Fiscal policies: sweetened beverage taxes

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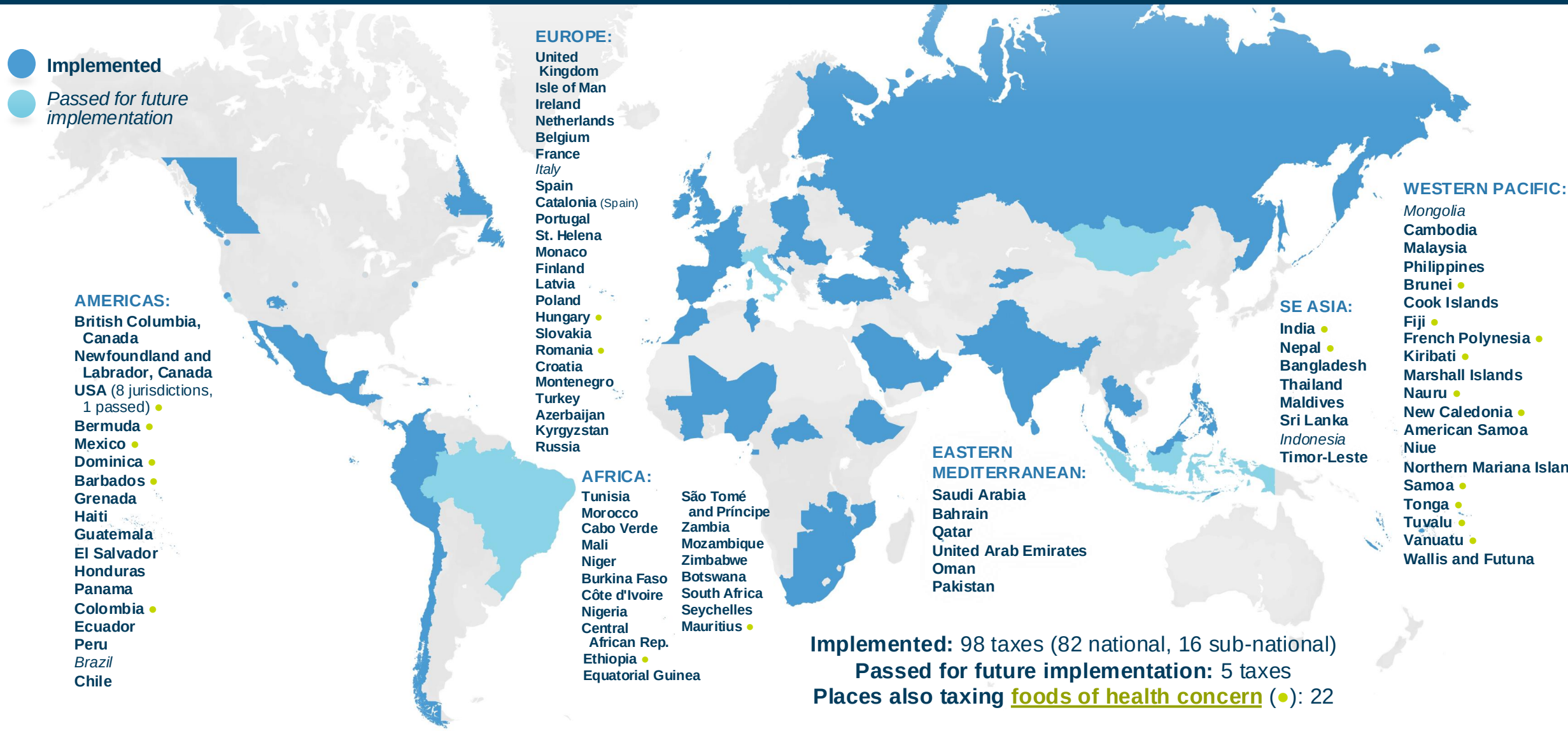

Implemented: 98 taxes (82 national, 16 sub-national)
Passed for future implementation: 5 taxes
Places also taxing foods of health concern (●): 22

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Drink taxes: **Europe** *(continued next)*

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BELGIUM: €0.68 per L (US$0.74/L) on soft drinks with added sweeteners;
€0.41/L (US$0.45/L) and **€0.68/kg** (US$0.74/kg) on liquid and powder concentrates, respectively.
Exempt: fruit juices/drinks (sweetened or not), unflavored soy milk. *Implemented 2009, updated 2016*

UNITED KINGDOM: £0.18 per L (US$0.23) on drinks with 5–8 g total sugar/100 mL; **£0.24 per L** (US$0.31) on drinks with >8 g total sugar/100 mL. Exempt: dairy drinks (>75%) and 100% fruit/vegetable juices. *Implemented 2018*

ISLE OF MAN: £0.18 per L (US$0.23) on drinks with 5–8 g total sugar/100 mL;
£0.24 per L (US$0.31) on drinks with >8 g /100 mL. Mirrors UK levy. *Implemented 2019*

IRELAND: €24.39 per hL (US$0.27/L) on drinks containing ≥ 8 g total sugar/100 mL;
€16.26 per hL (US$0.18/L) on drinks with 5–8 g total sugar/100 mL. Excludes 100% juices, plant protein/milk-based drinks with >119 mg/100 mL calcium content. *Implemented May 2018, updated 2019 (extended base)*

FRANCE: Sliding scale from €3.34/hL (US$0.36/L) for <1 g sugar/100 mL to **€26.09/hL** (US$0.28/L) for up to 15 g sugar/100 mL in soft drinks with added sweeteners; Each gram added sugar >15 g/100 mL incurs additional **€2.21/hL** (US$0.24/L). Exempts dairy drinks. *Implemented 2012; 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, SP: €0.08 per L (US$0.09) **excise** on soft drinks with added sugars and 5–8 g sugar/100 mL or **€0.12 per L** (US$0.13) with >8 g sugar/100 mL. *Implemented 2017*

PORTUGAL: 4-tiered tax based on sugar content
€0.01/L (US$0.01) on drinks with <25 g sugar per liter; **€0.06/L** (US$0.07) if 25 to <50 g/L;
€0.08/L (US$0.09) if 50 to <80 g/L; or **€0.20/L** (US$0.22) on drinks with ≥80 g/L.
Exempts milks (cow or substitute) and 100% juices. *Implemented 2017, updated 2018*

