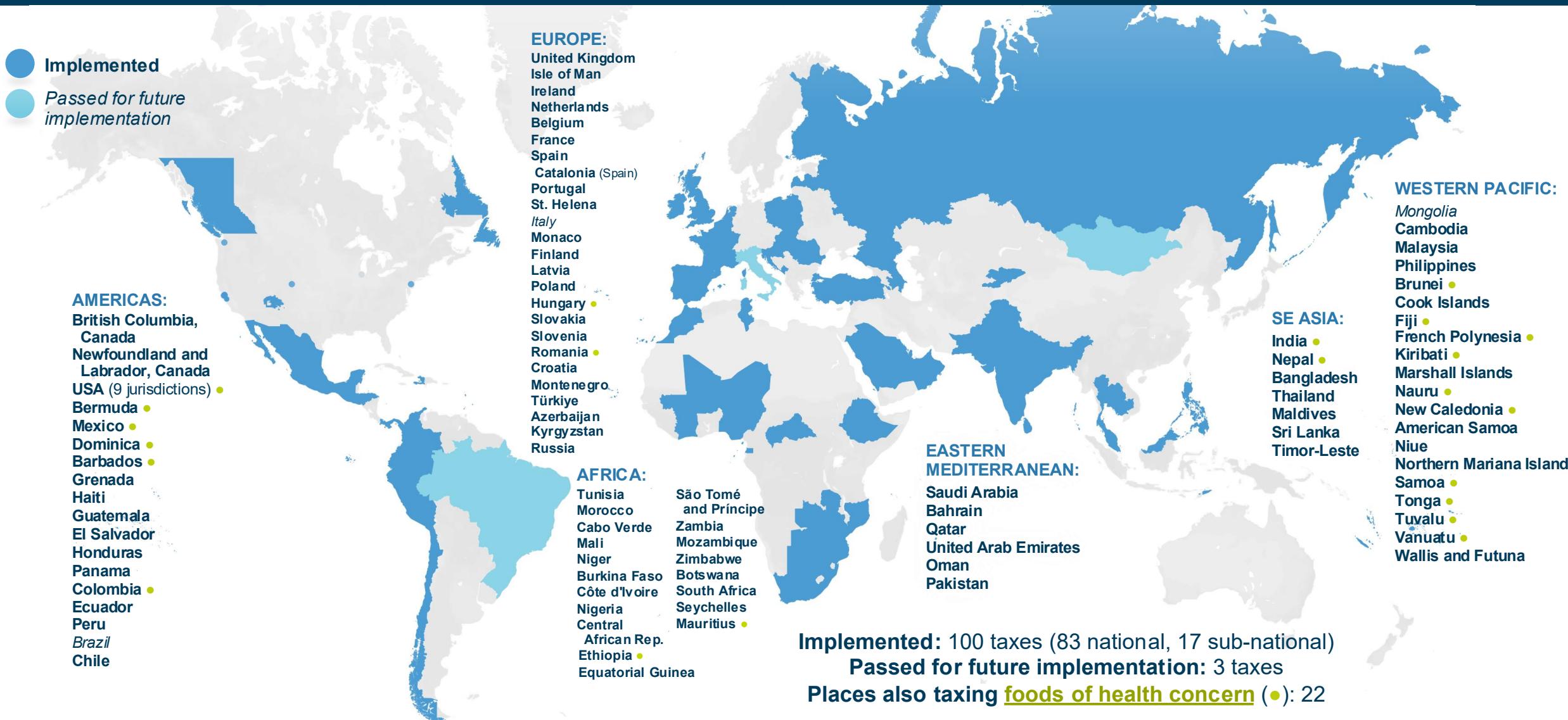


Fiscal policies: sweetened beverage taxes



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

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](#)

TÜRKİYE: 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)*

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*

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

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

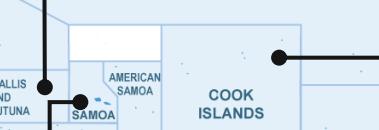
on carbonated, sugar-sweetened soft drinks; **30% import tax** on non-carbonated sweetened beverages; exempts milk and soy milk, 100% juices. Implemented 2008, increased 2016.

