**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.

**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 2019.

**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 ($20.21/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.

**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 2017.

**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. 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 per 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.

**CROATIA:** 4-tiered tax HRK 0 per hectarliter on drinks with ≤2 g sugar per mL; HRK 10 per hl ($0.014 per L) on drinks 2–5 g sugar per mL; HRK 30 per hl ($0.043 per L) on drinks 5–8 g sugar per mL; HRK 60 per hl ($0.085 per L) on drinks >8 g sugar per mL; Syrups and concentrates are similarly taxed at four rates based on sugar content. Higher tax rates are levied on energy drinks containing methylxanthine or taurine. Implemented 2020.
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**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 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

**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 >10g sugar/100mL. Implemented September 2017 (Phased implementation complete in 2023)

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

**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

**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)

**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.

**PAKISTAN**: 20% excise (increase from 13%) on carbonated beverages (with or without sweeteners); 10% excise on juices, syrups, and squashes. Implemented March 2023

**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

**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 and fruit, vegetable juices. Implemented April 2018

**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

**GHANA**: 20% excise (on ex-factory price) on sweetened beverages, including fruit juices. Passed April 3, 2023

**NIGERIA**: NGN 10 per L ($0.02 USD) on non-alcoholic, sweetened beverages. Implemented January 1, 2022

**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)

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**THAILAND**: 5 baht per L ($0.15 USD) for drinks with >10g sugar/100mL. Implemented September 2017 (Phased implementation complete in 2023)

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**BRUNEI**: BND 4.00 per 10 L ($0.30/L USD) excise on all sweetened 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 October 2016

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

**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

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

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### Sugary Drink Taxes: Pacific Islands

<table>
<thead>
<tr>
<th>Country</th>
<th>Tax Type</th>
<th>Details</th>
<th>Implementation Dates</th>
</tr>
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<tbody>
<tr>
<td><strong>Northern Mariana Islands</strong></td>
<td>US $0.005 per fl oz excise tax</td>
<td>on soft drinks, exempts milk, 100% juice. Implemented 1995, updated 2011</td>
<td></td>
</tr>
<tr>
<td><strong>Tuvalu</strong></td>
<td>10% excise + 33% import tariff</td>
<td>on soft drinks containing sweetened beverages. Implemented 1995</td>
<td></td>
</tr>
<tr>
<td><strong>Vanuatu</strong></td>
<td>50 vatu/L excise ($0.40) + 75%</td>
<td>tariff on soft drinks containing added sugar or other sweeteners or flavoring; exempts 100% juices. Tariff implemented 2002, updated 2012, excise implemented 2015</td>
<td></td>
</tr>
<tr>
<td><strong>New Caledonia</strong></td>
<td>10% tariff</td>
<td>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</td>
<td></td>
</tr>
<tr>
<td><strong>Fiji</strong></td>
<td>FJD 0.35 per L ($0.16) local production tax</td>
<td>on sweetened drinks, implemented 2017; Greater of either 32% or FJD 2/L ($0.92) fiscal import tax</td>
<td></td>
</tr>
<tr>
<td><strong>Samoa</strong></td>
<td>0.525 tālā per L ($0.20) excise</td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td><strong>Kiribati</strong></td>
<td>40% excise tax</td>
<td>(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</td>
<td></td>
</tr>
<tr>
<td><strong>Wallis and Futuna</strong></td>
<td>30% import tariff</td>
<td>on sweetened beverages; exempts 100% juices and milk. Products from the EU &amp; associated territories also exempt. Implemented 2017</td>
<td></td>
</tr>
<tr>
<td><strong>Cook Islands</strong></td>
<td>NZ 0.37 per kg sugar excise tax</td>
<td>($0.0058/g USD) on sweetened drinks. Updated 2014 (replaced 77% import tariff; original 40% import tariff implemented 2008)</td>
<td></td>
</tr>
<tr>
<td><strong>French Polynesia</strong></td>
<td>tiered tariff</td>
<td>on sweetened drinks based on sugar content. &lt;5 grams sugar per 100 mL: 0 CFP/L; 5 to &lt;10 g/100 mL: 20 CFP/L ($0.18); 10 to &lt;30 g/100 mL: 30 (import) or 40 CFP/L (local); 30 to &lt;40 g/100 mL: 45 (import) or 60 CFP/L (local); ≥40 g/100 mL: 60 (import) or 85 CFP/L (local)</td>
<td></td>
</tr>
<tr>
<td><strong>Nauru</strong></td>
<td>30% import tax</td>
<td>on soft drinks with added sugars (+ removed bottled water levy). Implemented 2007</td>
<td></td>
</tr>
<tr>
<td><strong>Repubulic of Marshall Islands</strong></td>
<td>US $0.01666/1 fl oz import tax</td>
<td>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</td>
<td></td>
</tr>
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</tr>
<tr>
<td><strong>American Samoa</strong></td>
<td>USD0.15 per 12 fl oz excise</td>
<td>on soft drinks and syrups; exempts items imported by the US Government. Implemented 2001</td>
<td></td>
</tr>
<tr>
<td><strong>Niue</strong></td>
<td>80% ad valorem import tariff</td>
<td>on sweetened beverages; exempts flavored water and flavored milk. Implemented 2016</td>
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</tr>
</tbody>
</table>

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**Note:** Sugary drinks taxes are implemented to discourage consumption and raise revenue, often to combat obesity and other health issues. The methodologies and rates vary widely across the Pacific Islands, reflecting differences in policy priorities and fiscal needs.
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$50 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 25 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
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; exempt: 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; exempt: 100% juices, artificially sweetened beverages, infant formula, milk products, and medical drinks. Implemented 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; 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

COOK CO., IL: 1 cent per ounce
excise on sugar- and artificially-sweetened drinks. Implemented August 2017 Repealed October 2017

NAVAJO NATION: Healthy Diné Nation Act 2% tax
on "minimal-to-no nutritional value food items," including sugar-sweetened beverages. Implemented April 2015 See also: non-essential food tax

PHILADELPHIA, PA: 1.5 cents per ounce
excise on sugar- and artificially-sweetened beverages (details to come). Implemented April 1, 2022

NEWFOUNDLAND AND LABRADOR: C$0.20 per L ($0.15)
on sugar-sweetened beverages (details to come). Implemented April 1, 2022

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