MONACO: Multi-tiered excise on soft drinks containing added sugars, 100% juices exempt;
€3.34/hL (US$0.36) on drinks containing ≤1 kg added sugars per hL, increases per additional kg up to **€26.09/hL** (US$0.28) on drinks containing 15 kg added sugar/hL. Each additional kg of sugar over 15 kg/hL incurs another **€2.21/hL** (US$0.24/L). **€3.34 per hL** (US$0.36) on beverages containing synthetic sweeteners. *Implemented 2012, updated annually.*

FINLAND: Tiered excise
on soft drinks with added sweeteners/flavors:
- **€0.09/L** (US$0.10) if 0 g sugar/100 mL *(same rate as plain & mineral waters)*
- **€0.16/L** (US$0.17) if 0.5–2.5 g/100 mL
- **€0.24/L** (US$0.26) if 2.5–5 g/100 mL
- **€0.32/L** (US$0.35) if 5–8 g/100 mL
- **€0.40/L** (US$0.44) if 8–11 g/100 mL
- **€0.48/L** (US$0.52) if >11 g/100 mL

Implemented 2011, most recently updated 2023

NETHERLANDS:
€26.13 per hL (US$0.28/L) **excise** on soft drinks; dairy drinks exempt; mineral waters excluded as of January 2024. *Implemented 1992, updated 2011, '23, '24*

LATVIA: Tiered excise
on drinks with added sweeteners or flavoring:
€0.074/L (US$0.08) if total sugar <8 g/100 mL.
€0.175/L (US$0.19) if total sugar >8 g/100 mL *(increasing to **€0.21/L** in 2026)*; Exempt: juices with <10% added sugar, flavored waters with no added sweeteners/flavorings. *Implemented 2004; updated 2016, 2022*

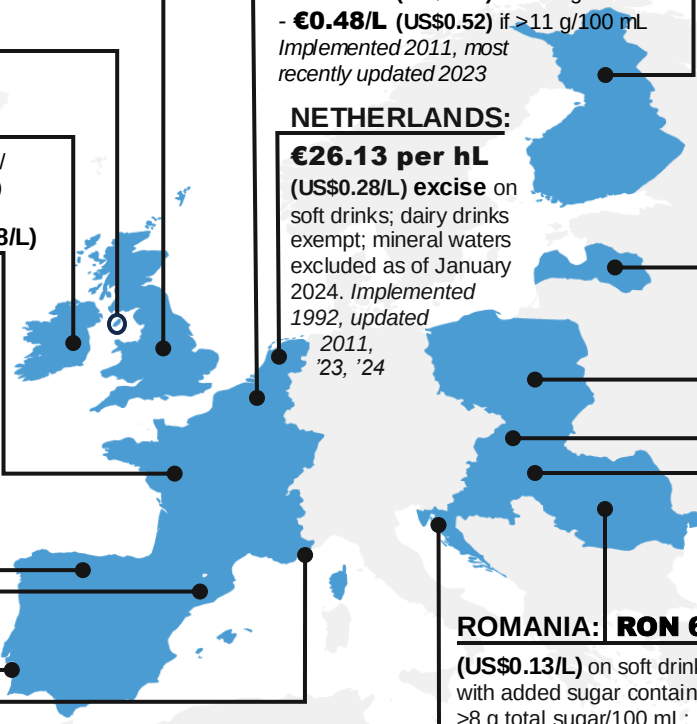
POLAND: PLN 0.5 per L (US$0.13)
on soft drinks with added sweeteners, caffeine, or taurine;
+ **PLN 0.05** (US$0.013) per g sugar >5 g/100 mL;
PLN 0.09/L (US$0.02) on drinks containing caffeine, taurine. Total fee cannot exceed **PLN 1.2 (US$0.31)**.
Exempt: sports or juice drinks with <5 g sugar/100 mL and dairy drinks. Drinks with >20% juice content and >5g sugar/100mL not charged base fee of PLN 0.5 per L.
Implemented 2021

SLOVAKIA: €0.15 per L (US$0.16)
on sweetened non-alcoholic beverages; **€1.05/L** or **€4.30/kg** (US$1.14/L or $4.68/kg) on concentrates. For drinks containing >150 mg/L caffeine: **€0.30/L** (US$0.33) on ready-to-drink sweetened beverages; **€2.10/L** or **€8.60/kg** (US$2.29 or $9.36) on concentrates. *Implemented January 2025*

HUNGARY: HUF 23 per L (US$0.06/L)
on prepackaged soft drinks with >8 g sugar/100 mL);
HUF 8/L ($0.02) on drinks with ≤8 g sugar/100 mL);
exempts drinks with >50% fruit/vegetable or milk content.
HUF 105 or **310/L** (US$0.29 or $0.84) on syrup concentrates with ≤8 or >8 g sugar/100 mL, respectively;
HUF 65 or **390/L** (US$0.18 or $1.06) on caffeinated drinks depending on additives. *Implemented 2011, updated 2018, 2022 (increased rates, tiered based on sugar).*
See also: non-essential food tax

ROMANIA: RON 60/hL
(US$0.13/L) on soft drinks with added sugar containing >8 g total sugar/100 mL;
RON 40/hL (US$0.09/L) for 5–8 g total sugar/100 mL.
19% VAT on soft drinks containing sweeteners or flavorings (increase from 9% VAT). *Implemented Jan. 2024. See also: non-essential food tax*

CROATIA: Tiered excise
€0 per hectoliter on drinks with ≤2 g sugar/100 mL;
€1.33/hL (US$1.45/L) on drinks with 2–5 g sugar/100 mL;
€3.98/hL (US$4.33/L) on drinks with 5–8 g sugar/100 mL;
€7.96/hL (US$8.66/L) on drinks with >8 g sugar/100 mL;
Syrups & concentrates taxed at 4 rates based on sugar content. Higher rates on energy drinks with methylxanthine or taurine. *Implemented 2020*



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Drink taxes: Europe *(continued)*, E. Mediterranean, N. Africa

