

Sugary drink taxes around the world

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

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

Africa:
Morocco
Nigeria
Mauritius
Seychelles
South Africa

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

**Western
Pacific:**
Philippines
Brunei
Cook Islands
Fiji
French
Polynesia
Kiribati
Marshall
Islands
Nauru
New Caledonia
Niue
North. Mariana
Islands
Samoa
Tonga
Tuvalu
Vanuatu
Wallis and
Futuna

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)*

Updated November 2022

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

BAHRAIN: 50% excise on aerated soft drinks;
100% excise on energy drinks. *Implemented 2017*

SAUDI ARABIA: 50% excise on sweetened soft drinks;
100% excise on energy drinks. *Implemented 2017, updated 2019 (expanded 50% excise beyond carbonated soft drinks to all sweetened)*

ISRAEL: NIS 1 per L (\$0.29) on drinks with ≥ 5 g sugar per 100 mL;
NIS 0.7/L (\$0.20) on drinks with < 5 g sugar/100 mL, juices with > 5 g sugar/100 mL, and drinks containing non-sugar sweeteners; **NIS 6/L (\$1.75)** on concentrates/powders to prepare drinks with ≥ 5 g sugar/100 mL;
NIS 4 per L (\$1.17) on concentrates/powders to prepare drinks with < 5 g sugar/100 mL. *Implemented Jan. 1, 2022*

MOROCCO: MAD 0.7 per L VAT

(\$0.07) on soft and non-carbonated drinks with ≥ 5 g sugar per 100 mL; **0.6 MAD/L (\$0.06)** on energy drinks (20% increase);
MAD 0.15/L (\$0.01) on nectars (50% increase); and tax on soft drink manufacturers will increase 50% to
MAD 0.45 /L (\$0.04).
Implemented January 2019

NIGERIA: NGN 10 per L (\$0.02)

on non-alcoholic, sweetened beverages.
Signed into law December 31, 2021

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*

INDIA: 28% goods and services tax

on aerated drinks and lemonades; on top of
12% GST on all processed, packaged beverages.
Implemented July 2017

QATAR: 50% excise on aerated soft drinks (except for unflavored aerated water) and concentrates; **100% excise** on energy drinks. *Implemented 2019*

UNITED ARAB EMIRATES: 50% excise on sweetened drinks; **100% excise** on energy drinks. *Implemented Oct. 2017, updated Dec. 1, 2019 (expanded 50% excise from carbonated soft drinks to sweetened)*

OMAN: 50% excise on sweetened drinks; **100% excise** on energy drinks. *Implem. 2019, updated 2020 (expanded 50% excise from carbonated soft drinks to sweetened)*

THAILAND: 3-tiered ad valorem & excise taxes on all drinks with > 6 g sugar per 100mL. Ad valorem rate will decrease over time as excise increases (up to **5 baht/L (\$0.14)** for drinks with > 10 g sugar/100mL from 2023 onwards. *Implemented September 2017e*

MALAYSIA: RM 0.40 per L (\$0.09) 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 (\$ 0.29/L) excise on all drinks with > 6 g sugar per 100mL. *Implemented Apr. 2017*

PHILIPPINES: 6 pesos per L (\$0.10) on sweetened drinks; **P12 per L (\$0.21)** on drinks using HFCS. Exempt: dairy drinks, instant coffee, 100% juices, and drinks sweetened with stevia or coco sugar. *Implemented January 2018*

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*

SEYCHELLES: SCR 4 per L (USD \$0.31) 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*



CAROLINA
POPULATION
CENTER

Updated November 2022

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Sugary drink taxes: Pacific Islands

NORTHERN MARIANA ISLANDS:

US \$0.005 per fl oz excise tax

on soft drinks; exempts milk, 100% juice.
Implemented 1995, updated 2011

TUVALU: 10% excise + 33% import tariff

on soft drinks containing sweetened beverages.
Implemented 2010

VANUATU: 50 vatu/L excise (\$0.37) +

75% tariff on soft drinks containing added sugar or other sweeteners or flavoring; exempts 100% juices.
Tariff implemented 2002, updated 2012; excise implemented 2015

NEW CALEDONIA: 10% tariff,

26% general import tax, 5% basic import tax on drinks which contain sugar, whether added or not (including juices and milks).
Implemented 2017, updated Aug 2021

FIJI: FJD 0.35 per L (\$0.16) local

production tax on sweetened drinks, implemented 2017; **Greater of either 32% or FJD 2/L (\$0.89) fiscal import tax** on carbonated sweetened drinks, implemented 2018.
(Note: plain waters also have 32% fiscal import tax.)
5% fiscal + 9% VAT import duty on beverage concentrates. Implemented after 2007.

SAMOA: 0.525 tālā per L

(\$0.19) excise on sweetened soft drinks and flavored waters.
Implemented 1984, updated 2000–2018 to maintain tax value as proportion of import price.
Water exempt beginning 2008.

NAURU: 30% import tax

on soft drinks with added sugars (+ removed bottled water levy). Implemented 2007

REPUBLIC OF MARSHALL ISLANDS: US \$0.01666/1 fl oz import tax

on carbonated soft drinks; **10%** on non-carbonated and artificially flavored beverages (2% greater than rate on other foods); exempts milk and soy milk. Implemented 2008

KIRIBATI: 40% excise tax

(fair market wholesale value) on soft drinks containing added sweeteners or flavors; exempts 100% juices. Updated 2014; replaced 70% tariff on FOB valuation implemented pre-2003

WALLIS AND FUTUNA:

30% import tariff on sweetened beverages; exempts 100% juices and milk. Products from the EU & associated territories also exempt.
Implemented 2017

COOK ISLANDS: NZ 9.37 per kg sugar

excise tax (\$0.0058/gram) on sweetened drinks.
Updated 2014 (replaced 77% import tariff; original 40% import tariff implemented 2008)

FRENCH POLYNESIA: tiered excise

on sweetened drinks based on sugar content.
<5 grams sugar per 100 mL: **0 CFP/L**
5 to <10 g/100 mL: **20 CFP/L (\$0.17)**
10 to <30 g/100 mL: **30** (import) or **40 CFP/L** (local)
30 to <40 g/100 mL: **45** (import) or **40 CFP/L** (local)
≥40 g/100 mL: **60** (import) or **85 CFP/L** (local)
Implemented 2020, replaced 2002 tariff

AMERICAN SAMOA:

US \$0.15 per 12 fl oz excise tax on soft drinks and syrups; exempts items imported by the US Government. Implemented 2001

NIUE: 80% ad valorem

import tariff on sweetened beverages; exempts flavored water and flavored milk. Implemented 2016

TONGA: tiered excise

on sugar-sweetened beverages, fruit juice, sachet drinks:
≤5 g sugar per 100 mL: **15%** (import) or **T\$ T0.05/L** (local production)
5–20 g/100 mL: **T\$1.50/L** (import) or **T\$0.75/L** (local)
>40 g/100 mL **\$4/L** (import) or **T\$1.50/L** (local)
Implemented 2018, update to ; original tax impl. 2013.

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*

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: **C\$0.20 per L (\$0.15)**

on sugar-sweetened beverages (details to come).
Implemented 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

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. ([TaxFoundation.org](https://taxfoundation.org))

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.