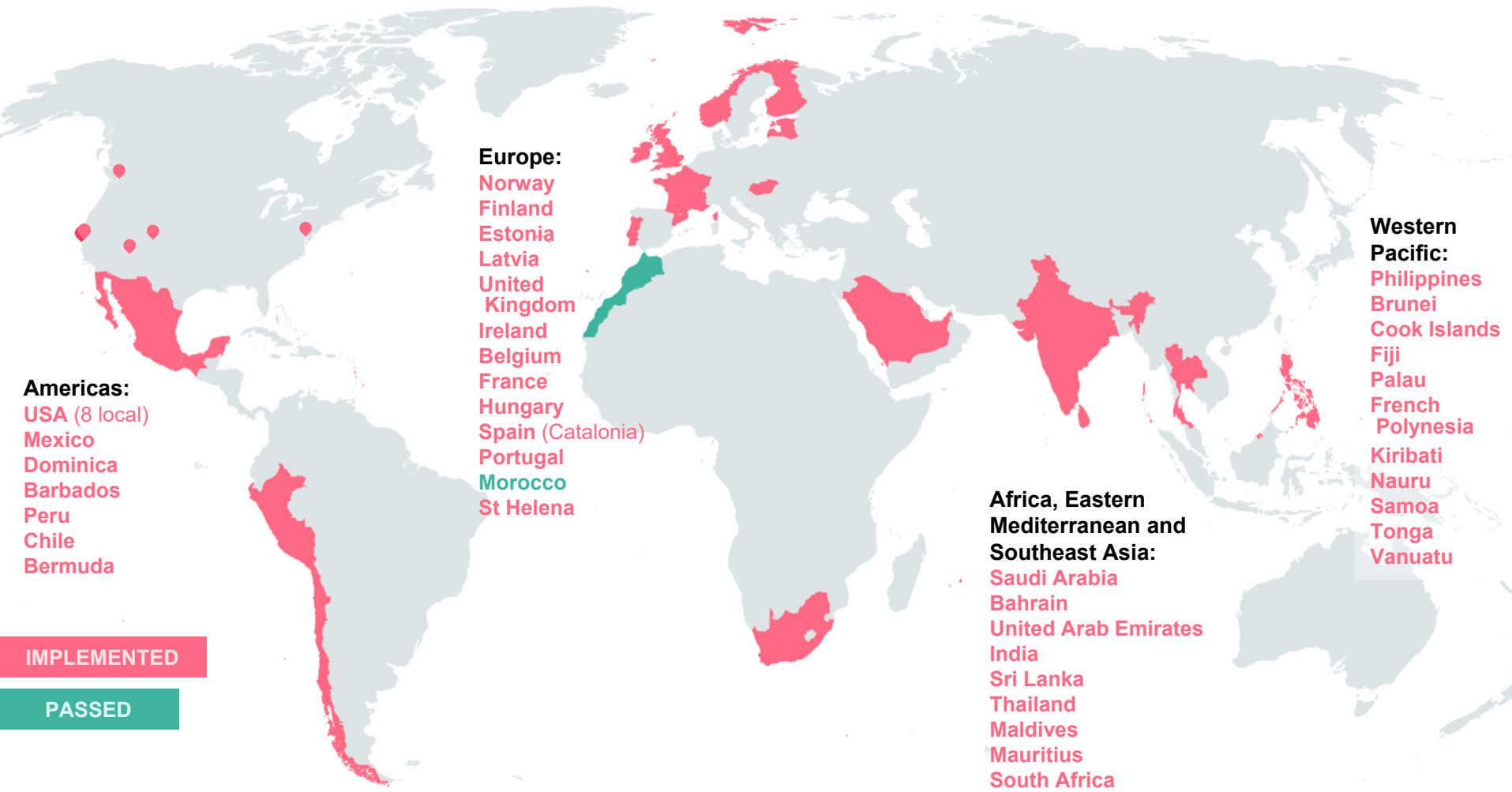


Sugary drink taxes around the world



IMPLEMENTED

Sugary drink taxes: Americas

SEATTLE, WA: 1.75 cents per ounce

on sugary drinks; exempts diet sodas, milk-based products, & fruit juice.
Implemented January 2018

SAN FRANCISCO, CA: 1 cent per ounce

on drinks with added sugar and >25 kcal per 12 oz; applies to syrup and powder concentrates; exempts 100% juice, artificially sweetened beverages, infant formula, milk products, medical drinks, and alcoholic beverages. *Implemented January 2018*

