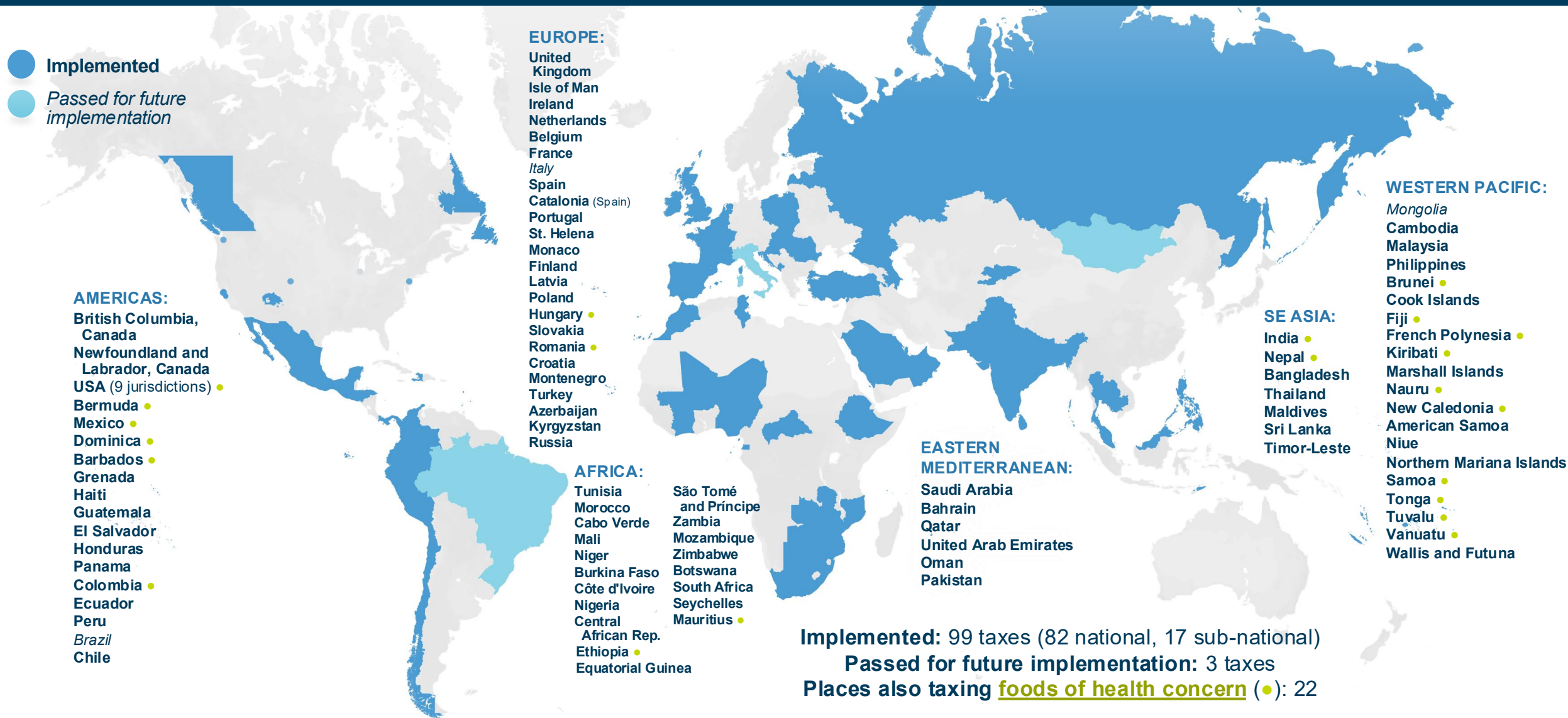


Fiscal policies: sweetened beverage taxes



Drink taxes: Europe (continued next)

BELGIUM: €0.68 per L (US\$0.74/L) on soft drinks with added sweeteners;

€0.41/L (US\$0.45/L) and **€0.68/kg (US\$0.74/kg)** on liquid and powder concentrates, respectively.
Exempt: fruit juices/drinks (sweetened or not), unflavored soy milk. *Implemented 2009, updated 2016*

