Sugary drink taxes around the world

Western Pacific:
- Philippines
- Brunei
- Cook Islands
- Fiji
- Palau
- French Polynesia
- Kiribati
- Nauru
- Samoa
- Tonga
- Vanuatu

Americas:
- USA (8 local)
- Bermuda
- Mexico
- Dominica
- Barbados
- Panama
- Ecuador
- Peru
- Chile

Europe:
- Norway
- Finland
- Latvia
- United Kingdom
- Ireland
- Belgium
- France
- Hungary
- Spain (Catalonia)
- Portugal
- St Helena

Middle East & Southeast Asia:
- Saudi Arabia
- Bahrain
- Qatar
- United Arab Emirates
- Oman
- India
- Thailand
- Malaysia
- Maldives

Africa:
- Morocco
- Mauritius
- Seychelles
- South Africa

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Sugary drink taxes: Africa, Middle East

**SEYCHELLES:** SR4 per L (USD $0.22)
*Import tariff* on all beverages containing ≥5 g sugar/100 mL. Exempt: fresh, locally produced drinks without additives and plain milks. Implemented April 1, 2019

**MAURITIUS:** MUR 0.03 per g sugar ($0.00075)

**MOROCCO:** MAD 0.7 per L VAT
($0.08) on soft and non-carbonated drinks with ≥5 g sugar per 100 mL;
0.6 MAD/L ($0.07) on energy drinks (20% increase);
MAD 0.15/L ($0.02) on nectars (50% increase); and tax on soft drink manufacturers will increase 50% to MAD 0.45/L ($0.05). Implemented January 2019

**SOUTH AFRICA:** ZAR 0.021 per g sugar ($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 fruit, vegetable juices. Implemented Apr. 2018

**SAUDI ARABIA:** 100% excise tax
on energy drinks, **50% tax** on sweetened drinks. Implemented Jun. 2017, updated July 2019 (previously 50% tax only on aerated beverages)

**BAHRAIN:** 100% excise tax
on energy drinks, **50% excise tax** on aerated soft drinks. Implemented Dec. 2017

**QATAR:** 100% excise tax on energy drinks;
**50% tax** on sweetened aerated drinks and concentrates to make carbonated drinks. Implemented Jan. 2019

**OMAN:** 100% excise tax on energy drinks;
**50% tax** on all carbonated drinks except sparkling water. Implemented June 15, 2019

**UNITED ARAB EMIRATES:** 100% excise tax
on energy drinks; **50% tax** on any drinks with added sugar or sweeteners. Implemented Oct. 2017, updated Dec. 1, 2019 (previously 50% only on aerated beverages)
Sugary drink taxes:
Asia & Pacific

**SAMOA**: 0.40 WST per L ($0.38) on carbonated beverages. Implemented 1984

**FR. POLYNESIA**: 40 CFP/L local ($0.40); 60 CFP/L import tax ($0.59) on sweetened drinks. Implemented 2002

**PALAU**: $0.28175/L import tax on carbonated soft drinks. Implemented 2003

**FIJI**: 0.35 FJD per L local ($0.17); 15% import duty on sweetened drinks. Updated 2016. 10% import duty on concentrates. Implemented 2007, updated 2017

**NAURU**: 30% import duty on all products with added sugars (+ removal of bottled water levy). Implemented 2007

**COOK ISLANDS**: 15% import duty (with 2% rise per year) on sweetened drinks. Implemented 2013

**TONGA**: 1 Pa'anga per L ($0.44) on carbonated beverages. Implemented 2016 (increased in 2016 from 0.5 Pa'anga per L and in 2013 from 15% import tax)

**KIRIBATI**: 40% excise tax on drinks containing added sugar and fruit concentrates, 100% juices exempt. Implemented 2014

**VANUATU**: 50 vatu/L excise ($0.44) on carbonated beverages containing added sugar or other sweeteners. Implemented February 2015

**PHILIPPINES**: 6 pesos per L ($0.12) on drinks using sugar and artificial sweeteners; P12 per L ($0.25) on drinks using HFCS. Exempt: dairy drinks, sweetened instant coffee, drinks sweetened using coco sugar or stevia, and 100% juices. Implemented January 2018

**THAILAND**: 3-tiered ad valorem and excise taxes on all drinks with >6 g sugar per 100mL. Ad valorem rate will decrease over time as excise increases. Drinks with >6g sugar per 100mL will face higher tax rates, up to 5 baht/L ($0.16) for drinks with >10g sugar per 100mL from 2023 onwards. Implemented Sept. 2017

