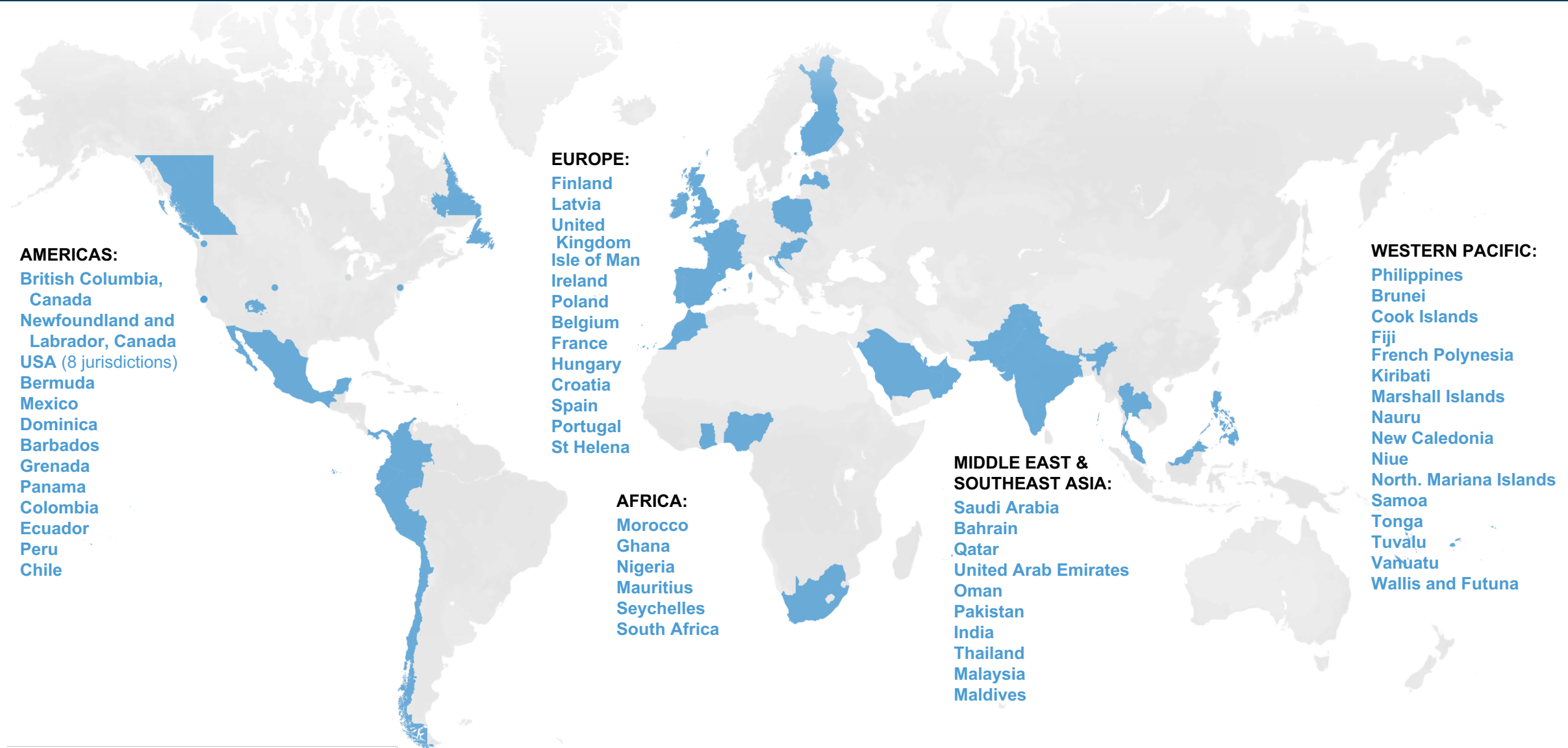


# Fiscal policies: sweetened soft drink taxes



# Sweet drink taxes: Europe

## **BELGIUM: €0.068 per L (\$0.07) excise**

on soft drinks with added sweeteners; **€0.41/L (\$0.44)** and **€0.68/100 kg (\$0.73) excise** on liquid and powder concentrates, respectively. *Implemented 2016*

