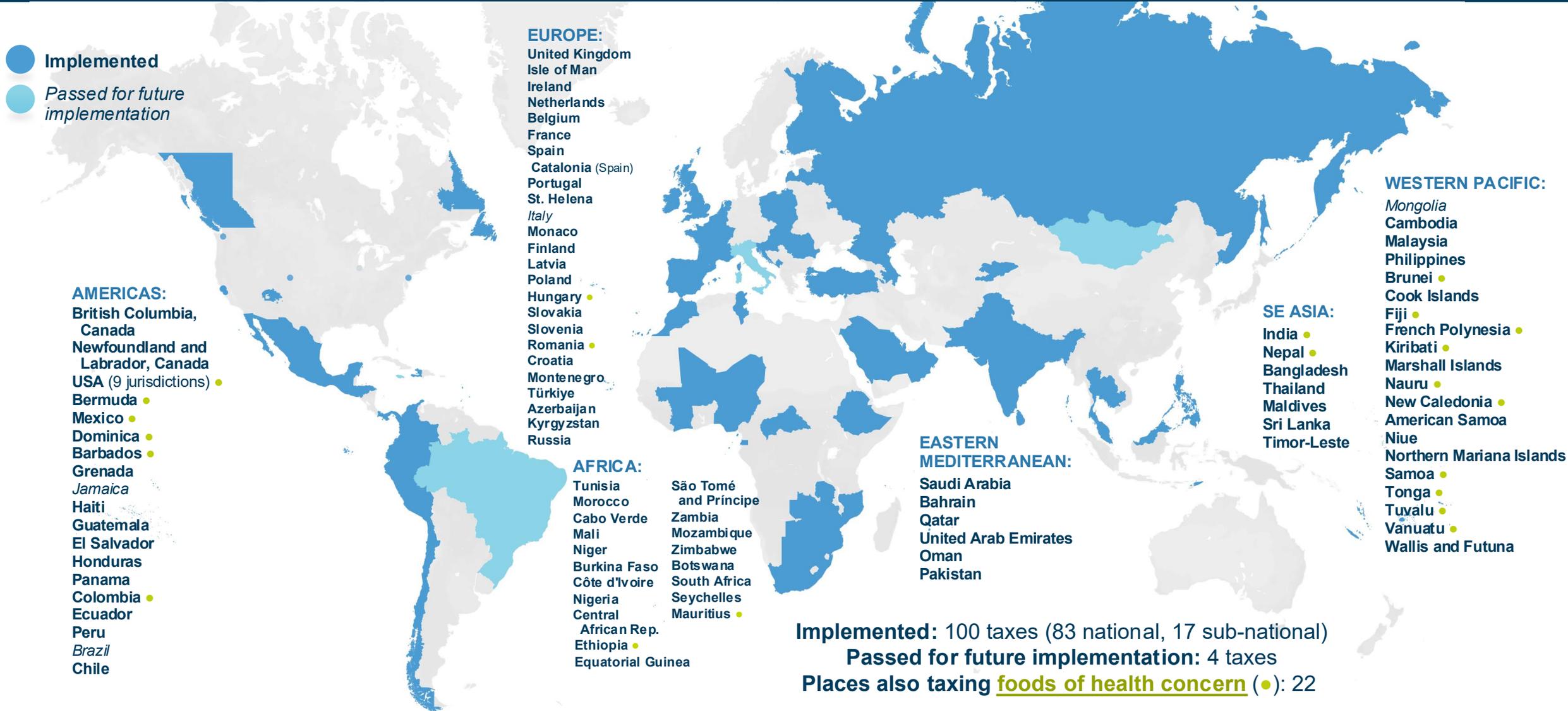


# Fiscal policies: sweetened beverage taxes



# 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](#)

## WALLIS AND FUTUNA:

### 30% import tariff

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

## 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  $\geq 25$  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  $\geq 40$  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  $\geq 5$  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:

