

Global report on the use of sugar-sweetened beverage taxes **2023**



World Health
Organization

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Contents

Acknowledgements	v
Abbreviations	vi
Executive summary	vii
1. Background	1
2. Excise taxes on sugar-sweetened beverages	3
3. Excise tax policy design	5
4. Other non-excise sugar-sweetened beverage taxes	14
5. Tax share	15
6. Tax level	19
7. Earmarking of excise tax revenue	22
8. Takeaways	23
9. Technical notes	25
References	36
Annexes	38

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Abbreviations

AFRO	Regional Office for Africa
AMRO	Regional Office for the Americas
CIF	Cost, insurance and freight
EMRO	Regional Office for the Eastern Mediterranean
EURO	Regional Office for Europe
GATT	General Agreement on Tariffs and Trade
GINA	WHO Global database on the Implementation of Nutrition Action
IMF	International Monetary Fund
NCD	Noncommunicable diseases
PAHO	Pan American Health Organization
SEARO	Regional Office for South-East Asia
SSB	Sugar-sweetened beverage
UN	United Nations
VAT	Value added tax
WHO	World Health Organization
WPRO	Regional Office for the Western Pacific
WTO	World Trade Organization

Executive summary

Reducing the affordability of sugar-sweetened beverages (SSBs) through the use of excise taxes is an effective tool to cut consumption. These beverages represent a significant source of free sugars and have been associated with the development of several non-communicable diseases (NCDs). While excise taxes have been primarily used to raise revenue, an increasing number of countries are now taxing SSBs to promote healthy diets. However, existing taxes differ widely in terms of design and level, and many are not optimized to achieve public health goals.

This report provides a global assessment of taxes applied to SSBs. It describes and qualitatively compares their design and provides the first global estimation of standardized metrics to compare tax levels between countries. The assessment builds on and complements the World Health Organization (WHO) manual on sugar-sweetened beverage taxation policies to promote healthy diets. It aims to inform policy-making and support research.

Section 1 provides a background on SSB consumption and its negative consequences, the recommendation to tax such beverages, and the importance of assessing the use of SSB taxes drawing from the successful experience of monitoring tobacco taxes globally by WHO since 2008.

Section 2 describes the global coverage of the policy.

Key takeaway from this section:

- As of July 2022, excise taxes were applied at national level to at least one type of SSB in at least 108 countries, with 105 applying such taxes to sugar-sweetened carbonated beverages, the most sold type of SSBs. They are in operation in all WHO regions, at varying extents.

Section 3 assesses the design of SSB excise taxes. These taxes should apply to all beverage types to prevent the substitution of consumption from taxed beverages to untaxed beverages containing free sugars.

Key takeaways from this section:

- Most countries do not tax fruit juices, sugar-sweetened ready-to-drink tea or coffee, and sugar-sweetened milk-based drinks (including plant-based milk substitutes) even though these aforementioned products contain free sugars.
- While the consumption of healthier substitutes such as water should be incentivised, about 46% of countries that apply excise taxes to SSBs include unsweetened bottled water in their list of taxable beverages.
- Among the countries that tax SSBs, less than half of them apply a specific excise tax system and one country applies a mixed excise tax system. And only 16.4% of countries that apply a specific or mixed excise tax system automatically adjust their specific excise tax component to inflation by law.

- Half of countries surveyed apply *ad valorem* excise taxes and the majority of those countries apply them on the producer (manufacturer) price rather than on the retail price.
- Less than a quarter of countries surveyed account for sugar content when they impose taxes on these non-alcoholic beverage products. Countries with a sufficiently strong tax administrative capacity are encouraged to tax beverages based on sugar content, as it can encourage consumers to substitute with alternatives that have lower sugar content as well as incentivize the industry to reformulate beverages to contain less sugar.

While excise taxes are preferred from a public health perspective, a few countries have imposed other indirect taxes on SSBs.

Section 4 briefly presents country examples and highlights some policy incoherences. For example, some countries exempt SSBs from VAT or impose a lower rate on those products even if they are not necessary and are associated with multiple negative health consequences.

Section 5 presents estimates of the share of taxes in the retail price for 330 ml of an internationally comparable brand of sugar-sweetened carbonated beverage. This indicator allows standardized comparisons between countries with varying tax designs. Key takeaway from this section:

- The tax burden of sugar-sweetened carbonated beverage is very low, with the global median excise tax share and total tax share being 3.4% and 18.4%, respectively with significant heterogeneity across WHO regions.

Section 6 focuses on tax and price levels. While no empirical best practice for effective SSB tax levels have been set, excise taxes need to be sufficiently high to impact affordability.

Key takeaway from this section:

- Current excise tax levels are low in most countries. Globally, the population-weighted average retail price for 330 ml of an internationally comparable brand of sugar-sweetened carbonated beverage is PPP\$ 1.35 at purchasing power parity, composed only of PPP\$ 0.09 of excise taxes (6.6% of the retail price).

Section 7 considers the earmarking of revenue from excise taxes applied to SSBs.

Key takeaway from this section:

- Nine countries earmark such revenue for health programmes, mostly channeling funds towards universal health coverage.

The final section, section 8, reiterates the main takeaways and provides key considerations to guide policy-makers in advancing public health by implementing or improving existing SSB excise taxes.

Technical notes are provided with more information on the methods used in this analysis as well as the rationale behind the choice of indicators. Annexes detailing results for each Member State are available at the end of this report.

This report concludes that excise taxes on SSBs are not currently being used to their fullest potential. Improving tax policy and increasing taxes so that SSBs become less affordable should be pursued more systematically by countries in order to effectively reduce consumption and prevent and control diet-related NCDs, including obesity and dental caries.

1. Background

The significant prevalence of obesity and diet-related noncommunicable diseases (NCDs) driven by increasingly unhealthy dietary patterns is of global health concern (1). Significant attention has been given to curbing excess sugar intake and particularly sugar-sweetened beverage (SSB) consumption. SSBs are “all types of beverages containing free sugars, and these include carbonated or non-carbonated beverages, fruit/vegetable juices and drinks, liquid and powder concentrates, flavoured water, energy and sports drinks, ready-to-drink tea, ready-to-drink coffee and flavoured milk drinks” (2).

These beverages are among the leading sources of free sugar intake in many countries, while offering little-to-no added nutritional value. The increased intake of SSBs is associated with increased risk of excess weight and obesity, and adverse health outcomes including type 2 diabetes, cardiovascular disease, dental caries, and osteoporosis (3,4,5,6,7).

The off-trade consumption of soft drinks,¹ excluding bottled water, has increased by 21.2% globally in the last 15 years, with particularly high growth in Asia Pacific, Middle Eastern, and African countries (8).² While there is no systematic global monitoring system for SSB prices, the affordability of the most-sold brand of the most-sold type of SSBs (sugar-sweetened carbonated beverages) has been found to have increased in the last three decades in most countries (i.e., the proportion of income needed to purchase such beverage), and more rapidly in low- and middle-income countries (9).

Empirical evidence suggests that SSB taxes are an effective intervention to increase prices and reduce sales of SSBs (10). They can assist reductions in free sugar intake (11). WHO recommends taxing SSBs as part of the updated menu of cost-effective and evidence-based policies in the WHO Global Action Plan for the Prevention and Control of NCDs 2013–2030 (12).³ They represent a win-win-win strategy: a win for public health (and averted healthcare costs), a win for government revenue, and a win for health equity.

The WHO has developed a manual on sugar-sweetened beverage taxation policies to promote healthy diets (13). It provides a practical guide for the policy-cycle development process to implement SSB taxation, as well as country experiences and evidence on policy impact. As highlighted in the manual, SSB taxes are currently applied using a variety of designs, which in turn have different implications for their effectiveness to reduce consumption. Given such heterogeneity, standardised indicators are required to compare SSB taxes and their levels across countries.

¹ “Off-trade” is a trading channel in which the product is not consumed right away (e.g., grocery store) as opposed to “on-trade” (e.g., bars, restaurants). “Soft drinks” is the definition used by Euromonitor International where most of the SSB types covered in this report are included.

² Among countries with available data from 2008 to 2022. If corrected by global population growth (11.3% over the same period, source: World Bank: <https://data.worldbank.org/indicator/SP.POP.TOTL>), per capita SSB consumption grew 8.9% globally over the period. Original population data from the United Nations 2022 Revision of World Population Prospects (<https://population.un.org/wpp/>)

³ Extended to 2030 by Resolution WHA 72.11. [https://apps.who.int/gb/ebwha/pdf_files/WHA72/A72\(11\)-en.pdf](https://apps.who.int/gb/ebwha/pdf_files/WHA72/A72(11)-en.pdf)

Since the International Conference on Nutrition in 1992, the WHO has been monitoring the progress in developing and implementing national nutrition policies and strategies, including fiscal policies to promote healthy diets. For excise taxes on SSBs, monitoring has been limited to countries applying them and, more recently, also the beverage types covered by such taxes (14,15). On the other hand, since 2008, the WHO has been monitoring tobacco tax designs and levels, as well as tobacco product prices and affordability, with standardised indicators for all Member States. This monitoring has informed best practices and institutional opportunities and barriers to applying tobacco taxes with a health rationale, enabled comparisons across countries and over time, and provided a powerful tool for advocacy and research (16).

Work to develop comparable measures for SSB taxes started in the WHO Region of the Americas in 2016 (17), where the Pan American Health Organization (PAHO) adapted WHO's method to monitor tobacco taxes and developed SSB tax policy and tax level indicators (18,19,20,21). In 2022, the World Bank launched the regularly adjusted Global SSB Tax Database, which includes information on tax design and provides the respective legislation (22,23).

This report extends the work referred to above by disseminating standardised indicators of tax level. Sugar-sweetened carbonated beverages were selected as the main focus for this analysis, as they represent the most-sold type of SSBs globally.⁴ Additional information is provided on excise tax design and application to other SSBs. The results are discussed within the context of the key considerations for the implementation of SSB taxes set forth by the WHO manual on sugar-sweetened beverage taxation policies to promote healthy diets (13).

The data was collected through a survey instrument (Excel questionnaire) disseminated to all WHO Member States through WHO's regional and country offices. The data collection and analysis period was July 2022–June 2023, which included direct communication with many countries to confirm data validity. The cut-off date for the data and legislation collected, and for each estimated indicator, was 31 July 2022. The data reported in this analysis, once completed, was shared with country officials for review and feedback and they were given four to six weeks to respond with further clarifications or corrections before the data analysis was closed and completed for this report.

Of the 195 Member States and Associate Member contacted, 37 did not provide any response. Information was collected from 158 countries, which served at least to inform the section on the tax structure applied on SSBs. From those 158 countries, standardized indicators of tax and price levels of an internationally comparable brand of sugar-sweetened carbonated beverage were compiled for 135 countries.

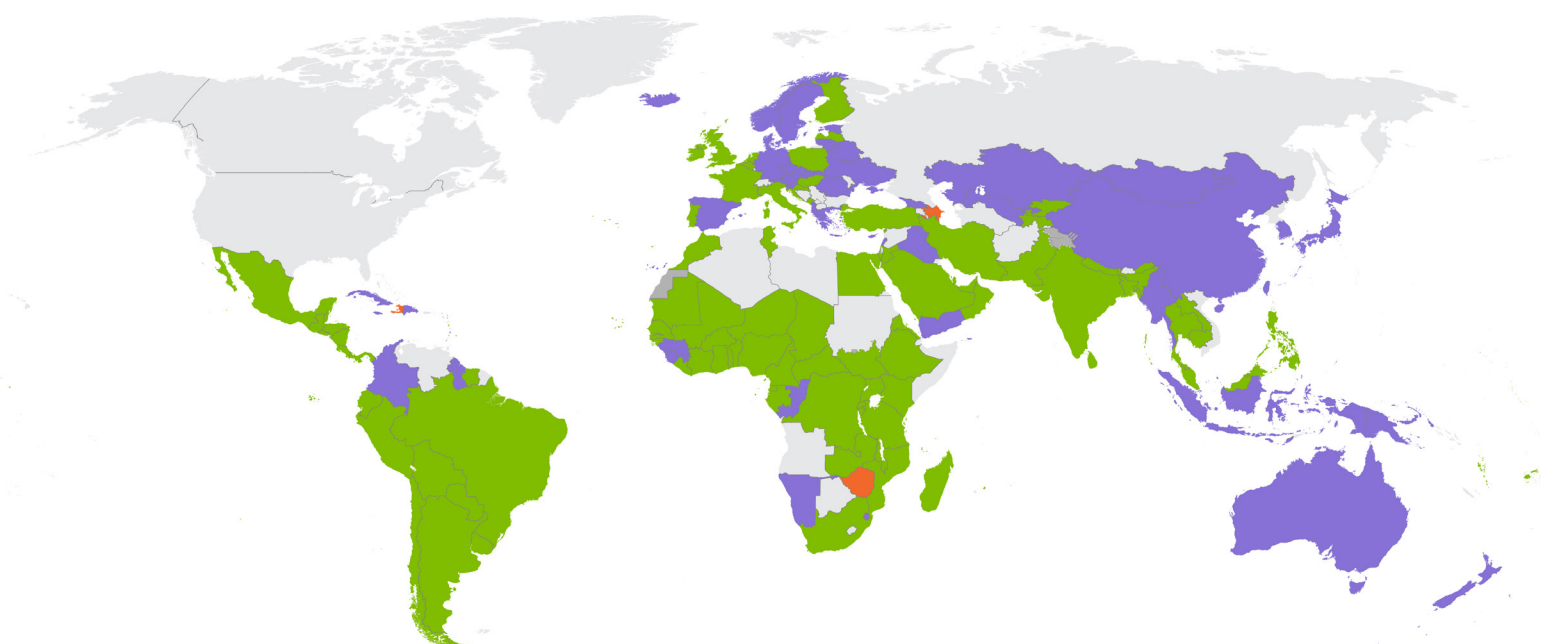
While the price and tax share indicators were compiled only for sugar-sweetened carbonated beverages, information on tax structure covered all types of sugar-sweetened beverages, including non-sugar-sweetened carbonated or non-carbonated waters, sugar-sweetened non-carbonated waters, fruit drinks (less than 100% fruit juice), fruit juices (100% fruit juice), energy and sports drinks, sugar-sweetened milk-based drinks, sugar-sweetened ready-to-drink tea and coffee and sugar-sweetened syrups and liquid concentrates or powders beverage preparations as well as sugar-sweetened carbonated beverages. Information was also provided on unsweetened carbonated or non-carbonated bottled waters which are not an SSB but fall under the classification of non-alcoholic beverages. More information on those beverage classifications can be found in this report's technical note.

⁴ Based on data from 99 countries for 2021, representing 88.4% of the global population. Source: Euromonitor International, Passport database (<https://www.euromonitor.com/our-expertise/passport>).

2. Excise taxes on sugar-sweetened beverages

Among the various types of consumption taxes, excise taxes are preferred from a public health perspective as they raise the relative price of SSBs compared to other products and services in the economy, and so help to reduce affordability.

MAP 1 National level excise taxes applied to sugar-sweetened beverages, as of July 2022



Excise taxes applied to sugar-sweetened beverages

- Yes
- Yes, but does not apply to sugar-sweetened carbonated beverages
- No
- No data available
- Not applicable

Notes: Albania: An excise tax is applied to coffee, but not to sugar-sweetened carbonated beverages, and therefore the country is marked as 'No' here. Azerbaijan and Zimbabwe: Excise tax on non-alcoholic beverages does not apply to sugar-sweetened carbonated beverages but applies to some other sugar-sweetened beverages. Haiti: Excise tax applies only to energy drinks. In addition, the tax differentiates between imported vs. locally produced beverages. Subnational-level excise taxes are omitted from this analysis.

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Globally, as of July 2022, at least 108 countries apply national-level excise taxes on at least one type of SSB. Among them, 105 countries apply excise taxes on sugar-sweetened carbonated beverages.⁵ These beverages represent the most-sold type of

⁵ Azerbaijan, Haiti, and Zimbabwe do not apply excise taxes to sugar-sweetened carbonated beverages but apply such taxes to some other SSBs.

SSBs globally and in each WHO Region.⁶ The African Region shows the highest coverage, with 78.7% of countries applying excise taxes to sugar-sweetened carbonated beverages, followed by the Region of the Americas (60%), the Eastern Mediterranean Region (50%), the South-East Asia Region (45.5%), the Western Pacific Region (44.4%), and the European Region (35.8%).

The use of excise taxes on non-alcoholic beverages is not a new policy. While previously applied primarily as a revenue raising tool, there has been a growing momentum in recent years to leverage excise taxes on SSBs as a public health policy. However, countries implement this policy in many ways (e.g., with varying tax designs and tax levels) and not all excise taxes on SSBs have the same degree of effectivity in their design from a public health perspective. It is important to adequately monitor excise taxes applied to SSBs in a comparable manner with standardised indicators to characterise tax designs and tax levels to inform policy-making.

MAIN TAKEAWAY

As of July 2022, at least 108 countries worldwide apply national-level excise taxes to at least one type of SSB. However, most are not leveraged as a public health policy.

⁶ Based on data from 99 countries for 2021, source: Euromonitor International, Passport database (<https://www.euromonitor.com/our-expertise/passport>).

3. Excise tax policy design⁷

Table 1 Proportion of countries applying excise taxes to non-alcoholic beverages, by type, World Bank income groups⁸ and WHO Regions, among countries applying excise taxes to sugar-sweetened carbonated beverages**, as of July 2022

		Energy and sports drinks		Sugar-sweetened carbonated beverages		Sugar-sweetened non-carbonated waters (e.g., lemonade)		Non-sugar-sweetened carbonated or non-carbonated waters (e.g., diet soft drinks)		Fruit drinks (less than 100% fruit juice)	
Income groups	High income	100.0%	25/25	100%	28/28	100.0%	24/24	65.4%	17/26	83.3%	20/24
	Upper middle income	100.0%	23/23	96%	24/25	87.0%	20/23	65.2%	15/23	68.2%	15/22
	Lower middle income	93.1%	27/29	94%	33/35	90.6%	29/32	86.7%	26/30	67.7%	21/31
	Low income	100.0%	16/16	100%	20/20	100.0%	18/18	93.8%	15/16	77.8%	14/18
WHO Regions	AFRO	96.8%	30/31	97%	37/38	97.1%	34/35	78.1%	25/32	68.6%	24/35
	AMRO	100.0%	18/18	95%	21/22	88.9%	16/18	72.2%	13/18	76.5%	13/17
	EMRO	90.0%	9/10	100%	11/11	87.5%	7/8	80.0%	8/10	75.0%	6/8
	EURO	100.0%	19/19	95%	19/20	90.0%	18/20	70.0%	14/20	75.0%	15/20
	SEARO	100.0%	4/4	100%	5/5	100.0%	5/5	100.0%	4/4	100.0%	4/4
	WPRO	100.0%	11/11	100%	12/12	100.0%	11/11	81.8%	9/11	72.7%	8/11
All countries*		97.8%	91/93	97.2%	105/108	93.8%	91/97	76.8%	73/95	73.7%	70/95

		Sugar-sweetened syrups, liquid concentrates or powders beverage preparation		Sugar-sweetened ready-to-drink tea or coffee		Unsweetened carbonated or non-carbonated bottled waters		Fruit juices (100% fruit juice)		Sugar-sweetened milk-based drinks (including plant-based milk substitutes)	
Income groups	High income	83.3%	20/24	70.8%	17/24	19.2%	5/26	26.9%	7/26	34.8%	8/23
	Upper middle income	68.2%	15/22	45.5%	10/22	39.1%	9/23	36.4%	8/22	22.7%	5/22
	Lower middle income	48.1%	13/27	24.1%	7/29	56.3%	18/32	48.4%	15/31	20.7%	6/29
	Low income	73.3%	11/15	50.0%	7/14	76.5%	13/17	64.7%	11/17	46.7%	7/15
WHO Regions	AFRO	60.0%	18/30	36.7%	11/30	64.7%	22/34	61.8%	21/34	38.7%	12/31
	AMRO	70.6%	12/17	41.2%	7/17	44.4%	8/18	47.1%	8/17	5.9%	1/17
	EMRO	62.5%	5/8	50.0%	4/8	50.0%	5/10	20.0%	2/10	37.5%	3/8
	EURO	80.0%	16/20	60.0%	12/20	25.0%	5/20	20.0%	4/20	36.8%	7/19
	SEARO	66.7%	2/3	75.0%	3/4	60.0%	3/5	75.0%	3/4	50.0%	2/4
	WPRO	60.0%	6/10	40.0%	4/10	18.2%	2/11	27.3%	3/11	10.0%	1/10
All countries*		67.0%	59/88	46.1%	41/89	45.9%	45/98	42.7%	41/96	29.2%	26/89

⁷ For more detailed results on excise tax policy design country by country, see Annex 2. Please refer to the Technical notes for more information on the definition of beverages and elements of SSB tax design.

⁸ World Bank income classification of July 2022.

Notes: *Data only available for Member States providing complete responses to the survey questionnaire. See Technical notes for more details. **Some countries did not provide information on the application of tax for each beverage identified in this table and some of this information could not be independently retrieved from the legislation. Therefore, the number of missing countries varies by type of beverage. This is why the proportion of countries applying excise taxes to each beverage type is provided as a percentage and ratio, with the denominator indicating the number of non-missing countries.

