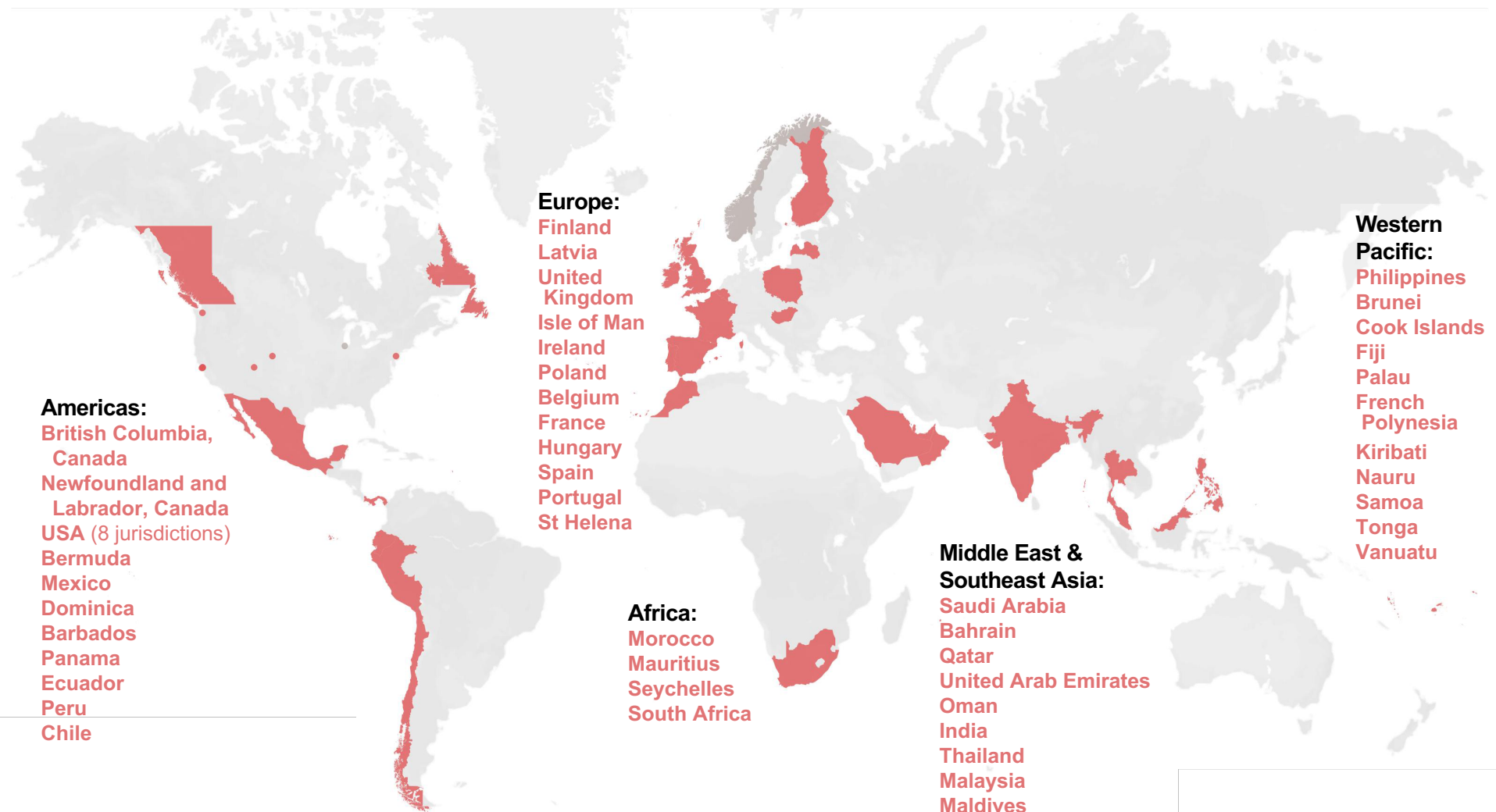


Sugary drink taxes around the world



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 (\$0.001)

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 \$0.27)

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*

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 (\$0.12)