## **UNITED KINGDOM: £0.18 per L (\$0.21)**

on drinks with 5–8 g total sugar/100 mL; **£0.24 per L (\$0.30)** on drinks with >8 g total sugar/100 mL. Exempts dairy drinks (>75% dairy) and 100% fruit/vegetable juices. *Implemented 2018*

## **ISLE OF MAN: £0.18 per L (\$0.22)**

on drinks with 5–8 g total sugar/100 mL; **£0.24 per L (\$0.30)** on drinks with >8 g /100 mL. Mirrors UK levy. *Implemented 2019*

## **IRELAND: €0.20 per L (\$0.21)**

on drinks with >5 g total sugar/100 mL; **€0.30 per L (\$0.32)** on drinks with >8 g total sugar/100 mL. *Implemented May 2018*

## **FRANCE: Sliding scale tax, up to €20 per hL (\$0.22/L) if >11g sugar/100mL**

on drinks with added sugars or artificial sweeteners. *Implemented 2012 (flat rate of €0.07 per 1 L regardless of sugar content); updated 2018 to sliding scale*

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

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

## **CATALONIA, SPAIN: €0.12 per L (\$0.13) levy for drinks with added sugars**

and >8 g sugar/100 mL, or **€0.08 per L (\$0.09)** for 5–8 g sugar/100 mL. *Implemented 2017*

## **PORTUGAL: 4-tiered tax**

**€0.01 per L (\$0.01)** on drinks with <25 g sugar per liter;  
**€0.06 per L (\$0.06)** on drinks with 25 to <50 g sugar per L;  
**€0.08 per L (\$0.09)** on drinks with 50 to <80 g sugar per L; or  
**€0.20 per L (\$0.21)** on drinks with ≥80 grams sugar per L.  
Exempts milks (cow or substitute) and 100% juices. *Implemented 2017, updated 2018*

## **ST HELENA: £0.75 per L (\$0.93) excise duty**

on carbonated drinks with ≥15 g sugar per L. *Implemented 2014*

## **FINLAND: €0.22 per L (\$0.24)**

on sugar-containing soft drinks;  
**€0.12/L (\$0.13)** on sugar-free soft drinks, mineral waters. *Implemented 1940, updated 2011*

## **LATVIA: €0.074 per L (\$0.08) 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 2004; increased tax rate 2016.*

## **POLAND: PLN 0.5 per L (\$0.11)**

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/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 2021*

## **HUNGARY: HUF 8–23 per L (\$0.02–\$0.07)**

on soft drinks (depending on sugar content and tariff number); **HUF 105–310/L (\$0.30–\$0.88)** on syrup concentrates (depending on tariff number); **HUF 65/L (\$0.18)** on caffeinated drinks; **HUF 390/L (\$1.11)** on caffeinated drinks with added taurine, ginseng, or L-arginine. Exempt: fruit and vegetable juices containing at least 50% of fruit or vegetables. *Implemented 2011, updated July 2022 (increased rates, tiered based on sugar content). See also: [non-essential food tax](#)*

## **CROATIA: 4-tiered tax**

**€0 per hectoliter** on drinks with ≤2 g sugar per mL;  
**€1.33 per hl (\$0.014 per L)** on drinks 2–5 g sugar per mL;  
**€3.98 per hl (\$0.043 per L)** on drinks 5–8 g sugar per mL;  
**€7.96 per hl (\$0.086 per L)** on drinks >8 g sugar per mL;  
Syrups and concentrates are similarly taxed at four rates based on sugar content. Higher tax rates are levied on energy drinks containing methylxanthine or taurine. *Implemented 2020*

# Sweet drink taxes: Africa, Middle East, South & East Asia

**QATAR: 50% excise** on aerated soft drinks (except for unflavored aerated water)

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

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

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

**SAUDI ARABIA: 50% excise** on sweetened soft drinks;

**100% excise** on energy drinks. *Implemented 2017, updated 2019*  
(expanded 50% excise beyond carbonated soft drinks to all sweetened)