UNITED KINGDOM: £0.18 per L (US\$0.23) on drinks with 5–8 g total sugar/100 mL; **£0.24 per L (US\$0.31)**
on drinks with >8 g total sugar/100 mL. Exempt: dairy drinks (>75%) and 100% fruit/vegetable juices. *Implemented 2018*

ISLE OF MAN: £0.18 per L (US\$0.23) on drinks with 5–8 g total sugar/100 mL;
£0.24 per L (US\$0.31) on drinks with >8 g /100 mL. Mirrors UK levy. *Implemented 2019*

IRELAND: €24.39 per hL (US\$0.27/L) on drinks containing ≥ 8 g total sugar/100 mL;
€16.26 per hL (US\$0.18/L) on drinks with 5–8 g total sugar/100 mL. Excludes 100% juices, plant protein/
milk-based drinks with >119 mg/100 mL calcium content. *Implemented May 2018, updated 2019 (extended base)*

FRANCE: Sliding scale from €3.34/hL (US\$0.36/L) for <1 g sugar/100 mL to **€26.09/hL (US\$0.28/L)**
for up to 15 g sugar/100 mL in soft drinks with added sweeteners; Each gram added sugar >15 g/100 mL incurs
additional **€2.21/hL (US\$0.24/L)**. Exempts dairy drinks. *Implemented 2012; 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, SP: €0.08 per L (US\$0.09) excise on soft drinks with added sugars
and 5–8 g sugar/100 mL or **€0.12 per L (US\$0.13)** with >8 g sugar/100 mL. *Implemented 2017*

PORTUGAL: 4-tiered tax based on sugar content

€0.01/L (US\$0.01) on drinks with <25 g sugar per liter; **€0.06/L (US\$0.07)** if 25 to <50 g/L;
€0.08/L (US\$0.09) if 50 to <80 g/L; or **€0.20/L (US\$0.22)** on drinks with ≥80 g/L.
Exempts milks (cow or substitute) and 100% juices. *Implemented 2017; updated 2018*

MONACO: Multi-tiered excise on soft drinks containing added sugars, 100% juices exempt;

€3.34/hL (US\$0.36) on drinks containing ≤1 kg added sugars per hL,
increases per additional kg up to **€26.09/hL (US\$0.28)** on drinks
containing 15 kg added sugar/hL. Each additional kg of sugar over 15 kg/hL
incurs another **€2.21/hL (US\$0.24/L)**. **€3.34 per hL (US\$0.36)** on
beverages containing synthetic sweeteners. *Implemented 2012, updated annually.*

CROATIA: Tiered excise

€0 per hectoliter on drinks with ≤2 g sugar/100 mL;
€1.33/hL (US\$1.45/L) on drinks with 2–5 g sugar/100 mL;
€3.98/hL (US\$4.33/L) on drinks with 5–8 g sugar/100 mL;
€7.96/hL (US\$8.66/L) on drinks with >8 g sugar/100 mL;
Syrups & concentrates taxed at 4 rates based on sugar content. Higher
rates on energy drinks with methylxanthine or taurine. *Implemented 2020*

FINLAND: Tiered excise

on soft drinks with added sweeteners/flavors:
- **€0.09/L (US\$0.10)** if 0 g sugar/100 mL
(same rate as plain & mineral waters)
- **€0.16/L (US\$0.17)** if 0.5–2.5 g/100 mL
- **€0.24/L (US\$0.26)** if 2.5–5 g/100 mL
- **€0.32/L (US\$0.35)** if 5–8 g/100 mL
- **€0.40/L (US\$0.44)** if 8–11 g/100 mL
- **€0.48/L (US\$0.52)** if >11 g/100 mL
Implemented 2011, most recently updated 2023

NETHERLANDS:

€26.13 per hL (US\$0.28/L) excise on
soft drinks; dairy drinks
exempt; mineral waters
excluded as of January
2024. *Implemented
1992, updated
2011,
'23, '24*

ROMANIA: RON 60/hL

(US\$0.13/L) on soft drinks
with added sugar containing
>8 g total sugar/100 mL;
RON 40/hL (US\$0.09/L)
for 5–8 g total sugar/100 mL.