Benin, Brazil, Egypt, Guinea-Bissau, Pakistan, Sri Lanka, Thailand, Tunisia, and Zimbabwe: Excise taxes applied to unsweetened carbonated bottled waters but not to unsweetened non-carbonated bottled waters. Liberia: Locally produced unsweetened bottled waters are exempted from excise taxes. Finland: Excise tax applies to sugar-sweetened milk-based drinks and sugar-sweetened ready-to-drink tea or coffee only when they are classified under harmonized tariff code 22.02. Hungary: Excise tax does not apply to sugar-sweetened milk-based drinks if beverage contains at least 50% of milk solids and to fruits drinks and sugar-sweetened syrups, liquid concentrates or powders beverage preparation if the beverages contain at least 50% of fruits or vegetables. Pakistan: Syrups are subject to excise tax, not powders. United Arab Emirates: Excise tax applies to sugar-sweetened milk-based drinks only if beverage contains less than 75% of milk-based or milk substitutes. Thailand: For fruit/vegetable drinks (listed items) with no less than 20% of fruit/vegetable juice content (percentage may vary depending on fruit/vegetable type), only a sugar-content-based specific excise applies (ad valorem excise tax component not applied here). Türkiye: Excise tax applies to sugar-sweetened syrups, liquid concentrates or powders beverage preparation only when they are classified under harmonized tariff code 22.02.

Table 1 provides information on the number and proportion of countries applying excise taxes to other non-alcoholic beverages among those countries applying excise taxes to sugar-sweetened carbonated beverages with no missing information. It shows that 97.8% also apply excise taxes to energy and sports drinks and 93.8% to sugar-sweetened non-carbonated waters (e.g., lemonade). More than two thirds of these countries apply excise taxes to sugar-sweetened syrups, liquid concentrates or powders beverage preparations as well as fruit drinks (less than 100% fruit juice).

While 100% fruit juices also contain free sugars, only 42.7% of countries applying excise taxes to sugar-sweetened carbonated beverages include them in their excise tax base, with less than a third doing so in the Eastern Mediterranean, European, and Western Pacific Regions. Also, sugar-sweetened milk-based drinks (including plant-based milk substitutes) are not often subject to excise taxes among countries applying them to sugar-sweetened carbonated beverages (from 5.9% in the Region of the Americas to 50% in the South-East Asia Region).

Forty-five countries apply excise taxes to sugar-sweetened carbonated beverages and also apply such taxes to unsweetened bottled waters (45.9%). There is substantial variation between World Bank income groups, with 76.5% of low-income countries, 56.3% of lower-middle income countries, 39.1% of upper-middle income countries and 19.2% of high-income countries taxing unsweetened bottled waters.⁹ As a healthy alternative to SSBs and non-sugar sweetened beverages, unsweetened bottled water should be exempted from excise taxes from a public health perspective.

Only five countries (Bangladesh, Côte d'Ivoire, Gabon, Niger, and Togo) apply excise taxes to all SSB types while exempting unsweetened bottled water.¹⁰

Finally, 76.8% of countries include non-sugar-sweetened carbonated or non-carbonated waters (e.g., diet soft drinks) as part of their list of excisable products. Recent WHO guidelines advise that non-sugar sweeteners should not be used for for weight control and to consider other ways to reduce free sugar intake, for example through replacing free sugars in the diet with sources of naturally occurring sweetness, such as fruit, as well as using minimally processed unsweetened foods and beverages (22). As these beverages may potentially increase the risk of adverse

⁹ Nine countries (Benin, Brazil, Egypt, Guinea-Bissau, Pakistan, Sri Lanka, Thailand, Tunisia, and Zimbabwe) apply excise taxes to unsweetened carbonated bottled water but exempt unsweetened non-carbonated bottled water.

¹⁰ Only among the 82 countries applying excise taxes to at least one type of SSB with no missing information regarding their application to all beverage types.

health outcomes and to avoid product substitution of these beverages, countries may consider applying excise taxes to non-sugar-sweetened beverages.

MAIN TAKEAWAY

Most excise taxes are not applied to all SSB types and almost 46% of countries apply excise taxes to unsweetened bottled water. Excise taxes should apply to all beverages containing free sugars (i.e., all SSB types) to prevent undesirable substitutions from taxed beverages to untaxed beverages containing free sugars. Countries may also consider applying excise taxes to non-sugar-sweetened beverages (e.g., diet soft drinks). From a public health perspective, unsweetened bottled water should be exempted from excise taxes as the consumption of water and substitutions from SSBs to water should be incentivised (13).

Excise taxes can either be applied as a percentage of the value of a beverage (*ad valorem*) or as a monetary value proportional to the volume (volume-based specific) or the sugar content of a beverage (sugar-content-based specific). Some countries may apply a mixed excise tax system by combining two of these excise tax types in one system simultaneously.

Ad valorem excise taxes have the advantage of preserving the real value of the tax without the need for regular adjustment. However, they do not effectively target cheap products as these have a smaller tax base, potentially widening the price range within products and incentivising unintended substitutions to cheaper sweetened beverages without reducing the volume of sugar consumed. *Ad valorem* excise taxes are also more prone to tax avoidance strategies, like underreporting the value on which the tax is based.

On the other hand, specific taxes effectively target cheap brands as the same rate applies to all products based on volume or sugar content, regardless of price. They are also not subject to industry price manipulation and are generally preferred from a public health perspective. Nevertheless, specific excise taxes need to be periodically adjusted for inflation or their real value risks erosion over time. Sugar-content-based specific excise taxes can be used to incentivize consumers to substitute for alternatives with lower or zero sugar content but may require more effort from a tax administration point of view.

Table 2 Number of countries applying different types of excise taxes to sugar-sweetened carbonated beverages, by World Bank groups and WHO Regions, as of July 2022

		Ad valorem	Volume-based specific	Sugar-content-based specific	Mixed – Volume-specific & Ad valorem	Specific mixed – Sugar-content & volume-based specific	Other	Total countries*
Income groups	High income	9	15	2	0	2	0	28
	Upper middle income	8	12	2	1	0	1	24
	Lower middle income	20	12	0	0	0	1	33
	Low income	15	5	0	0	0	0	20
WHO Regions	AFRO	25	10	2	0	0	0	37
	AMRO	11	9	0	0	0	1	21
	EMRO	10	1	0	0	0	0	11
	EURO	1	15	1	0	2	0	19
	SEARO	2	1	0	1	0	1	5
	WPRO	3	8	1	0	0	0	12
All countries*		52	44	4	1	2	2	105

Notes: * Data only available for Member States who provided complete responses to the survey questionnaire. See Technical notes for more details.

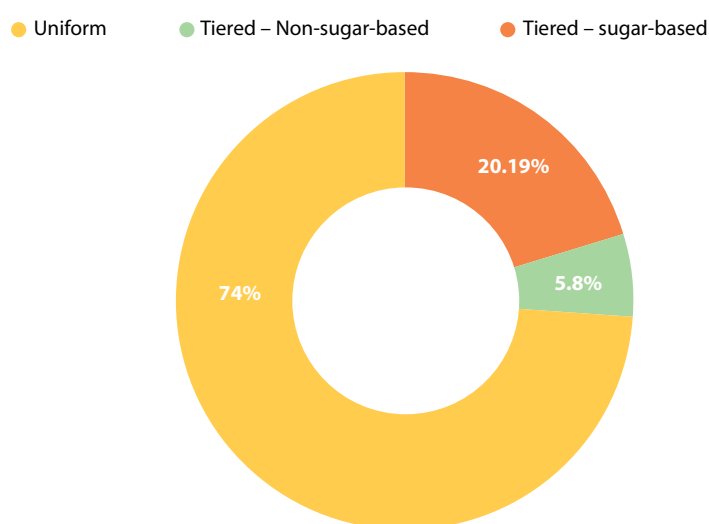
Cameroon: The specific excise tax component applied to sugar-sweetened carbonated beverages only applies to imported beverages. Ecuador: The excise tax applied to sugar-sweetened carbonated beverages is applied as a sugar-content-based specific tax above a certain sugar content threshold and as an *ad valorem* tax below this threshold, but never both. Thus, it is categorized as 'Other' in this analysis. Sri Lanka: The excise tax applied to sugar-sweetened carbonated beverages is applied either as a sugar-content-based specific tax or as a volume-based specific tax, whichever is higher, but never both. Thus, it is categorized as 'Other' in this analysis. Uruguay: The excise tax is structured as an *ad valorem* tax applied on fixed tax base amounts – “precios fictos” – per volume varying per beverage type, effectively operating as a volume-based specific tax and classified as such in this analysis.

Ad valorem excise taxes are the most-used type for sugar-sweetened carbonated beverages, with 52 out of 105 countries applying them. They tend to be favoured by low- (15/20) and lower-middle-income-countries (20/33). On the other hand, the majority of countries in the European Region apply volume-based specific excise taxes to sugar-sweetened carbonated beverages (15/19). Sugar-content-based specific excise taxes are applied in four countries (Cook Islands, France, Mauritius, and South Africa). For example, South Africa implemented the Health Promotion Levy in 2018, consisting of a specific excise tax of 0.021 rand for each gram of sugar over an initial threshold of 4 g of sugar/100 ml. Additionally, Ecuador applies a sugar-content-based specific tax on beverages above 2.5 g of sugar/100 ml and an *ad valorem* tax to those below this threshold, while Sri Lanka applies whatever is the higher between a sugar-content-based specific and a volume-based specific tax, but never both. Finally, three countries apply a mixed excise tax system; Croatia and Poland, with both volume-based and sugar-content-based specific excises, and Thailand, with both *ad valorem* and volume-based specific excises (Table 2).

MAIN TAKEAWAY

Half of excise tax systems applied to *sugar-sweetened carbonated beverages* are *ad valorem*, which suggests that public health is not a major consideration in the design in most countries. Generally, specific excise taxes are preferred from a public health perspective to reduce the consumption of SSBs as they tend to be more effective in targeting cheaper products, less vulnerable to price manipulation, easier to administer, and provide more predictable revenues (13).

Fig. 1 Excise tax structure: Uniform vs. tiered excise tax system applied to sugar-sweetened carbonated beverages, all countries*, as of July 2022



Notes: *Data only available for Member States who provided complete responses to the survey questionnaire. See Technical notes for more details.

Excise taxes can either be applied using a uniform rate across all beverages of the same type or they can be tiered based on product characteristics such as volume, sugar content, or type of sweetener. While tiered excise taxes based on the sugar concentration of beverages may encourage consumers to substitute for alternatives with lower or no sugar content (demand-side effect) as well as incentivize industry reformulation and decrease sugar content in the overall portfolio of beverages (supply-side effect), uniform excise taxes tend to be simpler to administer. In case of tiered excise taxes based on sugar content, the lowest tier should not exempt any SSB from taxation (13).

Fig. 1 shows that 74% of countries apply uniform excise taxes to sugar-sweetened carbonated beverages. Among countries applying a tiered excise tax system to sugar-sweetened carbonated beverages, approximately four out of five do so based on sugar content. Others include the Philippines which applies tiers based on the type of sweetener used (high fructose corn syrup or sugar) and Bangladesh, Cameroon, Iran, Liberia, and Madagascar which differentiate their excise tax between locally produced beverages and imported beverages.¹¹ The highest proportion of countries

¹¹ This may incentivize unintended substitutions from imported to locally produced beverages, so offsetting the effect of the tax on consumption. To limit the risk that excise taxes might be considered discriminatory, they should be equivalent for imported and locally produced SSBs.

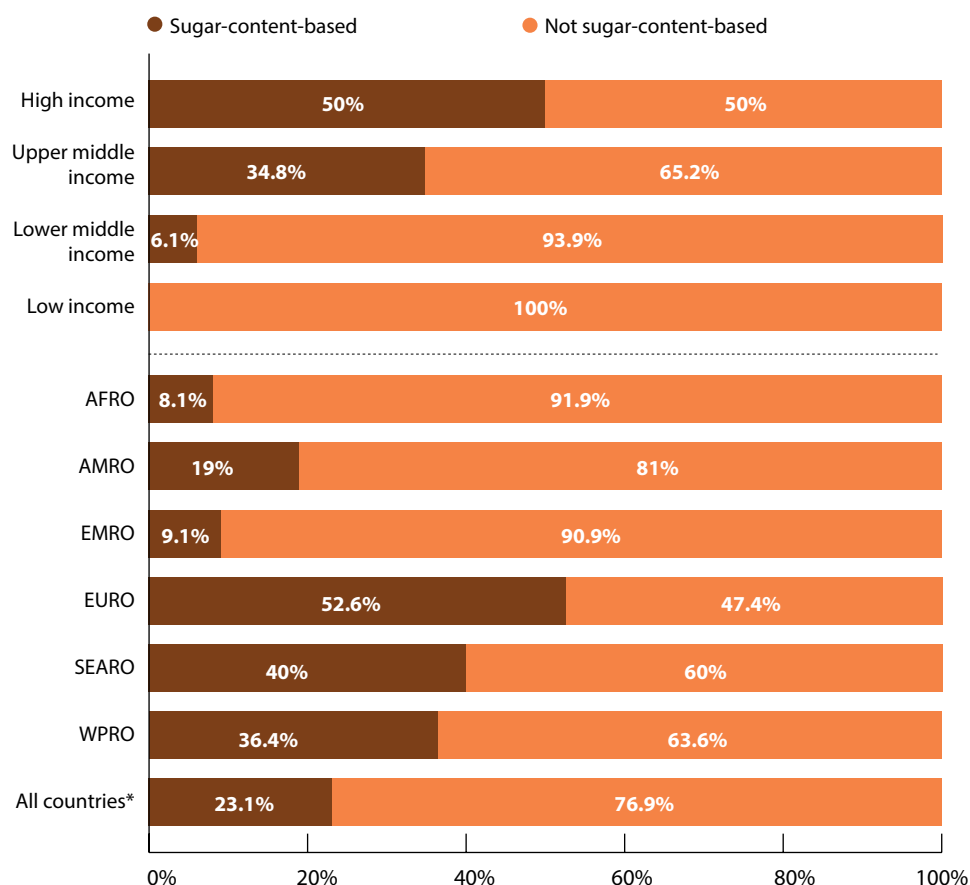
applying tiered excise taxes based on sugar content to sugar-sweetened carbonated beverages is found in the European and Western Pacific Regions. For example, the UK introduced the Soft Drink Industry Levy in 2018, an excise tax on beverages above 5 g of sugar/100 ml with a rate of £0.18 per litre if below 8 g of sugar/100 ml and £0.24 if above. It incentivized the beverage industry to reformulate their products to contain lower sugar levels to avoid or reduce the tax to be paid (25).

Fig. 1 focuses on sugar-sweetened carbonated beverages as the most sold type of SSBs globally.¹² It only captures tiered excise tax systems within sugar-sweetened carbonated beverages and not across the different types of SSBs.¹³

MAIN TAKEAWAY

Approximately three out of four excise tax systems applied to *sugar-sweetened carbonated beverages* are applied using a uniform rate. Of the countries that apply tiered excise tax systems to *sugar-sweetened carbonated beverages*, most base such tiers on sugar content.¹⁴

Fig. 2 Excise tax structure: Sugar-content-based excise taxes applied to sugar-sweetened carbonated beverages, by World Bank income groups and WHO Regions, as of July 2022



¹² Based on data from 99 countries for 2021, source: Euromonitor International, Passport database (<https://www.euromonitor.com/our-expertise/passport>).

¹³ One limitation of this approach is that it underestimates the number of tiered excise tax systems applied to SSBs and overestimates the proportion of tiered excise tax systems based on sugar content, since tiers based on beverage type are more common (22,23).

¹⁴ This analysis only accounts for tiers within sugar-sweetened carbonated beverages and not between SSB types.

Notes: * Data only available for Member States who provided complete responses to the survey questionnaire. See Technical notes for more details.

Sri Lanka: The excise tax applied to sugar-sweetened carbonated beverages is applied either as a sugar-content-based specific tax or as a volume-based specific tax, whichever is higher, but never both. The excise tax is categorized as sugar-content-based in this analysis.

Countries with a sufficiently strong tax administration capacity may consider accounting for sugar content in the design of excise taxes applied to SSBs, without exempting any SSB (13). Table 2 showed that only four countries use specific excise tax rates set proportionally to the sugar content of beverages, and four include a sugar-content-based specific component to their mixed excise tax system. Nevertheless, as seen in Fig. 1, other countries apply *ad valorem* or volume-based specific excise taxes with varying rates (i.e., tiers) based on sugar concentration thresholds.

Fig. 2 displays the proportion of countries applying excise taxes to sugar-sweetened carbonated beverages based on sugar content in each World Bank income group category and WHO Region (either by applying a sugar-content-based specific excise tax or using tiered rates based on sugar content). This is the case for 24 countries (or 23.1% of countries without missing information regarding their excise tax design),¹⁵ with none in the low-income group and up to 50% in the high-income group. More than half do so in the European Region, compared with more than a third in the South-East Asia and Western Pacific Regions.

MAIN TAKEAWAY

Less than one out of four excise tax systems applied to *sugar-sweetened carbonated beverages* are based on sugar content (sugar-content-based specific or tiered rates based on sugar content). Excise taxes applying different rates to SSBs based on their sugar content may incentivise consumers to substitute to alternatives with lower or no sugar content while encouraging industry reformulation (less sugar content), provided that no SSB is exempted (13).

¹⁵ i.e., all countries applying excise taxes to sugar-sweetened carbonated beverages except Tuvalu.

Table 3 Excise tax structure: proportion of countries applying *ad valorem* excise tax on an internationally comparable brand of sugar-sweetened carbonated beverage, using different bases, by World Bank income groups and WHO Regions, as of July 2022

		All inclusive retail price	Retail price excl. VAT or Retail price excl. VAT and excise	Wholesaler price	Producer (manufacturer) price	CIF + import duty + other taxes	Other (incl. CIF and CIF + import duty bases)	Missing information
Income groups	High income	11.1%	55.6%	11.1%	11.1%	11.1%	0.0%	0.0%
	Upper middle income	0.0%	33.3%	0.0%	55.6%	11.1%	0.0%	0.0%
	Lower middle income	5.0%	20.0%	10.0%	55.0%	5.0%	0.0%	5.0%
	Low income	0.0%	0.0%	0.0%	86.7%	13.3%	0.0%	0.0%
WHO Regions	AFRO	0.0%	4.0%	0.0%	84.0%	12.0%	0.0%	0.0%
	AMRO	9.1%	27.3%	18.2%	27.3%	18.2%	0.0%	0.0%
	EMRO	0.0%	70.0%	0.0%	20.0%	0.0%	0.0%	10.0%
	EURO	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	SEARO	33.3%	33.3%	0.0%	33.3%	0.0%	0.0%	0.0%
	WPRO	0.0%	0.0%	33.3%	66.7%	0.0%	0.0%	0.0%
All countries*		3.8%	22.6%	5.7%	56.6%	9.4%	0.0%	1.9%

Notes: * Data only available for Member States who provided complete responses to the survey questionnaire. See Technical notes for more details.

Pakistan: Base categorized as “Producer (manufacturer) price”, but effectively the excise tax is applied on the “price without taxes and margins” as printed on the packaging. Uruguay: The excise tax is structured as an *ad valorem* tax applied on fixed tax base amounts – “precios fictos” – per volume varying per beverage type, effectively operating as a volume-based specific tax and classified as such in this analysis.

Most countries applying excise taxes to sugar-sweetened carbonated beverages use an *ad valorem* excise tax structure (Table 2). Nevertheless, even when the same *ad valorem* excise tax rate is applied to a given beverage, it may have different impacts on the retail price depending on the definition of its tax base value.¹⁶ An *ad valorem* excise tax rate based on a value set early in the value chain (e.g., producer (manufacturer) price or CIF value¹⁷) applies on a smaller base value, diminishing its impact on retail prices.

The majority of countries applying *ad valorem* excise taxes to sugar-sweetened carbonated beverages set their base value at the producer (manufacturer) price level (56.6%). A high variation is found between low-income countries (86.7%), lower-middle income countries (55%), upper-middle income countries (55.6%), and high-income countries (11.1%). The majority of the latter use a base value set closer to the retail price (Table 3).

MAIN TAKEAWAY

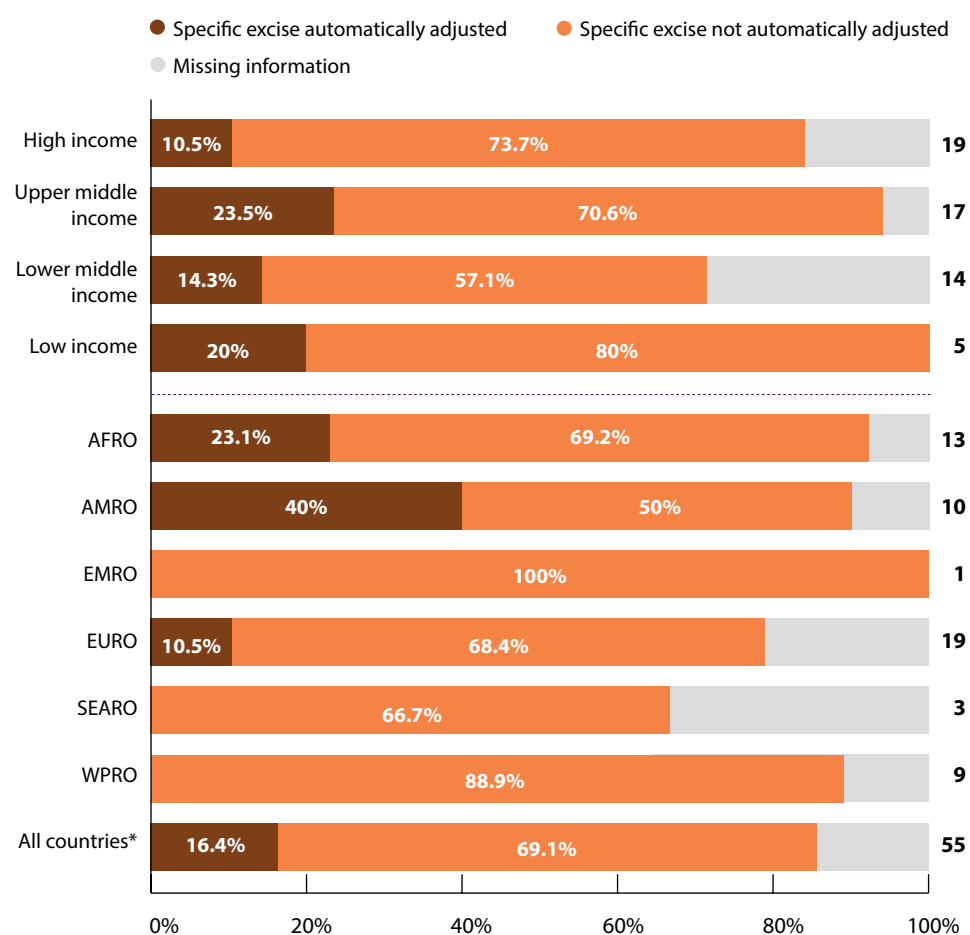
The majority of *ad valorem* excise taxes are applied on the producer (manufacturer) price which tends to lead to lower prices. From a public health perspective, if *ad valorem* excise taxes are used, it would be better to apply them later in the value chain, closer to the retail price.