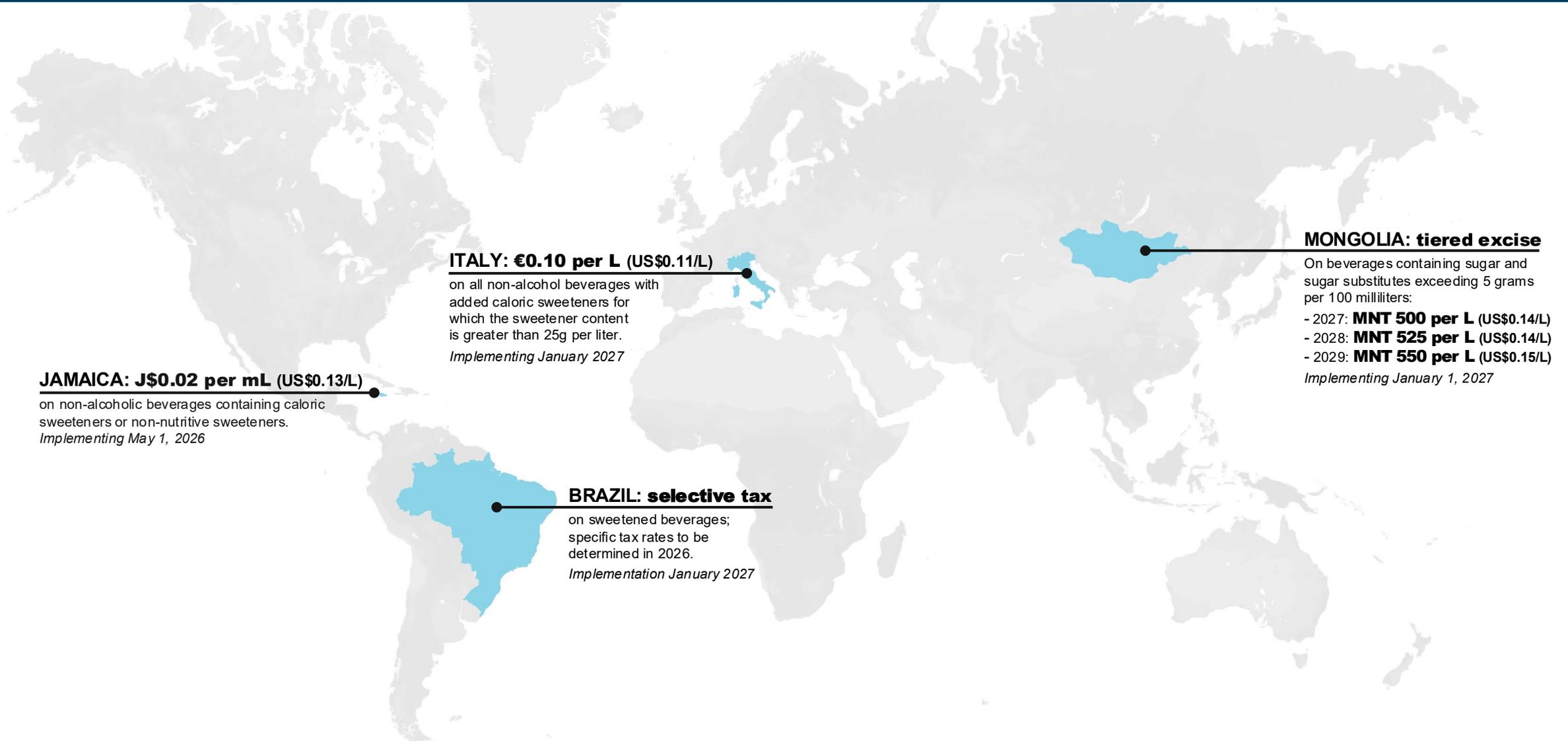
- **C\$0.80 per L (US\$0.58/L)** on frozen concentrated juices;
- **C\$2.00 per kg (US\$1.45/kg)** on flavored powders;
- **C\$1.20 per L (US\$0.87/L)** on syrups;