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 (\$0.15)** for drinks with >10g sugar per 100mL from 2023 onwards.
Implemented September 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

(\$0.39); CFP 60/L import tax (\$0.59)
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

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



CAROLINA
POPULATION
CENTER

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Sugary drink taxes: Europe

BELGIUM: €0.068 per L (\$0.082) excise

on soft drinks with added sweeteners; **€0.41/L (liquids) (\$0.48)** and **€0.68/100 kg (\$0.80) (powders) excise** on concentrates.
Implemented Jan. 2016

UNITED KINGDOM: £0.18 per L (\$0.21)

on drinks with 5–8 g total sugar/100 mL; **£0.24 per L (\$0.28)**
on drinks with >8 g total sugar/100 mL. Exempts dairy drinks (>75% dairy) and 100% fruit/vegetable juices. *Implemented Apr. 2018*

ISLE OF MAN: £0.18 per L (\$0.21)

on drinks with 5–8 g total sugar/100 mL; **£0.24 per L (\$0.28)**
on drinks with >8 g /100 mL. Mirrors UK levy. *Implemented Apr. 2019*

IRELAND: €0.20 per L (\$0.24)

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: 4-tiered tax

€0.01 per L (\$0.01) on drinks with <25 g sugar per liter;
€0.06 per L (\$0.07) on drinks with 25 to <50 g sugar per L;
€0.08 per L (\$0.09) on drinks with 50 to <80 g sugar per L; or
€0.20 per L (\$0.24) on drinks with ≥80 grams sugar per L.
Applies to non-alcoholic beverages; exempts milks (cow or substitute) and 100% juices. *Implemented Feb. 2017, updated 2018*

ST HELENA: £0.75 per L (\$1.03) excise duty

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

NORWAY: ABOLISHED

A previous excise duty on non-alcoholic beverages (NOK 3.51 per L) was abolished effective 1 July 2021.

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 (\$0.08) 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 January 1, 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 (\$0.09)** for 5–8 g sugar/100 mL. *Implemented May 2017*

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Sugary drink taxes: Mexico, 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: United States and Canada

ALBANY, CA: **1 cent per ounce**

distribution tax on non-alcoholic drinks with added caloric sweeteners; exempts dairy drinks, 100% juices; beverages distributed from retailers with revenue <\$100,000 per year exempt.
Implemented April 2017

BERKELEY, CA: **1 cent per ounce**

on non-alcoholic sweetened drinks; exempts dairy and meal-replacement drinks, diet sodas, and 100% juices.
Implemented March 2015

OAKLAND, CA: **1 cent per ounce**

distribution tax on non-alcoholic drinks with added caloric sweeteners; exempts dairy drinks, 100% juices; beverages distributed from retailers with revenue <\$100,000 per year exempt. *Implemented July 2017*

SAN FRANCISCO, CA: **1 cent per ounce**

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

BRITISH COLUMBIA: 7% sales tax

distribution on carbonated beverages sweetened with sugar or artificial or natural sweeteners. Previously these drinks were exempt from sales tax as food products.
Implemented April 1, 2021

SEATTLE, WA: **1.75 cents per ounce**

distribution tax on sugary drinks; exempts diet sodas, milk-based drinks, & 100% fruit juice
Implemented January 2018

BOULDER, CO: **2 cents per ounce**

excise tax on beverages with ≥ 5 g added caloric sweeteners/12 oz.; exempts milk-based drinks and 100% juice.
Implemented July 2017

PHILADELPHIA, PA: **1.5 cents per ounce**

excise on sugar- and artificially-sweetened drinks, including diet soda; exempts dairy-based drinks and 100% juice.
Implemented January 2017

NEWFOUNDLAND AND LABRADOR: **20 cents per liter**

on sugar-sweetened beverages (details to come).
Implementation begins April 1, 2022

COOK CO., IL **1 cent per ounce**

on sugar- and artificially-sweetened drinks.
*Implemented August 2017
Repealed October 2017*

NAVAJO NATION: **2% junk food tax**

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

Not shown:
Alaska & Hawaii

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