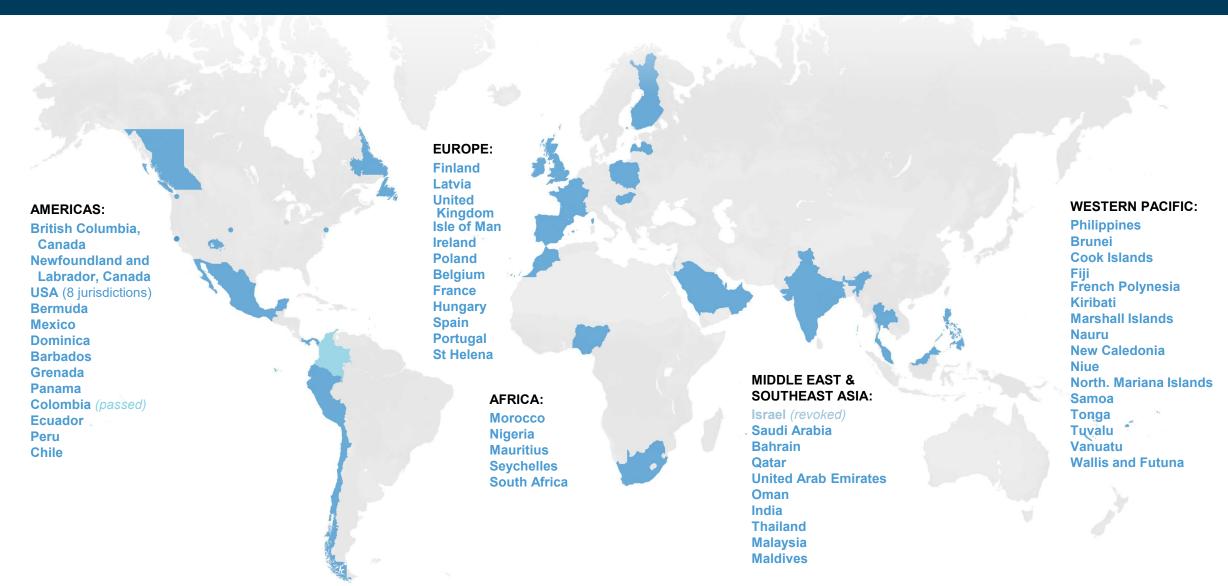
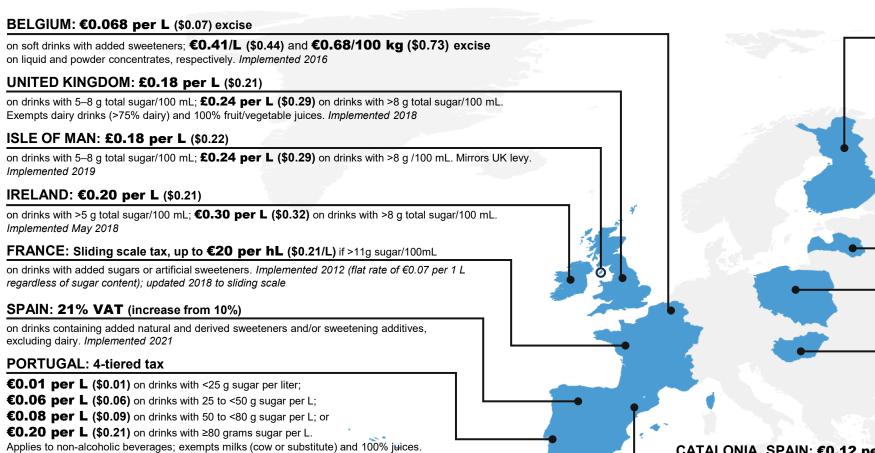
# Sugary drink taxes around the world





### Sugary drink taxes: Europe





FINLAND: **€0.22** per L (\$0.24)

on sugar-containing soft drinks; €0.12/L (\$0.13) 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 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 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** (\$0.29-\$0.86) on syrup concentrates (depending on tariff number);

**HUF 65/L (\$0.18)** on caffeinated drinks; HUF 390/L (\$1.08) 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) See also: non-essential food tax

CATALONIA, SPAIN: €0.12 per L

(\$0.13) 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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ST HELENA: £0.75 per L (\$0.91) excise duty

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

Implemented 2017, updated 2018

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### Sugary drink taxes: Africa, Middle East, South & East Asia



QATAR: 50% excise on aerated soft drinks (except for unflavored aerated water)

100% excise on concentrates; 100% excise on energy drinks. Implemented 2019

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: Tax implemented January 2022 was revoked in January 2023.

