**S2 File**

MTM completed the research as part of an MPhil in Public Health during postgraduate training in public health. MTM also has degrees in medicine (MBBS), English Literature (MA Hons) and Journalism (MSc). She completed training in qualitative research as part of her MPhil, but this was her first experience of qualitative research in practice. OM is nearing completion of postgraduate training in public health and a PhD. He holds degrees in medicine (BM BCh) and public health (MPH). He has previously published work on the potential effects and evaluation of food taxes.[1-7] This was his first experience of qualitative research. JA is a public health researcher with experience across a range of domains and methods. She holds degrees in health psychology (BMedSci and MSc), medicine (MBBS), and epidemiology and public health (PhD). She has not previously published in the area of SSB taxes, but has conducted previous qualitative research.[8-14]

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