Sugary drink taxes around the world

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

Europe:
Norway
Finland
Latvia
United Kingdom
Ireland
Poland
Belgium
France
Hungary
Spain
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

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

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Sugary drink taxes: Africa, Middle East

**SEYCHELLES:** SCR 4 per L (USD $0.21)
**MAURITIUS:** MUR 0.03 per g sugar ($0.0007)

**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)

**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 ($0.002) 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

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Sugary drink taxes:
Asia & Pacific

**SAMOA:** WST 0.40 per L ($0.16) on carbonated beverages. Implemented 1984

**FR. POLYNESIA:** CFP 40/L local ($0.40); CFP 60/L import tax ($0.60) on sweetened drinks. Implemented 2002

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

**FIJI:** FJD 0.35 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. 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 ($0.46) on carbonated beverages containing added sugar or other sweeteners. Implemented February 2015

**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 ($0.30/L) excise on all drinks with >6 g sugar per 100mL. Implemented Apr. 2017

**PHILIPPINES:** 6 pesos per L ($0.10) 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

**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

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

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Sugary drink taxes: Europe

NORWAY: NOK 3.34 per L ($0.39) on drinks containing added sugar or sweeteners; NOK 20.32/L ($2.39) 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.

POLAND: PLN 0.5 per L ($0.13) on soft drinks with added sweeteners, caffeine, or taurine; PLN 0.05 ($0.01) extra fee per gram of sugar >5 g/100 mL; PLN 0.09 per L ($0.02) for drinks containing caffeine or taurine. Total soda fee cannot exceed PLN 1.2 ($0.32). Excludes sports or juice drinks with <5g sugar/100mL and dairy drinks. Drinks with >20% juice content and >5g sugar/100mL are not charged the base fee of PLN 0.5 per L. Implemented January 2021

HUNGARY: HUF 7 per L ($0.02) on soft drinks; HUF 200/L ($0.67) on syrup concentrates.Implemented 2016

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 ($0.25) on drinks with >5g total sugar/100mL; £0.24 per L ($0.33) on drinks with >8g total sugar/100mL. Implemented Apr. 2018

IRELAND: €0.20 per L ($0.27) on drinks with >5g total sugar/100mL; €0.30 per L ($0.41) on drinks with >8g total sugar/100mL. 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.

SPAIN: 21% VAT (increase from 10%) on drinks containing added natural and derived sweeteners and/or sweetening additives, excluding dairy. Implemented January 2021

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 January 2021

ST HELENA: £0.75 per L ($1.03) excise duty on carbonated drinks with ≥15 g sugar/L. Implemented May 2014

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

2018 UPDATE: Sliding scale tax, up to €20 per hL ($0.24/L) if >11g sugar/100mL.
MEXICO: 1 peso per liter ($0.05) on all drinks with added sugar, excluding milks or yogurts. Implemented Jan. 2014

PANAMA: 7% 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 November 2019

ECUADOR: 10% ad valorem tax on soft drinks with <25g of sugar/L and on all energy drinks, regardless of sugar content; $0.0018 per gram sugar on drinks with >25 g sugar/L. Exempt: dairy products and their derivatives, mineral water and juices that have 50% of natural content. Implemented May 2016

PERU: 25% ad valorem tax on drinks containing >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 <0.5 g sugar/100 mL (decrease from previous rate of 17%). Exempt: Plain water, 100% juice, plain milk, drinkable yogurts. Implemented May 2016, updated June 2019

DOMINICA: 10% excise tax on food and drinks with high sugar content, including soft drinks and energy drinks. Implemented Sept. 2015

BERMUDA: 75% import tax on sugar, sugary drinks, candies and dilutables; exempts diet sodas, 100% juice, and diet iced teas. Implemented Oct. 2018, increased from 50% import tax implemented Oct. 2018

BARBADOS: 10% excise tax on sugary drinks, including carbonated soft drinks, juice drinks, and sports drinks; exempts 100% juice, coconut water, and plain milk. Implemented Aug. 2015

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 Oct. 2014

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Sugary drink taxes in the United States

**SEATTLE, WA**
1.75 cents 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
excise on sugar- and artificially-sweetened drinks, including diet soda; exempts milk-based drinks and 100% juice
Implemented January 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

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

**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 January 2018

**BOULDER, CO**
2 cents per ounce excise 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

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

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