This would have a greater impact on reducing consumption and be less prone to industry price manipulation (to reduce tax liability) (13).

¹⁶ Assuming the same passthrough rate.

¹⁷ Cost, Insurance, and Freight (CIF) value: used in most countries as the base for import duties; defined as the value of the unloaded consignment that includes the cost of the product itself, insurance, and transport and unloading.

Fig. 3 Excise tax structure: Automatic adjustment of specific excise taxes, by World Bank income groups and WHO Regions, as of July 2022



Notes: *Data only available for Member States providing complete responses to the survey questionnaire. See Technical notes for more details.

Uruguay: The fixed tax base amounts – “precios fictos” – are usually adjusted annually; however, it is not mandated by law.

WHO urges countries to include a legal provision to automatically adjust specific excise taxes to account for inflation. Not doing so, risks that the real value of specific excise taxes will erode over time because of impact of inflation (13). Fig. 3 shows that this is implemented in 16.4% of countries applying specific excise taxes globally.¹⁸ Two out of five countries using specific excise taxes do so in the Region of the Americas, while none do so in the Eastern Mediterranean, South-East Asia, and Western Pacific Regions.¹⁹

MAIN TAKEAWAY

Only 16.4% of countries²⁰ applying specific excise tax systems mandate their regular automatic adjustment. Specific excise taxes should be periodically adjusted for inflation to avoid the erosion of their real value over time (13).

¹⁸ Information is missing for 12.7% of countries applying specific excise taxes.

¹⁹ Only Morocco applies a specific excise tax in the Eastern Mediterranean Region and only three countries do so in the South-East Asia Region.

²⁰ Information is missing for 12.7% of countries applying specific excise taxes.

4. Other non-excise sugar-sweetened beverages taxes

Some countries use other indirect taxes as instruments to target the affordability of SSBs. For example, Marshall Islands, Nauru, and Palau use import duties. In such small island states where no domestically produced substitutes are available, import duties may be effective in reducing overall consumption. However, tariffs on imported products that may also be produced domestically will raise the relative price of the imported products and may induce tax substitution (tax avoidance) in favour of domestically produced products. Import duties may also create risks for countries under applicable trade agreements. For these reasons, import duties are not considered a best practice as an effective policy tool aimed at reducing SSB consumption.

Another instrument is value-added taxes (VAT). For example, Spain applies a higher VAT rate to SSBs (21% compared to the previously applied 10% rate) as well as India (28% compared to 0%, 5%, 12%, or 18% for other foods and beverages). On the other hand, while applying excise taxes to sugar-sweetened carbonated beverages, two countries were found to exempt such beverages from VAT as part of “basic foodstuffs” (Panama and Saint Kitts and Nevis), while others, such as France, apply a reduced VAT rate. Since SSBs are not necessary and are associated with multiple negative health consequences; they should not be considered basic foodstuffs from a public health perspective.

5. Tax share²¹

The tax share indicator represents the proportion of indirect taxes in the retail price. This indicator has been used biennially by the WHO to monitor tobacco taxes since 2008. It allows for monitoring trends and comparing countries in a standardized way. In this analysis, we define the total tax share as the sum of all indirect taxes (excise, value-added taxes or sales taxes, import duties, and other indirect taxes) as a proportion of the retail price of 330 ml of an internationally comparable brand of sugar-sweetened carbonated beverage. The excise tax share measures the proportion that excise taxes (sugar-content-based specific, volume-based-specific, and *ad valorem*) alone represent in the retail price.

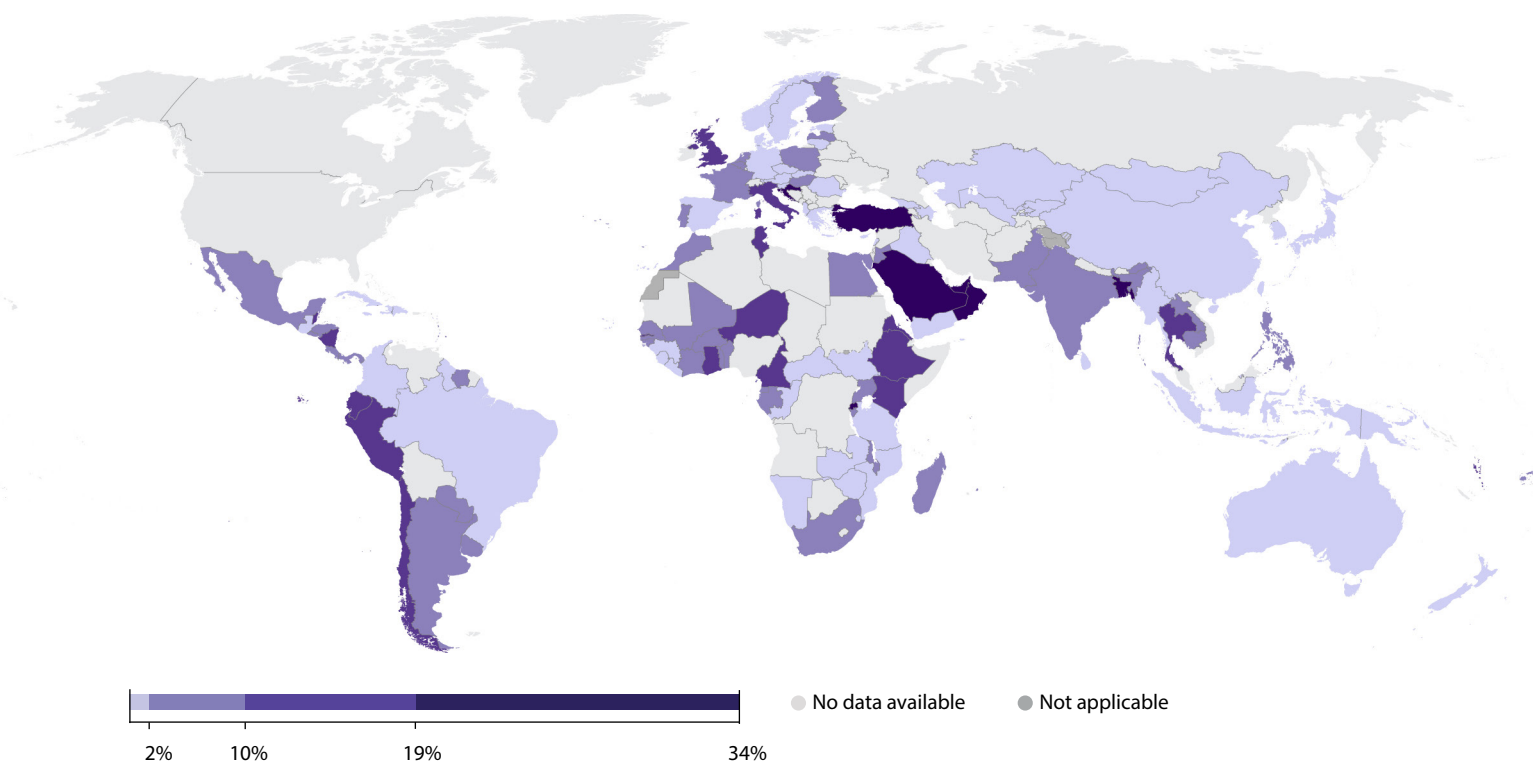
Sugar-sweetened carbonated beverages were selected as they represent the most-sold type of SSBs globally. The internationally comparable brand was identified based on its representativeness as the most-sold brand of sugar-sweetened carbonated beverages globally (also the most sold brand among all SSB types). The standardized volume of 330 ml was used as a mid-point volume for bottles or cans with a container size ranging between 300 ml and 360 ml. These container types and this range of volume sizes are the most prevalent globally for individual-sized containers of the international comparable brand considered.²²

Research to date suggests that excise taxes levied on SSBs lead to a decrease in consumption roughly proportional, and sometimes slightly higher, than the price increase (10). Tax levels need to be high enough to trigger sufficiently high changes in price to alter the underlying affordability of the product (relative to income). Conventional economic theory suggests that larger tax and price changes are likely to induce bigger changes in consumption. There are currently no set empirical best practices for effective SSB excise tax levels. With WHO support, increased monitoring and evaluation help to inform their development and definition.

²¹ For more detailed price and tax share results country by country, see Annex 1. Please refer to the Technical notes for detailed information on the methodology used to estimate the tax share.

²² Based on data from 99 countries for 2021, source: Euromonitor International, Passport database (<https://www.euromonitor.com/our-expertise/passport>).

MAP 2 Excise tax share for an internationally comparable brand of sugar-sweetened carbonated beverages, 330 ml, as of July 2022

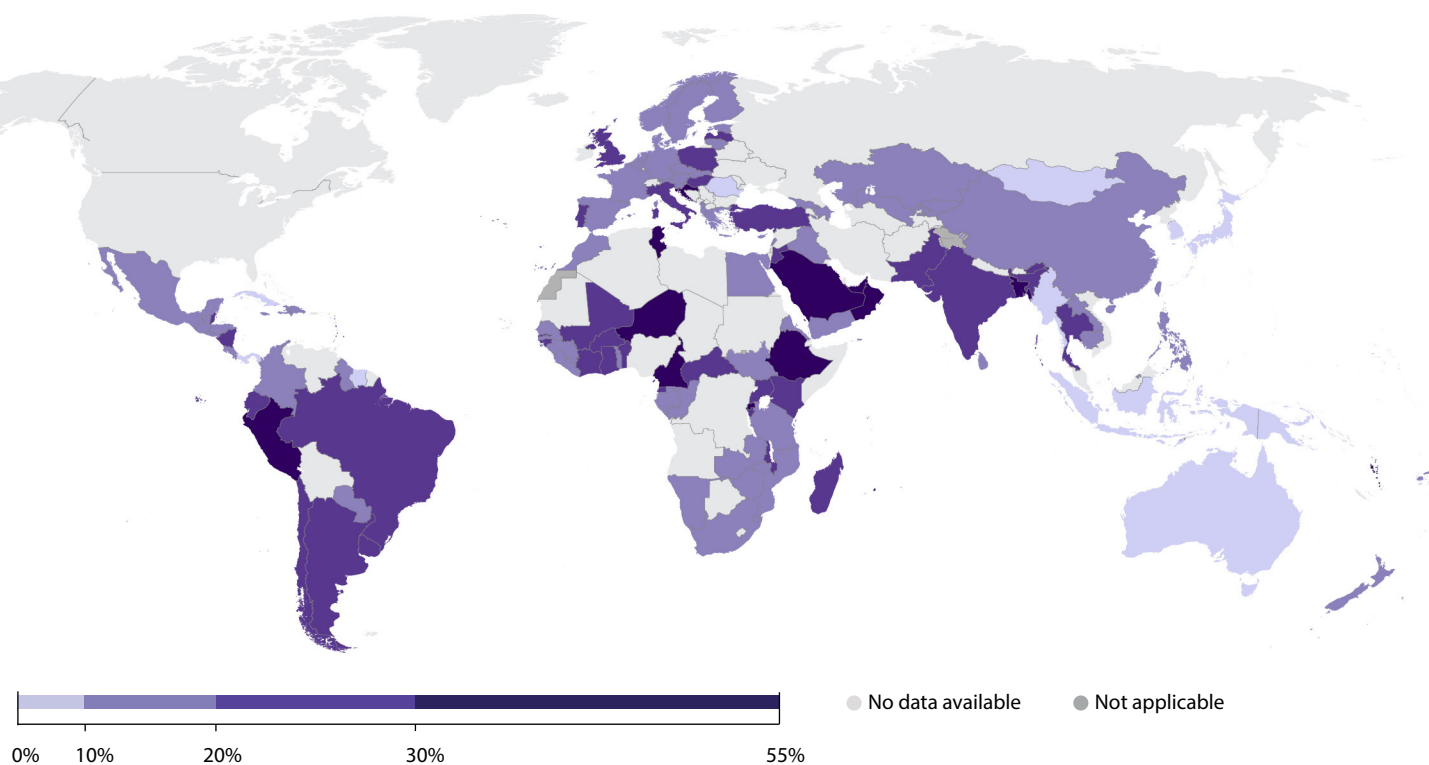


Notes: Brazil: Retail price and tax data representing only the State of Sao Paulo. Price and tax data collected as of 31 October 2022. France, United Kingdom: Retail price and tax data collected as of 31 March 2023. Ghana: Retail price and tax data collected as of 31 January 2023. Guinea: Retail price for a non-sugar sweetened carbonated beverage of the same internationally comparable brand used as only one available in the country. Israel: The excise tax was repealed as of 30 March 2023. Pakistan: The Federal Excise Duty was revised in January 2023 through the Supplementary Finance Bill. An increase from 13% to 20% for all aerated waters including all sodas, aerated juices etc, and Imposition of a 10% tax on sugary fruit juices, syrups, squashes, etc. This increase is not accounted for in this analysis as it happened after July 2022. Subnational-level excise taxes are omitted from this analysis.

The designations employed and the presentation of the material in this publication do not imply the expression of any opinion whatsoever on the part of WHO concerning the legal status of any country, territory, city or area or of its authorities, or concerning the delimitation of its frontiers or boundaries. Dotted and dashed lines on maps represent approximate border lines for which there may not yet be full agreement.

Data Source: World Health Organization; Map Creation Date: 09 October 2023; Map Production: WHO GIS Centre for Health, DNA/DDI; © WHO 2023. All rights reserved.

MAP 3 Total tax share for an internationally comparable brand of sugar-sweetened carbonated beverages, 330 ml, as of July 2022



Notes: Brazil: Retail price and tax data representing only the State of Sao Paulo. Price and tax data collected as of 31 October 2022. France, United Kingdom: Retail price and tax data collected as of 31 March 2022. Ghana: Retail price and tax data collected as of 31 January 2023. Guinea: Retail price for a non-sugar sweetened carbonated beverage of the same internationally comparable brand used as only one available in the country. Israel: The excise tax was repealed as of 30 March 2023. Pakistan: The Federal Excise Duty was revised in January 2023 through the Supplementary Finance Bill. An increase from 13% to 20% for all aerated waters including all sodas, aerated juices etc, and Imposition of a 10% tax on sugary fruit juices, syrups, squashes, etc. This increase is not accounted for in this analysis as it happened after July 2022. Subnational-level excise taxes are omitted from this analysis.

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Data Source: World Health Organization; Map Creation Date: 09 October 2023; Map Production: WHO GIS Centre for Health, DNA/DDI; © WHO 2023. All rights reserved.

Globally, the median excise tax share for a 330 ml of an internationally comparable brand of sugar-sweetened carbonated beverages is 3.4%. Excise taxes represent the highest proportion of the retail price in Croatia (34.1%). The maximum excise tax share is found in Rwanda for the African Region (20.8%), Peru for the Region of the Americas (16.9%), Oman and the United Arab Emirates for the Eastern Mediterranean (both 31.7%), Bangladesh for the South-East Asia Region (25.0%), and Vanuatu for the Western Pacific Region (13.2%). The median excise tax share decreases with income: 5.9% in low-income countries, 4.2% in lower-middle-income countries, 3% in upper-middle-income countries, and 1.3% in high-income countries. It also varies across WHO Regions, with a median of 8.3% in the Eastern Mediterranean Region, while the majority of countries for which data was collected in the European and Western Pacific Regions do not apply SSB excise taxes.

While excise taxes are the preferred fiscal instrument to reduce the relative affordability of SSBs, it is also interesting to measure the total tax burden applied to such beverages. Globally, the median total tax share for 330 ml of an internationally comparable brand of sugar-sweetened carbonated beverages is 18.4%. Total taxes represent the highest proportion of the retail price in Vanuatu (54.6%). The median total tax share is lowest in the Western Pacific Region (13%), followed by the European Region (16.7%), the South-East Asia Region (17.8%), the Region of the Americas (18.6%), and the African Region (21.1%), with Eastern Mediterranean Region (22%) the highest.

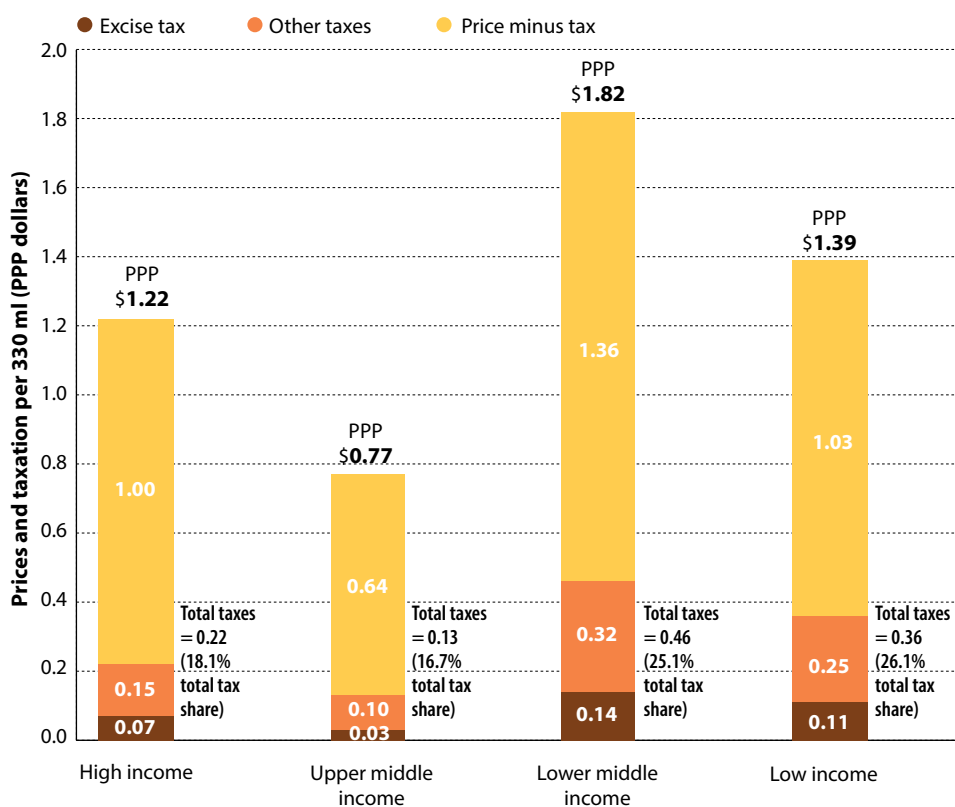
MAIN TAKEAWAY

Globally, the median excise tax share for 330 ml of an internationally comparable brand of *sugar-sweetened carbonated beverage* is quite low, at 3.4%, while the median total tax share is 18.4%.

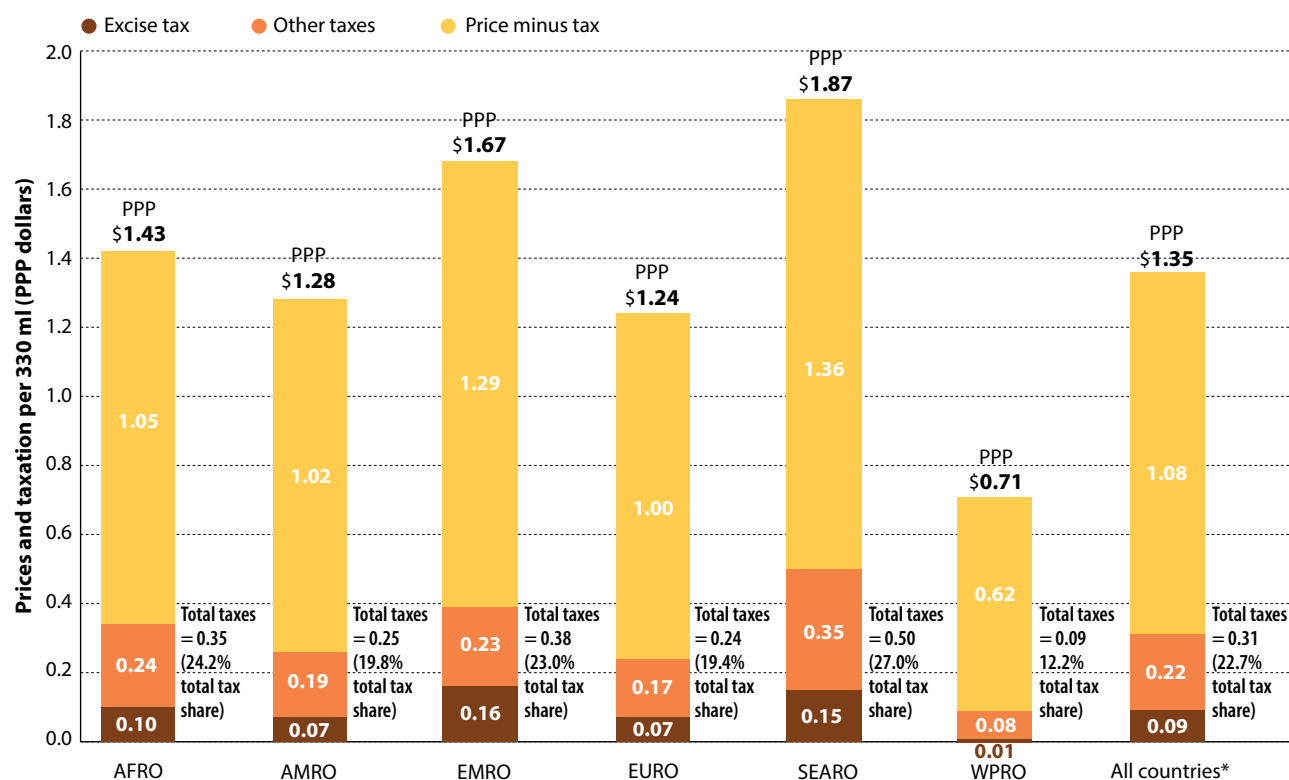
6. Tax level²³

This section looks at average price and tax levels for an internationally comparable brand of sugar-sweetened carbonated beverages (per 330 ml). Tax share estimates are multiplied by retail prices to obtain tax level indicators. Such indicators are expressed in international dollars at purchasing power parity (PPP). Averages by region and income groups are weighted by the population of each country for which estimates are available.

