Sugary drink taxes around the world

**Americas:**
- British Columbia, Canada
- Newfoundland and Labrador, Canada
- USA (8 jurisdictions)
- Bermuda
- Mexico
- Dominica
- Barbados
- Panama
- Ecuador
- Peru
- Chile

**Europe:**
- Finland
- Latvia
- United Kingdom
- Isle of Man
- Ireland
- Poland
- Belgium
- France
- Hungary
- Spain
- Portugal
- St Helena

**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

Updated September 2021

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Sugary drink taxes: Africa, Middle East

**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)

**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

Updated September 2021
Sugary drink taxes: Asia & Pacific

**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

**FIJI:** 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

**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

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**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

**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
**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 soft 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

**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

**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

**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

**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 soft 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

**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

**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
**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 2016, updated June 2019*

**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*

**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*

**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*
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

BOULDER, CO: **2 cents per ounce**
excise tax on beverages with ≥ 5 g added caloric sweeteners/12 oz.; exempts milk-based drinks and 100% fruit juice. Implemented July 2017

SEATTLE, WA: **1.75 cents per ounce**
distribution tax on sugary drinks; exempts diet sodas, milk-based drinks, & 100% fruit juice. Implemented January 2018

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

COOK CO., IL **1 cent per ounce**
on sugar- and artificially-sweetened drinks. Implemented August 2017

NAVAJO NATION: **2% junk food tax**
on "minimal-to-no nutritional value food items," including sugar-sweetened beverages. Implemented April 2015

NEWFOUNDLAND AND LABRADOR: **20 cents per liter**
on sugar-sweetened beverages (details to come). Implementation begins April 1, 2022

Not shown: Alaska & Hawaii

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