**ISRAEL:** *Tax implemented January 2022 was revoked in January 2023.*

**MOROCCO: MAD 0.7 per L VAT (\$0.07 USD)**

on non-carbonated soft drinks with  $\geq 5$  g sugar per 100 mL;  
**0.6 MAD/L (\$0.06 USD)** on energy drinks (20% increase);  
**MAD 0.15/L (\$0.02 USD)** on nectars (50% increase);  
and tax on soft drink manufacturers will increase 50% to  
**MAD 0.45 /L (\$0.04).** *Implemented January 2019*

**GHANA : 20% excise (on ex-factory price)**

on aerated and/or sweetened beverages, including fruit juices.  
*Implementation in progress beginning May 2023,*  
*full implementation by January 1, 2024*

**NIGERIA: NGN 10 per L (\$0.01 USD)**

on non-alcoholic, sweetened beverages.  
*Implemented January 1, 2022*

**SOUTH AFRICA: ZAR 0.021 per g sugar (\$0.001 USD)**

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 April 2018*

**PAKISTAN: 20% excise**

(increase from 13%) on carbonated beverages (with or without sweeteners).  
*Implemented March 2023*

**20% excise** on juices, syrups, and squashes (increase from 10%).  
*Implemented July 2023*

**UNITED ARAB EMIRATES: 50% excise** on sweetened drinks; **100% excise** on energy drinks. *Implemented Oct. 2017, updated Dec. 1, 2019 (expanded 50% excise to sweetened drinks)*

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

*Implemented 2019, updated 2020 (expanded 50% excise from carbonated soft drinks to sweetened)*

**INDIA: 28% goods and services tax** on aerated drinks and lemonades

(in addition to **12% GST** on all processed, packaged beverages). *Implemented July 2017*

**THAILAND: 5 baht per L (\$0.14 USD)** for drinks with  $>10$ g sugar/100mL.

*Implemented September 2017 (Phased implementation complete in 2023)*

**MALAYSIA: RM 0.40 per L (\$0.09 USD) tax** on carbonated, flavored, & other non-alcoholic drinks with  $>5$  g sugar per 100 mL or fruit or vegetable juices with  $>12$  g sugar per 100 mL. *Implemented July 2019*

**BRUNEI: BND 4.00 per 10 L (\$0.30/L USD)**

**excise** on all drinks with  $>6$  g sugar per 100mL.  
*Implemented April 2017*

**PHILIPPINES: 6 pesos per L**

**(\$0.11 USD)** on sweetened drinks;  
**P12 per L (\$0.21 USD)** on drinks using HFCS. Exempt: dairy drinks, instant coffee, 100% juices, and drinks sweetened with stevia or coco sugar. *Implemented January 2018*