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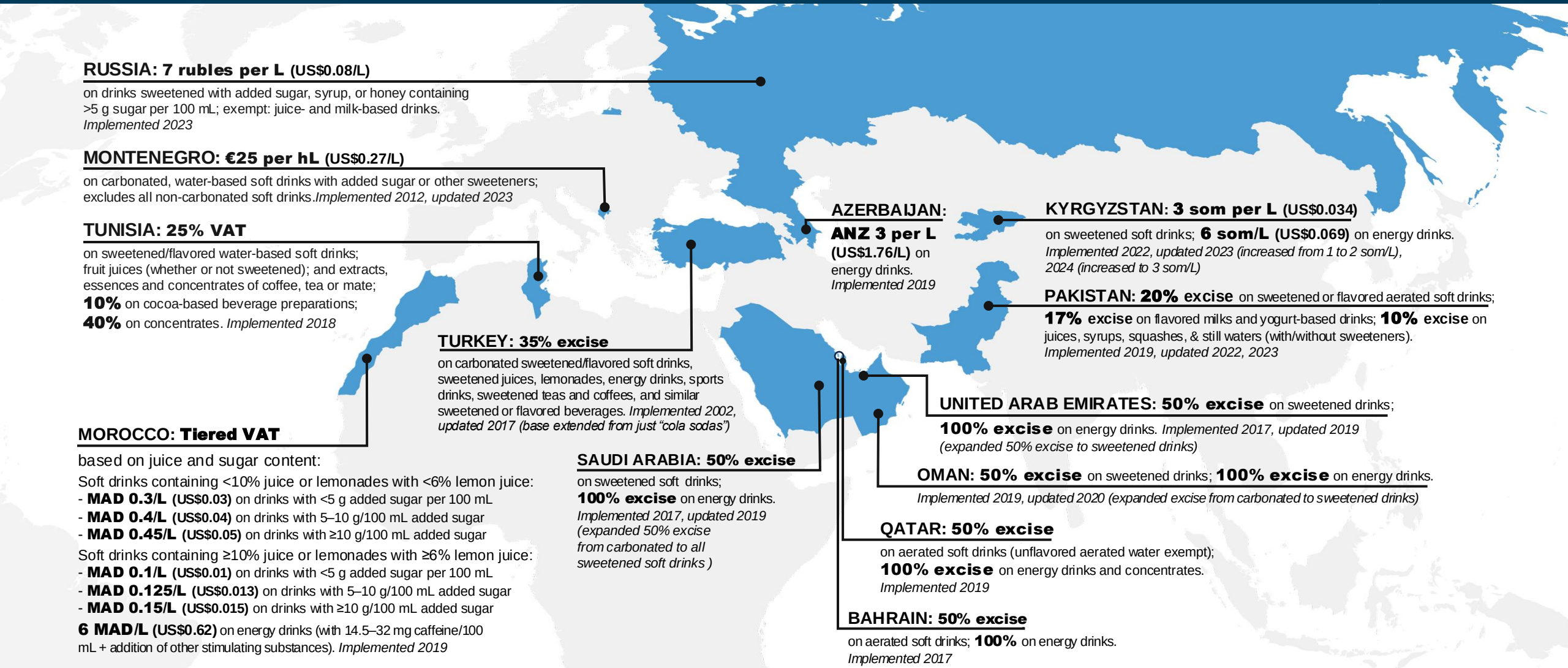

RUSSIA: 7 rubles per L (US$0.08/L)

on drinks sweetened with added sugar, syrup, or honey containing >5 g sugar per 100 mL; exempt: juice- and milk-based drinks. *Implemented 2023*

MONTENEGRO: €25 per hL (US$0.27/L)

on carbonated, water-based soft drinks with added sugar or other sweeteners; excludes all non-carbonated soft drinks.*Implemented 2012, updated 2023*

TUNISIA: 25% VAT

on sweetened/flavored water-based soft drinks; fruit juices (whether or not sweetened); and extracts, essences and concentrates of coffee, tea or mate; **10%** on cocoa-based beverage preparations; **40%** on concentrates. *Implemented 2018*

TURKEY: 35% excise

on carbonated sweetened/flavored soft drinks, sweetened juices, lemonades, energy drinks, sports drinks, sweetened teas and coffees, and similar sweetened or flavored beverages. *Implemented 2002, updated 2017 (base extended from just "cola sodas")*

MOROCCO: Tiered VAT

based on juice and sugar content:

Soft drinks containing <10% juice or lemonades with <6% lemon juice:
- **MAD 0.3/L (US$0.03)** on drinks with <5 g added sugar per 100 mL
- **MAD 0.4/L (US$0.04)** on drinks with 5–10 g/100 mL added sugar
- **MAD 0.45/L (US$0.05)** on drinks with ≥10 g/100 mL added sugar

Soft drinks containing ≥10% juice or lemonades with ≥6% lemon juice:
- **MAD 0.1/L (US$0.01)** on drinks with <5 g added sugar per 100 mL
- **MAD 0.125/L (US$0.013)** on drinks with 5–10 g/100 mL added sugar
- **MAD 0.15/L (US$0.015)** on drinks with ≥10 g/100 mL added sugar

6 MAD/L (US$0.62) on energy drinks (with 14.5–32 mg caffeine/100 mL + addition of other stimulating substances). *Implemented 2019*

SAUDI ARABIA: 50% excise

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

AZERBAIJAN: ANZ 3 per L (US$1.76/L) on energy drinks. *Implemented 2019*

KYRGYZSTAN: 3 som per L (US$0.034)

on sweetened soft drinks; **6 som/L (US$0.069)** on energy drinks. *Implemented 2022, updated 2023 (increased from 1 to 2 som/L), 2024 (increased to 3 som/L)*

PAKISTAN: 20% excise on sweetened or flavored aerated soft drinks; **17% excise** on flavored milks and yogurt-based drinks; **10% excise** on juices, syrups, squashes, & still waters (with/without sweeteners). *Implemented 2019, updated 2022, 2023*

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

OMAN: 50% excise on sweetened drinks; **100% excise** on energy drinks. *Implemented 2019, updated 2020 (expanded excise from carbonated to sweetened drinks)*

QATAR: 50% excise

on aerated soft drinks (unflavored aerated water exempt); **100% excise** on energy drinks and concentrates. *Implemented 2019*

BAHRAIN: 50% excise

on aerated soft drinks; **100%** on energy drinks. *Implemented 2017*

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Drink taxes: **Africa** *(continued)*

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NIGER: 15% excise on all soft drinks, including fruit juice, excluding water;
15% excise on extracts, essences or concentrates of tea and coffee.
Implemented 2015

BURKINA FASO: 50% excise on energy drinks
15% excise on other sugar-sweetened beverages;
excludes drinks containing >20% milk and locally-produced juices.
Implemented 1995, updated 2019, 2023 (increased from 10% to 15% on sugar-sweetened beverages, introduced energy drink excise)

MALI: 10% excise on carbonated, sweetened waters;
10% excise on juices and concentrates. *Implemented 2005*

CABO VERDE: 10% excise
on water-based soft drinks containing added sugar or other sweeteners. *Implemented 2019*

