Table A.1. Select examples of unhealthy beverage and food taxes (collected from distributors, manufacturers, or importers) and findings to date

Examples of sites with excise taxes	Brief description of tax	Price change	Volume sales or purchases change of taxed products	Intake change of taxed products	Other changes	Revenue use	Other gaps in knowledge
Berkeley, CA (since March 2015)	1 cent/oz excise tax[a] on SSBs	↑[b-d]	↓[b]	↔[b] ↓[e,f]	↔ Un/employment	Determined by committee/ advisory board[g]	Small geographical area (partially addressed by SSB taxes implemented in neighboring localities); relatively low baseline levels of SSB consumption
Oakland, CA (since July 2017)	1 cent/oz excise tax on SSBs	↑[h,i] ↔[i]	↔[h]	↔[h]	↓ Price promotions[j]	Determined by committee/ advisory board[g]	
Seattle, WA (since Jan 2018)	1.75 cent/oz excise tax on SSBs	↑[k]	↓[k]	TBD	TBD	Determined by Community Advisory Board 2020: $3 million for fruit & vegetable vouchers; $6 million for COVID-19 grocery vouchers[l]	Some indication of cross-border shopping
Philadelphia, PA (since Jan 2017)	1.5 cent/oz excise tax on both SSBs and artificially sweetened beverages	↑[m]	↓[m,n]	↓/↔[n] ↓/↔[o,p]	↔ Employment[q,r]	Office of Education (early childhood education slots) and general budget[s]	Some indication of cross-border shopping
Mexico (since Jan 2014)	1 peso/liter excise tax on SSBs	↑[t]	↓[u-x]	↓[y]	↔ un/employment[z] ↓ (modeled) NCDs, mortality and healthcare costs[aa,bb]	General budget	Manufacturer response in terms of reformulations
	8% excise tax on non-essential foods with >275 kcals/100 g		↑[cc]		↔ Un/employment[z]	General budget	Manufacturer response in terms of reformulations
United Kingdom (since April 2018)	18 pence/liter for low sugar (5–8 g sugar); 24 pence/liter for high sugar (>8 g sugar) among SSBs; excise tax	↑[dd]	↓	TBD	↔ Sugar[ee] ↓ Sugar content ↓ High sugar product availability ↓ Product size (store brands)[dd] ↔ Stock market value[ff]	General budget	Impact of reformulations with artificial sweeteners unknown
South Africa (since April 2018)	0.021 ZAR/gram of sugar in 100 mL of ready-to-drink SSBs above 4 g sugar excise tax	↑[gg]	↓[hh]	↓[ii]	↓ Sugar and calories[hh,ii]	General budget (small % given to Dept. of Health)	Impact of reformulations with artificial sweeteners unknown

(continued)

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Table A.1. Select examples of unhealthy beverage and food taxes (collected from distributors, manufacturers, or importers) and findings to date *(continued)*

Examples of sites with excise taxes	Brief description of tax	Price change	Volume sales or purchases change of taxed products	Intake change of taxed products	Other changes	Revenue use	Other gaps in knowledge
Saudi Arabia (since June 2017)	50% excise tax on carbonated beverages	↑[jj]	↓[jj]			General budget[kk]	
India (since July 2017)	40% sales tax[ll] on aerated drinks and lemonades collected at point of sale to consumers		↔[mm]			General budget	
Hungary (since September 2011)	Excise taxes for different unhealthy beverages and foods: • Soft drinks: 7 forints/liter, concentrated syrups: 200 forints/liter, and pre-packaged sugar-sweetened products: 130 forints/kg • Products with >1 g salt/100 g, condiments with >5 g salt/100 g, flavorings with >15 g salt/100 g: 100 forints/kg		↓[nn]	↓[oo]	↓ Sugar content, ↓ Sodium content[oo]	Increased wages of healthcare workers[oo]	Impact of reformulations with artificial sweeteners unknown

Notes: ↓ = decrease; ↔ = no effect; ↑ = increase; SSB = sugar-sweetened beverage; TBD = to be determined from ongoing research studies.

a Excise taxes are levied on and collected from manufacturers/distributors/importers.

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(table footnotes continued)

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Table A.1. Select examples of unhealthy beverage and food taxes (collected from distributors, manufacturers, or importers) and findings to date *(footnotes continued)*

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