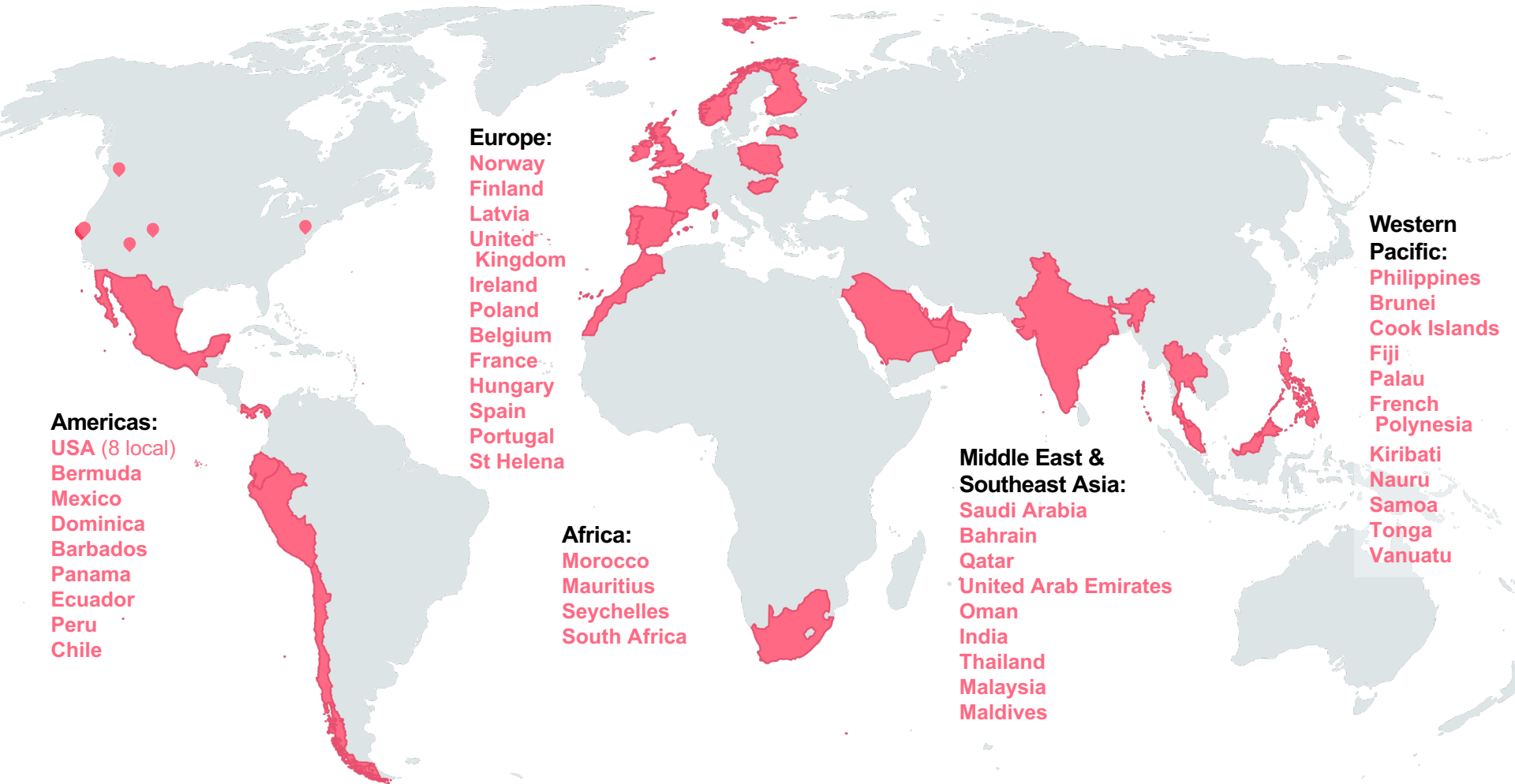


Sugary drink taxes around the world



Americas:
USA (8 local)
Bermuda
Mexico
Dominica
Barbados
Panama
Ecuador
Peru
Chile

