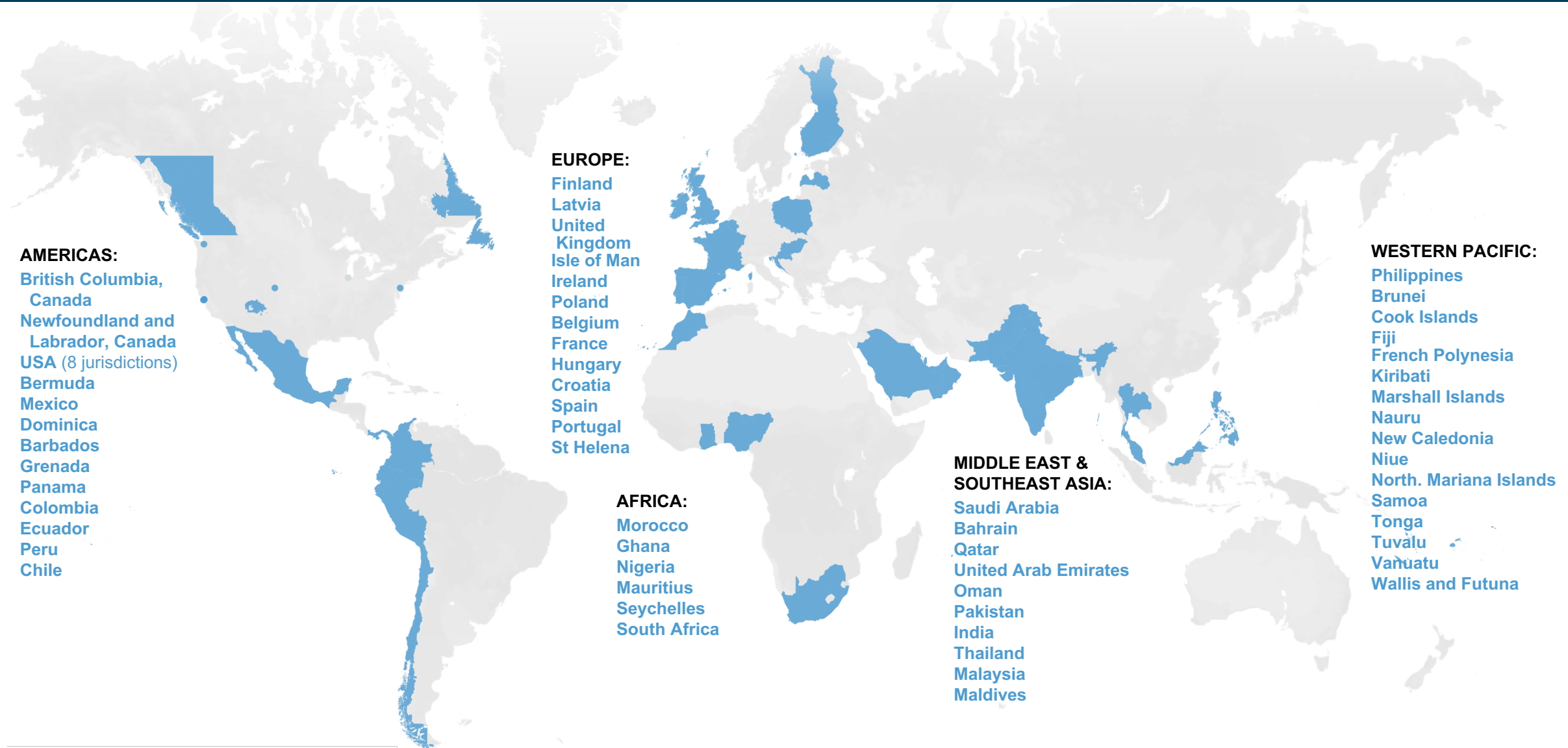


Fiscal policies: sweetened soft drink taxes



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 ≥ 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*

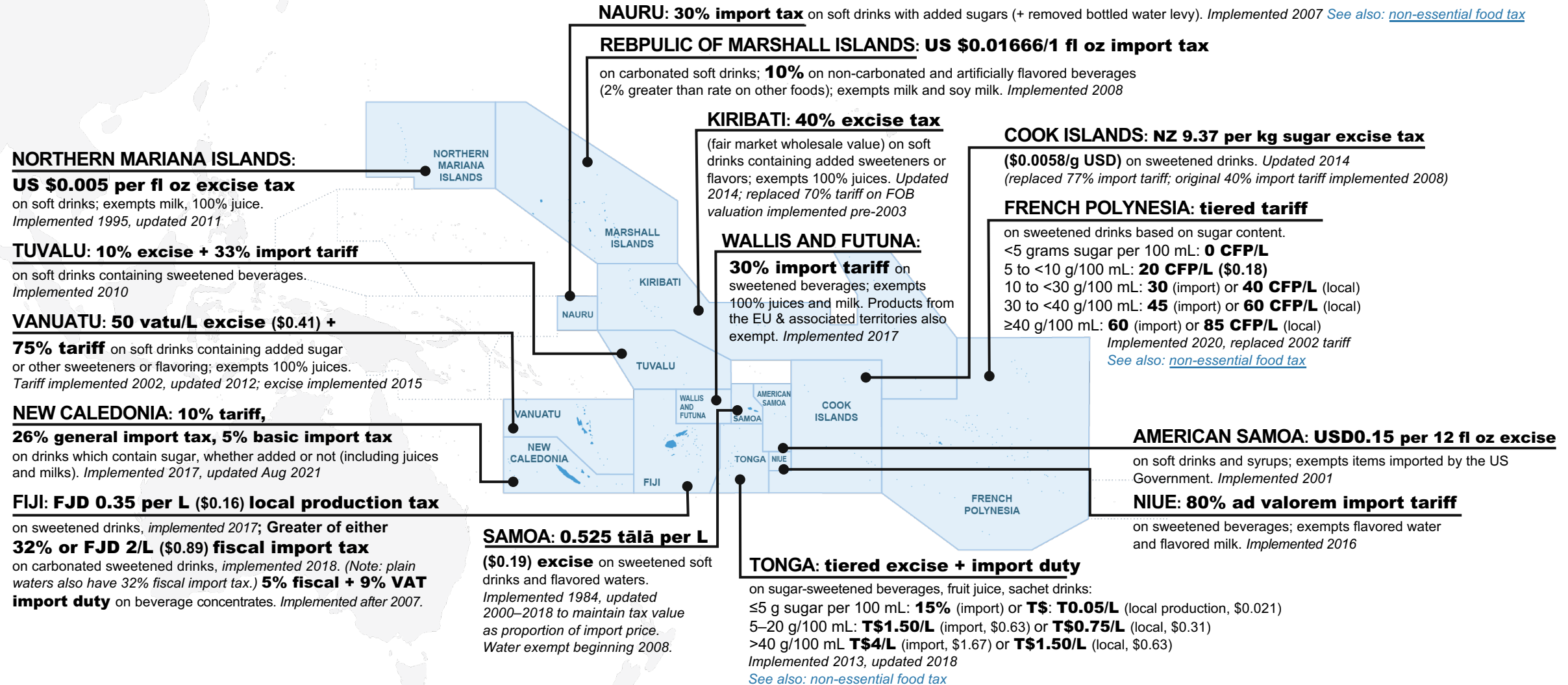
SEYCHELLES: SCR 4 per L (\$0.31 USD) import tariff on all beverages containing

>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