**INDIA**: 12% goods and services tax on all processed packaged beverages and foods; additional 28% GST on aerated beverages and lemonades. Implemented July 2017

**MALDIVES**: MVR 33.64 per L ($2.18) import tariff on all energy drinks; MVR 4.60/L ($0.30) tariff on soft drinks (incl. sweetened and unsweetened carbonated sodas, sports drinks) Implemented March 2017

**MALAYSIA**: RM 0.40 per L ($0.10) tax on carbonated, flavored, & other non-alcoholic drinks with >5 g sugar per 100 mL or on fruit or vegetable juices with >12 g sugar per 100 mL. Implemented July 1, 2019

**BRUNEI**: BND 4.00 per 10 L ($0.29/L) excise on all drinks with >6 g sugar per 100mL. Implemented Apr. 2017

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Sugary drink taxes: Europe

**BELGIUM:** €0.068 per L ($0.081) excise on soft drinks with added sweeteners; €0.41/L (liquids) ($0.49) and €0.68/100 kg ($0.81) (powders) excise on concentrates. Implemented Jan. 2016

**UNITED KINGDOM:** £0.18 per L ($0.24) on drinks with >5 g total sugar/100 mL; £0.24 per L ($0.32) on drinks with >8 g total sugar/100 mL. Implemented Apr. 2018

**IRELAND:** €0.20 per L ($0.24) on drinks with >5 g total sugar/100 mL; €0.30 per L ($0.36) on drinks with >8 g total sugar/100 mL. Implemented May 2018

**FRANCE:** €0.11 per 1.5 L ($0.13) on drinks with added sugars or artificial sweeteners. Implemented Jan. 2012. 2018 UPDATE: Sliding scale tax, up to €20 per hl ($0.24/L) if >11g sugar/100mL.

**CATALONIA, SPAIN:** €0.12 per L ($0.14) levy for drinks with added sugars and >8 g sugar/100 mL, or €0.08 per L ($0.10) for 5–8 g sugar/100 mL. Implemented May 2017

**HUNGARY:** 7 HUF per L ($0.02) on soft drinks; 200 HUF/L ($0.67) on syrup concentrates. Implemented 2011

**UNITED KINGDOM:** £0.18 per L ($0.24) on drinks with >5 g total sugar/100 mL; £0.24 per L ($0.32) on drinks with >8 g total sugar/100 mL. Implemented Apr. 2018

**IRELAND:** €0.20 per L ($0.24) on drinks with >5 g total sugar/100 mL; €0.30 per L ($0.36) on drinks with >8 g total sugar/100 mL. Implemented May 2018

**FRANCE:** €0.11 per 1.5 L ($0.13) on drinks with added sugars or artificial sweeteners. Implemented Jan. 2012. 2018 UPDATE: Sliding scale tax, up to €20 per hl ($0.24/L) if >11g sugar/100mL.

**CATALONIA, SPAIN:** €0.12 per L ($0.14) levy for drinks with added sugars and >8 g sugar/100 mL, or €0.08 per L ($0.10) for 5–8 g sugar/100 mL. Implemented May 2017

**PORTUGAL:** €0.08 per L ($0.10) on drinks with a sugar content of <80 g/L or €0.16 per L ($0.19) on drinks with >80 g/L sugar. Implemented Feb. 2017

**ST HELENA:** £0.75 per L ($1.00) excise duty on carbonated drinks with ≥15 g sugar/L. Implemented May 2014

**NORWAY:** 3.34 NOK per L ($0.36) on drinks containing added sugar or sweeteners; 20.32 NOK/L ($2.22) on syrup concentrates. Implemented 1981

**FINLAND:** €0.22 per L ($0.26) on sugar-containing soft drinks; €0.12/L ($0.14) on sugar-free soft drinks, mineral waters. Implemented 1940, updated 2011

