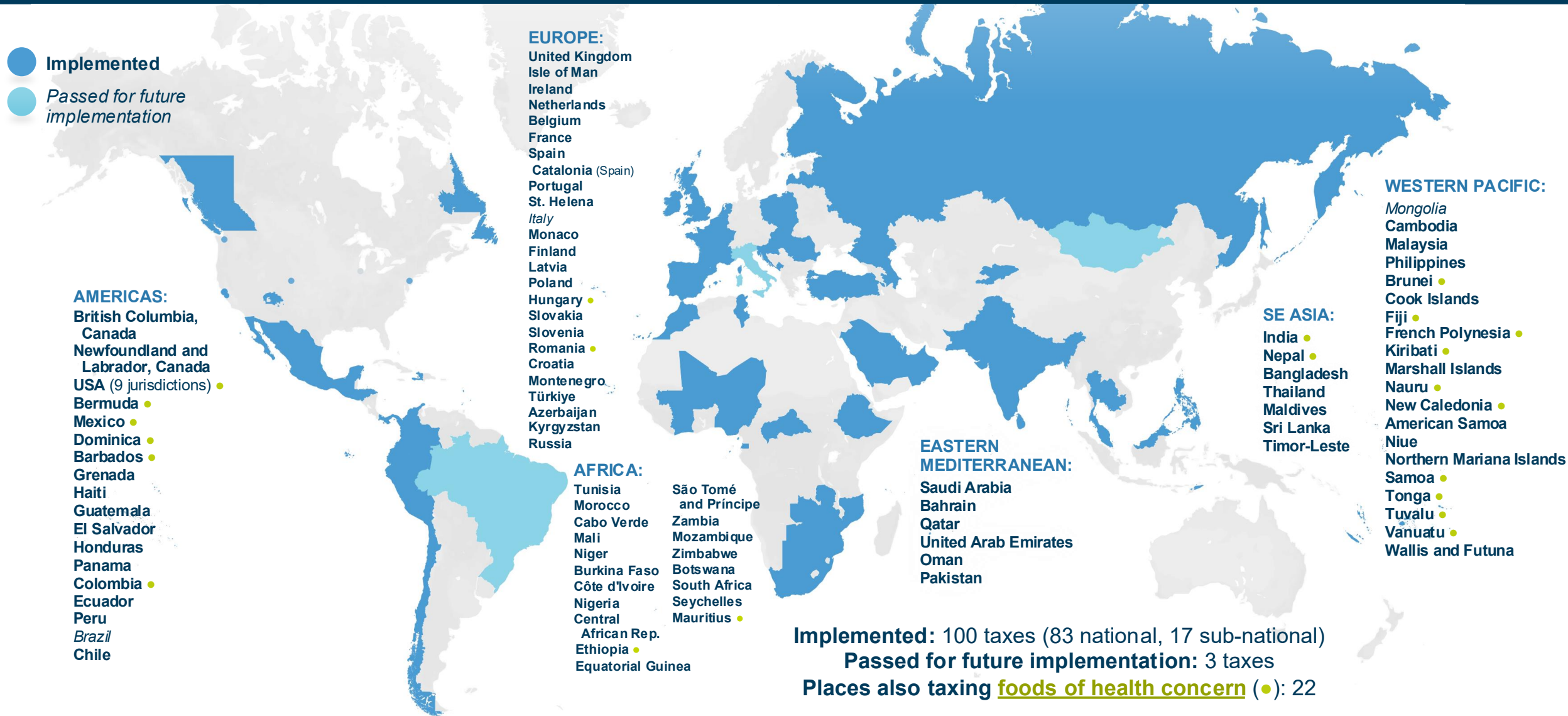


# Fiscal policies: sweetened beverage taxes



# Drink taxes: Europe (continued next)

## UNITED KINGDOM: Tiered excise

- **£0.194 per L (US\$0.26)** on drinks with 5–8 g total sugar/100 mL;
- **£0.259 per L (US\$0.35)** on drinks with ≥8 g total sugar/100 mL.