**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*

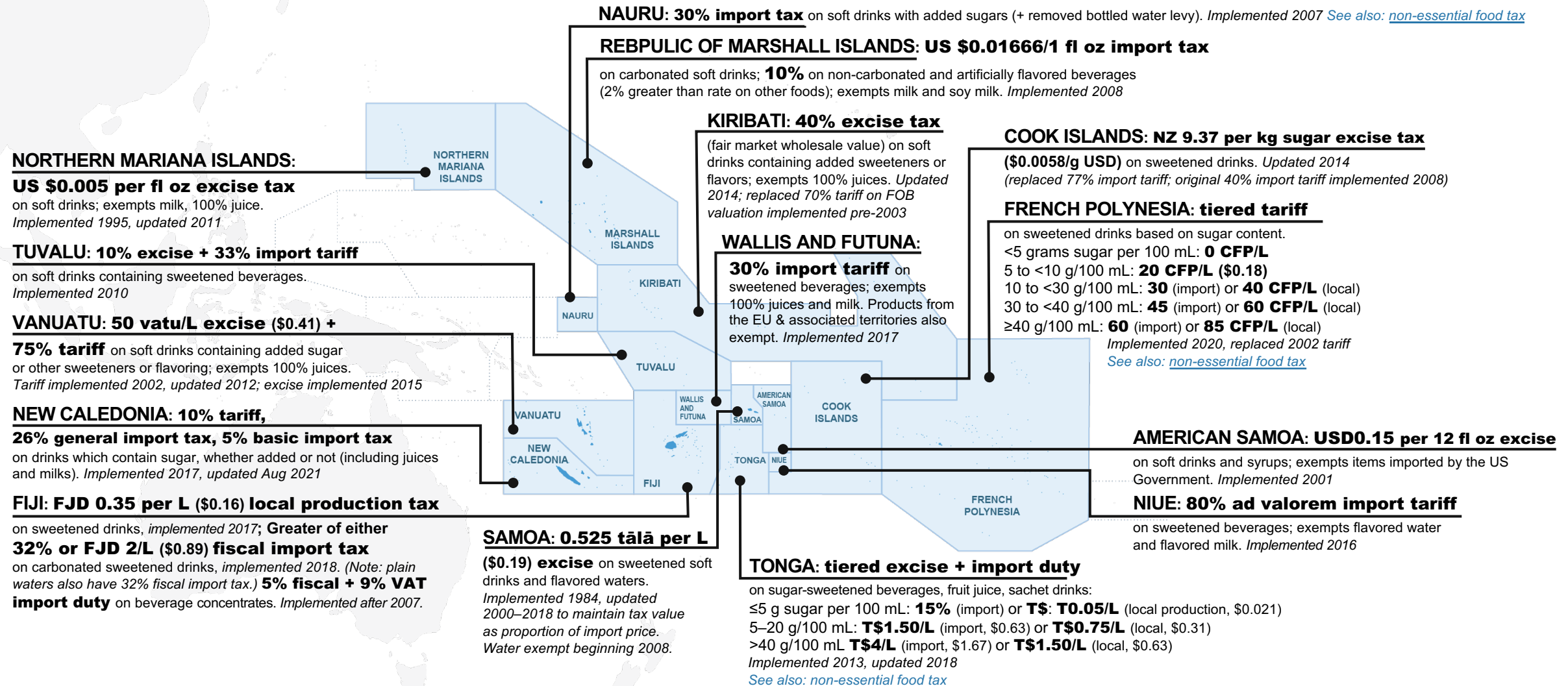
**SEYCHELLES: SCR 4 per L (\$0.31 USD) import tariff** on all beverages containing

$>5$  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 (\$0.0007 USD)** on sodas, syrups, and

fruity drinks with added sugar. *Implemented Jan. 2013, updated October 2016*

# Sweet drink taxes: Pacific Islands



# Sweet drink taxes: Mexico, Caribbean, Central & South America

## **MEXICO: 1 peso per liter (\$0.06)**

on all drinks with added sugar, excluding milks or yogurts.  
Implemented January 2014; [See also: non-essential food tax](#)

## **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 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 2018, updated June 2019

## **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 October 2014

## **BERMUDA: 50% ad valorem tax**

on sugar, sugary drinks, candies and dilutables; exempts diet sodas, 100% juice, and diet iced teas.  
Implemented October 2018

## **DOMINICA: 10% excise tax**

on food and drinks with high sugar content, including soft drinks and energy drinks.  
Implemented Sept. 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 Aug. 2015 (10% tax); updated (doubled) April 1, 2022

## **GRENADA: 20% VAT (increase from 15%)**

on carbonated beverages, soft drinks/sodas, and drinks with added sugar.  
Implements March 1, 2023