**LATVIA:** €0.074 per L ($0.09) excise on drinks with added sugar, sweetener, or other flavoring; excludes fruit/vegetable juices with <10% added sugar and flavored/functional waters without added sugars, sweeteners, or flavorings. Implemented May 2004; increased tax rate 2016.
<table>
<thead>
<tr>
<th>Country</th>
<th>Tax Description</th>
<th>Implementation Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mexico</td>
<td><strong>1 peso per liter</strong> ($0.05) on all drinks with added sugar, excluding milks or yogurts.** Implemented Jan. 2014</td>
<td></td>
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<tr>
<td>Panama</td>
<td>7% tax on sodas (previously 5%); 5% on other non-alcoholic drinks with added caloric sweeteners; 10% on syrups &amp; concentrates. Exempt: dairy drinks, juices with &gt;7.5 g sugar/100 mL. <strong>Implemented November 2019</strong></td>
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</tr>
<tr>
<td>Ecuador</td>
<td><strong>10% ad valorem tax</strong> on soft drinks with &lt;25g of sugar/L and on all energy drinks, regardless of sugar content; $0.0018 per gram sugar** on drinks with &gt;25 g sugar/L. Exempt: dairy products and their derivatives, mineral water and juices that have 50% of natural content. <strong>Implemented May 2016</strong></td>
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<tr>
<td>Peru</td>
<td><strong>25% ad valorem tax</strong> on drinks containing &gt;6 g sugar/100 mL (increase from previous rate of 17%); 17% ad valorem tax on drinks with 0.5–6 g sugar/100 mL (unchanged); 12% ad valorem tax on drinks with &lt;0.5 g sugar/100 mL (decrease from previous rate of 17%). Exempt: Plain water, 100% juice, plain milk, drinkable yogurts. <strong>Implemented May 2016, updated June 2019</strong></td>
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<tr>
<td>Chile</td>
<td><strong>18% ad valorem tax</strong> on sugary drinks containing &gt;6.25 g sugar/100 mL; includes all non-alcoholic drinks with added sweeteners; exempts 100% fruit juice and dairy-based beverages; <strong>10% ad valorem tax</strong> on drinks with &lt;6.25 g sugar/100 mL. <strong>Implemented Oct. 2014</strong></td>
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<tr>
<td>Bermuda</td>
<td><strong>75% import tax</strong> on sugar, sugary drinks, candies and dilutables; exempts diet sodas, 100% juice, and diet iced teas. <strong>Implemented Oct. 2018, increased from 50% import tax implemented Oct. 2018</strong></td>
<td></td>
</tr>
<tr>
<td>Barbados</td>
<td><strong>10% excise tax</strong> on sugary drinks, including carbonated soft drinks, juice drinks, and sports drinks; exempts 100% juice, coconut water, and plain milk. <strong>Implemented Aug. 2015</strong></td>
<td></td>
</tr>
<tr>
<td>Dominica</td>
<td><strong>10% excise tax</strong> on food and drinks with high sugar content, including soft drinks and energy drinks. <strong>Implemented Sept. 2015</strong></td>
<td></td>
</tr>
<tr>
<td>BERMUDA</td>
<td><strong>75% import tax</strong> on sugar, sugary drinks, candies and dilutables; exempts diet sodas, 100% juice, and diet iced teas. <strong>Implemented Oct. 2018, increased from 50% import tax implemented Oct. 2018</strong></td>
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</tr>
</tbody>
</table>

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Sugary drink taxes in the United States

SEATTLE, WA
1.75 cent per ounce
distribution tax on sugary drinks; exempts diet sodas, milk-based drinks, & 100% fruit juice
Implemented January 2018

PHILADELPHIA, PA
1.5 cents per ounce
extise on sugar- and artificially-sweetened drinks, including diet soda; exempts milk-based drinks and 100% juice
Implemented January 2017

ALBANY, CA
1 cent per ounce
distribution tax on drinks with added caloric sweetener; exempts milk-based drinks, 100% fruit juice; beverages distributed from retailers with revenue <$US 100 000 per annum exempt
Implemented April 2017

BERKELEY, CA
1 cent per ounce
on sweetened drinks; exempts meal-replacement and dairy drinks, diet sodas, fruit juice, and alcohol
Implemented March 2015

BOULDER, CO
2 cents per ounce
cise tax on beverages with ≥ 5 g added caloric sweeteners/12 oz.; exempts milk-based drinks and 100% juice.
Implemented July 2017

OAKLAND, CA
1 cent per ounce
distribution tax on drinks with added caloric sweeteners; exempts milk-based drinks, 100% juice; beverages distributed from retailers with revenue <$US 100 000 per annum exempt
Implemented July 2017

NAVAJO NATION
2% junk food tax
on "minimal-to-no nutritional value food items," including sugar-sweetened beverages
Implemented April 2015

SAN FRANCISCO, CA
1 cent per ounce
on drinks with added sugar and >25 kcal per 12 oz; applies to syrup and powder concentrates; exempts 100% juice, artificially sweetened beverages, infant formula, milk products, medical drinks, and alcoholic beverages
Implemented January 2018

COOK CO., IL
1 cent per ounce
distribution tax on sugar- and artificially-sweetened drinks
Implemented August 2017
Repealed October 2017

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