Fiscal policies: Taxes on unhealthy foods

NAVAJO NATION: Healthy Diné Nation Act 2% tax

on "minimal-to-no nutritional value food items," snacks high in salt, saturated fat, and sugar; Act also removed 6% tax on fruits and vegetables. *Implemented April 2015 See also: sugary drink tax*

MEXICO: 8% sales tax

on non-essential foods containing >275 calories per 100 grams in certain categories (including sweet and salty snacks, confectionery, and desserts) *Implemented January 2014 See also: sugary drink tax*

FRENCH POLYNESIA: import tariffs

on ice creams, confectionery, biscuits, jams & jellies:

- <5 g sugar per 100 g: 0 CFP/kg
- 5-10 g per 100 g: 20 CFP/kg (\$0.18 USD)
- 10-30 g per 100 g or mL: 40 CFP/kg (\$0.36)
- 30-40 g per 100 g or mL: 60 CFP/kg (\$0.53)
- ≥40 g per 100 g or mL: **85 CFP/kg (\$0.76)**

Implemented 2002, updated 2020 See also: sugary drink tax

DOMINICA: 10% excise tax

on foods high in sugar, including confectionery, chocolates, and chewing gums *Implemented September 2015*

COLOMBIA: 10% tax on ultra-processed products

(edible products formulated from food-derived substances along with additives) that contain added sugars, sodium, and saturated fats and exceed the following thresholds:

- ≥1 mg of sodium per 1 kcal and/or ≥300 mg of sodium per 100 g
- ≥10% of total energy from free **sugars**
- ≥10% of total energy form saturated fats Tax rate will increase to:
- 15% in 2024
- 20% in 2025

Passed November 2022, implements November 1, 2023 See also: <u>sugary drink tax</u>

HUNGARY: Consumption tax

on products high in salt or sugar:

- 85 HUF/kg (\$0.24 USD) on sugared cocoa powders
- 160 HUF/kg (\$0.45) on pre-packed sugary products

300 HUF/kg (\$0.84) on salted snacks, seasonings
600 HUF/kg (\$1.68) on marmalades
Implemented July 2011
See also: sugary drink tax

TONGA: 2 Pa'anga per kg

(\$0.86 USD) on animal fat products (e.g., lard, tallow), mayonnaise, instant noodles; **1.5 Pa'anga per kg** (\$0.64 USD) on turkey tails, mutton flaps, and ice creams *Implemented 2013; increased 2016 See also: sugary drink tax*

NAURU: 30% "sugar levy"

on all forms of confectionary containing added sugar (e.g., biscuits, cakes, chocolate, ice creams, candies); canned fruits in syrup; sugar-containing jams and jellies; and honey *Implemented July 2007 See also; sugary drink tax*

ETHIOPIA: Excise on goods "hazardous to health"

- **30–50% tax** on edible fats and oils and their products:
 - **30%** on fats/oils with \geq 40g saturated fat per 100g (or if unlabeled) - **40%** on hydrogenated fats/oils with \geq 40g saturated fat per 100g,

or >0.5g of trans fat per 100g (or if sat. fat unlabeled)

- 50% if edible margarine with ≥40g saturated fat per 100g, or more than 0.5g of *trans* fat per 100g
- **20% tax:** Any type of sugar (solid or liquid) excluding molasses, maple sugar and maple syrup

• **30% tax:** chewing gums, confectionery, cocoa-containing foods *Implemented March 2020*

SOURCES

- Colombia: Ley 2277 Impuesto Saludable a Bebidas y Alimentos Ultra-Procesados (Reforma Tributaria)
- Dominica: Commonwealth of Dominica Statutory Rules and Order No. 28 of 2015 (Excise Tax Amendment)
- Ethiopia: <u>https://extranet.who.int/nutrition/gina/en/node/40429</u>
- French Polynesia: Direction des impôts et des contributions publiques, Section II: Tax base and rates
- Hungary: <u>RSM: Public Health Product Tax (NETA)</u>
- Mexico: Initiative with draft decree whereby the Law of the Special Tax on Production and Services is amended and various provisions are appended
- Nauru: Republic of Nauru (No. 8 of 2007), an Act to amend the Customs Tariff Act 2006
- Navajo Nation: NIH: The Navajo Nation Junk Food Tax and the Path to Food Sovereignty
- Tonga: Excise Tax (Amendment) Order 2016, Kingdom of Tonga