# Fiscal policies: unhealthy food taxes



#### NAVAJO NATION: Healthy Diné Nation Act 2% tax

on "minimal-to-no nutritional value food items," snacks high in salt, saturated fat, and sugar; Act also 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 January 2014 See also: sugary drink tax

### FRENCH POLYNESIA: import tariffs

on ice creams, confectionery, biscuits, iams & iellies:

- <5 g sugar per 100 g: 0 CFP/kg
- 5-10 g per 100 g: 20 CFP/kg (\$0.18 USD)
- 10-30 g per 100 g or mL: 40 CFP/kg (\$0.36)
- 30-40 g per 100 g or mL: **60 CFP/kg (\$0.54)**
- ≥40 g per 100 g or mL: **85 CFP/kg (\$0.77)**

Implemented 2002, updated 2020 See also: sugary drink tax

#### DOMINICA: 10% excise tax

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

Implemented September 2015

#### 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 form saturated fats

Tax rate will increase to:

- **15%** in 2024
- **20%** in 2025

Implemented November 1, 2023 See also: sugary drink tax

#### **HUNGARY:** Consumption tax

on products high in salt or sugar:

- 85 HUF/kg (\$0.24 USD) on sugared cocoa powders
- 160 HUF/kg (\$0.45) on pre-packed sugary products
- 300 HUF/kg (\$0.85) on salted snacks, seasonings
- 600 HUF/kg (\$1.70) on marmalades

Implemented July 2011 See also: sugary drink tax

#### TONGA: 2 Pa'anga per kg

(\$0.84 USD) on animal fat products (e.g., lard, tallow), mayonnaise, instant noodles; **1.5 Pa'anga per kg** (\$0.63 USD) on turkey tails, mutton flaps, and ice creams *Implemented 2013; increased 2016*See also: sugary drink tax

#### NAURU: 30% "sugar levy"

on all forms of confectionary containing added sugar (e.g., biscuits, cakes, chocolate, ice creams, candies); canned fruits in syrup; sugar-containing jams and jellies; and honey

Implemented July 2007

See also: sugary drink tax

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

- 30–50% tax on edible fats and oils and their products:
- **30%** on fats/oils with ≥40g saturated fat per 100g (or if unlabeled)
- 40% on hydrogenated fats/oils with ≥40g saturated fat per 100g, or >0.5g of trans fat per 100g (or if sat. fat unlabeled)
- 50% if edible margarine with ≥40g saturated fat per 100g, or more than 0.5g of trans fat per 100g
- 20% tax: Any type of sugar (solid or liquid) excluding molasses, maple sugar and maple syrup
- **30% tax:** chewing gums, confectionery, cocoa-containing foods *Implemented March 2020*

# Fiscal policies: Taxes on unhealthy foods



### SOURCES

- Colombia: Ley 2277 Impuesto Saludable a Bebidas y Alimentos Ultra-Procesados (Reforma Tributaria)
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- Ethiopia: <a href="https://extranet.who.int/nutrition/gina/en/node/40429">https://extranet.who.int/nutrition/gina/en/node/40429</a>
- French Polynesia: <u>Direction des impôts et des contributions publiques</u>, <u>Section II: Tax base and rates</u>
- Hungary: RSM: Public Health Product Tax (NETA)
- **Mexico**: Initiative with draft decree whereby the Law of the Special Tax on Production and Services is amended and various provisions are appended
- Nauru: Republic of Nauru (No. 8 of 2007), an Act to amend the Customs Tariff Act 2006
- Navajo Nation: NIH: The Navajo Nation Junk Food Tax and the Path to Food Sovereignty
- Tonga: Excise Tax (Amendment) Order 2016, Kingdom of Tonga