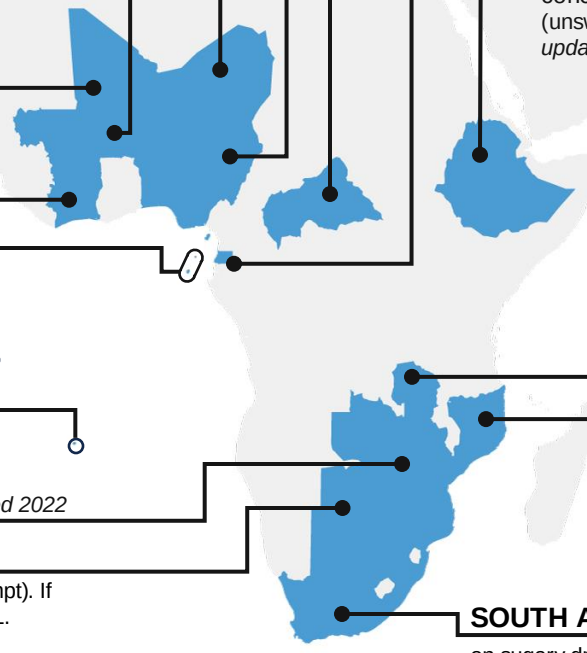
CÔTE D'IVOIRE: 20% excise
on all sugar-sweetened beverages. *Implemented 2018*

SAO TOME AND PRINCIPE: 20% excise
on soft drinks with added sugar and on liquid and powder concentrates.
Implemented 2017, updated 2021

SAINT HELENA: £1.00 per L excise (US$1.29)
on carbonated drinks with ≥15 g sugar per L. *Implemented 2014, updated 2018 (rate increased, base extended to include juices)*

ZIMBABWE: US$0.05 per L on energy drinks. *Implemented 2022*

BOTSWANA: BWP 0.02 per g sugar (US$0.001)
on all sweetened beverages, including juices (first 4g per 100mL exempt). If sugar content is not labeled, default tax is based on 25 g sugar/100mL.
Implemented 2021



NIGERIA: NGN 10 per L (US$0.006/L)
on non-alcoholic, carbonated, sweetened beverages (including diluted concentrates). *Implemented 2022*

CENTRAL AFRICA REPUBLIC: 10% excise
on all imported soft drinks excluding plain & mineral water. *Implemented 2019*

EQUATORIAL GUINEA: FCFA 100/L (US$0.17/L)
on caloric soft drinks with added sugar, syrup or energy
Implemented 2020

ETHIOPIA: 25% excise on sweetened soft drinks, concentrates, and non-alcoholic beers; **10% excise** on waters (unsweetened); 100% juices exempt. *Implemented 2003, updated 2020 (rates lowered).* *See also: non-essential food tax*

ZAMBIA: ZMW 3 per L (US$0.11/L)
on water-based soft drinks containing added sugar or other sweeteners or flavoring; excludes fruit or vegetable juices.
Implemented 2018

MOZAMBIQUE: MT 1 per L (US$0.016/L)
on water-based soft drinks containing added sugar or other sweeteners or flavoring; excludes fruit or vegetable juices.
Implemented 2018 (rate increased in 2019 and 2020)

SEYCHELLES: SCR 4 per L (US$0.28) import tariff
on all beverages containing >5 g sugar/100 mL. Exempt: fresh, locally produced drinks without additives and plain milks. *Implemented 2019*

MAURITIUS: MUR 0.06 per g sugar (US$0.0013)
on all sugar-sweetened beverages with >4 g total sugar/100 mL (includes juices, milk-based drinks). *Implemented 2013, updated 2016 (to cover all SSBs) and 2022 (increased rate and introduced 4 g sugar threshold).* *See also: non-essential food tax*

SOUTH AFRICA: ZAR 0.021 per g sugar (US$0.0012)
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 100% juices.
Implemented 2018

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Drink taxes: SE Asia, Western Pacific *(continued next)*

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BANGLADESH: 25% supplementary duty (SD)

on carbonated, sugar-sweetened soft drinks; **35%** on energy drinks; **5%** on mineral waters. *For imports:* **150% SD** on SSB under HS heading 2202, **20%** on unsweetened waters and juices, **350%** on concentrates. *Implemented 2012.*

NEPAL: Rs 52/L excise (US$0.37/L) on energy drinks;

Rs 13.50/L (US$0.10/L) on fruit and vegetable juices (whether or not containing added sweeteners); **Rs 45/L (US$0.32/L)** on non-alcoholic beer. *Implemented 2002, updated (rates increased) 2022, 2023, 2024.* *See also: non-essential food tax*

INDIA: 28% goods and services tax

on aerated drinks & lemonades plus 12% "sin tax" on carbonated drinks containing added sweeteners or flavors and carbonated fruit juices. *Implemented 2017*
See also: non-essential food tax

SRI LANKA: Higher of either…

Rs 12 per L (US$0.04) *or*
Rs 0.30 per gram sugar over 6 g/100 mL **(US$0.001/gram)** on sweetened soft drinks;

Rs 0.30 per g sugar over 8 grams
on juice-based drinks. Milk-based drinks exempt. *Implemented 2017, updated 2018 (rate lowered, base extended) and 2020 (sugar thresholds added)*

MALDIVES: MVR 60.55 per L (US$3.92)

import tax on all energy drinks;
MVR 8/L (US$0.52) import tax on other soft drinks except for 100% juices, juice-based drinks, milk-based drinks, ready-to-drink sweetened teas and coffees, and concentrates. *Implemented 2017, updated 202 (rates roughly doubled)*

MALAYSIA: RM 0.50 per L (US$0.11)

on carbonated, flavored, & other non-alcoholic drinks with >5 g sugar per 100 mL, juices with >12 g sugar per 100 m;
RM 0.47 per 100g (US$0.11) on premix drinks with >33.3g per 100g (e.g., coffee, tea and chocolate premixes). *Implemented 2019, updated 2024 (increased from RM 0.40 to 0.50 per L and expanded to cover premixes.)*

THAILAND: tiered excise based on sugar content on mineral waters, carbonated soft drinks, and juices,

- regardless of whether containing added sugars or other sweeteners:
- **THB 0/L** on drinks with <6 g sugar/100 mL
- **THB 0.3/L (US$0.01)** on drinks with 6 to <8 g/100 mL;
- **THB 1/L (US$0.03)** on drinks with 8 to <10 g/100 mL;
  THB 3/L (US$0.09) on drinks with 10 to <14 g/100 mL;
- **THB 5/L (US$0.15)** on drinks with >14 g per 100 mL.