19% VAT on soft drinks
containing sweeteners or flavorings
(increase from 9% VAT). *Implemented
Jan. 2024. See also: non-essential food tax*

LATVIA: Tiered excise

on drinks with added sweeteners or flavoring:
€0.074/L (US\$0.08) if total sugar <8 g/100 mL.
€0.175/L (US\$0.19) if total sugar >8 g/100 mL
(increasing to **€0.21/L** in 2026); Exempt: juices with <10%
added sugar, flavored waters with no added sweeteners/
flavorings. *Implemented 2004; updated 2016, 2022*

POLAND: PLN 0.5 per L (US\$0.13)

on soft drinks with added sweeteners, caffeine, or taurine;
+ **PLN 0.05 (US\$0.013)** per g sugar >5 g/100 mL;
PLN 0.09/L (US\$0.02) on drinks containing caffeine,
taurine. Total fee cannot exceed **PLN 1.2 (US\$0.31)**.
Exempt: sports or juice drinks with <5 g sugar/100 mL
and dairy drinks. Drinks with >20% juice content and >5g
sugar/100mL not charged base fee of PLN 0.5 per L.
Implemented 2021

SLOVAKIA: €0.15 per L (US\$0.16)

on sweetened non-alcoholic beverages; **€1.05/L** or
€4.30/kg (US\$1.14/L or \$4.68/kg) on concentrates. For
drinks containing >150 mg/L caffeine: **€0.30/L (US\$0.33)**
on ready-to-drink sweetened beverages;
€2.10/L or **€8.60/kg (US\$2.29 or \$9.36)** on
concentrates. *Implemented January 2025*

HUNGARY: HUF 23 per L (US\$0.06/L)

on prepackaged soft drinks with >8 g sugar/100 mL;
HUF 8/L (\$0.02) on drinks with ≤8 g sugar/100 mL;
exempts drinks with >50% fruit/vegetable or milk content.
HUF 105 or **310/L (US\$0.29 or \$0.84)** on syrup
concentrates with ≤8 or >8 g sugar/100 mL, respectively;
HUF 65 or **390/L (US\$0.18 or \$1.06)** on caffeinated
drinks depending on additives. *Implemented 2011, updated
2018, 2022 (increased rates, tiered based on sugar).*
See also: non-essential food tax

Drink taxes: Europe (continued), E. Mediterranean, N. Africa

RUSSIA: 7 rubles per L (US\$0.08/L)

on drinks sweetened with added sugar, syrup, or honey containing >5 g sugar per 100 mL; exempt: juice- and milk-based drinks. *Implemented 2023*

MONTENEGRO: €25 per hL (US\$0.27/L)

on carbonated, water-based soft drinks with added sugar or other sweeteners; excludes all non-carbonated soft drinks. *Implemented 2012, updated 2023*

TUNISIA: 25% VAT

on sweetened/flavored water-based soft drinks; fruit juices (whether or not sweetened); and extracts, essences and concentrates of coffee, tea or mate; **10%** on cocoa-based beverage preparations; **40%** on concentrates. *Implemented 2018*

MOROCCO: Tiered VAT

based on juice and sugar content:

Soft drinks containing <10% juice or lemonades with <6% lemon juice:

- **MAD 0.3/L (US\$0.03)** on drinks with <5 g added sugar per 100 mL
- **MAD 0.4/L (US\$0.04)** on drinks with 5–10 g/100 mL added sugar
- **MAD 0.45/L (US\$0.05)** on drinks with ≥10 g/100 mL added sugar

Soft drinks containing ≥10% juice or lemonades with ≥6% lemon juice:

- **MAD 0.1/L (US\$0.01)** on drinks with <5 g added sugar per 100 mL
- **MAD 0.125/L (US\$0.013)** on drinks with 5–10 g/100 mL added sugar
- **MAD 0.15/L (US\$0.015)** on drinks with ≥10 g/100 mL added sugar