#### MOROCCO: MAD 0.7 per L VAT (\$0.07 USD)

on non-carbonated soft drinks with ≥5 g sugar per 100 mL;

**0.6 MAD/L** (\$0.06 USD) on energy drinks (20% increase);

**MAD 0.15/L (\$0.02 USD)** on nectars (50% increase); and tax on soft drink manufacturers will increase 50% to

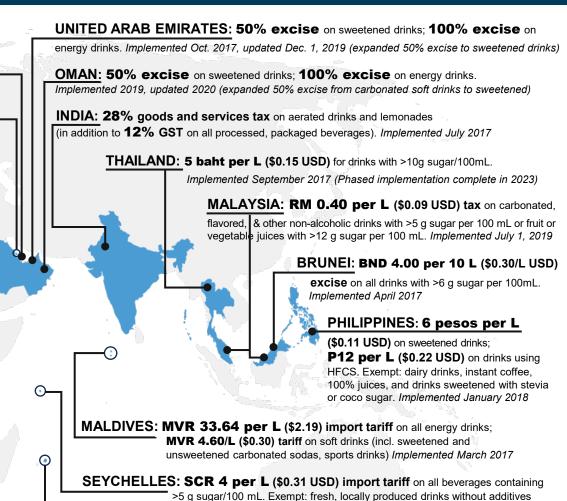
MAD 0.45 /L (\$0.04). Implemented January 2019

#### NIGERIA: NGN 10 per L (\$0.02 USD)

on non-alcoholic, sweetened beverages. *Implemented January 1, 2022* 

#### SOUTH AFRICA: ZAR 0.021 per g sugar (\$0.001 USD)

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* 



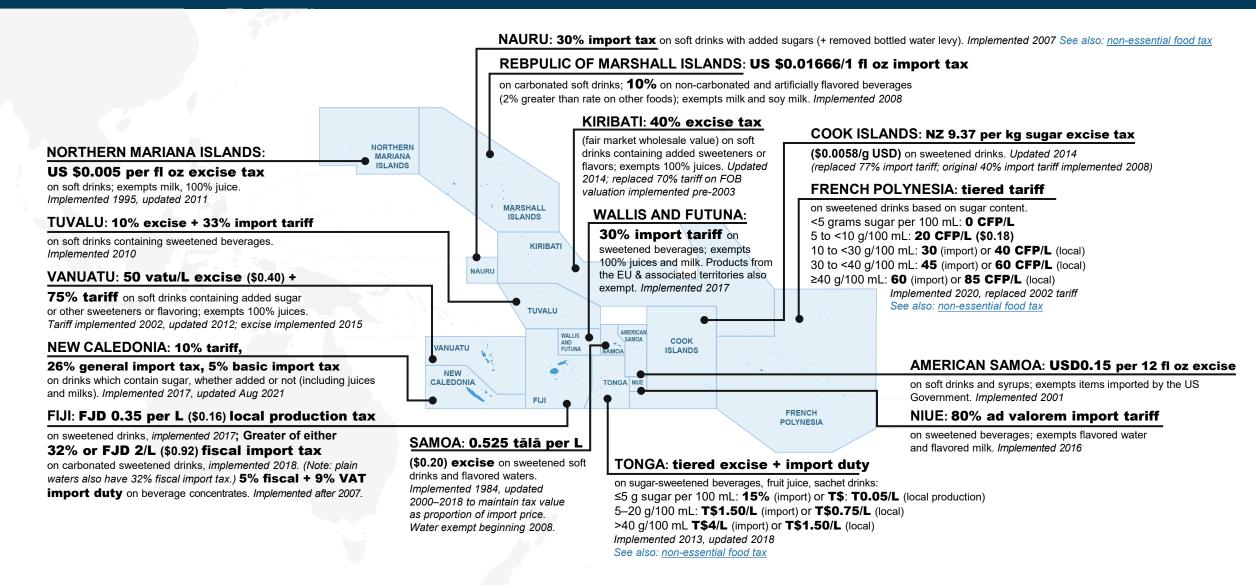
and plain milks. Implemented April 1, 2019