Exempt: dairy drinks (>75% dairy) and 100% fruit/vegetable juices.

Implemented 2018; will update Jan. 2028 to reduce lower sugar threshold to 4.5 g/100 mL and remove dairy exemption.

## ISLE OF MAN: Tiered excise

- **£0.194 per L (US\$0.26)** on drinks with 5–8 g total sugar/100 mL;
- **£0.259 per L (US\$0.35)** on drinks with ≥8 g total sugar/100 mL.

Mirrors UK levy. Implemented 2019

## IRELAND: Tiered excise

- **€16.26 per hL (US\$0.19/L)** on drinks with 5–8 g total sugar/100 mL;
- **€24.39 per hL (US\$0.29/L)** on drinks containing ≥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)

## 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\$0.23)** on drinks with ≥80 g/L.

Exempts milks (cow or substitute) and 100% juices. Implemented 2017; updated 2018

## SPAIN: 21% VAT (increase from 10%)

on drinks containing added natural and derived sweeteners and/or sweetening additives, excluding dairy.  
Implemented 2021

## CATALONIA, SP: Tiered excise on soft drinks with added sugars:

- **€0.08 per L (US\$0.094)** on drinks with 5–8 g sugar/100 mL;
- **€0.12 per L (US\$0.14)** with >8 g sugar/100 mL.

Implemented 2017

## BELGIUM: €0.68 per L (US\$0.80/L) on soft drinks with added sweeteners;

**€0.41/L (US\$0.48)** and **€0.68/kg (US\$0.80)** on liquid and powder concentrates, respectively. Exempt: fruit juices/drinks (sweetened or not), unflavored soy milk.

Implemented 2009, updated 2016

## NETHERLANDS: €26.13 per hL (US\$0.31/L) excise

on soft drinks; dairy drinks exempt; mineral waters excluded as of January 2024.

Implemented 1992, updated 2011, 2023, 2024

## FRANCE: Tiered excise on soft drinks containing added sugars:

- **€4 per hectoliter (US\$0.047/L)** on drinks with <5 g sugar/100 mL;
- **€21/hL (US\$0.25/L)** on drinks with 5–8 g sugar/100 mL;
- **€35/hL (US\$0.41/L)** on drinks with >8 g sugar/100 mL

Dairy drinks & 100% juices exempt.

Implemented 2012; updated 2018, 2025 (rates increase annually proportionate to CPI)

## MONACO: Tiered excise on soft drinks containing added sugars:

- **€4 per hectoliter (US\$0.047/L)** on drinks with <5 g sugar/100 mL;
- **€21/hL (US\$0.25/L)** on drinks with 5–8 g sugar/100 mL;
- **€35/hL (US\$0.41/L)** on drinks with >8 g sugar/100 mL

Dairy drinks & 100% juices exempt.

Implemented 2012; updated 2018, 2025 (rates increase annually proportionate to CPI)

# Drink taxes: Europe (continued)

## LATVIA: Tiered excise on drinks with added sweeteners or flavoring:

**€0.074/L (US\$0.087)** if total sugar <8 g/100 mL. **€0.21/L (US\$0.25)** if total sugar ≥8 g/100 mL  
Exempt: juices with <10% added sugar, flavored waters with no added sweeteners/ flavorings.  
Implemented 2004; updated 2016, 2022, 2026 (rates to increase in 2028)

## POLAND: PLN 0.5 per L (US\$0.14) on soft drinks with added sweeteners, caffeine, or taurine;

+ **PLN 0.05 (US\$0.014)** per g sugar >5 g/100 mL; **PLN 0.09/L (US\$0.025)** on drinks containing caffeine, taurine. Total fee cannot exceed **PLN 1.2 (US\$0.33)**. 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\$0.18) on sweetened non-alcoholic beverages;

**€1.05/L** or **€4.30/kg (US\$1.23/L or \$5.03/kg)** on concentrates. For drinks containing >150 mg/L caffeine: **€0.30/L (US\$0.35)** on ready-to-drink sweetened beverages; **€2.10/L** or **€8.60/kg (US\$2.46 or \$10.06)** on concentrates. Implemented 2025