*Implemented 2022*

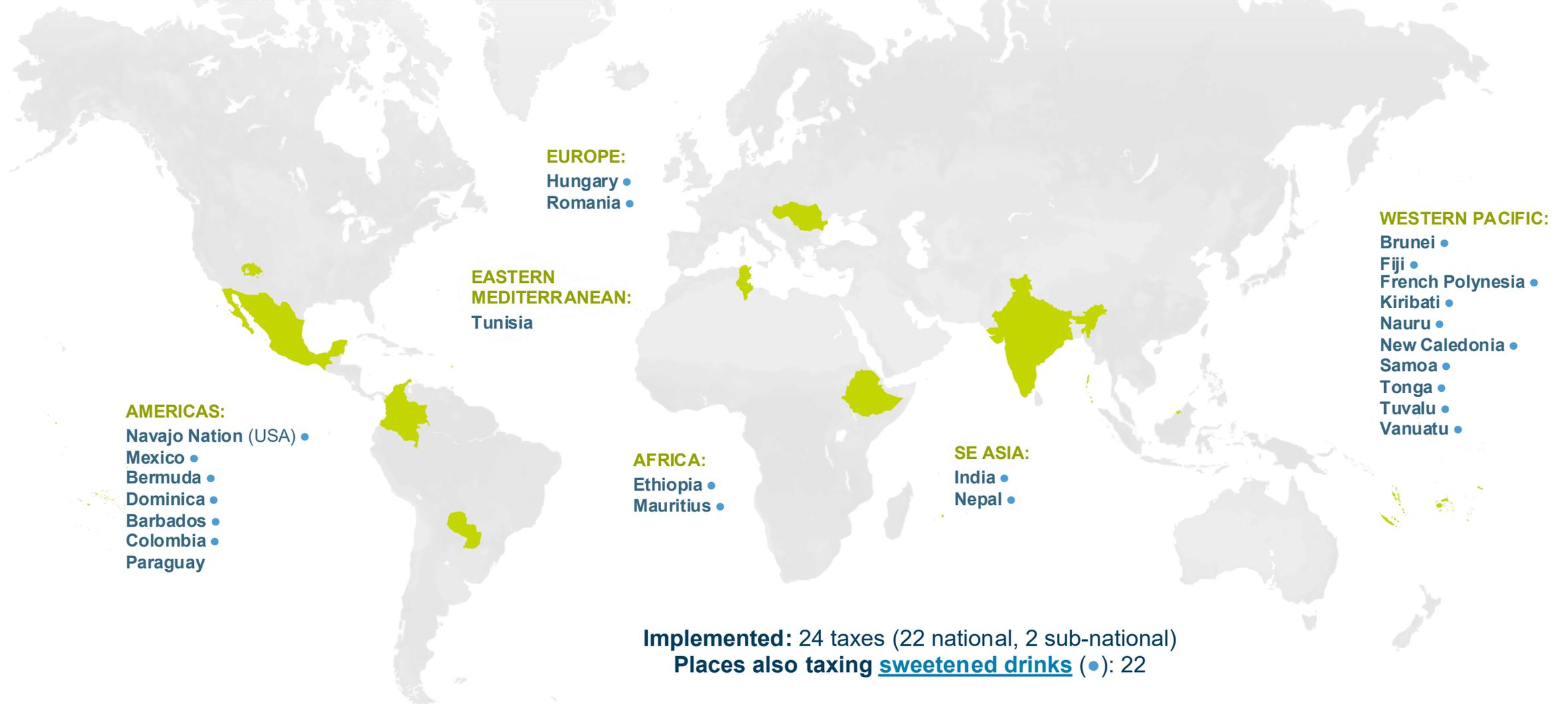
## **PHILADELPHIA, PA: \$0.015 per fl. oz.**

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



# Fiscal policies: taxes on foods high in nutrients or ingredients of health concern



# Food taxes: Americas, Africa

## NAVAJO NATION:

### Healthy Diné Nation Act 2% tax

on snacks high in salt, saturated fat, and sugar; 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 2014

See also: [sugary drink tax](#)

## 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 from **saturated fats**

Tax rate will increase to **15%** November 1, 2024, and **20%** in 2025.

Implemented 2023

See also: [sugary drink tax](#)

## PARAGUAY: 2% ad valorem excise

on packaged products containing >500 calories/100 g; exempts seeds in their natural state and oils or fats.

