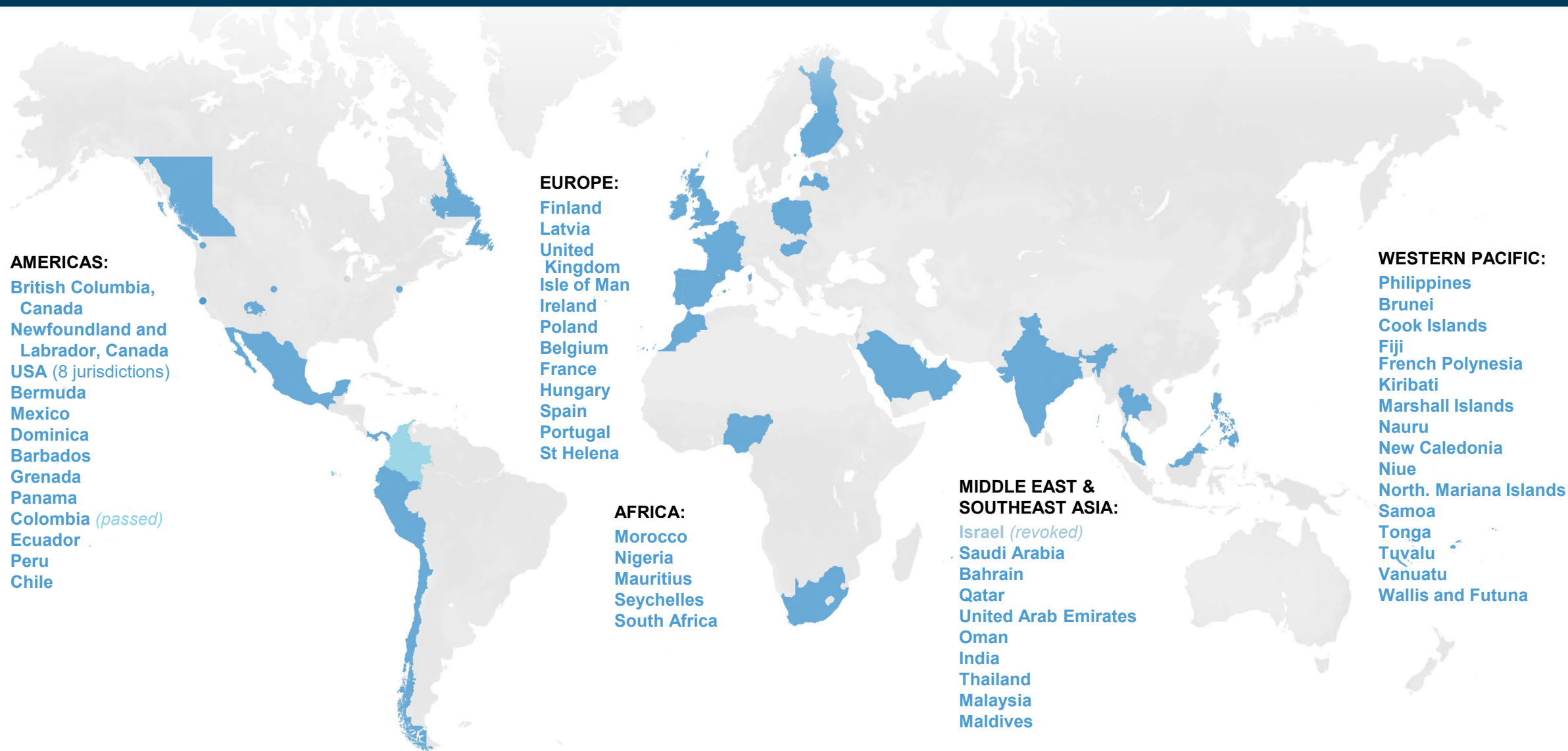


Sugary drink taxes around the world



Sugary drink taxes: Europe

BELGIUM: €0.068 per L (\$0.07) excise

on soft drinks with added sweeteners; **€0.41/L (\$0.44)** and **€0.68/100 kg (\$0.73) excise** on liquid and powder concentrates, respectively. *Implemented 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 2018*

ISLE OF MAN: £0.18 per L (\$0.22)

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 2019*

IRELAND: €0.20 per L (\$0.21)

on drinks with >5 g total sugar/100 mL; **€0.30 per L (\$0.32)** on drinks with >8 g total sugar/100 mL. *Implemented May 2018*

FRANCE: Sliding scale tax, up to €20 per hL (\$0.21/L) if >11g sugar/100mL

on drinks with added sugars or artificial sweeteners. *Implemented 2012 (flat rate of €0.07 per 1 L regardless of sugar content); updated 2018 to sliding scale*

SPAIN: 21% VAT (increase from 10%)

on drinks containing added natural and derived sweeteners and/or sweetening additives, excluding dairy. *Implemented 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 (\$0.09) 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 2017, updated 2018*

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

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

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*

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*

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

OMAN: 50% excise on sweetened drinks; **100% excise** on energy drinks.

