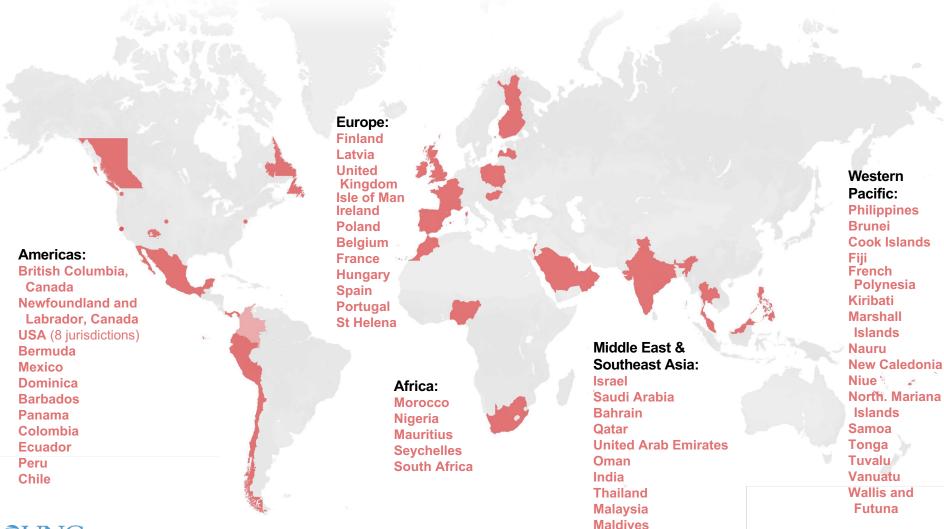
Sugary drink taxes around the world





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Sugary drink taxes: Europe



BELGIUM: **€0.068 per L** (\$0.07) excise

on soft drinks with added sweeteners; €0.41/L (\$0.43) and €0.68/100

kg (\$0.71) excise on liquid and powder concentrates, respectively. *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 (\$0.29)

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** (**\$0.29**) on drinks with >8 g /100 mL. Mirrors UK levy. *Implemented Apr.* 2019

IRELAND: **€0.20** per L (\$0.21)

on drinks with >5 g total sugar/100 mL; €0.30 per L (\$0.31)

on drinks with >8 g total sugar/100 mL. Implemented May 2018

FRANCE: €0.11 per 1.5 L (\$0.08 per L)

on drinks with added sugars or artificial sweeteners.

Implemented Jan. 2012. 2018 UPDATE: Sliding scale tax, up to €20 per hL (\$0.21/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 (\$0.06) on drinks with 25 to <50 g sugar per L;

€0.08 per L (\$0.08) on drinks with 50 to <80 g sugar per L; or

€0.20 per L (\$0.21) 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 (\$0.89) excise duty

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

CATALONIA, SPAIN: €0.12 per L

(\$0.12) levy for drinks with added sugars and >8 g sugar/100 mL, or €0.08 per L (\$0.08) for 5–8 g sugar/100 mL. Implemented May 2017

FINLAND: **€0.22** per L (\$0.23)

on sugar-containing soft drinks; **€0.12/L** (\$0.12) 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 (\$0.11)

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/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 8-23 per L (\$0.02-\$0.06)

on soft drinks (depending on sugar content and tariff number); **HUF 105–310/L** (\$0.27–\$0.79) on syrup concentrates (depending on tariff number);

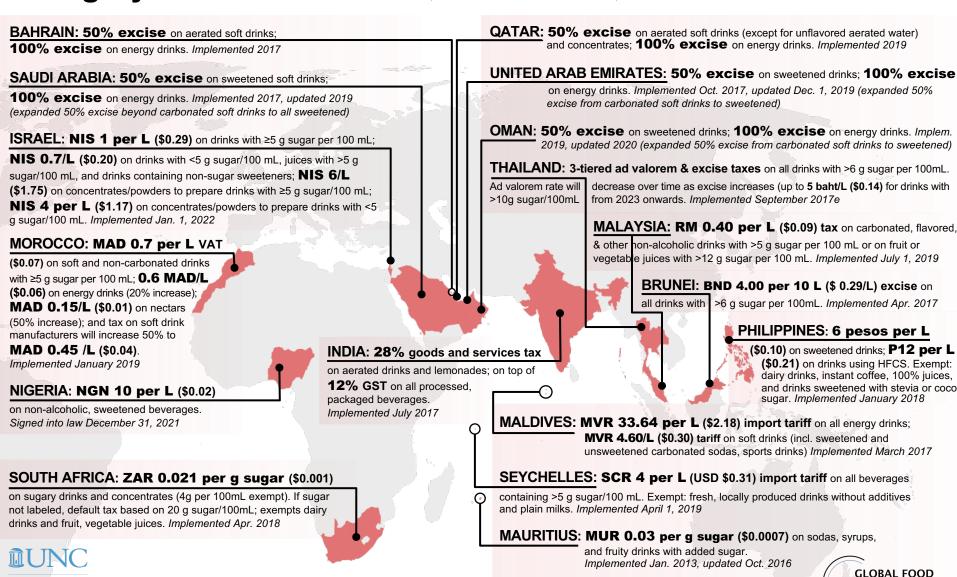
HUF 65/L (\$0.16) on caffeinated drinks;