Fig. 4 Population weighted average retail price and taxation (excise and total) for an internationally comparable brand of sugar-sweetened carbonated beverages, 330 ml, in Purchasing Power Parity (PPP) adjusted dollars or international dollars, by World Bank income groups and WHO Regions, as of July 2022



²³ Please refer to the Technical notes for detailed information on the methods used to estimate tax level.



Notes: * Data only available for Member States who replied to the survey questionnaire. See Technical notes for more details. Missing values were not accounted for in population-weighted average calculations.

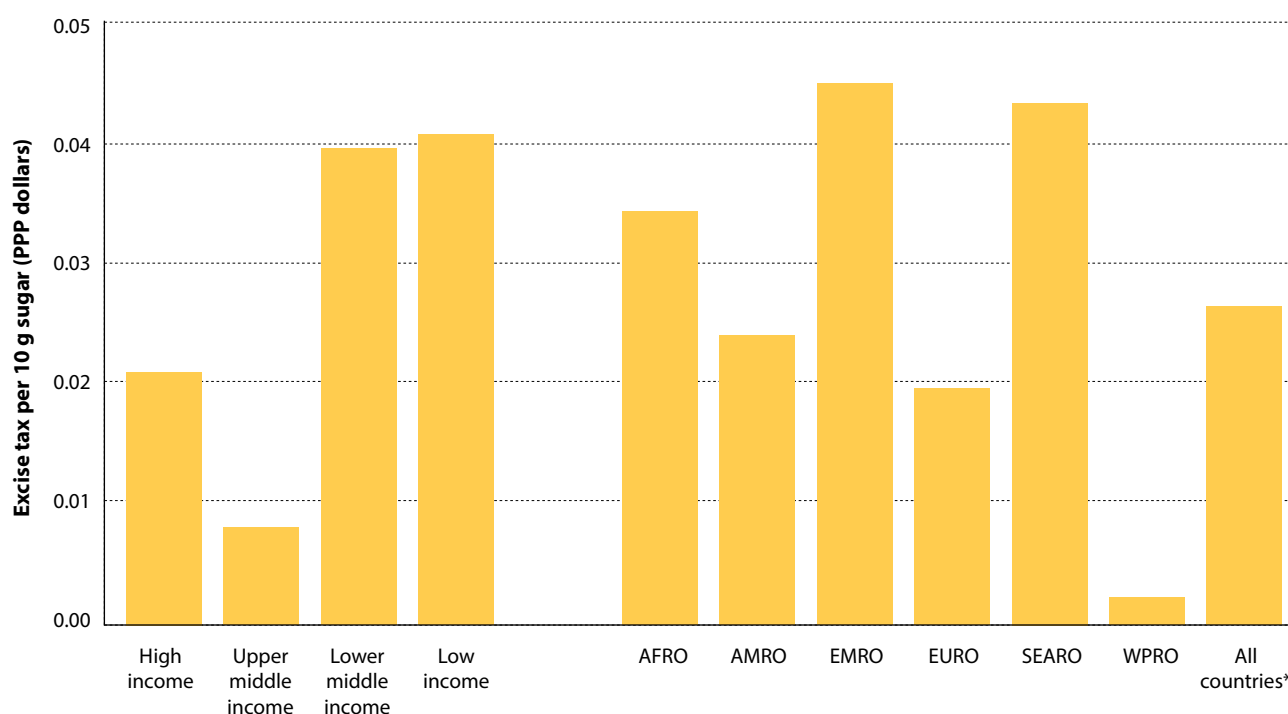
Brazil: Retail price and tax data representing only the State of Sao Paulo. Population based on State of Sao Paulo (source: IBGE, Population estimates published in DOU, 2021). Price and tax data collected as of 31 October 2022. France, United Kingdom: Retail price and tax data collected as of 31 March 2023. Ghana: Retail price and tax data collected as of 31 January 2023. Guinea: Retail price for a non-sugar sweetened carbonated beverage of the same internationally comparable brand used as only one available in the country. Israel: The excise tax was repealed as of 30 March 2023. Pakistan: The Federal Excise Duty was revised in January 2023 through the Supplementary Finance Bill. The associated increase in excise taxes is not accounted for in this analysis as it happened after July 2022. The following countries were not included in this analysis as data on PPP conversion rates was missing: Cook Islands, Cuba, Lebanon, and Monaco. Subnational-level excise taxes are omitted from this analysis.

After adjusting for differences in purchasing power, (expressed in so-called international dollars)²⁴, population-weighted excise tax levels are highest in the Eastern Mediterranean Region (PPP\$ 0.16, or 9.4% of retail price) and lowest in the Western Pacific Region (PPP\$ 0.01, or 1.2% of the retail price). The Western Pacific Region also reports the cheapest price for 330 ml of an internationally comparable brand of sugar-sweetened carbonated beverage (PPP\$ 0.71), while it is found most expensive on average in the South-East Asia Region (PPP\$ 1.87). Prices and excise taxes are the highest at purchasing power parity in lower-middle-income countries (PPP\$ 1.82 and PPP\$ 0.14, respectively, representing an excise tax share of 7.5%). When accounting for all indirect taxes, the total share of taxes in the price reaches between 12.2% in the Western Pacific Region and 27% in the South-East Asia Region.²⁵ Globally, the population-weighted average retail price is PPP\$ 1.35, composed of PPP\$ 0.09 of excise taxes (6.6%) and PPP\$ 0.31 of total indirect taxes (including excise, i.e., total tax share) (22.7%) (Fig. 4).

²⁴ An international dollar at PPP would buy in a given country the same amount of goods and services a United States dollar would buy in the United States during the same time period. This approach allows to compare the cost of goods and services (i.e., purchasing power) across countries using different currencies.

²⁵ Only 50% and 54.5% of countries in the Eastern Mediterranean and South-East Asia Regions are represented in tax share and tax level estimates, respectively, as others did not provide the required data.

Fig. 5 Population weighted average excise tax for an internationally comparable brand of sugar-sweetened carbonated beverages, 330 ml, per 10 g of sugar, in Purchasing Power Parity (PPP) adjusted dollars (or international dollars), by World Bank income groups and WHO Regions, as of July 2022



Notes: * Data only available for Member States who replied to the survey questionnaire. See Technical notes for more details. Missing values were not accounted for in population-weighted average calculations. Brazil: Retail price and tax data representing only the State of Sao Paulo. Population based on State of Sao Paulo (source: IBGE, Population estimates published in DOU, 2021). Price and tax data collected as of 31 October 2022. France, United Kingdom: Retail price and tax data collected as of 31 March 2023. Ghana: Retail price and tax data collected as of 31 January 2023. Guinea: Retail price for a non-sugar sweetened carbonated beverage of the same internationally comparable brand used as only one available in the country. Israel: The excise tax was repealed as of 30 March 2023. Pakistan: The Federal Excise Duty was revised in January 2023 through the Supplementary Finance Bill. The associated increase in excise taxes is not accounted for in this analysis as it happened after July 2022. The following countries were not included in this analysis as data on PPP conversion rates was missing: Cook Islands, Cuba, Lebanon, and Monaco. Subnational-level excise taxes are omitted from this analysis.

As the main public health objective of taxing SSBs is to reduce free sugar intake, it is interesting to compare excise tax levels for a standardized quantity of sugar derived from a comparable brand of sugar-sweetened carbonated beverages (Fig. 5). This analysis uses 10 g of sugar as it approximately represents the average sugar content per 100 ml of the internationally comparable brand of sugar-sweetened carbonated beverage selected.²⁶ On average excise taxes per 10 g of sugar represent PPP\$ 0.026 globally.

MAIN TAKEAWAY

Globally, excise taxes only represent 6.6% (PPP\$ 0.09) of the population-weighted average retail price for 330 ml of an internationally comparable brand of *sugar-sweetened carbonated beverage* of PPP\$ 1.35 (at purchasing power parity).

²⁶ Information was collected on the sugar content of the bottle or can of the internationally comparable brand of sugar-sweetened carbonated beverages in each country. This was used to determine the applicable excise tax rate and estimate the excise tax per 10 g of sugar.

7. Earmarking of excise tax revenue

Table 4 Earmarking of excise tax revenue, by main programme type, as of July 2022

Health coverage expansion	NCD prevention and control programmes	Promotion of physical activity	Other, more general or unspecified health programmes
Azerbaijan France (through social security) Hungary Philippines	Panama (cancer and diabetes) Zimbabwe (NCD treatment)	Nicaragua	Poland Portugal

Notes: Data only available for member states who provided complete responses to the survey questionnaire. See Technical notes for more details.

Taxing SSBs raises public revenue. Earmarking this revenue for a specific government program is a contentious topic in public financial management as it can introduce rigidities in the budget and lead to inefficient allocation of resources. It is secondary from a public health perspective, as the primary goal is to reduce the demand for SSBs. Nonetheless, using soft earmarking²⁷ of some portion of excise tax revenue for health promotion or other public goods may help to garner public support for SSB taxation while potentially complementing its intended health impact (26).

Data collected shows that 8.3% of countries that apply excise taxes to SSBs earmark the revenue for a specific purpose. This is less than for tobacco products, for which about 23% of countries earmark excise revenues (27). Earmarking is more common in the European Region (30% of countries) and is not used in any low-income country. The most reported destinations for earmarked funds are NCD prevention and treatment, health system financing, and the promotion of physical activity (Table 4). For more details on the destination of earmarked excise tax revenue by country, see Annex 3.

MAIN TAKEAWAY

Nine countries earmark excise tax revenue from SSBs towards health programmes.

²⁷ Soft earmarking means that tax revenues are designated for a particular service but do not determine the amount spent such that there is no hard expenditure ceiling and transfers to and from general funds are possible. An earmark is "hard" if it is the only or main revenue for a particular service or programme and none of the earmarked revenue can be allocated to any other purposes. (ref: 9789241512206-eng.pdf (who.int)).

8. Takeaways

This report has highlighted significant heterogeneity in the adoption and implementation of taxes on SSBs, their design, and tax levels. Globally, 108 countries apply national-level excise taxes to at least one type of SSB. Not all these taxes are public-health motivated or equivalent in how effective their design is from a public health perspective.

For example, not all SSB taxes apply to the same set of products. Some SSB types, such as fruit juices, sugar-sweetened ready-to-drink tea or coffee, and sugar-sweetened milk-based drinks (including plant-based milk substitutes), are often not included in the list of products subject to excise taxes. This may induce undesirable substitutions. On the other hand, more than two out of five excise taxes applied to SSBs also apply to unsweetened bottled water, a desirable healthy alternative. The WHO Manual on sugar-sweetened beverage taxation policies to promote healthy diets (13) indicates that SSB taxes should apply to all SSB types to avoid incentivizing undesirable substitutions but should exclude unsweetened bottled water. In addition, countries may consider taxing non-sugar sweetened beverages.

While specific excise taxes are preferred from a public health perspective (13), *ad valorem* excise taxes are the most prevalent excise tax type applied globally. Among countries applying specific excise taxes, only a fraction mandate their automatic regular adjustment for inflation or other economic indicators. Less than one in four countries differentiate between excise tax rates based on sugar content. Although it may incentivize industry reformulation, it may also require a stronger tax administration. Countries should consider the trade-offs when deciding on the design of SSB taxes, as each design alternative creates different incentives and disincentives, requires varying levels of administrative capacity, and may have different impacts on consumption and public health (13).

Despite increased interest globally in leveraging SSB taxes, taxes remain low. For example, the median excise tax share represents 3.4% of the price of 330 ml of an internationally comparable brand of sugar-sweetened carbonated beverage globally (taking into account all countries, those with and without an excise on sugar-sweetened carbonated beverages) and 7% among countries applying excise taxes to sugar-sweetened carbonated beverages.

The evidence to support implementing or raising taxes on SSBs is robust (13, 28). Member States have endorsed a series of mandates, action plans and strategies for preventing NCD and promoting healthier diets that specifically call for the introduction of taxes on SSBs, including the WHO Global Action Plan for the Prevention and Control of Noncommunicable Diseases 2013-2030 (12),²⁸ updated Appendix 3 (Resolution WHA70.11),²⁹ and the WHO acceleration plan to stop obesity in 2022 (29). In addition, the Commission on Ending Childhood Obesity

²⁸ Extended to 2030 by Resolution WHA 72.11. [https://apps.who.int/gb/ebwha/pdf_files/WHA72/A72\(11\)-en.pdf](https://apps.who.int/gb/ebwha/pdf_files/WHA72/A72(11)-en.pdf)

²⁹ https://apps.who.int/gb/ebwha/pdf_files/WHA70/A70_R11-en.pdf

in 2016 identified taxing SSBs as a priority measure to address childhood obesity as well as the Draft Global Oral Health Action Plan (2023–2030) for dental caries (30, 31). Nevertheless, most countries still do not apply public health-motivated taxes on SSBs. Existing taxes on SSBs could be further leveraged to decrease affordability and thereby reduce consumption.

While other perspectives and competing factors have to be accounted for when designing taxation policies, the protection of health should be a key consideration, particularly considering the health and economic burden associated with obesity and diet-related NCDs.

9. Technical notes

These technical notes contain information on the WHO methodology to estimate the share of total and excise taxes in the price of a bottle or can of sugar-sweetened carbonated beverage of an internationally comparable brand using country-reported data. They also provide information on other data collected in relation to non-alcoholic beverage taxation and price as well as tax policy information. They build on the work developed by WHO to monitor tobacco taxes since 2008 for the biennial Report on the Global Tobacco Epidemic and the PAHO's work to monitor taxes on SSBs in Latin America and the Caribbean (18,19,27).

a. Data collection

All data were collected between July 2022 and June 2023 by WHO regional data collectors. In total, some information on excise tax was collected for 158 Member States and territories but price data and tax share estimates for sugar-sweetened carbonated beverages were calculated for 135 Member States.³⁰ The list of Member States and territories who did not respond to the survey questionnaire or who provided incomplete responses which could not be clarified within the time frame of data collection and analysis is provided below:

- African Region: Algeria, Angola, Botswana, Chad*, Comoros*, Democratic Republic of the Congo*, Lesotho, Mauritania*, Nigeria*, and Sao Tome and Principe*.
- Region of the Americas: Bahamas, Bolivia (Plurinational State of)*, Canada, Trinidad and Tobago, United States of America, and Venezuela (Bolivarian Republic of).
- Eastern Mediterranean Region: Afghanistan, Bahrain*, Djibouti, Iran (Islamic Republic of)*, Kuwait, Libya, Qatar*, Somalia, Sudan, Syrian Arab Republic, and occupied Palestinian territory, including east Jerusalem.
- European Region: Andorra, Armenia, Belarus*, Bosnia and Herzegovina, Bulgaria, Iceland*, Ireland*, Israel*, Luxembourg, Malta*, Montenegro*, Republic of Moldova, Russian Federation, San Marino, Serbia, Switzerland, Tajikistan*, North Macedonia, Turkmenistan, and Ukraine*.
- South-East Asia Region: Bhutan, Democratic People's Republic of Korea, Maldives, Nepal*, and Timor-Leste.
- Western Pacific Region: Kiribati*, Malaysia*, Micronesia (Federated States of), Niue, Singapore*, Solomon Islands, Tuvalu*, and Viet Nam.

* Data was provided on the tax structure of non-alcoholic beverages for those countries but no estimates of price and tax share of sugar-sweetened carbonated beverages was possible.

³⁰ Member States for which tax share estimates were calculated.

The two main inputs in calculating the share of total and excise taxes were (a) retail prices and (b) tax rates and structure. Prices were collected for an internationally comparable brand of sugar-sweetened carbonated beverage. Data and information presented in this analysis are based on legislation that was in effect as of 31 July 2022.

Data on tax structure were collected mainly through contacts with finance ministries. The validity of this information was cross-checked against other sources. For many countries, this was done through the wealth of work and knowledge accumulated by WHO working directly with ministries of finance on tobacco taxation since 2009, for the biennial publication of the WHO Report on the Global Tobacco Epidemic, and on SSB and alcohol taxation since 2020, through technical assistance to Member States. Other sources, including tax law documents, decrees and official schedules of tax rates and structures and trade information, when available, were either provided by data collectors or were retrieved from ministerial websites, WHO's Global database on the Implementation of the Nutrition Action (GINA) (15),³¹ or the World Bank Global SSB Tax Database (22).

The tax data collected focus on indirect taxes levied on SSBs (e.g., excise taxes of various types, import duties, value added taxes), which usually have the most significant impact on the price of SSBs. Among indirect taxes, excise taxes are the most important because they are applied exclusively to SSBs (however, they are sometimes also applied to unsweetened bottled waters) and are the most commonly used instrument to increase the price of SSBs. Thus, rates, amounts, and points of application of excise taxes are central components of the data required and collected for the calculation of the tax share. Subnational-level excise taxes are omitted from this analysis.

Direct taxes are not considered in this analysis because of the practical difficulty of obtaining information on these taxes and the complexity of estimating their potential impact on price in a consistent manner across countries.

The table below describes the types of tax information collected.

Sugar-content-based specific excise taxes	A sugar-content-based specific excise tax is a tax on a selected beverage produced for sale within a country or imported and sold in that country. In general, the tax is collected from the manufacturer or at the point of entry into the country by the importer, in addition to import duties. These taxes come in the form of an amount in currency applied proportionately to the sugar content of a beverage, per gram of sugar, per gram of sugar per litre, or per gram of sugar per 100 ml. Example: US\$ 0.10 per gram of sugar per 100 ml.
Volume-based specific excise taxes	A volume-based specific excise tax is a tax on a selected beverage produced for sale within a country or imported and sold in that country. In general, the tax is collected from the manufacturer or at the point of entry into the country by the importer, in addition to import duties. These taxes come in the form of an amount in currency applied to a certain volume of the beverage, per litre, per 100 ml, or per fluid ounce. Example: US\$ 1 per litre.
Ad valorem excise taxes	An ad valorem excise tax is a tax on a selected beverage produced for sale within a country or imported and sold in that country. In general, the tax is collected from the manufacturer or at the point of entry into the country by the importer, in addition to import duties. These taxes come in the form of a percentage of the value of a transaction between two independent entities at some point in the production/distribution chain; ad valorem taxes are generally applied to the value of the transactions between the manufacturer and the retailer/wholesaler. Example: 10% of the producer/manufacturer's price.

³¹ https://extranet.who.int/nutrition/gina/en/summary/SSB_taxes

Import duties	An import duty is a tax on a selected beverage imported into a country to be consumed in that country (i.e., the goods are not in transit to another country). In general, import duties are collected from the importer at the point of entry into the country. These taxes can be either specific or ad valorem. Specific import duties are applied in the same way as specific excise taxes (e.g., an amount per litre). Ad valorem import duties are generally applied to the CIF (cost, insurance, freight) value, i.e., the value of the unloaded consignment that includes the cost of the product itself, insurance, and transport and unloading. Example: 50% import duty levied on CIF.
Value added taxes and sales taxes	The value added tax (VAT) is a “multi-stage” tax on all consumer goods and services applied proportionally to the price the consumer pays for a product. Although manufacturers and wholesalers also participate in the administration and payment of the tax all along the manufacturing/distribution chain, they are all reimbursed through a tax credit system, so that the only entity who pays in the end is the final consumer. Most countries that impose VAT do so on a base that includes any excise tax and customs duty. Example: VAT representing 10% of the retail price. Some countries, however, impose sales taxes instead. Unlike VAT, sales taxes are generally levied at the point of retail on the total value of goods and services purchased. For the purposes of the report, care was taken to ensure the VAT and/or sales tax shares were computed in accordance with country-specific rules.
Other taxes	Information was also collected on any other tax that is not called an excise tax, import duty, VAT or sales tax, but that applies to either the quantity/volume of beverages or to the value of a transaction of a beverage, with as much detail as possible regarding what is taxed and how the base is defined.

b. Data analysis

The price of the selected internationally comparable brand of sugar-sweetened carbonated beverage was considered in the calculation of the tax as a share of the retail price. In the case of countries where different levels of taxes are applied on SSBs based on the volume, quantity produced, beverage category, or sugar content, only the relevant rate that applied to the internationally comparable brand of sugar-sweetened carbonated beverage selected, and its respective sugar content, was used in the calculation.

In the case of countries in which indirect tax rates or tax structure varied at subnational level (e.g., state or province), price and tax data were collected for the most populated state or province and the rates and tax structure corresponding to that state or province was applied. This was the case only in Brazil, where data was collected for the State of Sao Paulo.³²

The import duty was only used in the calculation of tax shares if the internationally comparable brand of sugar-sweetened carbonated beverage was imported into the country. Import duty was not applied in the total tax calculation for countries reporting that the internationally comparable brand was produced locally. In cases where the imported beverages originated from a country with which a bilateral or multilateral trade agreement waived the duty, care was taken to ensure that the import duty was not taken into account in calculating taxes levied.

