups who are against it and the health advocates who lobbied for the SSBs tax. Most of the policy makers