6 MAD/L (US\$0.62) on energy drinks (with 14.5–32 mg caffeine/100 mL + addition of other stimulating substances). *Implemented 2019*

TURKEY: 35% excise

on carbonated sweetened/flavored soft drinks, sweetened juices, lemonades, energy drinks, sports drinks, sweetened teas and coffees, and similar sweetened or flavored beverages. *Implemented 2002, updated 2017 (base extended from just “cola sodas”)*

SAUDI ARABIA: 50% excise

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

AZERBAIJAN:

ANZ 3 per L (US\$1.76/L) on energy drinks. *Implemented 2019*

KYRGYZSTAN: 3 som per L (US\$0.034)

on sweetened soft drinks; **6 som/L (US\$0.069)** on energy drinks. *Implemented 2022, updated 2023 (increased from 1 to 2 som/L), 2024 (increased to 3 som/L)*

PAKISTAN: 20% excise on sweetened or flavored aerated soft drinks; **17% excise** on flavored milks and yogurt-based drinks; **10% excise** on juices, syrups, squashes, & still waters (with/without sweeteners). *Implemented 2019, updated 2022, 2023*

UNITED ARAB EMIRATES: 50% excise on sweetened drinks;

100% excise on energy drinks. *Implemented 2017, updated 2019 (expanded 50% excise to sweetened drinks)*

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

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

QATAR: 50% excise

on aerated soft drinks (unflavored aerated water exempt); **100% excise** on energy drinks and concentrates. *Implemented 2019*

BAHRAIN: 50% excise

on aerated soft drinks; **100%** on energy drinks. *Implemented 2017*

Drink taxes: Africa (continued)

NIGER: 15% excise on all soft drinks, including fruit juice, excluding water;

15% excise on extracts, essences or concentrates of tea and coffee.
Implemented 2015

BURKINA FASO: 50% excise on energy drinks

15% excise on other sugar-sweetened beverages;
excludes drinks containing >20% milk and locally-produced juices.
*Implemented 1995, updated 2019, 2023 (increased from 10% to 15%
on sugar-sweetened beverages, introduced energy drink excise)*

MALI: 10% excise on carbonated, sweetened waters;

10% excise on juices and concentrates. *Implemented 2005*

CABO VERDE: 10% excise

on water-based soft drinks containing added sugar
or other sweeteners. *Implemented 2019*

CÔTE D'IVOIRE: 20% excise

on all sugar-sweetened beverages. *Implemented 2018*

SAO TOME AND PRINCIPE: 20% excise

on soft drinks with added sugar and on liquid and powder concentrates.
Implemented 2017, updated 2021

SAINT HELENA: £1.00 per L excise (US\$1.29)

on carbonated drinks with ≥15 g sugar per L. *Implemented 2014,
updated 2018 (rate increased, base extended to include juices)*

ZIMBABWE: US\$0.05 per L on energy drinks. *Implemented 2022*

BOTSWANA: BWP 0.02 per g sugar (US\$0.001)

on all sweetened beverages, including juices (first 4g per 100mL exempt). If
sugar content is not labeled, default tax is based on 25 g sugar/100mL.
Implemented 2021

NIGERIA: NGN 10 per L (US\$0.006/L)

on non-alcoholic, carbonated, sweetened beverages
(including diluted concentrates). *Implemented 2022*

CENTRAL AFRICA REPUBLIC: 10% excise

on all imported soft drinks excluding plain & mineral water. *Implemented 2019*

EQUATORIAL GUINEA: FCFA 100/L (US\$0.17/L)

on caloric soft drinks with added sugar, syrup or energy
Implemented 2020

ETHIOPIA: 25% excise on sweetened soft drinks,

concentrates, and non-alcoholic beers; **10% excise** on waters
(unsweetened); 100% juices exempt. *Implemented 2003,
updated 2020 (rates lowered). See also: [non-essential food tax](#)*