Comparing reported statutory *ad valorem* excise tax rates without taking into account the stage at which the tax is applied could lead to incorrect results. In the below example, Country B apparently applies the same *ad valorem* excise tax rate (20%) as Country A, but in fact ends up with a higher tax share and a higher retail price because the tax is applied later in the value chain.

³² However, all indirect taxes applied to sugar-sweetened beverages in Brazil are applied at federal level except the value added tax, the rate of which varies by state.

	Country A (US\$)	Country B (US\$)
[A] Producer/manufacturer's price (same in both countries)	2.00	2.00
[B] Country A: <i>Ad valorem</i> excise tax on producer/manufacturer's price (20%) = 20% x [A]	0.40	–
[C] Retailer's and wholesaler's profit margin (same in both countries, US\$ 0.20)	0.20	0.20
[D] Country B: <i>ad valorem</i> excise tax on retailer's price (20%) = 20% x [E]	–	0.55
[E] Final retail price = P P = [A] + [B] + [C] or [A] + [C] + [D]	2.60	2.75
<i>Ad valorem</i> excise tax share (as % of P)	0.40/2.60 = 15.4%	0.55/2.75 = 20%

The next step of the analysis was to convert all taxes as a percentage of the tax-inclusive retail price (hereafter referred to as P), i.e., estimating the tax share for each tax type. This standardized metric allows unbiased comparisons of tax incidence between countries.

c. Calculation

As an example of the calculations performed, denote S_{ts} as the total share of taxes in the retail price of a bottle or can of the selected internationally comparable brand of sugar-sweetened carbonated beverage. Then,

$$S_{ts} = S_{ss} + S_{vs} + S_{av} + S_{VAT} + S_{id} + S_o \quad (1)$$

Where:

S_{ts} = Total share of taxes in the retail price of a bottle/can of sugar-sweetened carbonated beverage, i.e., the total tax share indicator;

S_{ss} = Share of sugar-content-based specific excise taxes in the retail price of a bottle/can of sugar-sweetened carbonated beverage;

S_{vs} = Share of volume-based specific excise taxes in the retail price of a bottle/can of sugar-sweetened carbonated beverage;

S_{av} = Share of *ad valorem* excise taxes in the retail price of a bottle/can of sugar-sweetened carbonated beverage;

S_{VAT} = Share of value-added tax or sales tax in the retail price of a bottle/can of sugar-sweetened carbonated beverage;

S_{id} = Share of import duties in the retail price of a bottle/can of sugar-sweetened carbonated beverage (if the internationally comparable brand is imported); and

S_o = Share of other indirect taxes in the retail price of a bottle/can of sugar-sweetened carbonated beverage (if applicable).

Calculating S_{ss} and S_{vs} is straightforward and involves dividing the specific tax amount defined by sugar content or volume of the beverage by the retail price. On the other hand, the share of *ad valorem* excise taxes, S_{av} , depending on the base it is applied on, can be much more difficult to calculate and can involve making some assumptions described below. VAT rates reported for countries are usually applied on the VAT-exclusive retail price, but are sometimes reported on VAT-inclusive retail prices. S_{VAT} is calculated to consistently reflect the share of VAT in VAT-inclusive retail price.

The price of a bottle/can of sugar-sweetened carbonated beverage can be expressed as the following:

$$P = [(M + M \times ID\%) + (M + M \times ID\%) \times T_{av}\% + T_{ss} + T_{vs} + \pi] \times (1 + VAT\%), \text{ or}$$

$$P = [M \times (1 + ID\%) \times (1 + T_{av}\%) + T_{ss} + T_{vs} + \pi] \times (1 + VAT\%) \quad (2)$$

Where:

P = Retail price per bottle/can of the internationally comparable brand of sugar-sweetened carbonated beverage;

M = Producer/manufacturer's/distributor's price, or import price if the brand is imported;

$ID\%$ = Import duty rate (where applicable) on a bottle/can of sugar-sweetened carbonated beverage;

$T_{av}\%$ = Statutory rate of *ad valorem* excise tax applied on the base M ;

T_{ss} = Sugar-content-based specific excise tax on a bottle/can of sugar-sweetened carbonated beverage;

T_{vs} = Volume-based specific excise tax on a bottle/can of sugar-sweetened carbonated beverage;

π = Retailer's and wholesaler's profit per bottle/can of sugar-sweetened carbonated beverage (sometimes expressed as a mark-up);

$VAT\%$ = Statutory rate of value-added tax on VAT-exclusive price.

Changes to this formula were made based on country-specific considerations such as the base for the *ad valorem* excise tax and the VAT, the existence – or not – of *ad valorem* and specific excise taxes, and whether the internationally comparable brand was locally produced or imported. In many cases (particularly in low- and middle-income countries), the base for *ad valorem* excise taxes was the producer/manufacturer's price (as in equation 2 above). However, this base varies significantly between countries and can include other bases, such as the retail price, the retail price net of some taxes (and/or some predefined margins), the retail price net of all taxes, the CIF value, etc.

Given knowledge of the retail price (P) and the specific excise tax (T_{ss} or T_{vs}), the shares S_{ss} and S_{vs} are easy to recover ($= T_{ss}/P$ or T_{vs}/P). For sugar-content-based specific excise taxes, T_{ss} is calculated by multiplying the total sugar content of the beverage by the corresponding tax amount per defined quantity of sugar, as applicable (e.g., US\$ 1 per 10 g of sugar per 100 ml). For volume-based specific excise taxes, T_{vs} is calculated by multiplying the volume of the beverage by the corresponding tax amount per taxable unit volume, as applicable (e.g., US\$ 1 per litre).

The case of *ad valorem* excise taxes (and, where applicable, S_{id}) is fairly straightforward when, by law, the base is the retail price. The calculation is more complicated when the base is the producer/manufacturer's price (M) and needs to be recovered to calculate the amount of *ad valorem* excise tax. In most cases, the value of M was not known (unless specifically reported by the country) and therefore had to be estimated.

Based on the price composition and tax base for *ad valorem* defined from equation (2), it is possible to recover M :

$$M = \frac{\frac{P}{1 + VAT\%} - \pi - T_{vs} - T_{ss}}{(1 + T_{av}\%) \times (1 + ID\%)} \quad (3)$$

π , or wholesalers' and retailers' profit margins, are rarely publicly disclosed and will vary from country to country. While it could be assumed that supermarket retail

margins are small, assuming distribution margins (retailer and wholesaler margins) to be zero would overestimate the base M and in turn the share of *ad valorem* excise taxes in the retail price. On the other hand, there is a risk of underestimating the base M by assuming high distribution margins in countries where the distribution of SSBs is a very competitive market. Consequently, following Roche et al (19) and PAHO (18), for domestically produced beverages, we considered π to be 20% of M ($\pi = 20\% \times M$), unless country-specific information was made available to WHO. In the rare case of countries for which M , the base of the *ad valorem* tax, is set as the wholesaler price, is assumed to be half the total distribution profit margin, i.e., 10%.

For countries where the internationally comparable brand is imported, the import duty is applied on the CIF value, and the consequent *ad valorem* excise taxes are typically applied on a base that includes the CIF value and the import duty, but not the importer's profit. For domestically produced beverages, the producer/manufacturer's price includes its own profit, so it is automatically included in π . However, the importer's profit can be relatively significant and setting it to zero would substantially overestimate M , and thereby substantially overestimate the share of *ad valorem* excise taxes in the retail price. For this reason, had to be estimated differently for imported products: M^* (or the CIF value) was estimated either based on information reported by countries or using secondary sources (data from the United Nations Comtrade database)³³. In most cases, M^* was calculated as the import price of beverages in a country and estimated as the total value of sweetened beverages imported (harmonized tariff code 22.02.10)³⁴ divided by the total volume of imports for the importing country for a given year. However, in exceptional cases where no such data were available, the export price was considered instead (Central African Republic, Equatorial Guinea, Iraq, and Niger). The *ad valorem* excise tax and other taxes were then calculated in the same way as for local beverages, using M^* rather than as the base, where applicable.

For VAT, in most cases, the base was P excluding the VAT (or, similarly, the producer/manufacturer/distributor's price plus all excise taxes and margins).

In other words:

$$S_{VAT} = VAT\% \times (1 - S_{VAT}), \text{ equivalent to}$$

$$S_{VAT} = VAT\% \div (1 + VAT\%) \quad (4)$$

In some cases, however, WHO was informed that the VAT was not effectively collected at all levels of the supply chain but mainly levied at the importing or manufacturing gate. In such countries, the VAT was calculated on the basis of M (or M^*) and the different taxes collected at this stage, mainly import duties, other taxes, and excise taxes (Cabo Verde, Chile, Cook Islands, Equatorial Guinea, Eritrea, Ghana, Guinea, Guinea-Bissau, Lao People's Democratic Republic, Pakistan, Suriname, and Uganda).

Import duties may vary depending on the country of origin in cases of preferential trade agreements. WHO tried to determine the origin of the bottle/can and the relevance of using such rates where possible.

In sum, tax shares are calculated using equation (1) and the following formulas:

³³ <https://comtrade.un.org/>

³⁴ A harmonized tariff code or HS code is an internationally standardized nomenclature using four to six figures to classify traded products. <https://www.wcoomd.org/en/topics/nomenclature/instrument-and-tools/hs-nomenclature-2022-edition.aspx>

$$S_{ss} = T_{ss} \div P \text{ or } S_{vs} = T_{vs} \div P$$

$$S_{av} = (T_{av} \% \times M) \div P \text{ or}$$

$(T_{av} \% \times M^* \times (1 + ID\%)) \div P$ if the internationally comparable brand was imported

$$S_{VAT} = VAT\% \div (1 + VAT\%)$$

$$S_{id} = (ID\% \times M^*) \div P \text{ (if the import duty is value-based) or}$$

$ID \div P$ (if the import duty is amount-specific per bottle/can or for a determined weight/quantity)

$$S_o = (T_o \% \times M^*) \div P \text{ (if the other tax is value-based) or}$$

$T_o \div P$ (if the other tax is amount-specific per bottle/can or for a determined weight/quantity)

Tax share estimates are multiplied by retail prices to obtain tax level indicators. Such indicators are expressed in international dollars at purchasing power parity (PPP) using the International Monetary Fund (IMF)'s World Economic Outlook implied PPP conversion rates for 2022.³⁵ Population size data from the United Nations (UN) World Population Prospects for 2022 are used to estimate population-weighted average indicators.³⁶ For Brazil, subnational level population size data for the State of Sao Paulo are used.³⁷

d. Prices

Primary collection of price data in this report involved surveying retail outlets. The international comparable brand of sugar-sweetened carbonated beverage collected was Coca Cola original (not diet or other variety). Sugar-sweetened carbonated beverages were selected as they represent the most-sold type of SSBs globally and this brand is the most-sold brand of sugar-sweetened carbonated beverages globally (also the most sold brand among all SSB types). In addition, it was found to be sold in all countries with market share data available and the most sold brand in the majority of them, while part of the top three most sold brands in all of them.³⁸

Price data were collected from two different types of outlets, defined as follows:

- Supermarkets/hypermarkets: chain or independent retail outlets with a selling space of over 2,500 square metres and a primary focus on selling foods/beverages and other groceries. Hypermarkets also sell a range of non-grocery merchandise.
- Independent small grocery stores: retail outlets selling a wide range of predominantly grocery products. These outlets are usually not chains and if they are, have fewer than 10 retail outlets (e.g., family-owned).

³⁵ <https://www.imf.org/en/Publications/WEO>

³⁶ <https://population.un.org/wpp/>

³⁷ IBGE, Population estimates published in DOU, 2021.

³⁸ Based on data from 99 countries for 2021, source: Euromonitor International, Passport database (<https://www.euromonitor.com/our-expertise/passport>).

In some instances, price was collected from online stores belonging to supermarket chains (particularly in the European Region where this was done for half the countries covered). Prices were collected, to the extent possible, for a bottle or can with a container size between 300 ml and 360 ml. These container types and this range of volume sizes are the most prevalent globally for individual-sized containers of the international comparable brand considered.³⁹ To allow for cross-country comparisons of tax shares and prices, the volume size was then linearly standardized to the mode of the distribution of volume sizes collected (to reduce the number of standardizations), i.e., 330 ml.

Information was collected on the sugar content of the bottle or can of the internationally comparable brand of sugar-sweetened carbonated beverages in each country. This was used to determine the applicable excise tax rate and estimate the excise tax per 10 g of sugar.

e. Taxation of other non-alcoholic beverages

While sugar-sweetened carbonated beverages represent the most sold type of SSBs worldwide, we report if excise taxes apply on the following selected other non-alcoholic beverage types, based on their definition and harmonized tariff code:

- Unsweetened carbonated or non-carbonated bottled waters, typically found in harmonized tariff code 22.01 (harmonized tariff code or HS code is an internationally standardized nomenclature);
- Non-sugar-sweetened carbonated or non-carbonated waters, e.g., diet soft drinks, typically found in harmonized tariff code 22.02;
- Sugar-sweetened non-carbonated waters, e.g., lemonade, typically found in harmonized tariff code 22.02;
- Fruit drinks (less than 100% fruit juice), containing water, unpasteurized or pasteurized juice, free sugars,⁴⁰ and artificial or natural flavourings, typically found in harmonized tariff code 20.09 or 22.02;
- Fruit juices (100% fruit juice), containing free sugars but not containing any added sugars or non-sugars sweeteners, typically found in harmonized tariff code 20.09;
- Energy and sports drinks, containing caffeine, taurine, amino acids or other similar substances, water and added sugars, typically a sub-item of harmonized tariff code 22.02;
- Sugar-sweetened milk-based drinks (including plant-based milk substitutes), containing milk, plant-based milk substitutes, dairy-like ingredients, and added sugars, typically found in harmonized tariff code 04.02 or 04.03 or 04.04;
- Sugar-sweetened ready-to-drink tea and coffee, containing tea or coffee and added sugars, also includes mate, or chicory-based beverages or preparations for beverages, typically found in harmonized tariff code 22.02 or 21.01;
- Sugar-sweetened syrups, liquid concentrates or powders beverage preparations, used to make SSBs by adding water, carbonated water, milk or plant-based beverages. These can be either intended for individual or for commercial use. Typically found in harmonized tariff code 22.02 or 18.06.

³⁹ Based on data from 99 countries for 2021, source: Euromonitor International, Passport database (<https://www.euromonitor.com/our-expertise/passport>).

⁴⁰ Free sugars are monosaccharides and disaccharides added to foods and beverages by the manufacturer, cook or consumer and sugars naturally present in honey, syrups, fruit juices and fruit juice concentrates.

This analysis only reports if excise taxes apply to such beverages. The tax share in the price for such beverage types is not reported, as the necessary information was not collected.

f. Supplementary tax information

Many aspects of SSB taxation need to be taken into account to assess if a tax policy is well designed. A tax share indicator does not tell the whole story about the effectiveness of a tax policy. To explore other dimensions of tax policy, additional information was collected and compiled into data that can inform researchers and policy-makers further on tax policy in different countries.

The information is compiled and classified in this report according to two main themes: tax structure and earmarking. Information was also collected in relation to countries that earmark SSB taxes to fund health programmes and/or promotion activities. The different sets of data/indicators reported under each of the themes were developed and are justified based on the WHO Manual on sugar-sweetened beverage taxation policies to promote healthy diets (13).

Tax structure

- Type of excise taxes applied to sugar-sweetened carbonated beverages: if excise tax applied is *ad valorem*, sugar-content-based specific, volume-based specific, a mix, or if no excise tax is applied.
- Uniform vs. tiered excise tax system applied to sugar-sweetened carbonated beverages: a uniform excise tax system corresponds to a unique rate applying to all sugar-sweetened carbonated beverages; a tiered excise tax system corresponds to different rates applied to sugar-sweetened carbonated beverages, which can be based on sugar content, beverage characteristics, volume, etc. If the excise tax system applied to sugar-sweetened carbonated beverages is tiered, we indicate if the tiers are defined based on the sugar content of beverages.
- If the excise tax system applied to sugar-sweetened carbonated beverages is based on sugar content: this is the case if an excise tax has a sugar-content-based specific component or is tiered by sugar content.
- Base for the *ad valorem* excise tax component on the internationally comparable brand of sugar-sweetened carbonated beverage, among countries with *ad valorem* or mixed excise tax systems with an *ad valorem* component: *ad valorem* excise taxes are applied on a base value which can be set at different stages of the value chain. They can be applied on the all-inclusive retail price, the retail price excluding VAT, the retail price excluding VAT and excise taxes, the wholesaler's price, the producer/manufacturer's price, the CIF value, the CIF value and import duties, or the CIF value and import duties and other taxes.
- If the specific excise tax component is automatically adjusted for inflation (or another economic indicator).

Earmarking (portion of excise taxes or revenues from excise taxes dedicated to specific government programs, particularly health-related).

Excise taxes can generate substantial revenues. Earmarking all or a part of revenues from excise taxes on SSBs can be a useful tool for improving the political economy of such taxes. Setting aside portions of tax revenue to fund obesity or

NCD prevention programmes, safe drinking water, nutrition awareness campaigns, or other relevant health programmes can help convince the public, politicians, and officials of the value of excise taxes on SSBs, the ultimate goal of which is to reduce the consumption of SSBs.

g. Data validation and sign-off

For each country, every data point was assessed against market information where available for prices and volumes, and against reported or acquired tax laws in relation to tax information by the WHO headquarters with the support of the regional and country offices. Data were also checked for completeness and logical consistency across variables.

Final validated data for each country were sent to the respective governments for review and sign-off. To facilitate the review, a summary sheet was generated for each country and was sent prior to the close of the report database. In cases where national authorities requested data changes, the requests were assessed by WHO expert staff according to both the legislation/materials or data previously collected and the clarification shared by the national authorities, and, following further communication with authorities, data were updated or left unchanged. Further details about the data processing procedure are available from the WHO.

h. Limitations

The present analysis is subject to some limitations presented below, which are largely due to data availability constraints and the necessity to standardise the indicators for comparability across countries:

- Tiered excise tax systems based on SSB type: Given the main focus on sugar-sweetened carbonated beverages, as the most sold type of SSBs globally,⁴¹ the analysis of uniform vs. tiered excise tax systems only captures tiered systems within this type of SSB and not between SSB types. This underestimates the number of tiered excise tax systems applied to SSBs and overestimates the proportion of tiered excise tax systems that are based on sugar content as tiers based on beverage type are more common (22,23).
- National representativeness of prices: In most countries, national level brand-specific price statistics were not available, thus the retail price data were collected from one supermarket or hypermarket usually in the capital city of the country (where survey respondents were mostly located), therefore potentially not nationally representative. The same limitation applies to prices collected from online stores. Retail prices from other store types were not taken into account in this analysis, even though such store types may represent a significant market share in some countries.
- Standardization of volume sizes: Linear transformation of retail prices to 330 ml for countries reporting data on other volume sizes may alter tax share estimations as larger-size beverages tend to have a lower price per unit. However, since 330 ml represents the mode of the distribution of volume sizes collected, the number of required linear transformations of retail prices is minimized. Additionally, in some countries (five in European Region), the price point

⁴¹ Based on data from 99 countries for 2021, source: Euromonitor International, Passport database (<https://www.euromonitor.com/our-expertise/passport>).

was collected as a pack of six or eight bottles/cans of 330 ml as the price for one bottle/can was unavailable and it was further converted into a unit price per 330 ml for this analysis. This may underestimate the actual unit price of the beverage since package prices tend to be lower than prices per unit bottle/can, but this applies to a very small number of countries.

- Distribution margins assumption: The estimation of the share of ad valorem excise taxes in the retail price for locally produced beverages requires making an assumption on the total distribution margins for countries using the producer/manufacturer's price as tax base. Due to a lack of market data, 20% distribution margins are assumed following PAHO and Roche et al (18,22). This may lead to overestimation or underestimation of tax share estimates. However, this assumption is applied to all countries using the producer/manufacturer's price as tax base, therefore allowing for comparisons of tax share estimates among them.
- CIF value: The brand of interest is not the only one traded between two given countries under harmonized tariff code 22.02.10 for a given year. The total value and volume traded may contain trade information for other brands. However, as the internationally comparable brand selected is the most-sold brand in most countries, or among the top three most sold brands in others, the CIF value obtained by dividing the total traded value by total traded volume should be representative of the selected brand.
- Tax legislation cut-off: Data and information presented in this analysis are based on legislation that was in effect as of 31 July 2022. Legislation that could have been replaced, amended, or repealed since this cutoff date is not analysed to maintain comparability of data at the same point in time in all countries.