Europe:
Norway
Finland
Latvia
United Kingdom
Ireland
Poland
Belgium
France
Hungary
Spain
Portugal
St Helena

Africa:
Morocco
Mauritius
Seychelles
South Africa

Middle East & Southeast Asia:
Saudi Arabia
Bahrain
Qatar
United Arab Emirates
Oman
India
Thailand
Malaysia
Maldives

Western Pacific:
Philippines
Brunei
Cook Islands
Fiji
Palau
French Polynesia
Kiribati
Nauru
Samoa
Tonga
Vanuatu

Sugary drink taxes: Africa, Middle East

MOROCCO: MAD 0.7 per L VAT

(\$0.08) on soft and non-carbonated drinks with ≥ 5 g sugar per 100 mL; **0.6 MAD/L (\$0.07)** on energy drinks (20% increase); **MAD 0.15/L (\$0.02)** on nectars (50% increase); and tax on soft drink manufacturers will increase 50% to **MAD 0.45 /L (\$0.05)**.
Implemented January 2019

SOUTH AFRICA: ZAR 0.021 per g sugar (\$0.002)

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

SAUDI ARABIA: 100% excise tax

on energy drinks, **50% tax** on sweetened drinks. Implemented Jun. 2017, updated July 2019 (previously 50% tax only on aerated beverages)

BAHRAIN: 100% excise tax

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

QATAR: 100% excise tax on energy drinks;

50% tax on sweetened aerated drinks and concentrates to make carbonated drinks. Implemented Jan. 2019

OMAN: 100% excise tax on energy drinks;

50% tax on all carbonated drinks except sparkling water. Implemented June 15, 2019

UNITED ARAB EMIRATES: 100% excise tax

on energy drinks; **50% tax** on any drinks with added sugar or sweeteners. Implemented Oct. 2017, updated Dec. 1, 2019 (previously 50% only on aerated beverages)

SEYCHELLES: SCR 4 per L (USD \$0.21)

import tariff on all beverages containing >5 g sugar/100 mL. Exempt: fresh, locally produced drinks without additives and plain milks. Implemented April 1, 2019

MAURITIUS: MUR 0.03 per g sugar (\$0.0007)

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

Updated April 2021

Sugary drink taxes: Asia & Pacific

INDIA: 12% goods and services tax

on all processed packaged beverages and foods;
additional 28% GST
on aerated beverages and lemonades.
Implemented July 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 March 2017

PHILIPPINES: 6 pesos per L (\$0.10)

on drinks using sugar and artificial sweeteners;
P12 per L (\$0.25) on drinks using HFCS.
Exempt: 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

taxes 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 (\$0.16)** for drinks with
>10g sugar per 100mL from 2023 onwards.
Implemented Sept. 2017

MALAYSIA: RM 0.40 per L (\$0.10) tax

on carbonated, flavored, & other non-alcoholic drinks
with >5 g sugar per 100 mL or on fruit or vegetable juices
with >12 g sugar per 100 mL
Implemented July 1, 2019

BRUNEI: BND 4.00 per 10 L (\$ 0.30/L) excise

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

SAMOA: WST 0.40 per L (\$0.16)

on carbonated beverages. *Implemented 1984*

FR. POLYNESIA: CFP 40/L local (\$0.40); CFP 60/L import tax (\$0.60)

on sweetened drinks. *Implemented 2002*

PALAU: \$0.28175/L import tax

on carbonated soft drinks. *Implemented 2003*

FJI: FJD 0.35 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 2016*
(increased in 2016 from 0.5 Pa'anga per L and
in 2013 from 15% import tax)

KIRIBATI: 40% excise tax

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

VANUATU: 50 vatu/L excise

(\$0.46) on carbonated beverages containing
added sugar or other sweeteners.
Implemented February 2015