ZAMBIA: ZMW 3 per L (US\$0.11/L)

on water-based soft drinks containing added sugar or other sweeteners or
flavoring; excludes fruit or vegetable juices.
Implemented 2018

MOZAMBIQUE: MT 1 per L (US\$0.016/L)

on water-based soft drinks containing added sugar or other sweeteners or
flavoring; excludes fruit or vegetable juices.
Implemented 2018 (rate increased in 2019 and 2020)

SEYCHELLES: SCR 4 per L (US\$0.28) import tariff

on all beverages containing >5 g sugar/100 mL. Exempt: fresh, locally produced drinks without
additives and plain milks. *Implemented 2019*

MAURITIUS: MUR 0.06 per g sugar (US\$0.0013)

on all sugar-sweetened beverages with >4 g total sugar/100 mL (includes juices, milk-based
drinks). *Implemented 2013, updated 2016 (to cover all SSBs) and 2022 (increased rate and
introduced 4 g sugar threshold). See also: [non-essential food tax](#)*

SOUTH AFRICA: ZAR 0.021 per g sugar (US\$0.0012)

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 100% juices.
Implemented 2018

Drink taxes: SE Asia, Western Pacific *(continued next)*

BANGLADESH: 25% supplementary duty (SD)

on carbonated, sugar-sweetened soft drinks; **35%** on energy drinks; **5%** on mineral waters. For imports: **150% SD** on SSB under HS heading 2202, **20%** on unsweetened waters and juices, **350%** on concentrates. *Implemented 2012.*

NEPAL: Rs 52/L excise (US\$0.37/L) on energy drinks;

Rs 13.50/L (US\$0.10/L) on fruit and vegetable juices (whether or not containing added sweeteners); **Rs 45/L (US\$0.32/L)** on non-alcoholic beer. *Implemented 2002, updated (rates increased) 2022, 2023, 2024. See also: [non-essential food tax](#)*

INDIA: 28% goods and services tax

on aerated drinks & lemonades plus 12% "sin tax" on carbonated drinks containing added sweeteners or flavors and carbonated fruit juices. *Implemented 2017*

See also: [non-essential food tax](#)

SRI LANKA: Higher of either...

Rs 12 per L (US\$0.04) or
Rs 0.30 per gram sugar over 6 g/100 mL
(US\$0.001/gram) on sweetened soft drinks;

Rs 0.30 per g sugar over 8 grams
on juice-based drinks. Milk-based drinks exempt. *Implemented 2017, updated 2018 (rate lowered, base extended) and 2020 (sugar thresholds added)*

MALDIVES: MVR 60.55 per L (US\$3.92)

import tax on all energy drinks;

MVR 8/L (US\$0.52) import tax on other soft drinks except for 100% juices, juice-based drinks, milk-based drinks, ready-to-drink sweetened teas and coffees, and concentrates. *Implemented 2017, updated 202 (rates roughly doubled)*

MALAYSIA: RM 0.50 per L (US\$0.11)

on carbonated, flavored, & other non-alcoholic drinks with >5 g sugar per 100 mL, juices with >12 g sugar per 100 mL;

RM 0.47 per 100g (US\$0.11) on premix drinks with >33.3g per 100g (e.g., coffee, tea and chocolate premixes). *Implemented 2019, updated 2024 (increased from RM 0.40 to 0.50 per L and expanded to cover premixes.)*

THAILAND: tiered excise based on sugar content on mineral waters, carbonated soft drinks, and juices,

• regardless of whether containing added sugars or other sweeteners:

- **THB 0/L** on drinks with <6 g sugar/100 mL
- **THB 0.3/L (US\$0.01)** on drinks with 6 to <8 g/100 mL;
- **THB 1/L (US\$0.03)** on drinks with 8 to <10 g/100 mL;
- **THB 3/L (US\$0.09)** on drinks with 10 to <14 g/100 mL;
- **THB 5/L (US\$0.15)** on drinks with >14 g per 100 mL.