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Annex 1 Taxes and retail price for 330 ml of an internationally comparable brand of sugar-sweetened carbonated beverage

Country/ territory (listed by WHO region)	Price of 330 ml of an internationally comparable brand of sugar sweetened carbonated drinks					Taxes as a % of price of the internationally comparable brand							
	In re- ported currency	Cur- rency re- ported	Interna- tional dollars (at pur- chasing power parity)	In US\$ at official ex- change rates	Sugar content per 100 ml	Vol- ume- based specific excise	Sugar- content- based specific excise	Ad valorem excise	Total excise tax	Value added tax/ sales tax	Import duties	Other taxes	Total tax +
AFRO													
Algeria	...	...	...	...	...	...	...	...	...	...	...	...	...
Angola	...	...	...	...	...	...	...	...	...	...	...	...	...
Benin	300.00	XOF	1.48	0.47	10.60	0.00%	0.00%	5.93%	5.93%	15.25%	0.00%	0.00%	21.19%
Botswana	...	...	...	...	...	...	...	...	...	...	...	...	...
Burkina Faso	330.00	XOF	1.71	0.51	7.60	0.00%	0.00%	6.52%	6.52%	15.25%	0.00%	0.00%	21.77%
Burundi	1100.00	BIF	1.60	0.54	10.37	9.12%	0.00%	0.00%	9.12%	15.25%	0.00%	0.00%	24.37%
Cabo Verde	68.83	CVE	1.55	0.63	9.71	0.00%	0.00%	1.09%	1.09%	1.80%	0.00%	1.63%	4.53%
Cameroon	282.86	XAF	1.27	0.44	10.60	0.00%	0.00%	16.77%	16.77%	16.14%	0.00%	5.00%	37.91%
Central African Republic	600.00	XAF	2.12	0.93	...	0.00%	0.00%	1.40%	1.40%	15.97%	4.19%	0.29%	21.85%
Chad	...	...	...	...	...	...	...	...	...	...	...	...	...
Comoros	...	...	...	...	...	...	...	...	...	...	...	...	...
Congo	275.00	XAF	0.71	0.43	7.80	0.00%	0.00%	0.00%	0.00%	15.90%	0.00%	0.00%	15.90%
Côte d'Ivoire	264.00	XOF	1.13	0.41	10.80	0.00%	0.00%	8.85%	8.85%	15.25%	0.00%	0.00%	24.11%
Democratic Republic of the Congo	...	...	...	...	...	...	...	...	...	...	...	...	...
Equatorial Guinea	385.00	XAF	1.14	0.60	16.40	8.57%	0.00%	0.00%	8.57%	6.83%	10.50%	0.00%	25.90%
Eritrea	9.35	ERN	1.99	0.62	10.33	0.00%	0.00%	10.20%	10.20%	8.16%	0.00%	0.00%	18.37%
Eswatini	11.99	SZL	2.03	0.73	10.60	0.00%	0.00%	0.00%	0.00%	13.04%	0.00%	0.00%	13.04%
Ethiopia	24.42	ETB	1.43	0.47	10.60	0.00%	0.00%	13.80%	13.80%	13.04%	0.00%	6.90%	33.75%
Gabon	302.50	XAF	0.86	0.47	10.60	0.00%	0.00%	3.39%	3.39%	15.25%	0.00%	0.00%	18.64%
Gambia	35.00	GMD	1.98	0.65	10.61	14.14%	0.00%	0.00%	14.14%	13.04%	0.00%	0.00%	27.19%
Ghana ¹	3.30	GHS	1.22	0.46	10.67	0.00%	0.00%	10.72%	10.72%	10.26%	0.00%	5.50%	26.49%
Guinea ²	3850.00	GNF	0.91	0.45	0.00	0.00%	0.00%	0.00%	0.00%	13.04%	0.00%	0.00%	13.04%
Guinea-Bissau	500.00	XOF	2.69	0.78	10.00	0.00%	0.00%	5.88%	5.88%	13.30%	6.41%	0.74%	26.33%
Kenya	38.50	KES	0.90	0.32	10.60	11.40%	0.00%	0.00%	11.40%	13.79%	0.00%	0.00%	25.19%
Lesotho	...	...	...	...	...	...	...	...	...	...	...	...	...
Liberia	60.00	LRD	0.89	0.39	11.00	1.68%	0.00%	0.00%	1.68%	9.09%	0.00%	0.00%	10.77%
Madagascar	3500.00	MGA	2.92	0.85	10.50	0.00%	0.00%	3.61%	3.61%	16.67%	6.01%	0.00%	26.28%
Malawi	549.99	MWK	1.73	0.53	10.60	0.00%	0.00%	6.60%	6.60%	14.16%	0.00%	0.00%	20.77%
Mali	300.00	XOF	1.47	0.47	10.60	0.00%	0.00%	7.70%	7.70%	15.25%	0.00%	0.00%	22.96%
Mauritania	...	...	...	...	...	...	...	...	...	...	...	...	...
Mauritius	33.00	MUR	2.03	0.73	10.60	0.00%	6.60%	0.00%	6.60%	13.04%	7.04%	6.06%	32.75%
Mozambique	24.75	MZN	1.04	0.39	...	1.33%	0.00%	0.00%	1.33%	14.53%	0.00%	0.00%	15.86%
Namibia	12.64	NAD	1.76	0.77	10.60	0.00%	0.00%	0.00%	0.00%	13.04%	0.00%	0.00%	13.04%
Niger	300.00	XOF	1.24	0.47	10.61	0.00%	0.00%	10.77%	10.77%	15.97%	14.65%	0.00%	41.39%

Country/ territory (listed by WHO region)	Price of 330 ml of an internationally comparable brand of sugar sweetened carbonated drinks					Taxes as a % of price of the internationally comparable brand							
	In re- ported currency	Cur- rency re- ported	Interna- tional dollars (at pur- chasing power parity)	In US\$ at official ex- change rates	Sugar content per 100 ml	Vol- ume- based specific excise	Sugar- content- based specific excise	Ad valorem excise	Total excise tax	Value added tax/ sales tax	Import duties	Other taxes	Total tax +
Nigeria	...	...	...	...	...	...	...	...	...	...	...	...	...
Rwanda	528.00	RWF	1.57	0.51	4.20	0.00%	0.00%	20.79%	20.79%	15.25%	0.00%	0.00%	36.04%
Sao Tome and Principe	...	...	...	...	...	...	...	...	...	...	...	...	...
Senegal	300.00	XOF	1.28	0.47	10.60	0.00%	0.00%	3.39%	3.39%	15.25%	0.00%	0.00%	18.64%
Seychelles	15.18	SCR	1.99	1.08	10.80	8.70%	0.00%	0.00%	8.70%	13.04%	0.00%	4.35%	26.09%
Sierra Leone	10.00	SLL	0.00	0.72	4.06	0.00%	0.00%	0.00%	0.00%	13.04%	3.48%	0.00%	16.52%
South Africa	11.24	ZAR	1.61	0.68	10.33	0.00%	4.11%	0.00%	4.11%	13.04%	0.00%	0.00%	17.15%
South Sudan	750.00	SSP	4.14	1.19	10.61	0.00%	0.00%	0.41%	0.41%	15.25%	1.64%	0.73%	18.04%
Togo	400.00	XOF	1.79	0.62	10.61	0.00%	0.00%	3.39%	3.39%	15.25%	0.00%	0.00%	18.64%
Uganda	1320.00	UGX	1.02	0.34	11.41	0.00%	0.00%	7.89%	7.89%	13.25%	0.00%	0.00%	21.14%
United Republic of Tanzania	1500.00	TZS	1.76	0.65	10.61	1.41%	0.00%	0.00%	1.41%	15.25%	1.25%	0.00%	17.91%
Zambia	4.12	ZMW	0.68	0.25	10.60	0.40%	0.00%	0.00%	0.40%	13.79%	0.00%	0.00%	14.19%
Zimbabwe	330.00	ZWL	0.93	0.74	10.60	0.00%	0.00%	0.00%	0.00%	13.04%	0.00%	0.00%	13.04%
AMRO													
Antigua and Barbuda	3.72	XCD	1.81	1.38	...	0.00%	0.00%	0.00%	0.00%	13.04%	4.91%	9.18%	27.13%
Argentina	127.25	ARS	1.88	0.97	10.60	0.00%	0.00%	6.70%	6.70%	16.19%	0.00%	0.00%	22.90%
Bahamas	...	...	...	...	...	...	...	...	...	...	...	...	...
Barbados	1.76	BBD	0.76	0.88	10.99	0.00%	0.00%	12.16%	12.16%	14.89%	0.00%	0.00%	27.05%
Belize	1.10	BZD	0.87	0.55	...	11.55%	0.00%	0.00%	11.55%	11.11%	0.00%	0.00%	22.66%
Bolivia (Plurinational State of)	...	...	...	...	...	...	...	...	...	...	...	...	...
Brazil ^{3,4}	1.64	BRL	0.64	0.32	...	0.00%	0.00%	1.62%	1.62%	18.00%	0.00%	5.75%	25.37%
Canada	...	..	...	...	...	...	...	...	...	...	...	...	...
Chile	385.00	CLP	0.84	0.42	7.80	0.00%	0.00%	12.24%	12.24%	12.93%	0.00%	0.00%	25.17%
Colombia	2690.00	COP	1.89	0.61	11.00	0.00%	0.00%	0.00%	0.00%	15.97%	0.00%	0.00%	15.97%
Costa Rica	455.49	CRC	1.35	0.68	10.99	6.13%	0.00%	0.00%	6.13%	11.50%	0.00%	0.00%	17.64%
Cuba	19.25	CUP	...	...	5.43	0.00%	0.00%	0.00%	0.00%	10.00%	0.00%	0.00%	10.00%
Dominica	1.91	XCD	1.14	0.71	10.60	3.45%	0.00%	0.00%	3.45%	13.04%	6.16%	1.69%	24.34%
Dominican Republic	22.44	DOP	0.93	0.41	11.00	0.00%	0.00%	0.00%	0.00%	15.25%	0.00%	0.00%	15.25%
Ecuador	0.54	USD	1.07	0.54	10.33	0.00%	11.39%	0.00%	11.39%	10.71%	0.00%	3.71%	25.81%
El Salvador	0.52	USD	1.13	0.52	10.45	0.00%	0.00%	8.05%	8.05%	11.50%	0.00%	0.00%	19.55%
Grenada	1.62	XCD	1.06	0.60	10.66	0.00%	0.00%	0.00%	0.00%	13.04%	0.00%	0.00%	13.04%
Guatemala	3.74	GTQ	0.96	0.48	10.67	1.59%	0.00%	0.00%	1.59%	10.71%	0.00%	0.00%	12.30%
Guyana	139.48	GYD	1.52	0.67	...	0.00%	0.00%	0.00%	0.00%	12.28%	0.00%	7.17%	19.45%
Haiti	195.28	HTG	3.50	1.70	...	0.00%	0.00%	0.00%	0.00%	9.09%	0.00%	1.49%	10.58%
Honduras	9.30	HNL	0.84	0.38	10.70	3.17%	0.00%	0.00%	3.17%	13.04%	0.00%	0.00%	16.21%
Jamaica	69.61	JMD	0.87	0.45	...	0.00%	0.00%	0.00%	0.00%	13.04%	0.00%	0.31%	13.35%

Country/ territory (listed by WHO region)	Price of 330 ml of an internationally comparable brand of sugar sweetened carbonated drinks				Taxes as a % of price of the internationally comparable brand								
	In re- ported currency	Cur- rency re- ported	Interna- tional dollars (at pur- chasing power parity)	In US\$ at official ex- change rates	Sugar content per 100 ml	Vol- ume- based specific excise	Sugar- content- based specific excise	Ad valorem excise	Total excise tax	Value added tax/ sales tax	Import duties	Other taxes	Total tax +
Mexico	9.65	MXN	0.98	0.47	7.50	4.79%	0.00%	0.00%	4.79%	13.79%	0.00%	0.00%	18.58%
Nicaragua	12.08	NIO	1.01	0.34	10.42	0.00%	0.00%	10.43%	10.43%	13.04%	0.00%	0.00%	23.48%
Panama	0.79	PAB	1.78	0.79	10.45	0.00%	0.00%	7.00%	7.00%	0.00%	0.00%	0.00%	7.00%
Paraguay	3531.00	PYG	1.31	0.51	11.00	0.00%	0.00%	3.64%	3.64%	9.09%	0.00%	0.00%	12.73%
Peru	2.79	PEN	1.52	0.71	10.99	0.00%	0.00%	16.95%	16.95%	15.25%	0.00%	0.00%	32.20%
Saint Kitts and Nevis	2.96	XCD	1.59	1.09	10.15	0.00%	0.00%	1.30%	1.30%	0.00%	0.00%	1.47%	2.77%
Saint Lucia	1.63	XCD	0.92	0.60	10.70	0.00%	0.00%	0.00%	0.00%	11.11%	0.00%	0.00%	11.11%
Saint Vincent and the Grenadines	2.40	XCD	1.64	0.89	10.65	0.00%	0.00%	11.28%	11.28%	13.79%	0.00%	22.85%	47.93%
Suriname	18.86	SRD	2.53	0.78	11.14	2.97%	0.00%	0.00%	2.97%	5.92%	0.00%	0.00%	8.89%
Trinidad and Tobago	...	...	...	...	...	...	...	...	...	...	...	...	...
United States of America	...	...	...	...	...	...	...	...	...	...	...	...	...
Uruguay	49.41	UYU	1.60	1.21	9.89	4.56%	0.00%	0.00%	4.56%	18.03%	0.00%	0.00%	22.60%
Venezuela (Bolivarian Republic of)	...	...	...	...	...	...	...	...	...	...	...	...	...
EMRO													
Afghanistan	...	...	...	...	...	...	...	...	...	...	...	...	...
Bahrain	...	...	...	...	...	...	...	...	...	...	...	...	...
Djibouti	...	...	...	...	...	...	...	...	...	...	...	...	...
Egypt	6.60	EGP	1.42	0.35	10.61	0.00%	0.00%	6.50%	6.50%	12.28%	0.00%	0.00%	18.78%
Iran (Islamic Republic of)	...	...	...	...	...	...	...	...	...	...	...	...	...
Iraq	471.43	IQD	0.60	0.33	10.80	0.00%	0.00%	0.00%	0.00%	0.00%	19.84%	0.00%	19.84%
Jordan	0.35	JOD	1.27	0.49	10.60	0.00%	0.00%	9.58%	9.58%	13.79%	0.00%	0.00%	23.37%
Kuwait	...	...	...	...	...	...	...	...	...	...	...	...	...
Lebanon	20000.00	LBP	...	...	10.91	0.00%	0.00%	0.00%	0.00%	9.91%	0.19%	0.00%	10.10%
Libya	...	...	...	...	...	...	...	...	...	...	...	...	...
Morocco	5.00	MAD	1.31	0.49	10.60	2.97%	0.00%	0.00%	2.97%	16.67%	0.00%	0.00%	19.64%
Oman	0.28	OMR	1.25	0.72	9.70	0.00%	0.00%	31.75%	31.75%	4.76%	0.00%	0.00%	36.51%
Pakistan ⁵	105.60	PKR	2.39	0.44	10.60	0.00%	0.00%	8.30%	8.30%	13.67%	0.00%	0.00%	21.97%
Qatar	...	...	...	...	...	...	...	...	...	...	...	...	...
Saudi Arabia	3.00	SAR	1.60	0.80	10.61	0.00%	0.00%	28.99%	28.99%	13.04%	0.00%	0.00%	42.03%
Somalia	...	...	...	...	...	...	...	...	...	...	...	...	...
Sudan	...	...	...	...	...	...	...	...	...	...	...	...	...
Syrian Arab Republic	...	...	...	...	...	...	...	...	...	...	...	...	...
Tunisia	1.10	TND	1.16	0.35	10.60	0.00%	0.00%	16.81%	16.81%	15.97%	0.00%	0.00%	32.77%
United Arab Emirates	2.50	AED	1.10	0.68	10.60	0.00%	0.00%	31.75%	31.75%	4.76%	0.00%	0.00%	36.51%

Country/ territory (listed by WHO region)	Price of 330 ml of an internationally comparable brand of sugar sweetened carbonated drinks					Taxes as a % of price of the internationally comparable brand							
	In re- ported currency	Cur- rency re- ported	Interna- tional dollars (at pur- chasing power parity)	In US\$ at official ex- change rates	Sugar content per 100 ml	Vol- ume- based specific excise	Sugar- content- based specific excise	Ad valorem excise	Total excise tax	Value added tax/ sales tax	Import duties	Other taxes	Total tax +
occupied Palestinian territory	...	...	...	...	...	...	...	...	...	...	...	...	...
Yemen	0.45	USD	0.00	0.00	10.60	0.00%	0.00%	0.00%	0.00%	9.09%	0.00%	2.02%	11.11%
EURO													
Albania	65.00	ALL	1.62	0.57	10.60	0.00%	0.00%	0.00%	0.00%	16.67%	0.00%	0.00%	16.67%
Andorra	...	...	...	...	...	...	...	...	...	...	...	...	...
Armenia	...	...	...	...	...	...	...	...	...	...	...	...	...
Austria	0.92	EUR	1.24	0.94	10.60	0.00%	0.00%	0.00%	0.00%	16.67%	0.00%	0.00%	16.67%
Azerbaijan	1.30	AZN	1.95	0.76	10.60	0.00%	0.00%	0.00%	0.00%	15.25%	0.00%	0.00%	15.25%
Belarus	...	...	...	...	...	...	...	...	...	...	...	...	...
Belgium	0.79	EUR	1.02	0.81	10.60	4.98%	0.00%	0.00%	4.98%	5.66%	0.00%	0.59%	11.23%
Bosnia and Herzegovina	...	...	...	...	...	...	...	...	...	...	...	...	...
Bulgaria	...	...	...	...	...	...	...	...	...	...	...	...	...
Croatia	6.69	HRK	2.04	0.91	11.20	0.99%	33.15%	0.00%	34.13%	20.00%	0.00%	0.00%	54.13%
Cyprus	0.62	EUR	1.11	0.64	10.60	0.00%	0.00%	0.00%	0.00%	15.97%	0.00%	0.00%	15.97%
Czechia	15.90	CZK	1.19	0.66	11.20	0.00%	0.00%	0.00%	0.00%	13.04%	0.00%	0.00%	13.04%
Denmark	11.55	DKK	1.74	1.58	10.50	0.00%	0.00%	0.00%	0.00%	20.00%	0.00%	0.00%	20.00%
Estonia	1.09	EUR	1.81	1.11	10.60	0.00%	0.00%	0.00%	0.00%	16.67%	0.00%	0.00%	16.67%
Finland	1.57	EUR	1.92	1.60	10.60	6.72%	0.00%	0.00%	6.72%	12.28%	0.00%	0.00%	19.00%
France ⁶	0.99	EUR	1.39	1.01	10.60	0.00%	5.45%	0.00%	5.45%	4.94%	0.00%	0.00%	10.39%
Georgia	1.50	GEL	1.50	0.54	10.50	0.00%	0.00%	0.00%	0.00%	15.25%	0.00%	0.00%	15.25%
Germany	0.85	EUR	1.19	0.87	10.60	0.00%	0.00%	0.00%	0.00%	15.97%	0.00%	0.00%	15.97%
Greece	0.57	EUR	1.05	0.58	10.60	0.00%	0.00%	0.00%	0.00%	19.35%	0.00%	0.00%	19.35%
Hungary	228.36	HUF	1.49	0.58	11.20	3.32%	0.00%	0.00%	3.32%	21.26%	0.00%	0.00%	24.58%
Iceland	...	...	...	...	...	...	...	...	...	...	...	...	...
Ireland	...	...	...	...	...	...	...	...	...	...	...	...	...
Israel	...	...	...	...	...	...	...	...	...	...	...	...	...
Italy	0.75	EUR	1.20	0.76	10.60	11.04%	0.00%	0.00%	11.04%	18.03%	0.00%	0.00%	29.07%
Kazakhstan	349.00	KZT	2.03	0.73	10.60	0.00%	0.00%	0.00%	0.00%	10.71%	0.00%	0.00%	10.71%
Kyrgyzstan	18.15	KGS	0.83	0.22	11.00	1.82%	0.00%	0.00%	1.82%	10.71%	0.00%	0.00%	12.53%
Latvia	0.95	EUR	1.78	0.97	10.60	4.86%	0.00%	0.00%	4.86%	17.36%	0.00%	0.00%	22.22%
Lithuania	0.63	EUR	1.27	0.64	10.60	0.00%	0.00%	0.00%	0.00%	17.36%	0.26%	0.00%	17.61%
Luxembourg	...	...	...	...	...	...	...	...	...	...	...	...	...
Malta	...	...	...	...	...	...	...	...	...	...	...	...	...
Monaco	0.59	EUR	...	...	10.60	8.97%	0.00%	0.00%	8.97%	16.67%	0.00%	0.00%	25.64%
Montenegro	...	...	...	...	...	...	...	...	...	...	...	...	...
Netherlands (Kingdom of the)	0.92	EUR	1.20	0.94	10.60	3.18%	0.00%	0.00%	3.18%	8.26%	0.00%	0.00%	11.43%
Norway	19.80	NOK	1.74	2.04	10.00	0.00%	0.00%	0.00%	0.00%	13.04%	0.00%	6.52%	19.56%