Sugary drink taxes: Europe

BELGIUM: €0.068 per L (\$0.081) excise

on soft drinks with added sweeteners; **€0.41/L (liquids) (\$0.49) and €0.68/100 kg (\$0.81) (powders) excise** on concentrates.
Implemented Jan. 2016

UNITED KINGDOM: £0.18 per L (\$0.25)

on drinks with >5 g total sugar/100 mL; **£0.24 per L (\$0.33)**
on drinks with >8 g total sugar/100 mL. *Implemented Apr. 2018*

IRELAND: €0.20 per L (\$0.27)

on drinks with >5 g total sugar/100 mL; **€0.30 per L (\$0.41)**
on drinks with >8 g total sugar/100 mL.
Implemented May 2018

FRANCE: €0.11 per 1.5 L (\$0.13)

on drinks with added sugars or artificial sweeteners. *Implemented Jan. 2012.*
2018 UPDATE: Sliding scale tax, up to **€20 per hL (\$0.24/L)**
if >11g sugar/100mL.

SPAIN: 21% VAT (increase from 10%)

on drinks containing added natural and derived sweeteners
and/or sweetening additives, excluding dairy.
Implemented January 2021

PORTUGAL: €0.08 per L (\$0.10)

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 (\$1.03) excise duty

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

NORWAY: NOK 3.34 per L (\$0.39)

on drinks containing added sugar or sweeteners;
NOK 20.32/L (\$2.39) on syrup concentrates.
Implemented 1981

FINLAND: €0.22 per L (\$0.26)

on sugar-containing soft drinks; **€0.12/L (\$0.14)**
on sugar-free soft drinks, mineral waters.
Implemented 1940, updated 2011

LATVIA: €0.074 per L (\$0.09) 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.

POLAND: PLN 0.5 per L (\$0.13)

on soft drinks with added sweeteners, caffeine, or
taurine; **PLN 0.05 (\$0.01)** extra fee per gram of
sugar >5 g/100 mL; **PLN 0.09 per L (\$0.02)** for
drinks containing caffeine or taurine. Total soda fee
cannot exceed PLN 1.2 (\$0.32). Excludes sports or
juice drinks with <5g sugar/100mL and dairy drinks.
Drinks with >20% juice content and >5g sugar/100mL
are not charged the base fee of PLN 0.5 per L.
Implemented Jan. 2021

HUNGARY: HUF 7 per L (\$0.02)

on soft drinks; **HUF 200 /L (\$0.67)**
on syrup concentrates. *Implemented 2011*

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 (\$0.10)**
for 5–8 g sugar/100 mL. *Implemented May 2017*

Updated April 2021

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Sugary drink taxes: Caribbean & Central and South America

MEXICO: 1 peso per liter (\$0.05)

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

PANAMA: 7% tax on sodas (previously 5%);

5% on other non-alcoholic drinks with added caloric sweeteners;
10% on syrups & concentrates. Exempt: dairy drinks, juices with >7.5 g sugar/100 mL. *Implemented November 2019*

ECUADOR: 10% ad valorem tax

on soft drinks with <25g of sugar/L and on all energy drinks, regardless of sugar content; **\$0.0018 per gram sugar** on drinks with >25 g sugar/L.
Exempt: dairy products and their derivatives, mineral water and juices that have 50% of natural content. *Implemented May 2016*

PERU: 25% ad valorem tax

on drinks containing >6 g sugar/100 mL (increase from previous rate of 17%);
17% ad valorem tax on drinks with 0.5–6 g sugar/100 mL (unchanged);
12% ad valorem tax on drinks with <0.5 g sugar/100 mL (decrease from previous rate of 17%). Exempt: Plain water, 100% juice, plain milk, drinkable yogurts. *Implemented May 2018, updated June 2019*

BERMUDA: 75% import tax

on sugar, sugary drinks, candies and dilutables; exempts diet sodas, 100% juice, and diet iced teas.
Implemented Oct. 2018, increased from 50% import tax implemented Oct. 2018