Beverage concentrates used in retail beverage vending machines taxed from **THB 9–44/L** for sugar content ranging from 0 to >14 g/100 mL of beverage. *Implemented 2017, currently in phase 3 of implementation (rates will increase once more when final phase 4 begins April 1, 2025)*

CAMBODIA: 15% excise on energy drinks;

5% on UHT milk-based, soy-based, coconut water-based, coffee-based/ flavored, and non-carbonated drinks; **10%** on all other non-alcoholic drinks. Excludes plain waters, milk, and 100% juices. *Implemented 2023 (replaced uniform 10% tax on all non-alcoholic beverages)*

PHILIPPINES: 6 pesos per L (US\$0.10)

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

BRUNEI DARUSSALAM: BND 0.40 per L excise (US\$0.30)

on all sugar-sweetened drinks excluding 100% juices; **5% tax** on tea & coffee preparations. *Implemented 2017, updated 2023 (removed exemption for SSBs with <6g sugar/100mL)*
See also: [non-essential food tax](#)

TIMOR-LESTE: US\$3 per L

On soft drinks containing added sweeteners or flavors, excluding 100% juices. *Implemented 2023*

*Western Pacific
continued next...*

Sweet drink taxes: Western Pacific (continued)

NORTHERN MARIANA ISLANDS:

US\$0.005 per fl oz excise tax

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

TUVALU: 30% excise + 33% import tariff

on soft drinks containing sweeteners. Exempt: juices, milk-based drinks, concentrates. Implemented 2010, updated 2020 (excise increased from 10% to 30%)

See also: [non-essential food tax](#)

VANUATU: 50 vatu/L excise (US\$0.41/L) + 75% tariff

on sweetened soft drinks (excluding juices with or without sweeteners); 30% tariff (no excise) on plain waters; 20% on juices with/without sweeteners; 15% on concentrates, milk-based drinks.

Excise implemented 2015; tariff implemented 2002, updated 2012, 2017

See also: [non-essential food tax](#)

NEW CALEDONIA: tiered excise on soft drinks

(including milk-based) and concentrates containing sugar, whether or added. Exempt: unsweetened, water-based beverages and soy milk.

- **0 CFPF/kg** on drinks with <5 g sugar/100 mL
- **20 CFPF/kg** (US\$0.18) on drinks with 5 to <10 g/100 mL
- **40 CFPF/kg** (US\$0.37) on drinks with 10 to <30 g/100 mL
- **60 CFPF/kg** (US\$0.55) on drinks with 30 to <40 g/100 mL
- **85 CFPF/kg** (US\$0.78) on drinks with ≥40 g/100 mL.

Implemented September 2024.

These drinks also subject to a **22% general consumption tax** (highest rate) and **10% customs duty. 5% duty** on juices. Implemented 2017, updated 2021. See also: [non-essential food tax](#)

FIJI: FJ\$0.40 per L (US\$0.17) domestic excise OR

15% import excise on sweetened drinks including fruit juices (imported only); excludes sweetened/flavored milks. Implemented 2006, updated 2015, 2016, 2017, 2020, 2024 (new excise on imported juices)

See also: [non-essential food tax](#)

NAURU: 30% import tax

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

See also: [non-essential food tax](#)

REPUBLIC OF MARSHALL ISLANDS: US \$0.020826/fluid oz import tax

on carbonated, sugar-sweetened soft drinks; **30% import tax** on non-carbonated sweetened beverages; exempts milk and soy milk, 100% juices. Implemented 2008, increased 2016.

KIRIBATI: 40% excise tax

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

See also: [non-essential food tax](#)

COOK ISLANDS: NZ\$9.37 per kg sugar excise

(US\$0.0054/gram) on soft drinks containing added sugars; excludes juices, milk-based drinks, tea- and coffee-based drinks, and concentrates. Implemented 2014 (replaced 77% import tariff; original 40% import tariff implemented 2008)

FRENCH POLYNESIA: tiered tariff

on sweetened drinks, based on sugar content:

- **0 CFPF/L** (imported or locally produced) for <5 grams sugar per 100 mL
- **20 CFPF/L** (US\$0.18) (imported or locally produced) for 5 to <10 g/100 mL
- **30** (local) or **40 CFPF/L** (imported) (US\$0.27–37) for 10 to <30 g/100 mL:
- **45** (local) or **60 CFPF/L** (imported) (US\$0.41–55) for 30 to <40 g/100 mL:
- **60** (local) or **85 CFPF/L** (imported) (US\$0.55–78) for ≥40 g/100 mL:

Exempt: 100% juices. Implemented 2020, replaced 2002 tariff.