Country/ territory (listed by WHO region)	Price of 330 ml of an internationally comparable brand of sugar sweetened carbonated drinks					Taxes as a % of price of the internationally comparable brand							
	In re- ported currency	Cur- rency re- ported	Interna- tional dollars (at pur- chasing power parity)	In US\$ at official ex- change rates	Sugar content per 100 ml	Vol- ume- based specific excise	Sugar- content- based specific excise	Ad valorem excise	Total excise tax	Value added tax/ sales tax	Import duties	Other taxes	Total tax +
Poland	2.99	PLN	1.55	0.64	10.60	5.52%	3.31%	0.00%	8.83%	18.70%	0.00%	1.10%	28.63%
Portugal	0.76	EUR	1.35	0.77	10.60	8.82%	0.00%	0.00%	8.82%	18.70%	0.00%	0.00%	27.52%
Republic of Moldova	...	...	...	...	...	...	...	...	...	...	...	...	...
Romania	2.95	RON	1.54	0.61	10.60	0.00%	0.00%	0.00%	0.00%	8.26%	0.00%	0.00%	8.26%
Russian Federation	...	...	...	...	...	...	...	...	...	...	...	...	...
San Marino	...	...	...	...	...	...	...	...	...	...	...	...	...
Serbia	...	...	...	...	...	...	...	...	...	...	...	...	...
Slovakia	0.94	EUR	1.87	0.96	11.20	0.00%	0.00%	0.00%	0.00%	16.67%	0.00%	0.00%	16.67%
Slovenia	0.84	...	1.51	0.86	11.30	0.00%	0.00%	0.00%	0.00%	18.03%	0.00%	0.00%	18.03%
Spain	0.80	EUR	1.35	0.82	10.60	0.00%	0.00%	0.00%	0.00%	17.36%	0.00%	0.00%	17.36%
Sweden	10.99	SEK	1.26	1.08	10.60	0.00%	0.00%	0.00%	0.00%	10.71%	0.00%	0.00%	10.71%
Switzerland	...	...	...	...	...	...	...	...	...	...	...	...	...
Tajikistan	...	...	...	...	...	...	...	...	...	...	...	...	...
North Macedonia	...	...	...	...	...	...	...	...	...	...	...	...	...
Türkiye	3.14	TRY	0.74	0.18	10.60	0.00%	0.00%	20.91%	20.91%	7.41%	0.00%	0.00%	28.32%
Turkmenistan	...	...	...	...	...	...	...	...	...	...	...	...	...
Ukraine	...	...	...	...	...	...	...	...	...	...	...	...	...
United Kingdom of Great Britain and Northern Ireland ⁶	0.60	GBP	0.89	0.73	10.60	13.23%	0.00%	0.00%	13.23%	16.67%	0.00%	0.00%	29.89%
Uzbekistan	3300.00	UZS	1.27	0.30	10.60	0.00%	0.00%	0.00%	0.00%	13.04%	0.00%	0.00%	13.04%
SEARO													
Bangladesh	66.00	BDT	2.06	0.70	10.98	0.00%	0.00%	25.00%	25.00%	15.00%	0.00%	0.00%	40.00%
Bhutan	...	...	...	...	...	...	...	...	...	...	...	...	...
Democratic People's Republic of Korea	...	...	...	...	...	...	...	...	...	...	...	...	...
India	45.83	INR	1.96	0.58	10.60	0.00%	0.00%	7.10%	7.10%	21.88%	0.00%	0.00%	28.98%
Indonesia	6200.00	IDR	1.31	0.41	10.80	0.00%	0.00%	0.00%	0.00%	9.09%	0.00%	0.00%	9.09%
Maldives	...	...	...	...	...	...	...	...	...	...	...	...	...
Myanmar	800.00	MMK	1.77	0.43	...	0.00%	0.00%	0.00%	0.00%	4.76%	0.00%	0.00%	4.76%
Nepal	...	...	...	...	...	...	...	...	...	...	...	...	...
Sri Lanka	303.60	LKR	4.06	0.84	10.60	1.30%	0.00%	0.00%	1.30%	10.71%	0.00%	0.00%	12.02%
Thailand	13.71	THB	1.17	0.37	10.46	2.41%	0.00%	13.08%	15.49%	6.54%	0.00%	1.55%	23.58%
Timor-Leste	...	...	...	...	...	...	...	...	...	...	...	...	...
WPRO													
Australia	2.64	AUD	1.75	1.85	10.61	0.00%	0.00%	0.00%	0.00%	9.09%	0.00%	0.00%	9.09%
Brunei Darussalam	1.00	BND	1.26	0.72	4.60	0.00%	0.00%	0.00%	0.00%	0.00%	13.20%	0.00%	13.20%

Country/ territory (listed by WHO region)	Price of 330 ml of an internationally comparable brand of sugar sweetened carbonated drinks					Taxes as a % of price of the internationally comparable brand							
	In re- ported currency	Cur- rency re- ported	Interna- tional dollars (at pur- chasing power parity)	In US\$ at official ex- change rates	Sugar content per 100 ml	Vol- ume- based specific excise	Sugar- content- based specific excise	Ad valorem excise	Total excise tax	Value added tax/ sales tax	Import duties	Other taxes	Total tax +
Cambodia	1800.00	KHR	1.35	0.44	10.61	0.00%	0.00%	6.99%	6.99%	9.09%	0.00%	0.00%	16.08%
China	2.31	CNY	0.56	0.34	10.60	0.00%	0.00%	0.00%	0.00%	11.50%	0.00%	1.38%	12.88%
Cook Islands	3.50	NZD	...	...	10.61	0.00%	9.37%	0.00%	9.37%	11.32%	0.00%	0.00%	20.69%
Fiji	2.20	FJD	2.66	1.00	10.80	5.25%	0.00%	0.00%	5.25%	8.26%	0.00%	0.00%	13.51%
Japan	68.83	JPY	0.76	0.52	20.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Kiribati	...	...	...	...	...	...	...	...	...	...	...	...	...
Lao People's Democratic Republic	6600.00	LAK	2.13	0.44	10.62	0.00%	0.00%	5.22%	5.22%	5.22%	0.00%	0.00%	10.45%
Malaysia	...	...	...	...	...	...	...	...	...	...	...	...	...
Marshall Islands	1.10	USD	0.99	1.10	8.74	0.00%	0.00%	0.00%	0.00%	3.85%	16.94%	0.00%	20.79%
Micronesia (Federated States of)	...	...	...	...	...	...	...	...	...	...	...	...	...
Mongolia	1210.00	MNT	1.14	0.38	10.60	0.00%	0.00%	0.00%	0.00%	9.09%	0.00%	0.00%	9.09%
Nauru	1.40	AUD	1.10	0.98	...	0.00%	0.00%	0.00%	0.00%	0.00%	20.00%	0.00%	20.00%
New Zealand	2.06	NZD	1.43	1.29	10.60	0.00%	0.00%	0.00%	0.00%	13.04%	0.00%	0.00%	13.04%
Niue	...	...	...	...	...	...	...	...	...	...	...	...	...
Palau	1.00	USD	1.04	1.00	11.82	0.00%	0.00%	0.00%	0.00%	0.00%	9.30%	0.00%	9.30%
Papua New Guinea	2.50	PGK	0.90	0.71	10.61	0.00%	0.00%	0.00%	0.00%	9.09%	0.00%	0.00%	9.09%
Philippines	31.48	PHP	1.68	0.56	10.78	6.29%	0.00%	0.00%	6.29%	10.71%	0.00%	0.00%	17.00%
Republic of Korea	1064.32	KRW	1.34	0.82	10.80	0.00%	0.00%	0.00%	0.00%	9.09%	0.00%	0.00%	9.09%
Samoa	3.50	WST	1.91	1.30	14.00	4.95%	0.00%	0.00%	4.95%	13.04%	0.00%	0.00%	17.99%
Singapore	...	...	...	...	...	...	...	...	...	...	...	...	...
Solomon Islands	...	...	...	...	...	...	...	...	...	...	...	...	...
Tonga	2.20	TOP	1.29	0.94	10.60	11.25%	0.00%	0.00%	11.25%	0.00%	0.00%	0.00%	11.25%
Tuvalu	...	...	...	...	...	...	...	...	...	...	...	...	...
Vanuatu	125.00	VUV	1.03	1.09	10.61	13.20%	0.00%	0.00%	13.20%	13.04%	28.37%	0.00%	54.61%
Viet Nam	...	...	...	...	...	...	...	...	...	...	...	...	...

+ Total tax includes excise taxes, import duties, VAT and other taxes as applicable

... Data not reported /not available.

¹ Price and tax as of January 2023.

² Only non-sugar sweetened carbonated drinks of an internationally comparable brand are available in the country.

³ Retail price and tax data representing only the State of Sao Paulo.

⁴ Price and tax as of 31 October 2022.

⁵ The Federal Excise Duty was revised in January 2023 through the Supplementary Finance Bill. An increase from 13% to 20% for all aerated waters including all sodas, aerated juices etc, and Imposition of a 10% tax on sugary fruit juices, syrups, squashes, etc. This increase is not accounted for in this analysis as it happened after July 2022.

⁶ Price and tax as of March 2023.

Annex 2 Supplementary information on taxation of sugar-sweetened beverages

Tax structure of sugar-sweetened carbonated drinks						
Country/territory (listed by WHO region)	Excise taxes applied on non-alcoholic beverages	Type of excise tax applied on sugar-sweetened carbonated drinks	Uniform or tiered excise tax system applied on sugar-sweetened carbonated drinks	If tiered, are the tiers sugar-content-based	Base for ad valorem excise tax on the internationally comparable brand of sugar-sweetened carbonated drinks	Automatic adjustment of specific excise
AFRO						
Algeria	...	...	...	...	...	...
Angola	...	...	...	...	...	...
Benin ¹	Yes	Ad valorem	Uniform	NA	Producer (manufacturer) price	NA
Botswana	...	...	...	...	...	...
Burkina Faso	Yes	Ad valorem	Uniform	NA	Producer (manufacturer) price	NA
Burundi	Yes	Volume-based specific	Uniform	NA	NA	No
Cabo Verde	Yes	Ad valorem	Uniform	NA	CIF + import duty + other taxes	NA
Cameroon ²	Yes	Ad valorem	Tiered	No	Retail price excl. VAT and excise	NA
Central African Republic	Yes	Ad valorem	Uniform	NA	Producer (manufacturer) price	NA
Chad	Yes	Ad valorem	Uniform	NA	Producer (manufacturer) price	NA
Comoros	Yes	Volume-based specific	Uniform	NA	...	...
Congo	No	NA	NA	NA	NA	NA
Côte d'Ivoire	Yes	Ad valorem	Uniform	NA	Producer (manufacturer) price	NA
Democratic Republic of the Congo	Yes	Ad valorem	Uniform	NA	Producer (manufacturer) price	NA
Equatorial Guinea	Yes	Volume-based specific	Uniform	NA	NA	No
Eritrea	Yes	Ad valorem	Uniform	NA	Producer (manufacturer) price	NA
Eswatini	No	NA	NA	NA	NA	NA
Ethiopia	Yes	Ad valorem	Uniform	NA	Producer (manufacturer) price	NA
Gabon	Yes	Ad valorem	Uniform	NA	Producer (manufacturer) price	NA
Gambia	Yes	Volume-based specific	Uniform	NA	NA	No
Ghana	Yes	Ad valorem	Uniform	NA	Producer (manufacturer) price	NA
Guinea	No	NA	NA	NA	NA	NA
Guinea-Bissau ¹	Yes	Ad valorem	Uniform	NA	CIF + import duty + other taxes	NA
Kenya	Yes	Volume-based specific	Uniform	NA	NA	Yes
Lesotho	...	...	...	...	...	...
Liberia ³	Yes	Volume-based specific	Tiered	No	NA	No

Tax structure of sugar-sweetened carbonated drinks

Country/territory (listed by WHO region)	Excise taxes applied on non-alcoholic beverages	Type of excise tax applied on sugar-sweetened carbonated drinks	Uniform or tiered excise tax system applied on sugar-sweetened carbonated drinks	If tiered, are the tiers sugar-content- based	Base for ad valorem excise tax on the internationally comparable brand of sugar-sweetened carbonated drinks	Automatic adjustment of specific excise
Madagascar	Yes	Ad valorem	Tiered	No	Producer (manufacturer) price	NA
Malawi	Yes	Ad valorem	Uniform	NA	Producer (manufacturer) price	NA
Mali	Yes	Ad valorem	Uniform	NA	Producer (manufacturer) price	NA
Mauritania	Yes	Ad valorem	Uniform	NA	Producer (manufacturer) price	NA
Mauritius	Yes	Sugar-content- based specific	Uniform	NA	NA	Yes
Mozambique	Yes	Volume-based specific	Uniform	NA	NA	Yes
Namibia	No	NA	NA	NA	NA	NA
Niger	Yes	Ad valorem	Uniform	NA	CIF + import duty + other taxes	NA
Nigeria	Yes	Ad valorem	Uniform	NA	Producer (manufacturer) price	NA
Rwanda	Yes	Ad valorem	Uniform	NA	Producer (manufacturer) price	NA
Sao Tome and Principe	Yes	Ad valorem	Uniform	NA	Producer (manufacturer) price	NA
Senegal	Yes	Ad valorem	Uniform	NA	Producer (manufacturer) price	NA
Seychelles	Yes	Volume-based specific	Tiered	Yes	NA	No
Sierra Leone	No	NA	NA	NA	NA	NA
South Africa	Yes	Sugar-content- based specific	Tiered	Yes	NA	No
South Sudan	Yes	Ad valorem	Uniform	NA	Producer (manufacturer) price	NA
Togo	Yes	Ad valorem	Uniform	NA	Producer (manufacturer) price	NA
Uganda	Yes	Ad valorem	Uniform	NA	Producer (manufacturer) price	NA
United Republic of Tanzania	Yes	Volume-based specific	Uniform	NA	NA	No
Zambia	Yes	Volume-based specific	Uniform	NA	NA	No
Zimbabwe ¹	Yes	Not applied	NA	NA	NA	No
AMRO						
Antigua and Barbuda	No	NA	NA	NA	NA	NA
Argentina	Yes	Ad valorem	Uniform	NA	Retail price excl. VAT	NA
Bahamas	...	...	...	...	...	...
Barbados	Yes	Ad valorem	Uniform	NA	Producer (manufacturer) price	NA
Belize	Yes	Volume-based specific	Uniform	NA	NA	No
Bolivia (Plurinational State of)	Yes	Volume-based specific	Uniform	No	NA	...

Tax structure of sugar-sweetened carbonated drinks

Country/territory (listed by WHO region)	Excise taxes applied on non-alcoholic beverages	Type of excise tax applied on sugar-sweetened carbonated drinks	Uniform or tiered excise tax system applied on sugar-sweetened carbonated drinks	If tiered, are the tiers sugar-content-based	Base for ad valorem excise tax on the internationally comparable brand of sugar-sweetened carbonated drinks	Automatic adjustment of specific excise
Brazil ¹	Yes	Ad valorem	Uniform	NA	Producer (manufacturer) price	NA
Canada	...	...	...	...	...	...
Chile	Yes	Ad valorem	Tiered	Yes	Wholesaler price	NA
Colombia	No	NA	NA	NA	NA	NA
Costa Rica	Yes	Volume-based specific	Uniform	NA	NA	Yes
Cuba	No	NA	NA	NA	NA	NA
Dominica	Yes	Volume-based specific	Uniform	NA	NA	No
Dominican Republic	No	NA	NA	NA	NA	NA
Ecuador ⁴	Yes	Other	Tiered	Yes	NA	Yes
El Salvador	Yes	Ad valorem	Uniform	NA	Retail price excl. VAT and excise	NA
Grenada	No	NA	NA	NA	NA	NA
Guatemala	Yes	Volume-based specific	Uniform	NA	NA	No
Guyana	No	NA	NA	NA	NA	NA
Haiti	Yes	Not applied	NA	NA	NA	NA
Honduras	Yes	Volume-based specific	Uniform	NA	NA	Yes
Jamaica	No	NA	NA	NA	NA	NA
Mexico	Yes	Volume-based specific	Uniform	NA	NA	Yes
Nicaragua	Yes	Ad valorem	Uniform	NA	Wholesaler price	NA
Panama	Yes	Ad valorem	Uniform	NA	All inclusive retail price	NA
Paraguay	Yes	Ad valorem	Tiered	Yes	Producer (manufacturer) price	NA
Peru	Yes	Ad valorem	Tiered	Yes	Retail price excl. VAT and excise	NA
Saint Kitts and Nevis	Yes	Ad valorem	Uniform	NA	CIF + import duty + other taxes	NA
Saint Lucia	No	NA	NA	NA	NA	NA
Saint Vincent and the Grenadines	Yes	Ad valorem	Uniform	NA	CIF + import duty + other taxes	NA
Suriname	Yes	Volume-based specific	Uniform	NA	NA	No
Trinidad and Tobago	...	...	...	...	...	...
United States of America	...	...	...	...	...	...
Uruguay ^{5,6}	Yes	Volume-based specific	Uniform	NA	Fixed tax base amount	No
Venezuela (Bolivarian Republic of)	...	...	...	...	...	...
EMRO						
Afghanistan	...	...	...	...	...	...

Tax structure of sugar-sweetened carbonated drinks

Country/territory (listed by WHO region)	Excise taxes applied on non-alcoholic beverages	Type of excise tax applied on sugar-sweetened carbonated drinks	Uniform or tiered excise tax system applied on sugar-sweetened carbonated drinks	If tiered, are the tiers sugar-content- based	Base for ad valorem excise tax on the internationally comparable brand of sugar-sweetened carbonated drinks	Automatic adjustment of specific excise
Bahrain	Yes	Ad valorem	Uniform	NA	Retail price excl. VAT and excise	NA
Djibouti	...	...	...	...	...	...
Egypt ¹	Yes	Ad valorem	Uniform	NA	Retail price excl. VAT and excise	NA
Iran (Islamic Republic of)	Yes	Ad valorem	Tiered	No	...	NA
Iraq	No	NA	NA	NA	NA	NA
Jordan	Yes	Ad valorem	Uniform	NA	Producer (manufacturer) price	NA
Kuwait	...	...	...	...	...	...
Lebanon	No	NA	NA	NA	NA	NA
Libya	...	...	...	...	...	...
Morocco	Yes	Volume-based specific	Tiered	Yes	NA	No
Oman	Yes	Ad valorem	Uniform	NA	Retail price excl. VAT and excise	NA
Pakistan ^{1,7}	Yes	Ad valorem	Uniform	NA	Producer (manufacturer) price	NA
Qatar	Yes	Ad valorem	Uniform	NA	Retail price excl. VAT and excise	NA
Saudi Arabia	Yes	Ad valorem	Uniform	NA	Retail price excl. VAT and excise	NA
Somalia	...	...	...	...	...	...
Sudan	...	...	...	...	...	...
Syrian Arab Republic	...	...	...	...	...	...
Tunisia ¹	Yes	Ad valorem	Uniform	NA	Retail price excl. VAT and excise	NA
United Arab Emirates ⁸	Yes	Ad valorem	Uniform	NA	Retail price excl. VAT and excise	NA
occupied Palestinian territory	...	...	...	...	...	...
Yemen	No	NA	NA	NA	NA	NA
EURO						
Albania ⁹	No	NA	NA	NA	NA	NA
Andorra	...	...	...	...	...	...
Armenia	...	...	...	...	...	...
Austria	No	NA	NA	NA	NA	NA
Azerbaijan	Yes	Not applied	NA	NA	NA	No
Belarus	No	NA	NA	NA	NA	NA
Belgium	Yes	Volume-based specific	Uniform	NA	NA	No
Bosnia and Herzegovina	...	...	...	...	...	...
Bulgaria	...	...	...	...	...	...
Croatia	Yes	Specific mixed – Sugar & Volume-specific	Tiered	Yes	NA	No

Tax structure of sugar-sweetened carbonated drinks						
Country/territory (listed by WHO region)	Excise taxes applied on non-alcoholic beverages	Type of excise tax applied on sugar-sweetened carbonated drinks	Uniform or tiered excise tax system applied on sugar-sweetened carbonated drinks	If tiered, are the tiers sugar-content-based	Base for ad valorem excise tax on the internationally comparable brand of sugar-sweetened carbonated drinks	Automatic adjustment of specific excise
Cyprus	No	NA	NA	NA	NA	NA
Czechia	No	NA	NA	NA	NA	NA
Denmark	No	NA	NA	NA	NA	NA
Estonia	No	NA	NA	NA	NA	NA
Finland ¹⁰	Yes	Volume-based specific	Uniform	NA	NA	No
France	Yes	Sugar-content-based specific	Tiered	Yes	NA	...
Georgia	No	NA	NA	NA	NA	NA
Germany	No	NA	NA	NA	NA	NA
Greece	No	NA	NA	NA	NA	NA
Hungary ¹¹	Yes	Volume-based specific	Tiered	Yes	NA	No
Iceland	No	NA	NA	NA	NA	NA
Ireland	Yes	Volume-based specific	Tiered	Yes	NA	...
Israel ¹²	Yes	Volume-based specific	Tiered	Yes	NA	Yes
Italy	Yes	Volume-based specific	Uniform	NA	NA	No
Kazakhstan	No	NA	NA	NA	NA	NA
Kyrgyzstan	Yes	Volume-based specific	Uniform	NA	NA	No
Latvia	Yes	Volume-based specific	Tiered	Yes	NA	No
Lithuania	No	NA	NA	NA	NA	NA
Luxembourg	...	...	...	...	...	...
Malta	Yes	Volume-based specific	Uniform	NA	NA	No
Monaco	Yes	Volume-based specific	Tiered	Yes	NA	...
Montenegro	Yes	Volume-based specific	Uniform	NA	NA	No
Netherlands (Kingdom of the) ¹³	Yes	Volume-based specific	Uniform	NA	NA	No
Norway	No	NA	NA	NA	NA	NA
Poland	Yes	Specific mixed – Sugar & Volume-specific	Tiered	Yes	NA	No
Portugal	Yes	Volume-based specific	Tiered	Yes	NA	No
Republic of Moldova	...	...	...	...	...	...
Romania	No	NA	NA	NA	NA	NA
Russian Federation	...	...	...	...	...	...
San Marino	...	...	...	...	...	...
Serbia	...	...	...	...	...	...
Slovakia	No	NA	NA	NA	NA	NA