DOMINICA: 10% excise tax

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

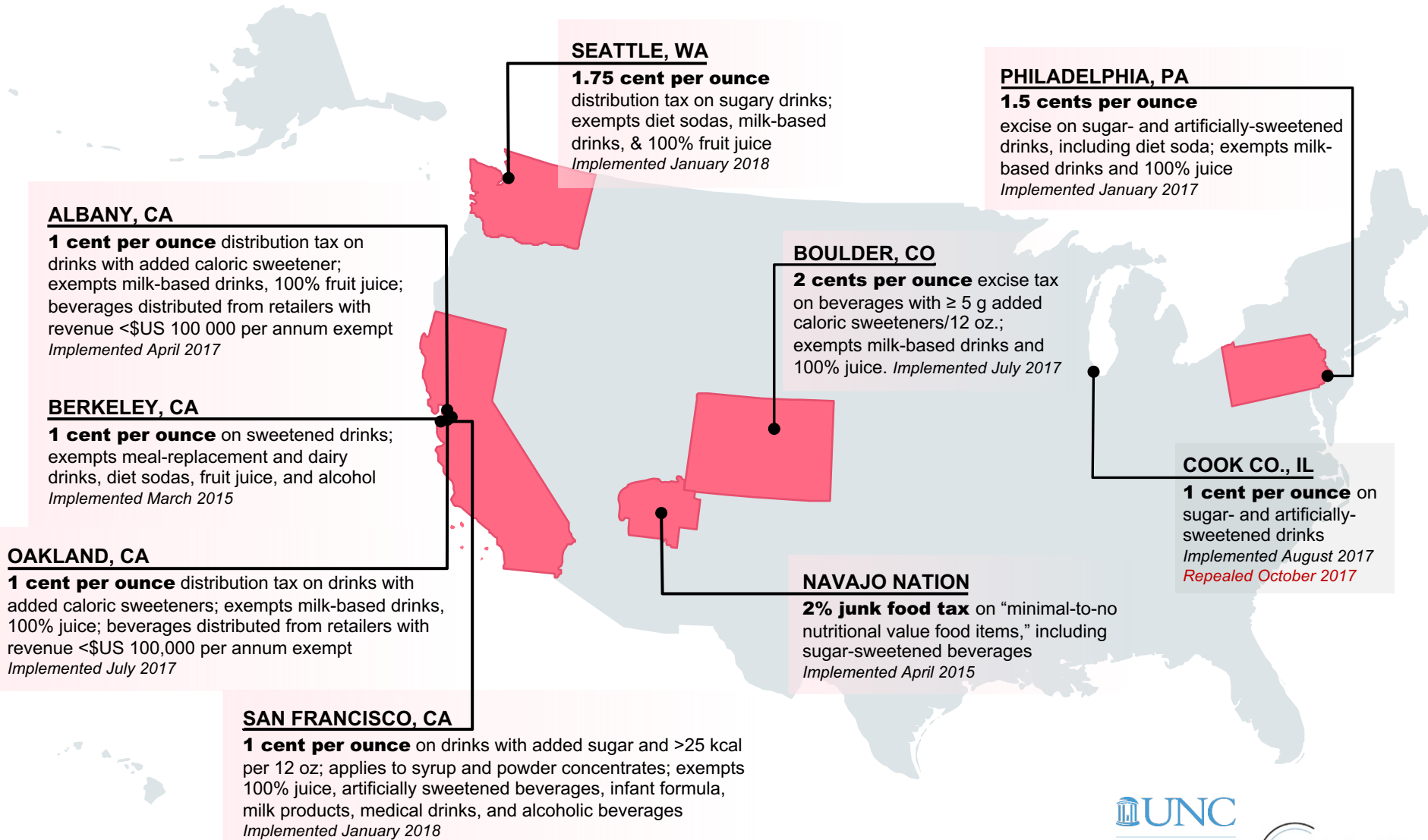
BARBADOS: 10% excise tax

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

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*

Sugary drink taxes in the United States



Updated April 2021

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