Beverage concentrates used in retail beverage vending machines taxed from **THB 9–44/L** for sugar content ranging from 0 to >14 g/100 mL of beverage. *Implemented 2017, currently in phase 3 of implementation (rates will increase once more when final phase 4 begins April 1, 2025)*

CAMBODIA: 15% excise on energy drinks;

5% on UHT milk-based, soy-based, coconut water-based, coffee-based/ flavored, and non-carbonated drinks; **10%** on all other non-alcoholic drinks. Excludes plain waters, milk, and 100% juices.
Implemented 2023 (replaced uniform 10% tax on all non-alcoholic beverages)

PHILIPPINES: 6 pesos per L (US$0.10)

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

BRUNEI DARUSSALAM: BND 0.40 per L excise (US$0.30)

on all sugar-sweetened drinks excluding 100% juices; **5% tax** on tea & coffee preparations.
Implemented 2017, updated 2023 (removed exemption for SSBs with <6g sugar/100mL)
See also: non-essential food tax

TIMOR-LESTE: US$3 per L

On soft drinks containing added sweeteners or flavors, excluding 100%juices.
Implemented 2023

Western Pacific continued next…

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Sweet drink taxes: Western Pacific *(continued)*

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NORTHERN MARIANA ISLANDS:
US$0.005 per fl oz excise tax
on soft drinks; exempts milk, 100% juice.
Implemented 1995, updated 2011

TUVALU: 30% excise + 33% import tariff
on soft drinks containing sweeteners. Exempt: juices, milk-based drinks, concentrates. *Implemented 2010, updated 2020 (excise increased from 10% to 30%)*
See also: non-essential food tax

VANUATU: 50 vatu/L excise (US$0.41/L) + 75% tariff
on sweetened soft drinks (excluding juices with or without sweeteners); **30% tariff** (no excise) on plain waters; **20%** on juices with/without sweeteners; **15%** on concentrates, milk-based drinks.
Excise implemented 2015; tariff implemented 2002, updated 2012, 2017
See also: non-essential food tax

NEW CALEDONIA: tiered excise on soft drinks
(including milk-based) and concentrates containing sugar, whether or added. Exempt: unsweetened, water-based beverages and soy milk.

- **0 CFPF/kg** on drinks with <5 g sugar/100 mL
- **20 CFPF/kg (US$0.18)** on drinks with 5 to <10 g/100 mL
- **40 CFPF/kg (US$0.37)** on drinks with 10 to <30 g/100 mL
- **60 CFPF/kg (US$0.55)** on drinks with 30 to <40 g/100 mL
- **85 CFPF/kg (US$0.78)** on drinks with ≥40 g/100 mL.

Implemented September 2024.
These drinks also subject to a **22% general consumption tax (highest rate)** and **10% customs duty. 5% duty** on juices.
Implemented 2017, updated 2021. See also: non-essential food tax

FIJI: FJ$0.40 per L (US$0.17) domestic excise OR
15% import excise on sweetened drinks including fruit juices (imported only); excludes sweetened/flavored milks. *Implemented 2006, updated 2015 , 2016, 2017, 2020, 2024 (new excise on imported juices)*
See also: non-essential food tax

NAURU: 30% import tax
on soft drinks with added sugars. *Implemented 2007 (also removed bottled water levy)*
See also: non-essential food tax

REBPULIC OF MARSHALL ISLANDS: US $0.020826/fluid oz import tax
on carbonated, sugar-sweetened soft drinks; **30% import tax** on non-carbonated sweetened beverages; exempts milk and soy milk, 100% juices. *Implemented 2008, increased 2016.*

KIRIBATI: 40% excise tax
(fair market wholesale value) on soft drinks containing added sweeteners or flavors; 100% juices exempt. *Updated 2014; replaced 70% tariff on FOB valuation implemented pre-2003.*
See also: non-essential food tax

WALLIS AND FUTUNA:
30% import tariff on sweetened beverages; exempts 100% juices and milk. Products from the EU & associated territories also exempt. *Implemented 2017*

COOK ISLANDS: NZ$9.37 per kg sugar excise
(US$0.0054/gram) on soft drinks containing added sugars; excludes juices, milk-based drinks, tea- and coffee-based drinks, and concentrates. *Implemented 2014 (replaced 77% import tariff; original 40% import tariff implemented 2008)*

FRENCH POLYNESIA: tiered tariff
on sweetened drinks, based on sugar content:

- **0 CFPF/L** *(imported or locally produced)* for <5 grams sugar per 100 mL
- **20 CFPF/L (US$0.18)** *(imported or locally produced)* for 5 to <10 g/100 mL
- **30** *(local)* or **40 CFPF/L** *(imported)* **(US$0.27–37)** for 10 to <30 g/100 mL:
- **45** *(local)* or **60 CFPF/L** *(imported)* **(US$0.41–55)** for 30 to <40 g/100 mL:
- **60** *(local)* or **85 CFPF/L** *(imported)* **(US$0.55–78)** for ≥40 g/100 mL:

Exempt: 100% juices. *Implemented 2020, replaced 2002 tariff.*
See also: non-essential food tax

AMERICAN SAMOA: US$0.15 per 12 fl oz excise
on soft drinks and syrups; exempts items imported by the US Government. *Implemented 2001*

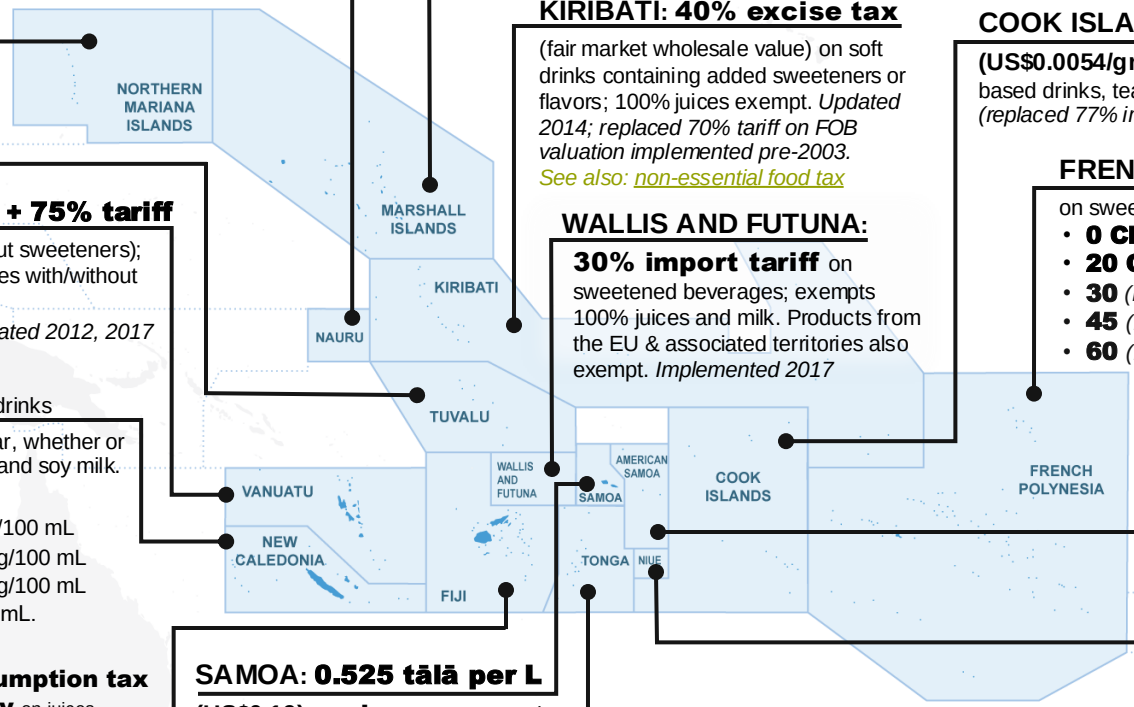
NIUE: 80% ad valorem import tariff
on sweetened beverages; exempts flavored water and flavored milk. *Implemented 2016*