Tax structure of sugar-sweetened carbonated drinks

Country/territory (listed by WHO region)	Excise taxes applied on non-alcoholic beverages	Type of excise tax applied on sugar-sweetened carbonated drinks	Uniform or tiered excise tax system applied on sugar-sweetened carbonated drinks	If tiered, are the tiers sugar-content-based	Base for ad valorem excise tax on the internationally comparable brand of sugar-sweetened carbonated drinks	Automatic adjustment of specific excise
Slovenia	No	NA	NA	NA	NA	NA
Spain	No	NA	NA	NA	NA	NA
Sweden	No	NA	NA	NA	NA	NA
Switzerland	...	...	...	...	...	...
Tajikistan	Yes	Volume-based specific	Uniform	NA	NA	...
North Macedonia	...	...	...	...	...	...
Türkiye ¹⁴	Yes	Ad valorem	Uniform	NA	Producer (manufacturer) price	NA
Turkmenistan	...	...	...	...	...	...
Ukraine	No	NA	NA	NA	NA	NA
United Kingdom of Great Britain and Northern Ireland	Yes	Volume-based specific	Tiered	Yes	NA	Yes
Uzbekistan	No	NA	NA	NA	NA	NA
SEARO						
Bangladesh	Yes	Ad valorem	Tiered	No	All inclusive retail price	NA
Bhutan	...	...	...	...	...	...
Democratic People's Republic of Korea	...	...	...	...	...	...
India	Yes	Ad valorem	Uniform	NA	Producer (manufacturer) price	NA
Indonesia	No	NA	NA	NA	NA	NA
Maldives	...	...	...	...	...	...
Myanmar	No	NA	NA	NA	NA	NA
Nepal	Yes	Volume-based specific	Uniform	NA	NA	...
Sri Lanka ¹⁵	Yes	Other	Uniform	NA	NA	No
Thailand ^{16,17}	Yes	Mixed – Volume-specific & Ad valorem	Tiered	Yes	Retail price excl. VAT	No
Timor-Leste	...	...	...	...	...	...
WPRO						
Australia	No	NA	NA	NA	NA	NA
Brunei Darussalam	Yes	Volume-based specific	Tiered	Yes	NA	No
Cambodia	Yes	Ad valorem	Uniform	NA	Producer (manufacturer) price	NA
China	No	NA	NA	NA	NA	NA
Cook Islands	Yes	Sugar-content-based specific	Uniform	NA	NA	No
Fiji	Yes	Volume-based specific	Uniform	NA	NA	No
Japan	No	NA	NA	NA	NA	NA
Kiribati	Yes	Ad valorem	Uniform	NA	Wholesaler price	NA

Type of excise tax applied on other non-alcoholic beverages									
Country/ territory (listed by WHO region)	Unsweetened carbonated or non- carbonated bottled waters	Non-sugar- sweetened carbonated and non- carbonated mineral waters (e.g., diet soft drinks)	Sugar- sweetened non- carbonated mineral waters (e.g., lemonade)	Fruit drinks (less than 100% fruit juice)	Fruit juices (100% fruit juice)	Energy and sports drinks	Sugar- sweetened milk-based drinks (including plant- based milk substitutes)	Sugar- sweetened ready-to- drink tea or coffee	Sugar- sweetened syrops, liquid concentrates or powders beverage preparation
Cabo Verde	Not applied	Ad valorem	Ad valorem	Not applied	Not applied	Ad valorem	Not applied	Not applied	Not applied
Cameroon ²	Ad valorem	Ad valorem	Ad valorem	Ad valorem	Ad valorem	Ad valorem	Not applied	Not applied	Ad valorem
Central African Republic	Not applied	Ad valorem	Ad valorem	Ad valorem	Not applied	Ad valorem	Not applied	...	...
Chad	...	Not applied	Ad valorem	Ad valorem	...	Ad valorem	Not applied	...	...
Comoros	...	...	...	...	...	...	...	...	...
Congo	NA	NA	NA	NA	NA	NA	NA	NA	NA
Côte d'Ivoire	Not applied	Ad valorem	Ad valorem	Ad valorem	Ad valorem	Ad valorem	Ad valorem	Ad valorem	Ad valorem
Democratic Republic of the Congo	Ad valorem	...	Ad valorem	Ad valorem	Ad valorem	...	...	...	...
Equatorial Guinea	Not applied	Not applied	Volume- based specific	Not applied	Not applied	Volume- based specific	Not applied	Volume- based specific	Volume- based specific
Eritrea	Ad valorem	...	Ad valorem	...	...	...	...	...	Ad valorem
Eswatini	NA	NA	NA	NA	NA	NA	NA	NA	NA
Ethiopia	Ad valorem	Ad valorem	Ad valorem	Not applied	Not applied	Ad valorem	Not applied	Not applied	Ad valorem
Gabon	Not applied	Not applied	Ad valorem	Ad valorem	Ad valorem	Ad valorem	Ad valorem	Ad valorem	Ad valorem
Gambia	...	...	...	...	...	...	...	...	...
Ghana	Ad valorem	Ad valorem	Ad valorem	Not applied	Not applied	Ad valorem	Not applied	Not applied	Not applied
Guinea	NA	NA	NA	NA	NA	NA	NA	NA	NA
Guinea- Bissau ¹	Ad valorem	Ad valorem	Ad valorem	Not applied	Not applied	Ad valorem	Not applied	Not applied	Not applied
Kenya	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific	Not applied	Not applied	Volume- based specific
Lesotho	...	...	...	...	...	...	...	...	...
Liberia ³	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific	...	Volume- based specific	Volume- based specific
Madagascar	Ad valorem	Ad valorem	Ad valorem	Ad valorem	Ad valorem	Ad valorem	Not applied	Not applied	Ad valorem
Malawi	Ad valorem	Ad valorem	Ad valorem	Not applied	Not applied	Ad valorem	Ad valorem	Not applied	Not applied
Mali	...	...	...	Ad valorem	Ad valorem	Ad valorem	Not applied	Not applied	Ad valorem
Mauritania	Ad valorem	...	Ad valorem	Not applied	Not applied	...	Ad valorem	Not applied	Not applied
Mauritius	Volume- based specific	Volume- based specific	Sugar- content- based specific	Sugar- content- based specific	Sugar- content- based specific	Sugar- content- based specific	Sugar- content- based specific	Sugar- content- based specific	Sugar- content- based specific
Mozambique	Not applied	Volume- based specific	Volume- based specific	Not applied	Not applied	...	...	...	...
Namibia	NA	NA	NA	NA	NA	NA	NA	NA	NA
Niger	Not applied	Ad valorem	Ad valorem	Ad valorem	Ad valorem	Ad valorem	Ad valorem	Ad valorem	Ad valorem
Nigeria	Ad valorem	Ad valorem	Ad valorem	Ad valorem	Ad valorem	...	...	...	...
Rwanda	Ad valorem	Ad valorem	Ad valorem	Ad valorem	Ad valorem	Ad valorem	Not applied	Not applied	Ad valorem

Country/ territory (listed by WHO region)	Type of excise tax applied on other non-alcoholic beverages								
	Unsweetened carbonated or non- carbonated bottled waters	Non-sugar- sweetened carbonated and non- carbonated mineral waters (e.g., diet soft drinks)	Sugar- sweetened non- carbonated mineral waters (e.g., lemonade)	Fruit drinks (less than 100% fruit juice)	Fruit juices (100% fruit juice)	Energy and sports drinks	Sugar- sweetened milk-based drinks (including plant- based milk substitutes)	Sugar- sweetened ready-to- drink tea or coffee	Sugar- sweetened syrops, liquid concentrates or powders beverage preparation
Sao Tome and Principe	Not applied	Ad valorem	Ad valorem	Not applied	Not applied	Ad valorem	Not applied	Not applied	...
Senegal	Not applied	Not applied	Ad valorem	Ad valorem	Ad valorem	Not applied	Not applied	Not applied	Not applied
Seychelles	Not applied	Not applied	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific	Not applied	Not applied
Sierra Leone	NA	NA	NA	NA	NA	NA	NA	NA	NA
South Africa	Not applied	Not applied	Sugar- content- based specific	Not applied	Not applied	Sugar- content- based specific	Not applied	Not applied	Sugar- content- based specific
South Sudan	Ad valorem	Ad valorem	Ad valorem	Ad valorem	Ad valorem	Ad valorem	Not applied	Not applied	Not applied
Togo	Not applied	Ad valorem	Ad valorem	Ad valorem	Ad valorem	Ad valorem	Ad valorem	Ad valorem	Ad valorem
Uganda	Ad valorem	Ad valorem	Ad valorem	Ad valorem	Not applied	Ad valorem	Ad valorem	Ad valorem	Ad valorem
United Republic of Tanzania	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific	Not applied	Not applied	Not applied
Zambia	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific
Zimbabwe ¹	Ad valorem	Not applied	Not applied	Not applied	Not applied	Volume- based specific	Not applied	Not applied	Not applied
AMRO									
Antigua and Barbuda	NA	NA	NA	NA	NA	NA	NA	NA	NA
Argentina	Ad valorem	Ad valorem	Ad valorem	Ad valorem	Not applied	Ad valorem	Not applied	Ad valorem	Ad valorem
Bahamas	...	...	...	...	...	...	...	...	...
Barbados	...	...	...	...	...	...	...	...	...
Belize	Volume- based specific	Volume- based specific	Volume- based specific	...	...	Volume- based specific	...	...	...
Bolivia (Plurinational State of)	...	...	...	...	...	...	...	...	...
Brazil ¹	Ad valorem	Ad valorem	Ad valorem	Ad valorem	Not applied	Ad valorem	Not applied	Not applied	Ad valorem
Canada	...	...	...	...	...	...	...	...	...
Chile	Not applied	Ad valorem	Ad valorem	Ad valorem	Ad valorem	Ad valorem	Not applied	Ad valorem	Ad valorem
Colombia	NA	NA	NA	NA	NA	NA	NA	NA	NA
Costa Rica	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific
Cuba	NA	NA	NA	NA	NA	NA	NA	NA	NA
Dominica	Not applied	Not applied	Ad valorem	Not applied	Not applied	Ad valorem	Not applied	Not applied	Ad valorem
Dominican Republic	NA	NA	NA	NA	NA	NA	NA	NA	NA
Ecuador ⁴	Not applied	Not applied	Not applied	Other	Not applied	Ad valorem	Not applied	Not applied	Other

Type of excise tax applied on other non-alcoholic beverages									
Country/ territory (listed by WHO region)	Unsweetened carbonated or non- carbonated bottled waters	Non-sugar- sweetened carbonated and non- carbonated mineral waters (e.g., diet soft drinks)	Sugar- sweetened non- carbonated mineral waters (e.g., lemonade)	Fruit drinks (less than 100% fruit juice)	Fruit juices (100% fruit juice)	Energy and sports drinks	Sugar- sweetened milk-based drinks (including plant- based milk substitutes)	Sugar- sweetened ready-to- drink tea or coffee	Sugar- sweetened syrops, liquid concentrates or powders beverage preparation
Estonia	NA	NA	NA	NA	NA	NA	NA	NA	NA
Finland ¹⁰	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific
France	Volume- based specific	Sugar- content- based specific	Sugar- content- based specific	Sugar- content- based specific	Sugar- content- based specific	...	Not applied	Sugar- content- based specific	Sugar- content- based specific
Georgia	NA	NA	NA	NA	NA	NA	NA	NA	NA
Germany	NA	NA	NA	NA	NA	NA	NA	NA	NA
Greece	NA	NA	NA	NA	NA	NA	NA	NA	NA
Hungary ¹¹	Not applied	Volume- based specific	Volume- based specific	Volume- based specific	Not applied	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific
Iceland	NA	NA	NA	NA	NA	NA	NA	NA	NA
Ireland	Not applied	Not applied	Volume- based specific	Volume- based specific	Not applied	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific
Israel ¹²	Not applied	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific	Not applied	Not applied	Volume- based specific
Italy	Not applied	Not applied	Volume- based specific	Volume- based specific	Not applied	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific
Kazakhstan	NA	NA	NA	NA	NA	NA	NA	NA	NA
Kyrgyzstan	Not applied	Not applied	Volume- based specific	Not applied	Not applied	Volume- based specific	Not applied	Not applied	Volume- based specific
Latvia	Not applied	Volume- based specific	Volume- based specific	Not applied	Not applied	Volume- based specific	Volume- based specific	Volume- based specific	Not applied
Lithuania	NA	NA	NA	NA	NA	NA	NA	NA	NA
Luxembourg	...	...	...	...	...	...	...	...	...
Malta	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific	Not applied	Volume- based specific	Not applied	Not applied	Not applied
Monaco	Not applied	Volume- based specific	Volume- based specific	Volume- based specific	Not applied	Volume- based specific	...	Volume- based specific	Volume- based specific
Montenegro	Not applied	Volume- based specific	Not applied	Not applied	Not applied	Volume- based specific	Not applied	Not applied	Not applied
Netherlands (Kingdom of the) ¹³	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific	Not applied	Volume- based specific	Volume- based specific
Norway	NA	NA	NA	NA	NA	NA	NA	NA	NA
Poland	Not applied	Volume- based specific	Specific mixed – Sugar & Volume- specific	Specific mixed – Sugar & Volume- specific	Not applied	Specific mixed – Sugar & Volume- specific	Not applied	Not applied	Specific mixed – Sugar & Volume- specific

Country/ territory (listed by WHO region)	Type of excise tax applied on other non-alcoholic beverages								
	Unsweetened carbonated or non- carbonated bottled waters	Non-sugar- sweetened carbonated and non- carbonated mineral waters (e.g., diet soft drinks)	Sugar- sweetened non- carbonated mineral waters (e.g., lemonade)	Fruit drinks (less than 100% fruit juice)	Fruit juices (100% fruit juice)	Energy and sports drinks	Sugar- sweetened milk-based drinks (including plant- based milk substitutes)	Sugar- sweetened ready-to- drink tea or coffee	Sugar- sweetened syrops, liquid concentrates or powders beverage preparation
Portugal	Not applied	Not applied	Volume- based specific	Volume- based specific	Not applied	Volume- based specific	Not applied	Not applied	Volume- based specific
Republic of Moldova	...	...	...	...	...	...	...	...	...
Romania	NA	NA	NA	NA	NA	NA	NA	NA	NA
Russian Federation	...	...	...	...	...	...	...	...	...
San Marino	...	...	...	...	...	...	...	...	...
Serbia	...	...	...	...	...	...	...	...	...
Slovakia	NA	NA	NA	NA	NA	NA	NA	NA	NA
Slovenia	NA	NA	NA	NA	NA	NA	NA	NA	NA
Spain	NA	NA	NA	NA	NA	NA	NA	NA	NA
Sweden	NA	NA	NA	NA	NA	NA	NA	NA	NA
Switzerland	...	...	...	...	...	...	...	...	...
Tajikistan	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific	Not applied	Volume- based specific	Not applied	Volume- based specific	Volume- based specific
North Macedonia	...	...	...	...	...	...	...	...	...
Türkiye ¹⁴	Not applied	Ad valorem	Ad valorem	Ad valorem	Not applied	Ad valorem	Not applied	Not applied	Ad valorem
Turkmenistan	...	...	...	...	...	...	...	...	...
Ukraine	NA	NA	NA	NA	NA	NA	NA	NA	NA
United Kingdom of Great Britain and Northern Ireland	Not applied	Not applied	Volume- based specific	Volume- based specific	Not applied	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific
Uzbekistan	NA	NA	NA	NA	NA	NA	NA	NA	NA
SEARO									
Bangladesh	Not applied	Ad valorem	Ad valorem	Ad valorem	Ad valorem	Ad valorem	Ad valorem	Ad valorem	Ad valorem
Bhutan	...	...	...	...	...	...	...	...	...
Democratic People's Republic of Korea	...	...	...	...	...	...	...	...	...
India	Ad valorem	...	Ad valorem	...	...	...	...	...	...
Indonesia	NA	NA	NA	NA	NA	NA	NA	NA	NA
Maldives	...	...	...	...	...	...	...	...	...
Myanmar	NA	NA	NA	NA	NA	NA	NA	NA	NA
Nepal	Not applied	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific	Volume- based specific	...
Sri Lanka ¹⁵	Volume- based specific	Volume- based specific	Other	Other	Not applied	Other	Not applied	Not applied	Not applied

Country/ territory/ (listed by WHO region)	Type of excise tax applied on other non-alcoholic beverages								
	Unsweetened carbonated or non- carbonated bottled waters	Non-sugar- sweetened carbonated and non- carbonated mineral waters (e.g., diet soft drinks)	Sugar- sweetened non- carbonated mineral waters (e.g., lemonade)	Fruit drinks (less than 100% fruit juice)	Fruit juices (100% fruit juice)	Energy and sports drinks	Sugar- sweetened milk-based drinks (including plant- based milk substitutes)	Sugar- sweetened ready-to- drink tea or coffee	Sugar- sweetened syrops, liquid concentrates or powders beverage preparation
Solomon Islands	...	...	...	...	...	...	...	...	...
Tonga	Not applied	Not applied	Volume- based specific	Volume- based specific	Not applied	Volume- based specific	Not applied	Not applied	Not applied
Tuvalu	...	...	...	...	...	...	...	...	...
Vanuatu	Not applied	Volume- based specific	Volume- based specific	Volume- based specific	Not applied	Volume- based specific	Not applied	Volume- based specific	Volume- based specific
Viet Nam	...	...	...	...	...	...	...	...	...

... Data not reported /not available.

NA Not applicable.

¹ In the carbonated or non-carbonated bottled waters (non-sweetened) beverage type, only carbonated waters are taxed.

² Specific excise tax component on sugar-sweetened carbonated drinks only applies to imported beverages.

³ Locally produced mineral waters are exempt from excise.

⁴ The excise tax applied to sugar-sweetened carbonated drinks is applied as a sugar-content-based specific tax above a certain sugar content threshold or as an ad valorem tax below this threshold, whichever is higher, categorized as 'Other'.

⁵ The excise tax is structured as an ad valorem tax applied on fixed tax base amounts – “precios fictos” – per volume varying per beverage type, effectively operating as a volume-based specific tax and classified as such in this analysis.

⁶ On automatic adjustment of specific excise, the fixed tax base amounts – “precios fictos” – are usually adjusted annually; however, it is not mandated by law.

⁷ In the sugar-sweetened syrups, liquid concentrates or powders beverage preparation type, syrups are subject to the tax, not powder. Base of the ad valorem excise is the printed price on the can, equivalent to price without taxes and margins, effectively categorized as "Producer (manufacturer) price".

⁸ Milk based drinks will be taxed if less than 75% content is milk based or milk substitutes

⁹ An excise tax is applied to coffee, but not to sugar-sweetened drinks, and therefore the country is marked as having no excise on non-alcoholic beverages.

¹⁰ Sugar-sweetened milk-based drinks (including plant-based milk substitutes) and sugar-sweetened ready-to-drink tea or coffee beverage types are taxed when beverage is classified under code 2202.

¹¹ In the sugar-sweetened milk-based drinks (including plant-based milk substitutes) beverage type, tax is not applied if beverage contains 50% or more of milk solids. In the fruit drinks and the sugar-sweetened syrups, liquid concentrates or powders beverage preparation types, tax is not applied if the beverage contains at least 50% of fruit or vegetable.

¹² The tax was repealed as of 30 March 2023.

¹³ Water (falling under HS code 22.01) will be exempt from the Dutch tax on non-alcoholic beverages as of 1 January 2024.

¹⁴ In the sugar-sweetened syrups, liquid concentrates or powders beverage preparation type, excise tax applies only when they are classified under harmonized tariff code 22.02.

¹⁵ The excise tax applied to sugar-sweetened carbonated drinks is applied either as a sugar-content-based specific tax or as a volume-based specific tax, whichever is higher, whichever is higher, categorized as 'Other'

¹⁶ In the carbonated or non-carbonated bottled waters (non-sweetened) beverage type, only carbonated waters are taxed.

¹⁷ For fruit/vegetable drinks (listed items) with not less than 20% (percentage may vary depending on fruit/vegetable type) of fruit/vegetable juice content, a sugar-content-based specific excise applies.

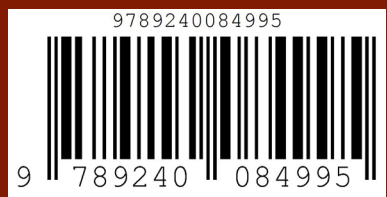
Annex 3 Use of earmarked revenue from excise taxes on sugar-sweetened beverages

Country/territory	Reported use of earmarked excise tax on SSBs*
Azerbaijan	0.1 manat of the excise duty applied per liter of energy drinks goes to Compulsory Medical Insurance.
France	Revenues from excise on SSBs will fund social security including health care and support to the agricultural sector.
Hungary	The Public Health Product Tax contributes solely to the revenue of the Health Insurance Fund and used for different health policy purposes, interventions. There is a possibility for the tax provider to offer maximum 10% of the tax to finance public health programs (prevention, health promotion etc.) in agreement with/supervised by the National Institute for Pharmacy and Nutrition.
Nicaragua	The state will contribute at least ten percent of the collection of the ISC of cigarettes, rums, spirits, drinks, soft drinks and beers for the budget of sports, physical education and recreation.
Panama	The entire amount collected from the selective consumption tax on sugary drinks will be used for the purposes of the Health Improvement Plan, except for the amount collected from the tax on soft drinks, and will be distributed as follows: 35% Ministry of Health, 25% for the National Oncological Institute, 15% for the programs of the Diabetic Patient Clinics of the public health sector at the national level, 15% for the Ministry of Education, 5% for the Ministry of Agricultural Development and 5% for the Ministry of Commerce and Industries.
Philippines	50 percent of revenues from sweetened beverages is used as a source of funds for Philhealth, and medical assistance and HFEP (Health Facilities Enhancement Program). The remaining 50 percent of incremental revenues from sweetened beverages shall follow the allocations under RA 10963 or the Tax Reform for Acceleration and Inclusion (TRAIN) law.
Poland	96.5% of the revenue from the sugar fee is the revenue of the National Health Fund.
Portugal	The tax revenue on non-alcoholic beverages is consigned to the National Health Service.
Zimbabwe	Additional funds generated from the review of excise duty on cigarettes and energy drinks will be ring-fenced and appropriated from the Consolidated Revenue Fund, towards treatment and support of cancer, diabetes and hypertension patients through the Non-Communicable Diseases Fund.

* Only countries that have reported earmarking (parts of) taxes on SSBs or SSB tax revenues for a specific health purpose (including sports programmes) are listed in this table. Some countries reported earmarking taxes on SSBs, but for purposes other than health and are therefore not included in this table.



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