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](#)

WALLIS AND FUTUNA:

30% import tariff on sweetened beverages; exempts 100% juices and milk. Products from the EU & associated territories also exempt. Implemented 2017



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](#)

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](#)

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

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\$0.029/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](#)

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)

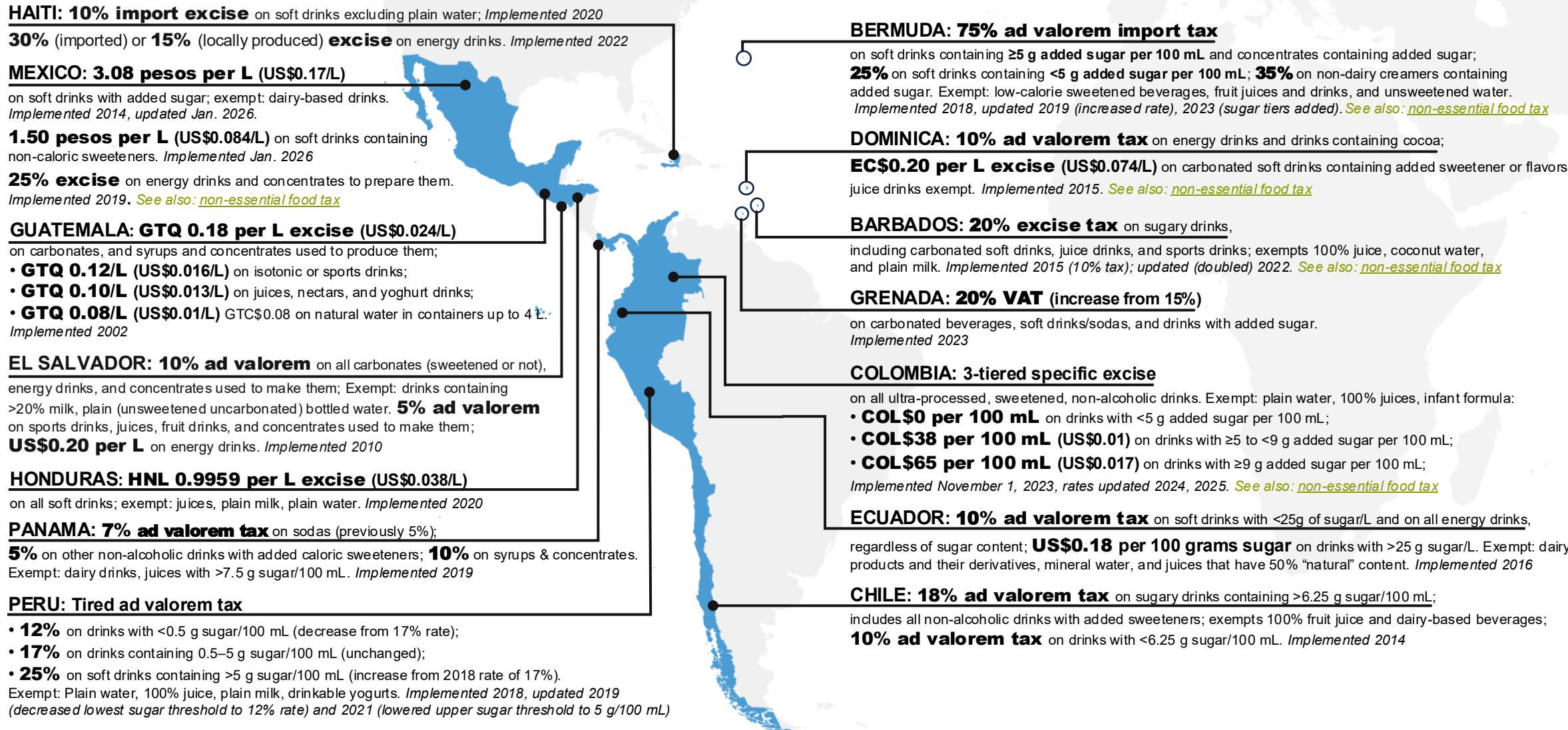
on all soft drinks; exempt: juices, plain milk, plain water. *Implemented 2020*