See also: [non-essential food tax](#)

AMERICAN SAMOA: US\$0.15 per 12 fl oz excise

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

WALLIS AND FUTUNA:

30% import tariff on

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

SAMOA: 0.525 tālā per L

(US\$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.

See also: [non-essential food tax](#)

TONGA: tiered excise on all sweetened soft drinks (excluding concentrates and fruit juices and drinks):

- **T\$0.05/L** (US\$0.02/L) if ≤5 g total sugar per 100 mL
- **T\$0.75/L** (US\$0.31/L) if 5 to ≤20 g total sugar/100 mL or if contains any sweetening matter (incl. non-sugar sweeteners)
- **T\$1.50/L** (US\$0.62/L) if >20 g total sugar/100 mL (with or without added sweetening matter)
- **T\$4/L** (US\$1.66/L) on products under HS 2202.10.99, if >20 g total sugar/100 mL (with or without added sweetening matter)

Implemented 2013, updated 2016, 2017, 2018, 2020, 2021

See also: [non-essential food tax](#)

Drink taxes: Americas (Mexico, Caribbean, Central, South)

HAITI: 10% import excise on soft drinks excluding plain water; *Implemented 2020*

30% or 15% excise on imported or locally produced energy drinks, respectively. *Implemented 2022*

MEXICO: MX\$1.5737 per liter (US\$0.08/L)

on soft drinks with added sugar; exempt: dairy-based drinks. *Implemented 2014, specific rate updated annually;*

25% excise on energy drinks and concentrates to prepare them. *Implemented 2019. See also: [non-essential food tax](#)*

GUATEMALA: GTQ 0.18 per L excise (US\$0.023/L)

on carbonates, and syrups and concentrates used to produce them;

GTQ 0.12 (US\$0.016/L) on isotonic or sports drinks;

GTQ 0.10 (US\$0.013/L) on juices, nectars, and yoghurt drinks;

GTQ 0.08 (US\$0.01/L) GTC\$0.08 on natural water in containers up to 4 L. *Implemented 2002*

EL SALVADOR: 10% ad valorem on all carbonates (sweetened or not),

energy drinks, and concentrates used to make them; Exempt: drinks containing

>20% milk, plain (unsweetened uncarbonated) bottled water. **5% ad valorem**

on sports drinks, juices, fruit drinks, and concentrates used to make them;

US\$0.20 per L on energy drinks. *Implemented 2010*

HONDURAS: HNL 0.9959 per L excise (US\$0.04/L)

on all soft drinks; exempt: juices, plain milk, plain water. *Implemented 2020*

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 2019*

PERU: 25% ad valorem tax on soft drinks containing >5 g sugar/100 mL,

including non-alcoholic beer (increase from 2018 rate of 17%);

17% tax on drinks containing 0.5–5 g sugar/100 mL (unchanged);

12% tax on drinks with <0.5 g sugar/100 mL (decrease from 17% rate).

Exempt: Plain water, 100% juice, plain milk, drinkable yogurts.

Implemented 2018, updated 2019 (decreased lowest sugar threshold to 12% rate) and 2021 (lowered upper sugar threshold to 5 g/100 mL)

BERMUDA: 75% ad valorem import tax

on soft drinks containing **≥5 g added sugar per 100 mL** and concentrates containing added sugar;

25% on soft drinks containing **<5 g added sugar per 100 mL**; **35%** on non-dairy creamers containing added sugar. Exempt: low-calorie sweetened beverages, fruit juices and drinks, and unsweetened water.

