# Building Momentum evidence table: effects of implemented SSB taxes

## Summary of what is known to date

<table>
<thead>
<tr>
<th>Jurisdiction</th>
<th>Effects of implemented SSB tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Barbados</td>
<td><strong>Price:</strong> Prior to SSB tax implementation, SSBs and non-SSBs experienced very similar year-over-year price growth of around 1%. Post-SSB tax implementation, SSB prices increased and non-SSB prices decreased. In the two quarters after the tax was implemented, average SSB prices increased by 5.9% compared to the previous year.</td>
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<tr>
<td>Chile</td>
<td><strong>Price:</strong> One year and three months after SSB tax rate changes went into effect, prices of both carbonated and noncarbonated high sugar sweetened beverages (H-SSBs) increased by 2% and 3.9% respectively. Prices of low- or no-sugar sweetened beverages (L-SSBs) concentrates decreased by 6.7% and prices of ready-to-drink L-SSBs increased by 1.5%. <strong>Purchases:</strong> One year and three months after the SSB tax changes went into effect, households decreased per-capita purchases of H-SSBs by 3.4% by volume and 4% by calories. This change was greatest among households with high socioeconomic status. The volume of household purchases of L-SSBs increased by 10.7% and untaxed beverage purchases decreased by 3.1%.</td>
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<tr>
<td>France</td>
<td><strong>Price:</strong> Following implementation, the SSB tax was gradually passed through to varying degrees by product category. Six months post-implementation, the tax had fully passed through to soda prices and almost fully passed through to prices of fruit drinks, but was incomplete for flavoured waters.</td>
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1. On 1 October 2014, Chile increased the tax rate from 13% to 18% for beverages with high levels of sugar (H-SSBs) (>6.25g sugar/100mL) and decreased the tax rate from 13% to 10% on beverages with low or no sugar (L-SSBs) (<6.25g sugar/100mL).
<table>
<thead>
<tr>
<th>Country</th>
<th>Consumption:</th>
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| Hungary     | • One-year post implementation, 26 to 35% of consumers had decreased their intake of products subject to the Public Health Product Tax.  
  • Two-years post-implementation, reduction in consumption of taxed products was sustained. Between 2012 and 2014, people changed their consumption of energy drinks by 28% and their consumption of sugar sweetened soft drinks by 20%. Price and knowledge that sugar sweetened drinks are unhealthy were the two main factors that influenced a reduction in sugar sweetened soft drink consumption. |
| Mexico      | **Price:** The SSB tax passed through to the consumer for all SSBs but passed through at a higher rate to carbonated SSBs. The tax passed through at a higher rate in Mexico City, Central North, North Border and the Northwest, and at a lower rate in other regions. Price changes were higher among beverages with smaller package sizes.  
  **Purchases:**  
  • One-year post-SSB tax implementation, purchases of taxed beverages decreased by 6% on average, and decreased at an increasing rate up to 12% in December 2014. Reduced purchases of taxed beverages were seen across all socioeconomic groups, but reductions were higher among households of low socioeconomic status, with an average decline of 9% during 2014 and up to a 17% decrease in December 2014.  
  • Two-years post-SSB tax implementation – purchases of SSBs continued to be lower (average of 9.7% reduction). Similar to the first year, the decline in SSB purchases was greatest for lowest income households. |
| US (Berkeley)| **Price:** One-year post-SSB tax implementation, pass through rate varied for SSBs. The tax was fully passed through in large chain supermarkets and small chain supermarkets and chain gas stations, partially passed through in pharmacies and negatively passed through in independent corner stores and independent gas stations.  
  **Purchases:** One-year post-SSB tax implementation, SSB sales declined in Berkeley stores by 9.6%, but rose by 6.9% for non-Berkeley stores. In Berkeley stores, untaxed beverage sales increased by 3.5% compared to 0.5% in non-Berkeley stores. Sales of water increased by 15.6% in Berkeley.  
  **Consumption:** Four months post SSB tax implementation, consumption of SSBs decreased by 21% in Berkeley, compared to 4% in comparison cities. Water consumption increased by 63% in Berkeley compared to 19% in comparison cities. |
US (Philadelphia) | Consumption: Two-months post-SSB tax implementation, the likelihood of daily consumption of sugared soda and energy drinks declined by 40% and 64% respectively and the likelihood of daily bottled water consumption increased by 58%.  

Table last updated on 13 July 2018

For more information about the different SSB taxes, see “Use economic tools to address food affordability and purchase incentives” in our NOURISHING policy database (www.wcrf.org/NOURISHING).

Definitions
Sugar sweetened beverages (SSBs): Beverages containing added caloric sweeteners, such as sucrose, high-fructose corn syrup or fruit juice concentrates. These include, but are not limited to, carbonates, fruit beverages, sports beverages, energy and vitamin water beverages, sweetened iced tea and lemonade. While most SSB taxes only include sugar sweetened beverages, some countries and local jurisdictions also include beverages to which non-caloric sweeteners have been added.

Pass through rate: The rate of an excise tax that is transferred from producer to consumer.

How to cite this table

References
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8 Colchero M et al. (2016). Beverage purchases from stores in Mexico under the excise tax on sugar sweetened beverages: observational study. British Medical Journal, 352, h6704.
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