Implemented 2019, updated 2020 (expanded 50% excise from carbonated soft drinks to sweetened)

INDIA: 28% goods and services tax on aerated drinks and lemonades

(in addition to **12% GST** on all processed, packaged beverages). *Implemented July 2017*

THAILAND: 5 baht per L (\$0.15 USD) for drinks with >10 g sugar/100mL.

Implemented September 2017 (Phased implementation complete in 2023)

MALAYSIA: RM 0.40 per L (\$0.09 USD) tax on carbonated, flavored, & other non-alcoholic drinks with >5 g sugar per 100 mL or 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 USD)

excise on all drinks with >6 g sugar per 100mL.
Implemented April 2017

PHILIPPINES: 6 pesos per L

(\$0.11 USD) on sweetened drinks;
P12 per L (\$0.22 USD) on drinks using HFCS. Exempt: dairy drinks, instant coffee, 100% juices, and drinks sweetened with stevia or coco sugar. *Implemented January 2018*

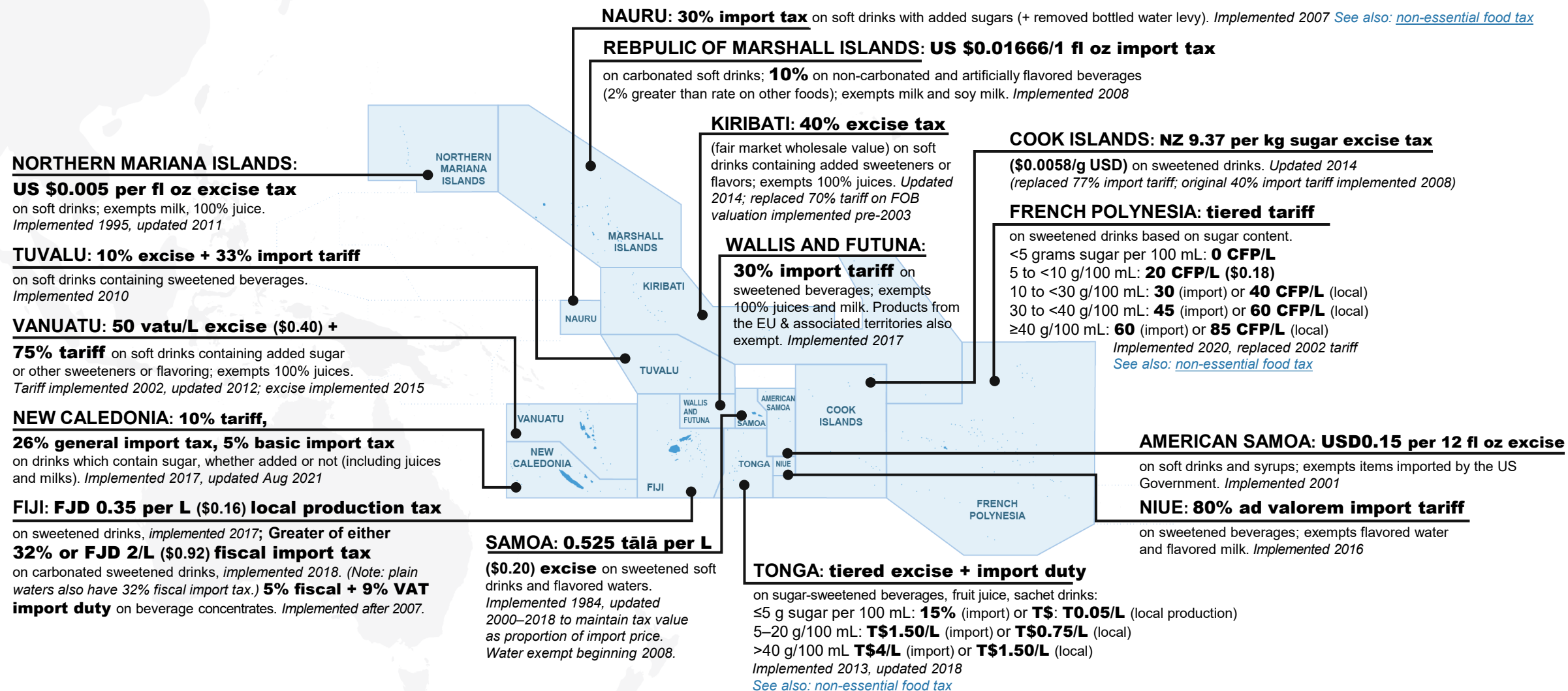
MALDIVES: MVR 33.64 per L (\$2.19) import tariff on all energy drinks;

