

# Fiscal policies: taxes on foods high in nutrients or ingredients of health concern



# Food taxes: Americas, Africa

## NAVAJO NATION:

### Healthy Diné Nation Act 2% tax

on snacks high in salt, saturated fat, and sugar; 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 2014*

*See also: [sugary drink tax](#)*

### 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 from **saturated fats**

Tax rate will increase to **15%** November 1, 2024, and **20%** in 2025.

*Implemented 2023*

*See also: [sugary drink tax](#)*

### PARAGUAY: 2% ad valorem excise

on packaged products containing >500 calories/100 g; exempts seeds in their natural state and oils or fats.

*Implemented 2020*

### BERMUDA: 75% import duty

on sugars, confectionery, cocoa powders and chocolates containing added sugar.

*Implemented 2018, updated 2019*

*See also: [sugary drink tax](#)*

### DOMINICA: 10% excise tax

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

*Implemented September 2015*

*See also: [sugary drink tax](#)*

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

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

*Implemented 2020*

### UGANDA: Volumetric excise tax

- **Ush 100 per kg (US\$0.027/kg)**

on cane/beet sugar, sucrose in solid form;

*Implemented 2014, updated 2016 (increase rate)*

- **Ush 200 per L (US\$0.054/L)** on cooking oil;

*Implemented 2018.*

- **25% tariff** on imported refined sugar;

*Implemented 2023.*

### MAURITIUS: 6 cents per gram sugar excise

(US\$0.13/g) on non-staple, sugar-sweetened food products including syrups and other sugars in solid form, sugar confectionery, cocoa products, breads and mixes, fruit preserves and jams, fruit, nut butters, ice cream.

*Implemented February 2013, last updated 2022*

*See also: [sugary drink tax](#)*

# Food taxes: Europe, Eastern Mediterranean, SE Asia

## HUNGARY: Public Health Product Tax (NETA)

on prepackaged products high in salt, sugar, or saturated fat:

- **40–210 HUF/kg (US\$0.00011–0.00059/gram)** on sweetened products (rate varies depending on sugar, cocoa, and milk content)
- **390 HUF/kg (US\$0.00109/g)** on salty snacks (containing >1 g salt/100 g or >2 g sat. fat/100 g)
- **390 HUF/kg (US\$0.00109/g)** on seasonings (containing >5 g salt/100 g)
- **260 or 780 HUF/kg (US\$0.00073 or \$0.00219/g)** on marmalades/jams (higher rate if >30 g sugar/100 g)
- **65 or 210 HUF/kg (US\$0.00018 or \$0.00059/g)** on sweet or salty filled pastas (higher rate if >25 g sugar/100 g or >1 g/100 g salt; lower rate if <25 g sugar/100 g)

Implemented 2011, updated (increased rates) 2012, 2019, 2022 (increased coverage and rates)  
See also: [sugary drink tax](#)

## ROMANIA: 19% VAT (standard VAT rate)

on foods containing >10g added sugars per 100g product (**increase from reduced VAT rate of 9%**). Exempt: powdered milks for infants/young children, cakes, and biscuits (taxed 9% VAT).  
Implemented 2024  
See also: [sugary drink tax](#)

## TUNISIA: 10% excise tax

on sugar confectionery, chocolates and other products containing cocoa, bakery products, pastries, biscuits, ice creams, sauces, mixed condiments, seasonings, animal fats, fish liver oil, seed oils, food preparations used as substitutes for breast milk, tapioca

- **15% excise** on certain spices (cinnamon, cloves, nutmeg, mace, anise, ginger, turmeric, etc.)
- **25% excise** on preparations for sauces, condiments and seasonings.
- **27% excise** on sugar and maple syrup, cocoa butter/fat/oil/paste, starches (wheat, cassava, corn, other).

Implemented 2018

## NEPAL: Rs 20/kg (US\$0.015/g) excise

on specific salty snacks (cheeseballs, Lays, Kurkure, Kurmure) and pastas (spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, etc.);

**Rs 18/kg (US\$0.013/g)** on potato chips;

**Rs 110/quintal (US\$0.0082/kg)** on sugars (cane, molasses, other);  
Implemented 2002, updated 2022, 2023, 2024 (rates increased)

## INDIA: 6–12.5% ad valorem excise

on animal or vegetable fats, margarine, processed meats, sweet biscuits and cakes, sugar (cane, beet, lactose, maple, glucose, fructose, molasses), cocoa products, cereals, flour, milk powder, pasta, bread, pastries, cakes, sweet biscuits, wafers, sugar confectionaries, sauces, and ice cream.