SAMOA: 0.525 tālā per L
(US$0.19) excise on sweetened soft drinks and flavored waters. *Implemented 1984, updated 2000–2018 to maintain tax value as proportion of import price. Water exempt beginning 2008.*
See also: non-essential food tax

TONGA: tiered excise on all sweetened soft drinks (excluding concentrates and fruit juices and drinks):

- **T$0.05/L (US$0.02/L)** if ≤5 g total sugar per 100 mL
- **T$0.75/L (US$0.31/L)** if 5 to ≤20 g total sugar/100 mL or if contains any sweetening matter (incl. non-sugar sweeteners)
- **T$1.50/L (US$0.62/L)** if >20 g total sugar/100 mL (with or without added sweetening matter)
- **T$4/L (US$1.66/L)** on products under HS 2202.10.99, if >20 g total sugar/100 mL (with or without added sweetening matter)

Implemented 2013, updated 2016, 2017, 2018, 2020, 2021
See also: non-essential food tax



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Drink taxes: **Americas** *(Mexico, Caribbean, Central, South)*

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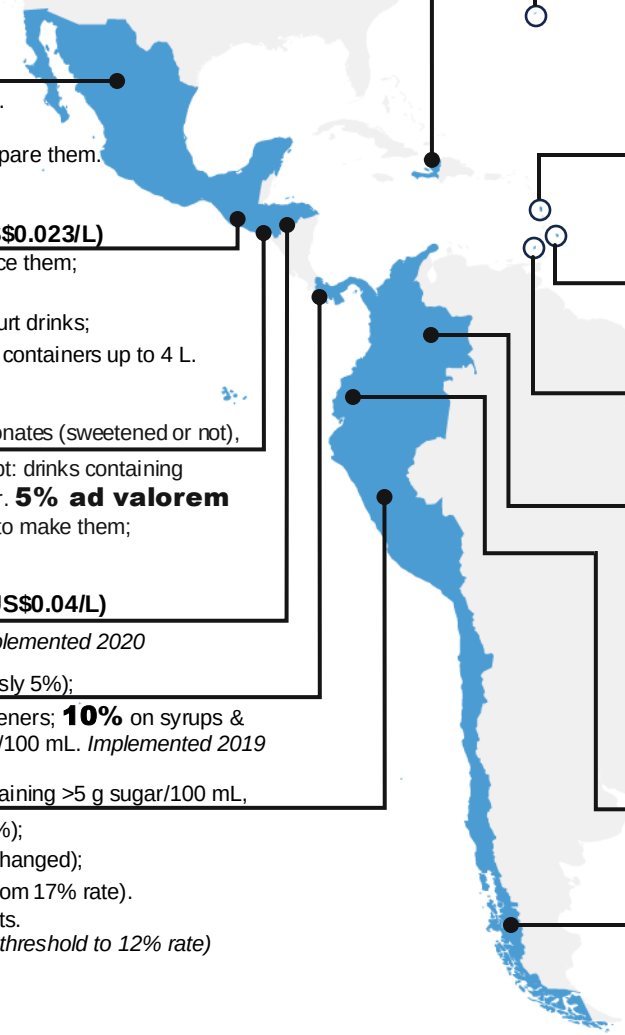

HAITI: 10% import excise on soft drinks excluding plain water; *Implemented 2020*

30% or 15% excise on imported or locally produced energy drinks, respectively. *Implemented 2022*

MEXICO: MX$1.5737 per liter (US$0.08/L)

on soft drinks with added sugar; exempt: dairy-based drinks. *Implemented 2014, specific rate updated annually;*
25% excise on energy drinks and concentrates to prepare them. *Implemented 2019*. *See also: non-essential food tax*

GUATEMALA: GTQ 0.18 per L excise (US$0.023/L)

on carbonates, and syrups and concentrates used to produce them;
GTQ 0.12 (US$0.016/L) on isotonic or sports drinks;
GTQ 0.10 (US$0.013/L) on juices, nectars, and yoghurt drinks;
GTQ 0.08 (US$0.01/L) GTC$0.08 on natural water in containers up to 4 L. *Implemented 2002*

EL SALVADOR: 10% ad valorem on all carbonates (sweetened or not), energy drinks, and concentrates used to make them; Exempt: drinks containing >20% milk, plain (unsweetened uncarbonated) bottled water. **5% ad valorem** on sports drinks, juices, fruit drinks, and concentrates used to make them;
US$0.20 per L on energy drinks. *Implemented 2010*

HONDURAS: HNL 0.9959 per L excise (US$0.04/L)

on all soft drinks; exempt: juices, plain milk, plain water. *Implemented 2020*

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 2019*

PERU: 25% ad valorem tax on soft drinks containing >5 g sugar/100 mL, including non-alcoholic beer (increase from 2018 rate of 17%);
17% tax on drinks containing 0.5–5 g sugar/100 mL (unchanged);
12% tax on drinks with <0.5 g sugar/100 mL (decrease from 17% rate).
Exempt: Plain water, 100% juice, plain milk, drinkable yogurts.
Implemented 2018, updated 2019 (decreased lowest sugar threshold to 12% rate) and 2021 (lowered upper sugar threshold to 5 g/100 mL)