MVR 4.60/L (\$0.30) tariff on soft drinks (incl. sweetened and unsweetened carbonated sodas, sports drinks) *Implemented March 2017*

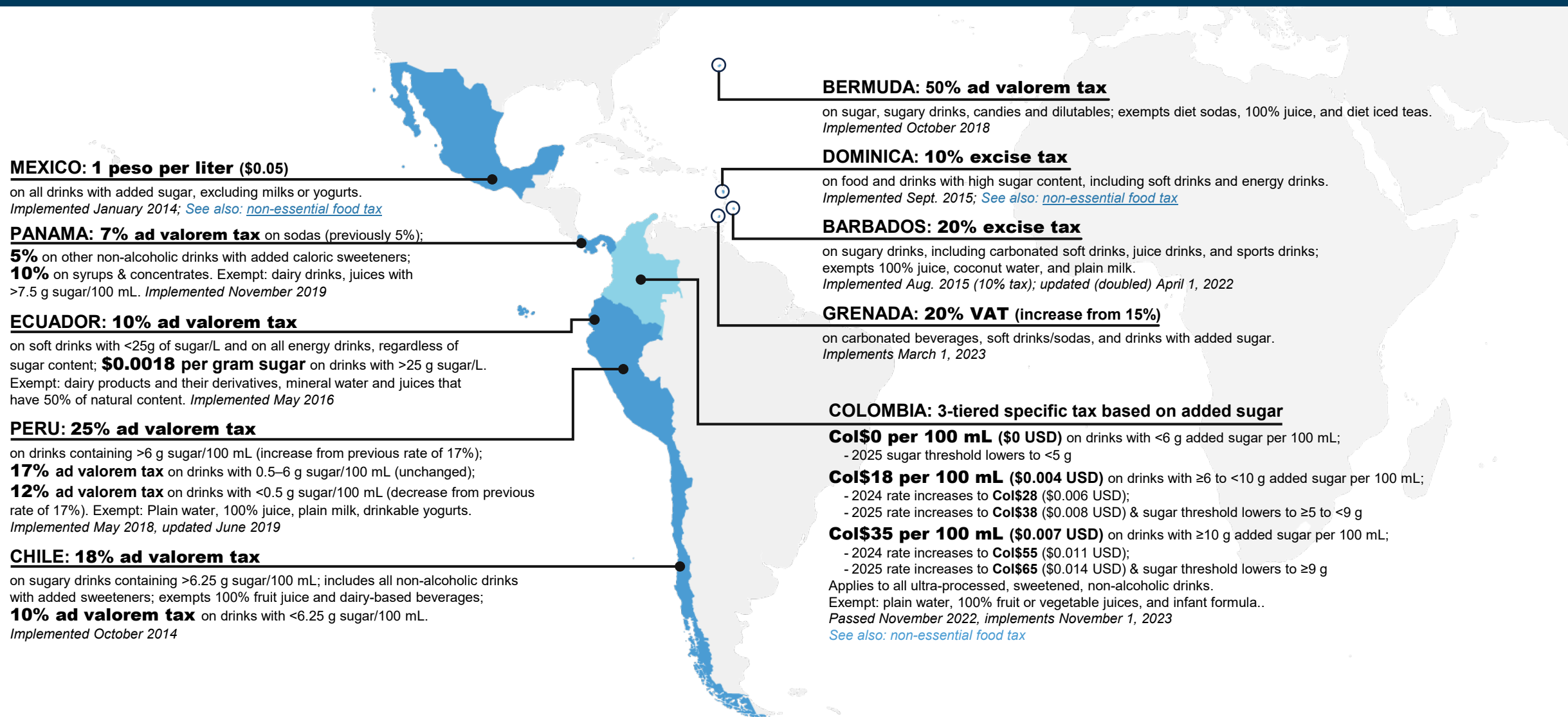
SEYCHELLES: SCR 4 per L (\$0.31 USD) import tariff on all beverages containing >5 g sugar/100 mL. Exempt: fresh, locally produced drinks without additives and plain milks. *Implemented April 1, 2019*

MAURITIUS: MUR 0.03 per g sugar (\$0.0007 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



Sugary drink taxes: North America