ALBANY, CA: 1 cent per ounce

on drinks with added caloric sweetener; exempts 100% juice, artificially sweetened beverages, infant formula, milk products, medical drinks, and alcoholic beverages.
Implemented April 2017

BERKELEY, CA: 1 cent per ounce

on sweetened drinks; exempts meal-replacement and dairy drinks, diet sodas, 100% fruit juice, and alcohol. *Implemented March 2015*

OAKLAND, CA: 1 cent per ounce

on drinks with added sugars; exempts 100% juice, artificially sweetened beverages, infant formula, milk products, medical drinks, and alcoholic beverages. *Implemented July 2017*

MEXICO: 1 peso per liter (\$0.05)

on all drinks with added sugar, excluding milks or yogurts.
Implemented Jan. 2014

PERU: 25% tax (increase from 17%)

on non-alcoholic beverages with ≥6 g sugar/100 mL; drinks with <6 g sugar/100mL, including bottled waters, remain at 17% tax rate.
Implemented May 2018

CHILE: 18% ad valorem tax

on sugary drinks containing >6.25 g sugar/100 mL; includes all non-alcoholic drinks with added sweeteners; exempts 100% fruit juice and dairy-based beverages; **10% ad valorem tax** on drinks with <6.25 g sugar/100 mL. *Implemented Oct. 2014*

BOULDER, CO: 2 cents per ounce

on beverages with added sugars or sweeteners.
Implemented Jul. 2017

PHILADELPHIA, PA: 1.5 cents per ounce

on sugar- and artificially-sweetened drinks, incl. diet soda.
Implemented Jan. 2017

NAVAJO NATION: 2% junk food tax

on "minimal-to-no nutritional value food items," including sugar-sweetened beverages. *Implemented Apr. 2015*

BERMUDA: 50% import tax

on sugar, sugary drinks, candies and dilutables; exempts diet sodas, 100% juice, and diet iced teas.
Implemented Oct. 2018

Increases to **75% import tax**

Implementation Apr. 2019

DOMINICA: 10% excise tax

on food and drinks with high sugar content, including soft drinks and energy drinks.
Implemented Sept. 2015

BARBADOS: 10% excise tax

on sugary drinks, including carbonated soft drinks, juice drinks, and sports drinks; exempts 100% juice, coconut water, and plain milk.
Implemented Aug. 2015

Sugary drink taxes: Europe & Northern Africa

IMPLEMENTED
PASSED

BELGIUM: €0.068 per L (\$0.077) excise

on soft drinks with added sweeteners; **€0.41/L (liquids) (\$0.48)** and **€0.68/100 kg (\$0.79) (powders) excise** on concentrates.
Implemented Jan. 2016

UNITED KINGDOM: £0.18 per L (\$0.23)

on drinks with >5 g total sugar/100 mL; **£0.24 per L (\$0.32)**
on drinks with >8 g total sugar/100 mL. *Implemented Apr. 2018*

IRELAND: €0.20 per L (\$0.23)

on drinks with >5 g total sugar/100 mL; **€0.30 per L (\$0.35)**
on drinks with >8 g total sugar/100 mL.
Implemented May 2018

FRANCE: €0.11 per 1.5 L (\$0.12)

on drinks with added sugars or artificial sweeteners. *Implemented Jan. 2012.*
2018 UPDATE: Sliding scale tax, up to **€20 per hL (\$0.23/L)**
if >11g sugar/100mL.

CATALONIA, SPAIN: €0.12 per L (\$0.14) levy

for drinks with added sugars and >8 g sugar/100 mL, or
€0.08 per L (\$0.093) for 5–8 g sugar/100 mL.
Implemented May 2017

PORTUGAL: €0.08 per L (\$0.091)

on drinks with a sugar content of <80 g/L or **€0.16 per L (\$0.19)** on drinks with >80 g/L sugar. *Implemented Feb. 2017*

ST HELENA: £0.75 per L (\$0.96) excise duty

on carbonated drinks with ≥15 g sugar/L.
Implemented May 2014

NORWAY: 3.34 NOK per L (\$0.39)

on drinks containing added sugar or sweeteners;
20.32 NOK/L (\$2.48) on syrup concentrates.
Implemented 1981

FINLAND: €0.22 per L (\$0.25)

on sugar-containing soft drinks; **€0.11/L (\$0.13)** on sugar-free soft drinks, mineral waters.
Implemented 1940, updated 2011

ESTONIA: €0.10 per L (\$0.11)

on drinks with 5-8 g sugar/100 mL or only artificial sweeteners; **€0.20/L (\$0.23)** for artificial sweeteners and 5-8 g sugar/100 mL; **€0.30/L (\$0.35)** if >8 g sugar/100 mL. *Implemented Jan. 2018*

LATVIA: €0.074 per L (\$0.084) excise

on drinks with added sugar, sweetener, or other flavoring; excludes fruit/vegetable juices with <10% added sugar and flavored/functional waters without added sugars, sweeteners, or flavorings.
Implemented May 2004; increased tax rate 2016.

