In 2012, the Philippines passed the Sin Tax Reform Act to reduce tobacco and alcohol consumption. This ground-breaking legislation helped remove the price classification freezes, reduce the number of tiers in the tax system, and finance the country’s Universal Health Care Program. By 2017, all cigarettes were taxed at PHP 30.

Given the Philippines’ unique success and the dearth of research that examines the politics of tobacco control policy adoption, this study aimed to explore the factors that facilitated the passage of the Sin Tax.

**Background**

- Elections in 2010 brought new leaders who were keen on increasing tax collection efficiency and achieving universal health care. This created an opportunity for Sin Tax advocates to convince the new President Aquino to change the existing tax structure in order to generate resources for health.
- Aquino’s support led to the emergence of several political champions including key individuals within the Departments of Health and Finance.
- These champions partnered with advocates in both the health and economics sectors to form a cohesive broad-based intersectoral coalition, framing, for the first time, the Sin Tax as a health-rather than revenue-generating measure.
- An array of tactics including lobbying, media advocacy, and demonstrations were also used to counter opposition from both the tobacco and alcohol industries whose efforts were much more fragmented.

**Methods**

- We used a case study approach whereby data were gathered from key informant interviews (N=25) and documents (N=30) and analyzed using inductive and deductive coding.
- Member checking was also undertaken to obtain feedback.

**Results**

- Elections in 2010 brought new leaders who were keen on increasing tax collection efficiency and achieving universal health care. This created an opportunity for Sin Tax advocates to convince the new President Aquino to change the existing tax structure in order to generate resources for health.
- Aquino’s support led to the emergence of several political champions including key individuals within the Departments of Health and Finance.
- These champions partnered with advocates in both the health and economics sectors to form a cohesive broad-based intersectoral coalition, framing, for the first time, the Sin Tax as a health-rather than revenue-generating measure.
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**Strategies Used by Proponents and Opponents**

- **Proponents of the 2012 Sin Tax**
  - Lobbying
  - Media Advocacy
  - Coalition Building
  - Rallies

- **Opponents of the 2012 Sin Tax**
  - Lobbying
  - Media Advocacy
  - Media Interference
  - Front Groups

**Conclusions**

This case highlights the importance of coalition building for the purpose of cultivating intersectoral action for tobacco control. The presence of such a broad-based coalition helped showcase the extent of public support and allowed advocates to align their strategies toward a common goal. The strategic shift in framing was also of vital importance, as few counterarguments withstood a strong health message. Results from the study can be used to assist those striving to pass similar policies.

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