## **COLOMBIA: 3-tiered specific tax based on added sugar**

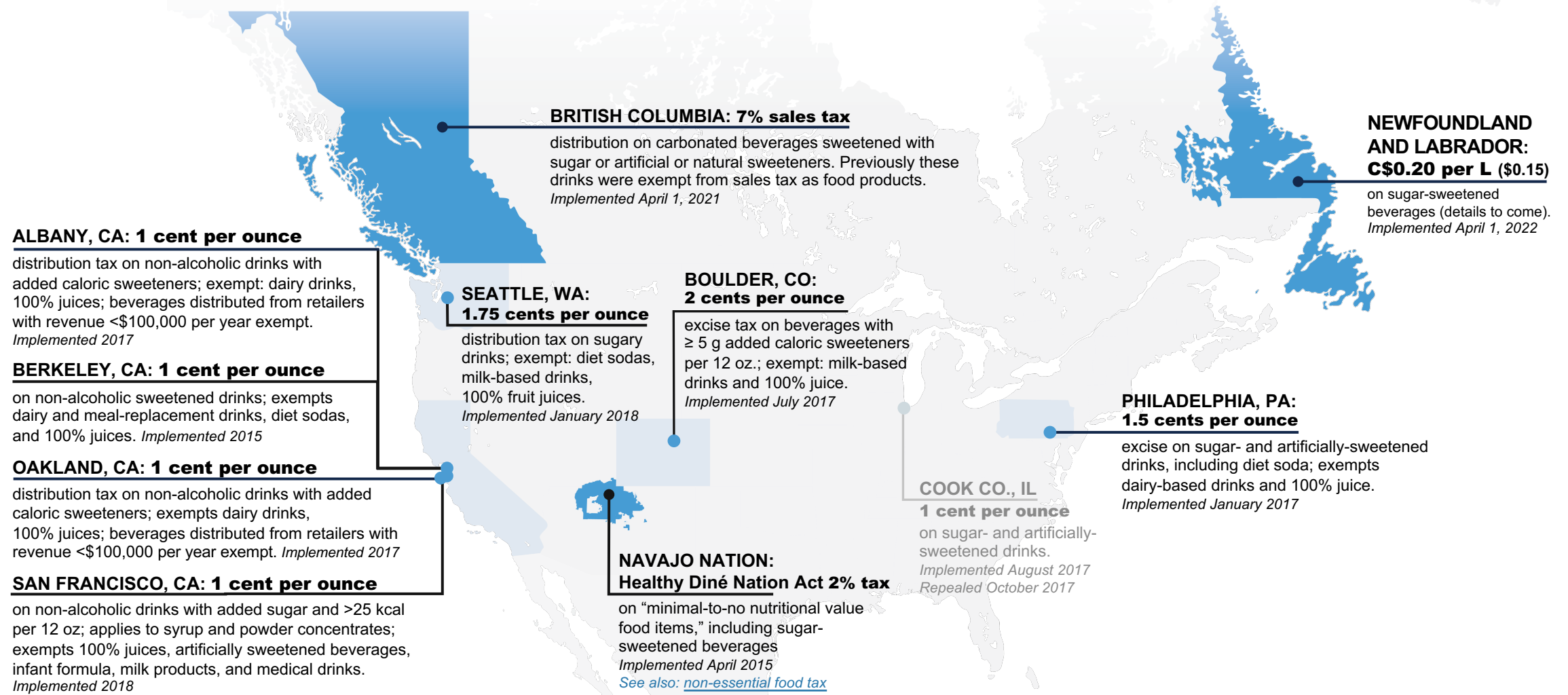
**Col\$0 per 100 mL (\$0 USD)** on drinks with <6 g added sugar per 100 mL;  
- 2025 sugar threshold lowers to <5 g

**Col\$18 per 100 mL (\$0.005 USD)** on drinks with ≥6 to <10 g added sugar per 100 mL;  
- 2024 rate increases to **Col\$28** (\$0.007 USD);  
- 2025 rate increases to **Col\$38** (\$0.01 USD) & sugar threshold lowers to ≥5 to <9 g