BERMUDA: 75% ad valorem import tax

on soft drinks containing **≥5 g added sugar per 100 mL** and concentrates containing added sugar;
25% on soft drinks containing **<5 g added sugar per 100 mL**; **35%** on non-dairy creamers containing added sugar. Exempt: low-calorie sweetened beverages, fruit juices and drinks, and unsweetened water.
Implemented 2018, updated 2019 (increased rate), 2023 (sugar tiers added). *See also: non-essential food tax*

DOMINICA: 10% ad valorem tax on energy drinks and drinks containing cocoa;
EC$0.20 per L excise (US$0.074/L) on carbonated soft drinks containing added sweetener or flavors; juice drinks exempt. *Implemented 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 2015 (10% tax); updated (doubled) 2022.* *See also: non-essential food tax*

GRENADA: 20% VAT (increase from 15%)

on carbonated beverages, soft drinks/sodas, and drinks with added sugar. *Implemented 2023*

COLOMBIA: 3-tiered specific excise based on added sugar content

on all ultra-processed, sweetened, non-alcoholic drinks. Exempt: plain water, 100% juices, infant formula:
COL$0 per 100 mL on drinks with <6 g added sugar per 100 mL;
- 2025 sugar threshold lowers to <5 g
COL$18 per 100 mL (US$0.004) on drinks with ≥6 to <10 g added sugar per 100 mL;
*- Nov. 1, 2024, increases to **COL$28/100mL**; 2025 rate **COL$38/100mL** + sugar threshold lowers to ≥5 to <9 g*
COL$35 per 100 mL (US$0.009) on drinks with ≥10 g added sugar per 100 mL;
*- Nov. 1, 2024, increases to **COL$55/100mL**; 2025 rate **COL$65/100mL** + sugar threshold lowers to ≥9 g*
Implemented November 1, 2023. *See also: non-essential food tax*

ECUADOR: 10% ad valorem tax on soft drinks with <25g of sugar/L and on all energy drinks, regardless of sugar content; **US$0.18 per 100 grams sugar** on drinks with >25 g sugar/L. Exempt: dairy products and their derivatives, mineral water, and juices that have 50% "natural" content. *Implemented 2016*

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 2014*

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Drink taxes: **Americas** *(North)*

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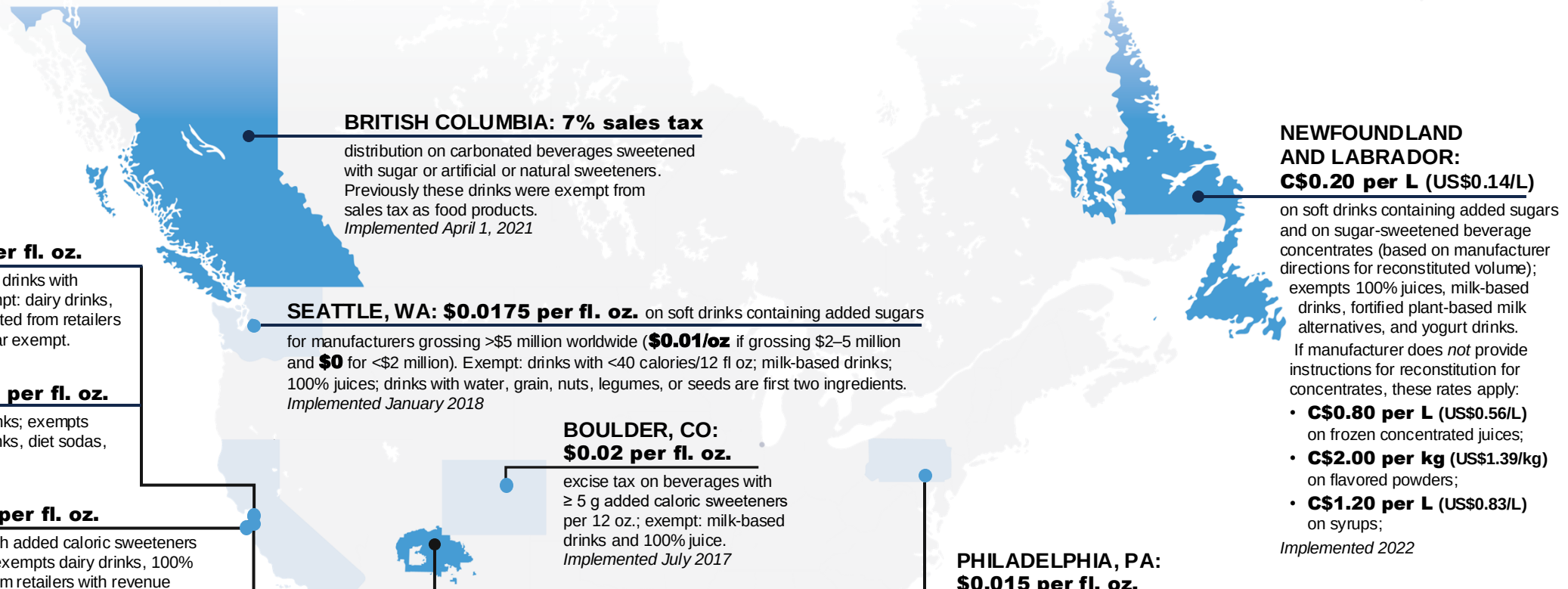

BRITISH COLUMBIA: 7% sales tax

distribution on carbonated beverages sweetened with sugar or artificial or natural sweeteners. Previously these drinks were exempt from sales tax as food products.
Implemented April 1, 2021

NEWFOUNDLAND AND LABRADOR: C$0.20 per L (US$0.14/L)

on soft drinks containing added sugars and on sugar-sweetened beverage concentrates (based on manufacturer directions for reconstituted volume); exempts 100% juices, milk-based drinks, fortified plant-based milk alternatives, and yogurt drinks.