Implemented 2020

## BERMUDA: 75% import duty

on sugars, confectionery, cocoa powders and chocolates containing added sugar.

Implemented 2018, updated 2019

See also: [sugary drink tax](#)

## DOMINICA: 10% excise tax

on high-sugar foods including chocolates, confectionery, and chewing gums

Implemented September 2015

See also: [sugary drink tax](#)

## BARBADOS: 20% excise tax

on certain snacks with high salt content (e.g., chips/crisps, salted nuts, corn curls, hot dogs, popcorn, pretzels, and crackers).

Implemented June 1, 2025

See also: [sugary drink tax](#)

## ETHIOPIA: Excise on goods "hazardous to health"

- **30–50%** on edible fats and oils and their products:
  - **30%** on fats/oils with ≥40g sat. fat per 100g (or if unlabeled)
  - **40%** on hydrogenated fats/oils with ≥40g sat. fat per 100g, or >0.5g of trans fat per 100g (or if sat. fat unlabeled)
  - **50%** if edible margarine with ≥40g sat. fat per 100g, or more than 0.5g of trans fat per 100g
- **20%** on any type of sugar (solid or liquid) excluding molasses, maple sugar and maple syrup
- **30%** on chewing gums, confectionery, cocoa-containing foods

Implemented 2020

See also: [sugary drink tax](#)

## MAURITIUS: 6 cents per g sugar excise

(US\$0.0013/g) on non-staple, sugar-sweetened food products including syrups and other sugars in solid form, sugar confectionery, cocoa products, breads and mixes, fruit preserves and jams, fruit, nut butters, ice cream.

Implemented February 2013, last updated 2022

See also: [sugary drink tax](#)

# Food taxes: Europe, Eastern Mediterranean, SE Asia

## HUNGARY: Public Health Product Tax (NETA)

on prepackaged products high in salt, sugar, or saturated fat:

- **40–210 HUF/kg (US\$0.00013–0.00066/gram)** on sweetened products (rate varies depending on sugar, cocoa, and milk content)
- **390 HUF/kg (US\$0.0012/g)** on salty snacks (containing >1 g salt/100 g or >2 g sat. fat/100 g)
- **390 HUF/kg (US\$0.0012/g)** on seasonings (containing >5 g salt/100 g)
- **260 or 780 HUF/kg (US\$0.00082 or \$0.0025/g)** on marmalades/jams (higher rate if >30 g sugar/100 g)
- **65 or 210 HUF/kg (US\$0.0002 or \$0.000566/g)** on sweet or salty filled pastas (higher rate if >25 g sugar/100 g or >1 g/100 g salt; lower rate if <25 g sugar/100 g)

Implemented 2011, updated (increased rates)  
2012, 2019, 2022 (increased coverage and rates)  
See also: [sugary drink tax](#)

## TUNISIA: 10% excise tax

on sugar confectionery, chocolates and other products containing cocoa, bakery products, pastries, biscuits, ice creams, sauces, mixed condiments, seasonings, animal fats, fish liver oil, seed oils, food preparations used as substitutes for breast milk, tapioca

- **15% excise** on certain spices (cinnamon, cloves, nutmeg, mace, anise, ginger, turmeric, etc.)
- **25% excise** on preparations for sauces, condiments and seasonings.
- **27% excise** on sugar and maple syrup, cocoa butter/fat/oil/paste, starches (wheat, cassava, corn, other).

Implemented 2018

## ROMANIA: 19% VAT (standard VAT rate)

on foods containing >10g added sugars per 100g product (**increase from reduced VAT rate of 9%**). Exempt: powdered milks for infants/young children, cakes, and biscuits (taxed 9% VAT).

Implemented 2024  
See also: [sugary drink tax](#)

## NEPAL: Rs 20/kg (US\$0.00014/g) excise

on specific salty snacks (cheeseballs, Lays, Kurkure, Kumure) and pastas (spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, etc.);

**Rs 18/kg (US\$0.00012/g)** on potato chips;

**Rs 110/quintal (US\$0.0075/kg)** on sugars (cane, molasses, other);  
Implemented 2002, updated 2022, 2023, 2024 (rates increased)

See also: [sugary drink tax](#)

## INDIA: 6–12.5% ad valorem excise

on animal or vegetable fats, margarine, processed meats, sweet biscuits and cakes, sugar (cane, beet, lactose, maple, glucose, fructose, molasses), cocoa products, cereals, flour, milk powder, pasta, bread, pastries, cakes, sweet biscuits, wafers, sugar confectionaries, sauces, and ice cream.