HUF 390/L (\$1.00) on caffeinated drinks with added taurine, ginseng, or L-arginine. Exempt: fruit and vegetable juices containing at least 50% of fruit or vegetables. *Implemented 2011, updated July 2022* (increased rates, tiered based on sugar content)

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Sugary drink taxes: Africa, Middle East, South and East Asia



RESEARCH PROGRAM

University of North Carolina

at Chapel Hill

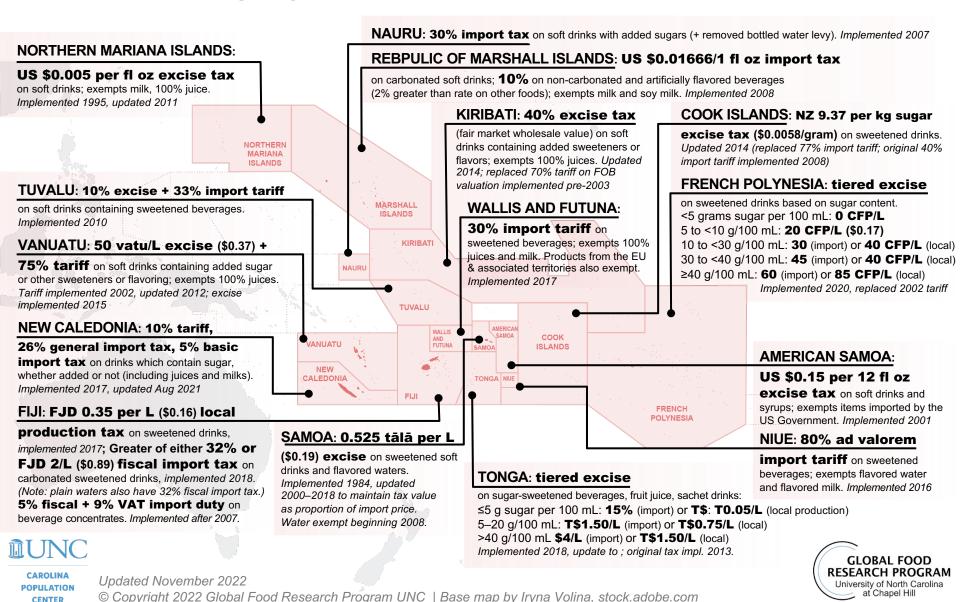
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Sugary drink taxes: Pacific Islands



CENTER

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

COLOMBIA: Passed November 2022, implementation guidelines to come.

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: 50% ad valorem tax

on sugar, sugary drinks, candies and dilutables; exempts diet sodas, 100% juice, and diet iced teas. *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: 20% 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 (10% tax); updated (doubled) April 1, 2022*

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*



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Sugary drink taxes: United States and Canada

ALBANY, CA: 1 cent per ounce

distribution tax on nonalcoholic 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

1 on

NAVAJO NATION: 2% junk food tax

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

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 artificiallysweetened drinks. Implemented August 2017 Repealed October 2017

NEWFOUNDLAND AND LABRADOR: C\$0.20 per L (\$0.15)

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

> Not shown: Alaska & Hawaii





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Excluded taxes

Some countries or jurisdictions have (or had) beverage taxes that we chose not to include in these maps. These are listed below with brief explanations for why we chose to exclude them here:

Estonia (removed): The tax Estonia attempted to adopt in 2017 was not implemented due to constitutional issues and was removed from the map. (<u>TaxFoundation.org</u>)

Federated States of Micronesia: Soft drink import tax same rate as for water. (Teng et al. 2019)

Fiji: Additional import taxes of 15% excise + 9% VAT are excluded, as rates are the same for soft drinks and plain waters.

Norway (removed): Tax law was abolished 1 January 2021. (WCRF NOURISHING database)

Papua New Guinea: Sugary drink import tariff is same rate as for water. (Teng et al. 2019)

Palau (removed): Sugary drink import tariff is same rate as for water. (Teng et al. 2019)

Solomon Islands: Sugary drink import tariff is same rate as for water. (Teng et al. 2019)

Sri Lanka: Tax drastically reduced prior to implementation, rendering it an ineffective public health measure. (New York Times)

To suggest additions or edits to this resource, please email emily@unc.edu.