MAURITIUS: MUR 0.03 per g sugar (\$0.0007 USD) on sodas, syrups, and

fruity drinks with added sugar. Implemented Jan. 2013, updated Oct. 2016

# Sugary drink taxes: Pacific Islands





### Sugary drink taxes: Mexico, Caribbean, Central & South America



#### MEXICO: 1 peso per liter (\$0.05)

on all drinks with added sugar, excluding milks or yogurts. Implemented January 2014; See also: non-essential food tax

#### PANAMA: 7% ad valorem 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* 

#### 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 October 2014* 

#### BERMUDA: 50% ad valorem tax

on sugar, sugary drinks, candies and dilutables; exempts diet sodas, 100% juice, and diet iced teas. *Implemented October 2018* 

#### **DOMINICA: 10% excise tax**

on food and drinks with high sugar content, including soft drinks and energy drinks. Implemented Sept. 2015; See also: non-essential food tax

#### **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

### GRENADA: 20% VAT (increase from 15%)

on carbonated beverages, soft drinks/sodas, and drinks with added sugar. *Implements March 1, 2023* 

#### COLOMBIA: 3-tiered specific tax based on added sugar

Col\$0 per 100 mL (\$0 USD) on drinks with <6 g added sugar per 100 mL;

- 2025 sugar threshold lowers to <5 g

Col\$18 per 100 mL (\$0.004 USD) on drinks with ≥6 to <10 g added sugar per 100 mL;

- 2024 rate increases to Col\$28 (\$0.006 USD);
- 2025 rate increases to **Col\$38** (\$0.008 USD) & sugar threshold lowers to ≥5 to <9 g

Col\$35 per 100 mL (\$0.007 USD) on drinks with ≥10 g added sugar per 100 mL;

- 2024 rate increases to Col\$55 (\$0.011 USD);
- 2025 rate increases to **Col\$65** (\$0.014 USD) & sugar threshold lowers to ≥9 g

Applies to all ultra-processed, sweetened, non-alcoholic drinks.

Exempt: plain water, 100% fruit or vegetable juices, and infant formula...

Passed November 2022, implements November 1, 2023

See also: non-essential food tax

# Sugary drink taxes: North America



**NEWFOUNDLAND** 

AND LABRADOR:

on sugar-sweetened

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

beverages (details to come). Implemented April 1, 2022

#### **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

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

distribution tax on non-alcoholic drinks with added caloric sweeteners; exempt: dairy drinks, 100% juices; beverages distributed from retailers with revenue <\$100.000 per year exempt. Implemented 2017

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

on non-alcoholic sweetened drinks; exempts dairy and meal-replacement drinks, diet sodas, and 100% juices. Implemented 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 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 2018

#### SEATTLE. WA: 1.75 cents per ounce

distribution tax on sugary drinks; exempt: diet sodas, milk-based drinks. 100% fruit juices. Implemented January 2018

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

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

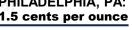
#### **NAVAJO NATION:** Healthy Diné Nation Act 2% tax

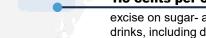
on "minimal-to-no nutritional value food items," including sugarsweetened beverages Implemented April 2015 See also: non-essential food tax



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

### 1.5 cents per ounce





COOK CO., IL

1 cent per ounce

sweetened drinks.

on sugar- and artificially-

Implemented August 2017

Repealed October 2017