HUNGARY: 7 HUF per L (\$0.025)

on soft drinks; **200 HUF/L (\$0.70)**
on syrup concentrates. *Implemented 2011*

MOROCCO: 0.7 MAD per L (\$0.074) VAT

on soft and non-carbonated drinks with ≥5 g sugar per 100 mL;
0.6 MAD/L (\$0.063) on energy drinks (20% increase);
0.15 MAD/L (\$0.016) on nectars (50% increase);
and tax on soft drink manufacturers will increase 50% to
0.45 MAD/L (\$0.047). *Implementation January 2019*

IMPLEMENTED

Sugary drink taxes: Sub-Saharan Africa, Asia, & Pacific

INDIA: 12% goods and services tax on all processed

packaged beverages and foods; **additional 28% GST** on aerated beverages and lemonades.

Implemented Jul. 2017

UNITED ARAB EMIRATES:

100% excise tax

on energy drinks; **50% tax** on all carbonated drinks except sparkling water.

Implemented Oct. 2017

BAHRAIN: 100% excise tax

on energy drinks, **50% excise tax** on aerated soft drinks. *Implemented Dec. 2017*

SAUDI ARABIA: 100% excise

on energy drinks, **50% tax** on carbonated drinks.

Implemented Jun. 2017

MAURITIUS: MUR 0.03

per g sugar (\$0.00086)

on sodas, syrups, and fruity drinks with added sugar. *Implemented Jan. 2013, updated Oct. 2016*

SOUTH AFRICA: ZAR 0.021

per g sugar (\$0.0015)

on sugary drinks and concentrates (4g per 100mL exempt). If sugar not labeled, default tax based on 20 g sugar/100mL; exempts dairy drinks and fruit, vegetable juices. *Implemented Apr. 2018*

PHILIPPINES: 6 pesos per L (\$0.11)

on drinks using sugar and artificial sweeteners; **P12 per L (\$0.23)** on drinks using HFCS; exempts dairy drinks, sweetened instant coffee, drinks sweetened using coco sugar or stevia, and 100% juices. *Implemented January 2018*

THAILAND: 3-tiered ad valorem and excise

on all drinks with >6 g sugar per 100mL. Ad valorem rate will decrease over time as excise increases. Drinks with >6g sugar per 100mL will face higher tax rates, up to **5 baht/L (\$0.15)** for drinks with >10g sugar per 100mL from 2023 onwards. *Implemented Sept. 2017*

MALDIVES: MVR 33.64 per L (\$2.18)

import tariff on all energy drinks; **MVR 4.60/L (\$0.30)** tariff on soft drinks (incl. sweetened and unsweetened carbonated sodas, sports drinks) *Implemented Mar. 2017*

SRI LANKA: LKR 0.50 per g sugar

(\$0.003) on sweetened drinks, or **Rs 12 per L (\$0.068)** — whichever is higher. *Implemented Nov. 2017*

BRUNEI: BND 4.00 per 10 L (\$ 0.29/L) excise

on all drinks with >6 g sugar per 100mL. *Implemented Apr. 2017*

SAMOA: 0.40 WST per L (\$0.15)

on carbonated beverages. *Implemented 1984*

FR. POLYNESIA: 40 CFP/L local

(\$0.38); 60 CFP/L import tax (\$0.57) on sweetened drinks. *Implemented 2002*

PALAU: \$0.28175/L import tax

on carbonated soft drinks. *Implemented 2003*

FJI: 0.35 FJD per L local (\$0.17);

15% import duty on sweetened drinks. *Updated 2016. 10% import duty* on concentrates. *Implemented 2007, updated 2017*

NAURU: 30% import duty

on all products with added sugars (+ removal of bottled water levy). *Implemented 2007*

COOK ISLANDS: 15% import duty

(with 2% rise per year) on sweetened drinks. *Implemented 2013*

TONGA: 1 Pa'anga per L (\$0.44)

on carbonated beverages. *Implemented 2013*

KIRIBATI: 40% excise tax

on drinks containing added sugar and fruit concentrates, 100% juices exempt. *Implemented 2014*

VANUATU: 50 vatu/L excise

(\$0.44) on carbonated beverages containing added sugar or other sweeteners. *Implemented February 2015*