## HUNGARY: HUF 23 per L (US\$0.07/L) on prepackaged soft drinks with >8 g sugar/100 mL;

- **HUF 8/L (US\$0.024)** on drinks with ≤8 g sugar/100 mL; exempt if >50% fruit/veg. or milk content.
  - **HUF 105 (US\$0.32)** on concentrates with ≤8 g sugar/100 mL or **310/L (\$0.94)** if >8 g/100 mL;
  - **HUF 65** or **390/L (US\$0.20 or \$1.19)** on caffeinated drinks depending on additives.
- Implemented 2011, updated 2018, 2022. See also: [non-essential food tax](#)

## SLOVENIA: 22% VAT on drinks with added sugar or sweeteners and on sweetened syrups

This is the standard VAT rate — all other beverages subject to reduced 9.5% VAT rate. Implemented 2025

## CROATIA: Tiered excise

- **€0 per hectoliter** on drinks with ≤2 g sugar/100 mL;
  - **€1.33/hL (US\$1.56/L)** on drinks with 2–5 g sugar/100 mL;
  - **€3.98/hL (US\$4.65/L)** on drinks with 5–8 g sugar/100 mL;
  - **€7.96/hL (US\$9.31/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\$0.11)** if 0 g sugar/100 mL (same rate as plain & mineral waters)
  - **€0.16/L (US\$0.19)** if 0.5–2.5 g/100 mL
  - **€0.24/L (US\$0.28)** if 2.5–5 g/100 mL
  - **€0.32/L (US\$0.37)** if 5–8 g/100 mL
  - **€0.40/L (US\$0.47)** if 8–11 g/100 mL
  - **€0.48/L (US\$0.56)** if >11 g/100 mL
- Implemented 2011, most recently updated 2023

## MONTENEGRO:

**€25 per hL (US\$0.29/L)**  
on carbonated, water-based soft drinks with added sugar or other sweeteners.  
Implemented 2012, updated 2023

## ROMANIA: Tiered excise

on soft drinks with added sugar:  
• **RON 40/hL (US\$0.09/L)** for 5–8 g total sugar/100 mL  
• **RON 60/hL (US\$0.14/L)** on drinks with >8 g/100 mL;  
**19% VAT** on soft drinks containing sweeteners or flavorings (increase from 9% VAT).  
Implemented Jan. 2024. See also: [non-essential food tax](#)

## TÜRKIYE: 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”)

## RUSSIA: 7 rubles per L (US\$0.087/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

## 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)



# Drink taxes: Eastern Mediterranean, North Africa

## 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*

## 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)*

## BAHRAIN: 50% excise on aerated soft drinks;

**100%** on energy drinks.  
*Implemented 2017*

## QATAR: 50% excise on aerated soft drinks (unflavored aerated water exempt);

**100% excise** on energy drinks and concentrates.  
*Implemented 2019*

## 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*

## 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\$0.033)** on drinks with <5 g added sugar per 100 mL
- **MAD 0.4/L (US\$0.044)** on drinks with 5–10 g/100 mL added sugar
- **MAD 0.45/L (US\$0.049)** 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\$0.011)** on drinks with <5 g added sugar per 100 mL
- **MAD 0.125/L (US\$0.014)** on drinks with 5–10 g/100 mL added sugar
- **MAD 0.15/L (US\$0.016)** on drinks with ≥10 g/100 mL added sugar

**6 MAD/L (US\$0.65)** on energy drinks (with 14.5–32 mg caffeine/100 mL + addition of other stimulating substances). *Implemented 2019*

## UNITED ARAB EMIRATES: Tiered excise

- **AED 0 per L** on drinks with “low” sugar (<5 g/100 mL);
- **AED 0.79/L (US\$0.22)** on drinks with “moderate” sugar (5 to <8 g/100 mL);
- **AED 1.09/L (US\$0.30)** on drinks with “high” sugar (≥8 g sugar/100 mL).