Implemented 2015, updated 2017

See also: [sugary drink tax](#)

# Food taxes: Western Pacific

## TUVALU: ad valorem excise taxes on “sin foods”

- **5%** on ice-cream, milk powder
- **10%** on canned chicken and tin fish, canned fruits
- **15%** on turkey tails, lamb flaps & neck, ghee (dripping oil)
- **20%** on corned beef
- **25%** on non-fortified noodles, Chow noodles
- **30%** on salted beef, sausages/hot dogs/frankfurts, marmite/vegemite, condensed milk, candies
- **35%** on brown sugar, pork luncheon (e.g., Spam)
- **45%** on pure butter, table spread butter, milk chocolates
- **50%** on peanut butter, Twisties
- **55%** on UFOs, Rewa Butter

Implemented 2021. [See also: sugary drink tax](#)

## NAURU: 50% import excise on sugary foods, including...

sugar confectionery, chocolate & foods containing cocoa, biscuits, cakes, ice creams, jams/jellies, peanut butter, and sugars (cane or beet, chemically pure sugars in solid form, sugar syrups, etc.). *Implemented 2007, updated 2014 (increase rate from 30%)*

[See also: sugary drink tax](#)

## SAMOA: 8% excise tax

on sugar confectioneries, cocoa products, sweet biscuits and cakes, bread products, savory snacks, instant noodles, pizza, and sugars other than beet/cane;

**5% excise** on beet/cane sugar and iodized salt. *Implemented 2016*

[See also: sugary drink tax](#)

## KIRIBATI: ad valorem excise tax

- **20%** on sugars (cane, beet, other)
- **30%** on sugars containing added flavor or color
- **50%** on chocolates and other cocoa-containing products
- **55%** on sugar confectionaries.

*Implemented 2014*

[See also: sugary drink tax](#)

## BRUNEI: 3% ad valorem excise tax

on sugars (cane, beet, lactose, maple, glucose, fructose, molasses), sugar confectioneries, and chocolates and other foods prepared with cocoa.

*Implemented 2017, updated 2022. [See also: sugary drink tax](#)*

## VANUATU: 20 VT/kg excise tax (US\$0.16/kg)

on certain meats and seafood (sausages, canned meat, preserved fish, caviar, crustaceans, etc.), sugar (cane, beet, lactose, maltose, glucose, fructose, maple, molasses), sugar confectionaries, malt extract, pastas, tapioca, and cereals.

*Implemented 2010, updated 2014, 2021. [See also: sugary drink tax](#)*

## NEW CALEDONIA: 22% general consumption tax

+ **tiered excise** on ice cream, confectionaries, chocolates, sauces, cereal-based sweets, biscuits, and bakery & pastry items:

- **CFP 0/kg** on items with <5 g sugar/100 g or mL
- **CFP 20/kg (US\$0.20/kg)** on items with 5–9.99 g/100 g/mL
- **CFP 40/kg (\$0.40/kg)** on items with 10–29.99 g/100 g/mL
- **CFP 60/kg (\$0.60/kg)** on items with 30–39.99 g/100 g/mL
- **CFP 85/kg (\$0.85/kg)** on items with 30–39.99 g/100 g/mL.

*Implemented 2018 (GCT) and September 2024 (excise).*

[See also: sugary drink tax](#)

## FIJI: FJ\$0.40 per kg (US\$0.18/kg) domestic excise or 15% import excise

on sweet biscuits, waffles, wafers, snack foods, sugar and frozen confectioneries, and ice creams. *Implemented 2024*

**32% import tax** on palm oil and MSG (increases from 15% and 5%, respectively, to 32% — highest of four fiscal duty rates in Fiji).