Implemented 2015, updated 2017  
See also: [sugary drink tax](#)

# Food taxes: Western Pacific

## TUVALU: ad valorem excise taxes on “sin foods”

- **5%** on ice-cream, milk powder
- **10%** on canned chicken and tin fish, canned fruits
- **15%** on turkey tails, lamb flaps & neck, ghee (dripping oil)
- **20%** on corned beef
- **25%** on non-fortified noodles, Chow noodles
- **30%** on salted beef, sausages/hot dogs/frankfurts, marmite/vegemite, condensed milk, candies
- **35%** on brown sugar, pork luncheon (e.g., Spam)
- **45%** on pure butter, table spread butter, milk chocolates
- **50%** on peanut butter, Twisties
- **55%** on UFOs, Rewa Butter

Implemented 2021. [See also: sugary drink tax](#)

## NAURU: 50% import excise on sugary foods, including...

sugar confectionery, chocolate & foods containing cocoa, biscuits, cakes, ice creams, jams/jellies, peanut butter, and sugars (cane or beet, chemically pure sugars in solid form, sugar syrups, etc.). *Implemented 2007, updated 2014 (increase rate from 30%)*  
[See also: sugary drink tax](#)

## SAMOA: 8% excise tax

on sugar confectioneries, cocoa products, sweet biscuits and cakes, bread products, savory snacks, instant noodles, pizza, and sugars other than beet/cane;  
**5% excise** on beet/cane sugar and iodized salt. *Implemented 2016*  
[See also: sugary drink tax](#)

## KIRIBATI: ad valorem excise tax

- **20%** on sugars (cane, beet, other)
- **30%** on sugars containing added flavor or color
- **50%** on chocolates and other cocoa-containing products
- **55%** on sugar confectionaries.

Implemented 2014

[See also: sugary drink tax](#)

## BRUNEI: 3% ad valorem excise tax

on sugars (cane, beet, lactose, maple, glucose, fructose, molasses), sugar confectioneries, and chocolates and other foods prepared with cocoa.  
*Implemented 2017, updated 2022.* [See also: sugary drink tax](#)

## VANUATU: 20 VT/kg excise tax (US\$0.17/kg)

on certain meats and seafood (sausages, canned meat, preserved fish, caviar, crustaceans, etc.), sugar (cane, beet, lactose, maltose, glucose, fructose, maple, molasses), sugar confectionaries, malt extract, pastas, tapioca, and cereals.  
*Implemented 2010, updated 2014, 2021.* [See also: sugary drink tax](#)

## NEW CALEDONIA: 22% general consumption tax

+ **tiered excise** on ice cream, confectionaries, chocolates, sauces, cereal-based sweets, biscuits, and bakery & pastry items:

- **0 FCFP/kg** on items with <5 g sugar/100 g or mL
- **20 FCFP/kg (US\$0.18/kg)** on items with 5–9.99 g/100 g/mL
- **40 FCFP/kg (\$0.37/kg)** on items with 10–29.99 g/100 g/mL
- **60 FCFP/kg (\$0.55/kg)** on items with 30–39.99 g/100 g/mL
- **85 FCFP/kg (\$0.78/kg)** on items with 30–39.99 g/100 g/mL.

Implemented 2018 (GCT) and September 2024 (excise).

[See also: sugary drink tax](#)

## FIJI: FJ\$0.40 per kg (US\$0.18/kg) domestic excise or 15% import excise

on sweet biscuits, waffles, wafers, snack foods, sugar and frozen confectioneries, and ice creams. *Implemented 2024.*

**32% import tax** on palm oil and MSG (increases from 15% and 5%, respectively, to 32% — highest of four fiscal duty rates in Fiji).  
*Implemented 2012.* [See also: sugary drink tax](#)

## FRENCH POLYNESIA: tiered tariff

on ice creams, confectionery, biscuits, jams & jellies:

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

Implemented 2020, replaced 2002 tariff.

[See also: sugary drink tax](#)

## TONGA: volumetric excise taxes

- **40 seniti/kg (US\$0.17/kg)** on chicken leg quarter cuts;
- **T\$1 per kg excise (US\$0.43/kg)** on sausages (*T\$0.50 if manufactured locally in Tonga*);
- **T\$1.15/kg (US\$0.49/kg)** on lamb/mutton flaps/breasts;
- **T\$1.50/L or kg (US\$0.64/L or kg)** on ice creams, sweet biscuits, waffles and wafers;
- **T\$2/kg (US\$0.85/kg)** on animal fat products (lard, pig fat, tallow, mayonnaise), turkey tails, instant noodles and some pastas (*T\$0.50 if manufactured locally in Tonga*);
- **T\$2.50/kg (US\$1.06/kg)** on other prepared/preserved meat of bovine animals;
- **T\$5/kg (US\$2.13/kg)** on some sugar confectionery and chocolate products  
*Implemented 2013, last updated 2020*

**15% import duty** on mutton flaps, turkey tails, ice cream.

Implemented 2016. [See also: sugary drink tax](#)

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**Note:** This map excludes...

- Countries with taxes **only on sugar or sugar confectionaries** (e.g., Burundi, Kenya, Liberia, Nicaragua, Norway, Timor-Leste, Uruguay),
- Countries with taxes **only on fats/oils** (e.g., Malawi, Pakistan, Senegal, Togo), and
- Countries with taxes on **food categories that are not predominantly high in saturated fat/salt/sugar or ultra-processed** (e.g., Benin, Brazil, Cameroon, Central African Republic, Gabon, Haiti, Malta, Mauritania, Nigeria, Sao Tome and Principe).
  - *We did include some some countries here that primarily target less-healthy food categories or ingredients with taxes but also tax some categories that are less concerning, nutritionally (e.g., India, Tunisia).*

## SOURCES

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# Fiscal policies: taxes on foods high in nutrients or ingredients of health concern

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- **Uganda:** [Excise Duty Act 2014, Amendment 2015, Amendment 2018, 2023 tariff](#)
- **Vanuatu:** [Excise Act 2021, 2009](#)