Exempts beverages containing ≥75% milk or milk substitutes.  
*Implemented 2017, updated 2019 (expanded beyond energy drinks);  
Jan. 2026 (changed to tiered rates)*

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

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

# 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\$1.35)**

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\$0.0014)**

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\$0.007/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\$0.18/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\$0.14/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\$0.29) 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\$0.0013)**

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 per L excise (US\$0.36) on energy drinks;

**Rs 13.50/L (US\$0.094)** on fruit and vegetable juices (whether or not containing added sweeteners); **Rs 45/L (US\$0.31)** on non-alcoholic beer. *Implemented 2002, updated (rates increased) 2022, 2023, 2024. See also: [non-essential food tax](#)*

## INDIA: 40% goods and services tax

on carbonated drinks containing added sweeteners or flavors and on all caffeinated beverages. (Note **5% GST** on non-carbonated fruit/vegetable juices and smoothies, milk-based beverages, and plant-based milk alternatives.) *Implemented 2017, updated 2025 (rate increase) See also: [non-essential food tax](#)*

## SRI LANKA: Higher of either...

**Rs 12 per L (US\$0.039) 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\$0.12)

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\$0.12)** 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 1/L (US\$0.032)** on drinks with 6 to <8 g/100 mL;
- **THB 3/L (US\$0.096)** on drinks with 8 to <10 g/100 mL;
- **THB 5/L (US\$0.16)** on drinks with >10 g/100 mL;

*Implemented 2017, final Phase 4 rates implemented 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\$0.20)** 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\$0.31)

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\$0.20) on drinks with 5 to <10 g/100 mL
- **40 CFPF/kg** (US\$0.39) on drinks with 10 to <30 g/100 mL
- **60 CFPF/kg** (US\$0.59) on drinks with 30 to <40 g/100 mL
- **85 CFPF/kg** (US\$0.83) 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\$0.18) 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\$0.20) (imported or locally produced) for 5 to <10 g/100 mL
- **30** (local) or **40 CFPF/L** (imported) (US\$0.29/\$0.39) for 10 to <30 g/100 mL:
- **45** (local) or **60 CFPF/L** (imported) (US\$0.44/\$0.59) for 30 to <40 g/100 mL:
- **60** (local) or **85 CFPF/L** (imported) (US\$0.59/\$0.83) 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

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

- **T\$0.05/L** (US\$0.029/L) if ≤5 g total sugar per 100 mL
- **T\$0.75/L** (US\$0.43/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\$0.87/L) if >20 g total sugar/100 mL (with or without added sweetening matter)
- **T\$4/L** (US\$2.31/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](#)

## 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](#)

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

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

**30%** (imported) or **15%** (locally produced) **excise** on energy drinks. *Implemented 2022*

**MEXICO: 3.08 pesos per L (US\$0.17/L)**

on soft drinks with added sugar; exempt: dairy-based drinks.  
*Implemented 2014, updated Jan. 2026.*

**1.50 pesos per L (US\$0.084/L)** on soft drinks containing non-caloric sweeteners. *Implemented Jan. 2026*

**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\$0.024/L)**

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

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

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

• **GTQ 0.08/L (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\$0.038/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: Tired ad valorem tax**

• **12%** on drinks with <0.5 g sugar/100 mL (decrease from 17% rate);

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

• **25%** on soft drinks containing >5 g sugar/100 mL (increase from 2018 rate of 17%).

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**

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

• **COL\$0 per 100 mL** on drinks with <5 g added sugar per 100 mL;

• **COL\$38 per 100 mL (US\$0.01)** on drinks with ≥5 to <9 g added sugar per 100 mL;

• **COL\$65 per 100 mL (US\$0.017)** on drinks with ≥9 g added sugar per 100 mL;

*Implemented November 1, 2023, rates updated 2024, 2025. 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\$0.15/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\$0.58/L)** on frozen concentrated juices;
- **C\$2.00 per kg (US\$1.45/kg)** on flavored powders;
- **C\$1.20 per L (US\$0.87/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