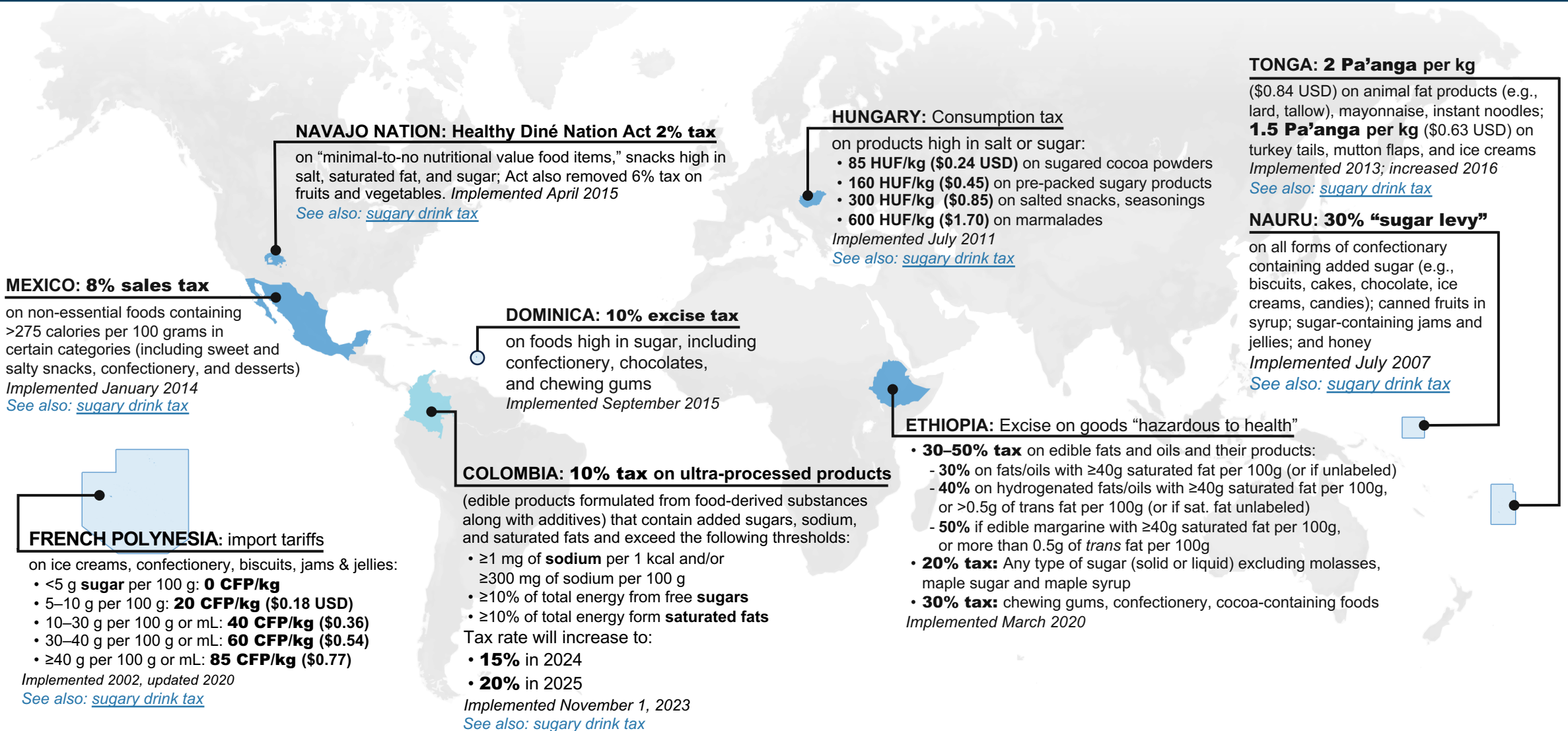
**Col\$35 per 100 mL (\$0.009 USD)** on drinks with ≥10 g added sugar per 100 mL;  
- 2024 rate increases to **Col\$55** (\$0.014 USD);  
- 2025 rate increases to **Col\$65** (\$0.016 USD) & sugar threshold lowers to ≥9 g  
Applies to all ultra-processed, sweetened, non-alcoholic drinks.  
Exempt: plain water, 100% fruit or vegetable juices, and infant formula.

Implemented November 1, 2023  
[See also: non-essential food tax](#)

# Sweet drink taxes: North America



# Fiscal policies: unhealthy food taxes



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- **Mexico:** [Initiative with draft decree whereby the Law of the Special Tax on Production and Services is amended and various provisions are appended](#)
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