If manufacturer does *not* provide instructions for reconstitution for concentrates, these rates apply:

- **C$0.80 per L (US$0.56/L)** on frozen concentrated juices;
- **C$2.00 per kg (US$1.39/kg)** on flavored powders;
- **C$1.20 per L (US$0.83/L)** on syrups;

Implemented 2022

ALBANY, CA: $0.01 per fl. oz.

distribution tax on non-alcoholic drinks with added caloric sweeteners; exempt: dairy drinks, 100% juices; beverages distributed from retailers with revenue <$100,000 per year exempt.
Implemented 2017

BERKELEY, CA: $0.01 per fl. oz.

on non-alcoholic sweetened drinks; exempts dairy and meal-replacement drinks, diet sodas, and 100% juices.
Implemented 2015

OAKLAND, CA: $0.01 per fl. oz.

distribution tax on soft drinks with added caloric sweeteners that contain ≥25 kcals/12 fl oz; exempts dairy drinks, 100% juices; beverages distributed from retailers with revenue <$100,000 per year exempt.
Implemented 2017

SAN FRANCISCO, CA: $0.01 per fl. oz.

on non-alcoholic drinks with added sugar and >25 kcal per 12 oz; applies to syrup and powder concentrates; exempts 100% juices, artificially sweetened beverages, infant formula, milk products, and medical drinks.
Implemented 2018

SEATTLE, WA: $0.0175 per fl. oz. on soft drinks containing added sugars

for manufacturers grossing >$5 million worldwide (**$0.01/oz** if grossing $2–5 million and **$0** for <$2 million). Exempt: drinks with <40 calories/12 fl oz; milk-based drinks; 100% juices; drinks with water, grain, nuts, legumes, or seeds are first two ingredients.
Implemented January 2018

BOULDER, CO: $0.02 per fl. oz.

excise tax on beverages with ≥ 5 g added caloric sweeteners per 12 oz.; exempt: milk-based drinks and 100% juice.
Implemented July 2017

NAVAJO NATION: Healthy Diné Nation Act 2% tax

on "minimal-to-no nutritional value food items," including sugar-sweetened beverages
Implemented April 2015
See also: non-essential food tax

PHILADELPHIA, PA: $0.015 per fl. oz.

excise on sugar- and artificially-sweetened drinks, including diet soda; exempts dairy-based drinks and 100% juice.
Implemented January 2017

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Fiscal policies: New taxes enacted/passed for future

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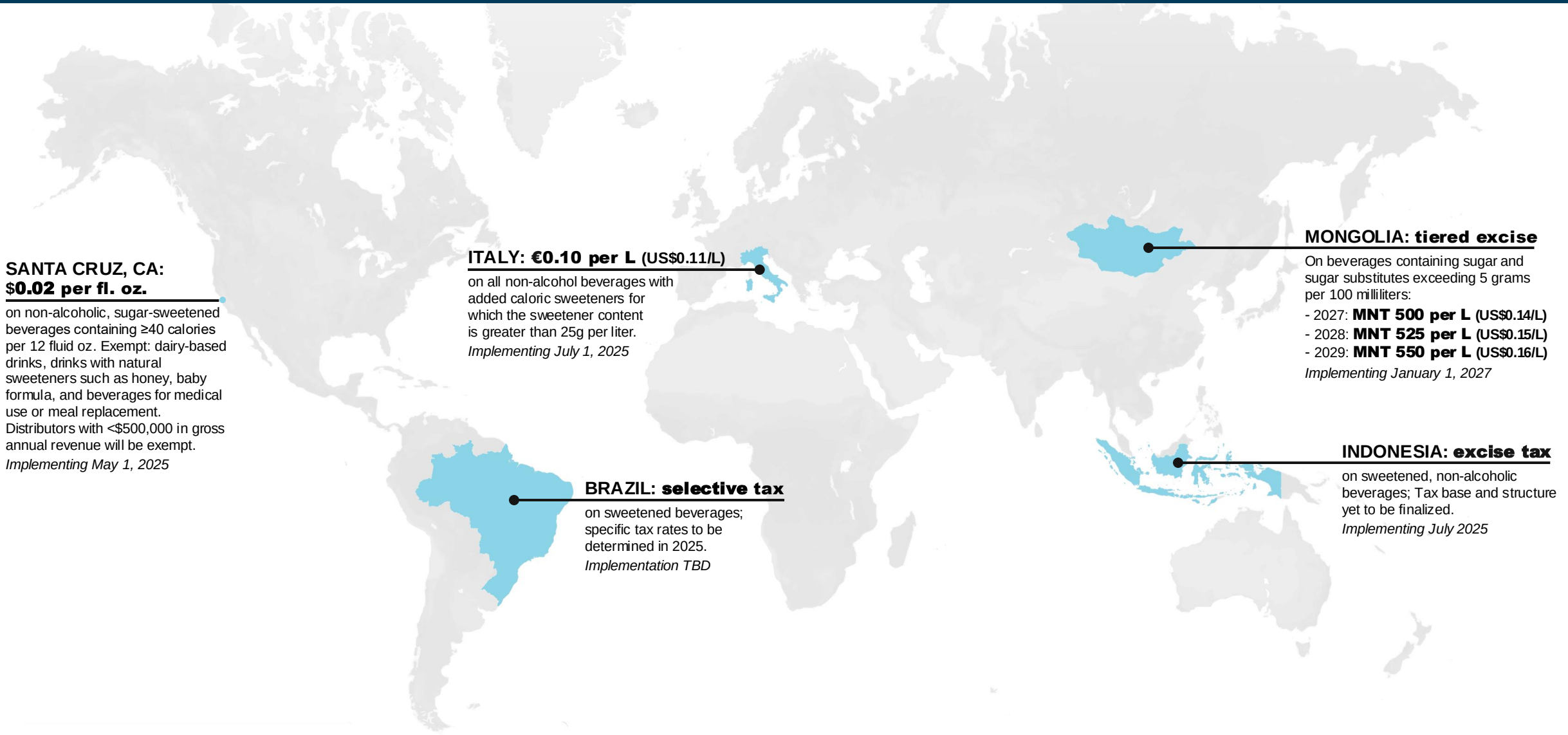

SANTA CRUZ, CA: $0.02 per fl. oz.

on non-alcoholic, sugar-sweetened beverages containing ≥40 calories per 12 fluid oz. Exempt: dairy-based drinks, drinks with natural sweeteners such as honey, baby formula, and beverages for medical use or meal replacement. Distributors with <$500,000 in gross annual revenue will be exempt.

Implementing May 1, 2025

ITALY: €0.10 per L (US$0.11/L)

on all non-alcohol beverages with added caloric sweeteners for which the sweetener content is greater than 25g per liter.

Implementing July 1, 2025

MONGOLIA: tiered excise

On beverages containing sugar and sugar substitutes exceeding 5 grams per 100 milliliters:

- 2027: **MNT 500 per L (US$0.14/L)**
- 2028: **MNT 525 per L (US$0.15/L)**
- 2029: **MNT 550 per L (US$0.16/L)**

Implementing January 1, 2027

BRAZIL: selective tax

on sweetened beverages; specific tax rates to be determined in 2025.

Implementation TBD

INDONESIA: excise tax

on sweetened, non-alcoholic beverages; Tax base and structure yet to be finalized.

Implementing July 2025

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