PANAMA: 7% ad valorem tax on sodas (previously 5%);

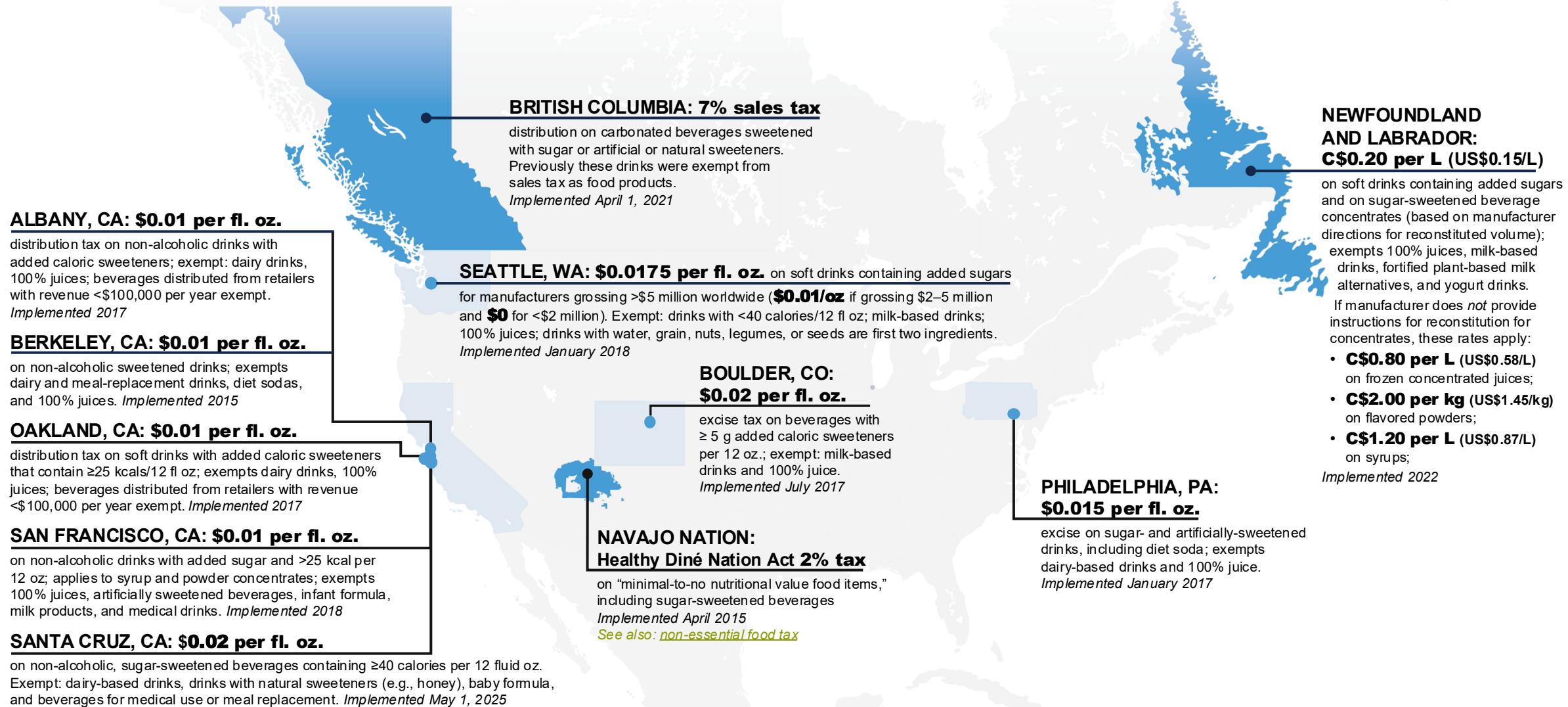
5% on other non-alcoholic drinks with added caloric sweeteners; **10%** on syrups & concentrates.
Exempt: dairy drinks, juices with >7.5 g sugar/100 mL. *Implemented 2019*

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)*



Drink taxes: Americas (North)



Fiscal policies: New taxes enacted/passed for future

