

Table 1. Type of excise tax applied to beverages other than sugar-sweetened carbonated drinks, EMR

Country	Unsweetened carbonated or noncarbonated bottled waters	Non-sugar-sweetened carbonated and noncarbonated mineral water (e.g. diet soft drinks)	Sugar-sweetened noncarbonated mineral waters (e.g. lemonade)	Fruit drinks (< 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 syrups, liquid concentrate or powdered beverages
Bahrain	Not applicable	<i>Ad valorem</i>	—	—	Not applicable	<i>Ad valorem</i>	—	—	—
Egypt ^a	<i>Ad valorem</i>	<i>Ad valorem</i>	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Iraq	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Jordan	<i>Ad valorem</i>	<i>Ad valorem</i>	<i>Ad valorem</i>	Not applicable	Not applicable	<i>Ad valorem</i>	<i>Ad valorem</i>	Not applicable	Not applicable
Lebanon	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Morocco	Volume-based specific	Volume-based specific	Volume-based specific	Volume-based specific	Not applicable	Volume-based specific	Volume-based specific	Not applicable	Not applicable
Oman	Not applicable	Not applicable	<i>Ad valorem</i>	<i>Ad valorem</i>	Not applicable	<i>Ad valorem</i>	Not applicable	<i>Ad valorem</i>	<i>Ad valorem</i>
Pakistan ^{a,b}	<i>Ad valorem</i>	<i>Ad valorem</i>	<i>Ad valorem</i>	<i>Ad valorem</i>	<i>Ad valorem</i>	<i>Ad valorem</i>	Not applicable	Not applicable	<i>Ad valorem</i>
Qatar	Not applicable	<i>Ad valorem</i>	—	—	Not applicable	<i>Ad valorem</i>	—	—	—
Saudi Arabia	Not applicable	Not applicable	<i>Ad valorem</i>	<i>Ad valorem</i>	Not applicable	<i>Ad valorem</i>	Not applicable	<i>Ad valorem</i>	<i>Ad valorem</i>
Tunisia ^a	<i>Ad valorem</i>	<i>Ad valorem</i>	<i>Ad valorem</i>	<i>Ad valorem</i>	<i>Ad valorem</i>	<i>Ad valorem</i>	<i>Ad valorem</i>	<i>Ad valorem</i>	<i>Ad valorem</i>
UAE ^c	Not applicable	<i>Ad valorem</i>	<i>Ad valorem</i>	<i>Ad valorem</i>	Not applicable	<i>Ad valorem</i>	Not applicable	<i>Ad valorem</i>	<i>Ad valorem</i>
Yemen	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable

^aIn the carbonated or noncarbonated bottled waters (unsweetened) beverage type, only carbonated waters were taxed.

^bIn the sugar-sweetened syrups, liquid concentrates or powdered beverage type, syrups were subject to the tax but not powdered beverages. The *Ad valorem* excise was based on the printed price on the can, equivalent to the price without taxes and margins, effectively categorized as producer (manufacturer) price.

^cMilk-based drinks were taxed if < 75% of content was milk-based or milk substitutes.