*Implemented 2012. [See also: sugary drink tax](#)*

## FRENCH POLYNESIA: tiered tariff

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

- **CFP 0/kg** if contains <5 g sugar per 100 g or mL
- **CFP 20/kg (US\$0.20/kg)** if 5 to <10 g/100 g/mL
- **CFP 40/kg (\$0.40/kg)** if 10 to <30 g/100 g/mL
- **CFP 60/kg (\$0.60/kg)** if 30 to <40 g/100 g/mL
- **CFP 85/kg (\$0.85/kg)** ≥40 g/100 g/mL

*Implemented 2020, replaced 2002 tariff.*

[See also: sugary drink tax](#)

## TONGA: volumetric excise taxes

- **40 seniti/kg (US\$0.18/kg)** on chicken leg quarter cuts;
- **T\$1 per kg excise (US\$0.45/kg)** on sausages (*T\$0.50 if manufactured locally in Tonga*);
- **T\$1.15/kg (US\$0.52/kg)** on lamb/mutton flaps/breasts;
- **T\$1.50/L or kg (US\$0.68/L or kg)** on ice creams, sweet biscuits, waffles and wafers;
- **T\$2/kg (US\$0.91/kg)** on animal fat products (lard, pig fat, tallow, mayonnaise), turkey tails, instant noodles and some pastas (*T\$0.50 if manufactured locally in Tonga*);
- **T\$2.50/kg (US\$1.14/kg)** on other prepared/preserved meat of bovine animals;
- **T\$5/kg (US\$2.27/kg)** on some sugar confectionery and chocolate products

*Implemented 2013, last updated 2020*

**15% import duty** on mutton flaps, turkey tails, ice cream.

*Implemented 2016. [See also: sugary drink tax](#)*

# Fiscal policies: taxes on foods high in nutrients or ingredients of health concern

**Note:** This map excludes...

- Countries with taxes **only on sugar or sugar confectionaries** (e.g., Burundi, Kenya, Liberia, Nicaragua, Norway, Timor-Leste, Uruguay),
- Countries with taxes **only on fats/oils** (e.g., Malawi, Pakistan, Senegal, Togo), and
- Countries with taxes on **food categories that are not predominantly high in saturated fat/salt/sugar or ultra-processed** (e.g., Benin, Brazil, Cameroon, Central African Republic, Gabon, Haiti, Malta, Mauritania, Nigeria, Sao Tome and Principe).
  - *We did include some some countries here that primarily target less-healthy food categories or ingredients with taxes but also tax some categories that are less concerning, nutritionally (e.g., India, Tunisia).*

## SOURCES

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- **Brunei:** [Tariff and Trade Classification, Brunei Darussalam Tariff and Trade Classification, 2022](#)
- **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 \(Excise Tax Amendment\)](#)
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- **Hungary:** [RSM: Public Health Product Tax \(NETA\), Public Health Product Tax 2023](#)
- **India:** [Central Excise Tariff](#)

*Continued...*

# Fiscal policies: taxes on foods high in nutrients or ingredients of health concern

## SOURCES *(continued...)*

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- **Mauritius:** [The Finance \(Miscellaneous Provisions\) Act 2020, 2012](#)
- **Mexico:** [Initiative with draft decree whereby the Law of the Special Tax on Production and Services is amended and various provisions are appended](#)
- **Nauru:** [Rep. of Nauru \(No. 8 of 2007\), an Act to amend the Customs Tariff Act 2006, Customs Tariff Act 2014 \(lastest version 2023\)](#)
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- **Nepal:** [Financial Ordinance, Financial Act 2006, 2008, The Excise Duty Act 2021](#)
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- **Samoa:** [Excise Tax Rate Amendment Act 2016](#)
- **Tonga:** [Excise Tax \(Amendment\) Orders 2016, 2018, 2020; Using Taxation to Address Noncommunicable Diseases: Lessons from Tonga](#)
- **Tunisia:** [Law No. 2017-66 – Finance Law/ Taxation on Unhealthy Food](#)
- **Tuvalu:** [GIFNA, Customs Excise Duties Order 2020](#)
- **Vanuatu:** [Excise Act 2021, 2009](#)

# Fiscal policies: sweetened beverage taxes