Implemented 2018, updated 2019 (increased rate), 2023 (sugar tiers added). See also: [non-essential food tax](#)

DOMINICA: 10% ad valorem tax on energy drinks and drinks containing cocoa;

EC\$0.20 per L excise (US\$0.074/L) on carbonated soft drinks containing added sweetener or flavors; juice drinks exempt. *Implemented 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 2015 (10% tax); updated (doubled) 2022. See also: [non-essential food tax](#)*

GRENADA: 20% VAT (increase from 15%)

on carbonated beverages, soft drinks/sodas, and drinks with added sugar.

Implemented 2023

COLOMBIA: 3-tiered specific excise based on added sugar content

on all ultra-processed, sweetened, non-alcoholic drinks. Exempt: plain water, 100% juices, infant formula:

COL\$0 per 100 mL on drinks with <6 g added sugar per 100 mL;

- 2025 sugar threshold lowers to <5 g

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

- Nov. 1, 2024, increases to **COL\$28/100mL**; 2025 rate **COL\$38/100mL** + sugar threshold lowers to ≥5 to <9 g

COL\$35 per 100 mL (US\$0.009) on drinks with ≥10 g added sugar per 100 mL;

- Nov. 1, 2024, increases to **COL\$55/100mL**; 2025 rate **COL\$65/100mL** + sugar threshold lowers to ≥9 g

Implemented November 1, 2023. See also: [non-essential food tax](#)

ECUADOR: 10% ad valorem tax on soft drinks with <25g of sugar/L and on all energy drinks,

regardless of sugar content; **US\$0.18 per 100 grams sugar** on drinks with >25 g sugar/L. Exempt: dairy products and their derivatives, mineral water, and juices that have 50% "natural" content. *Implemented 2016*

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 2014*

Drink taxes: Americas (North)

ALBANY, CA: \$0.01 per fl. oz.

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: \$0.01 per fl. oz.

on non-alcoholic sweetened drinks; exempts dairy and meal-replacement drinks, diet sodas, and 100% juices. *Implemented 2015*

OAKLAND, CA: \$0.01 per fl. oz.

distribution tax on soft drinks with added caloric sweeteners that contain ≥25 kcals/12 fl oz; exempts dairy drinks, 100% juices; beverages distributed from retailers with revenue <\$100,000 per year exempt. *Implemented 2017*

SAN FRANCISCO, CA: \$0.01 per fl. oz.

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*

SANTA CRUZ, CA: \$0.02 per fl. oz.

on non-alcoholic, sugar-sweetened beverages containing ≥40 calories per 12 fluid oz. Exempt: dairy-based drinks, drinks with natural sweeteners (e.g., honey), baby formula, and beverages for medical use or meal replacement. *Implemented May 1, 2025*

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: \$0.0175 per fl. oz. on soft drinks containing added sugars

for manufacturers grossing >\$5 million worldwide (**\$0.01/oz** if grossing \$2–5 million and **\$0** for <\$2 million). Exempt: drinks with <40 calories/12 fl oz; milk-based drinks; 100% juices; drinks with water, grain, nuts, legumes, or seeds are first two ingredients. *Implemented January 2018*

BOULDER, CO: \$0.02 per fl. oz.

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 sugar-sweetened beverages *Implemented April 2015*
See also: [non-essential food tax](#)

NEWFOUNDLAND AND LABRADOR: C\$0.20 per L (US\$0.14/L)

on soft drinks containing added sugars and on sugar-sweetened beverage concentrates (based on manufacturer directions for reconstituted volume); exempts 100% juices, milk-based drinks, fortified plant-based milk alternatives, and yogurt drinks. If manufacturer does *not* provide instructions for reconstitution for concentrates, these rates apply:

- **C\$0.80 per L (US\$0.56/L)** on frozen concentrated juices;
- **C\$2.00 per kg (US\$1.39/kg)** on flavored powders;
- **C\$1.20 per L (US\$0.83/L)** on syrups;

Implemented 2022

PHILADELPHIA, PA: \$0.015 per fl. oz.

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

Fiscal policies: New taxes enacted/passed for future

