

Table 2. Tax structure of sugar-sweetened carbonated drinks in EMR countries, 31 July 2022

Country	Excise taxes applied to non-alcoholic beverages?	Type of excise tax applied on sugar-sweetened carbonated drinks	Uniform or tiered excise tax systems applied to sugar-sweetened carbonated drinks	If tiered, are the tiers sugar-content based?	Rates
Bahrain	Yes	<i>Ad valorem</i>	Uniform	Not applicable	SSBs and carbonated drinks: 50% of price exclusive of excise and VAT Energy drinks: 100% of price exclusive of excise and VAT
Egypt	Yes	<i>Ad valorem</i>	Uniform	Not applicable	Carbonated drinks: 8% of price exclusive of excise and VAT
Islamic Republic of Iran	Yes	<i>Ad valorem</i>	Tiered	No	Not available
Iraq	No	Not applicable	Not applicable	Not applicable	Not applicable
Jordan	Yes	<i>Ad valorem</i>	Uniform	Not applicable	Carbonated drinks: 15% of manufacturing price
Lebanon	No	Not applicable	Not applicable	Not applicable	Not applicable
Morocco	Yes	Volume-based specific	Tiered	Yes	Sugar-sweetened mineral waters with < 10% fruit added or lemonades with < 6% lemon juice (or equivalent concentrated): (1) containing added sugar or ≤ 5 g/100 ml: 30 dinars/hl; (2) containing added sugar > 5 g but < 10 g/100 ml: 40 dinars/hl; and (3) containing added sugar of ≥ 10 g/100 ml: 45 dinars/hl. Sugar-sweetened mineral waters with > 10% fruit added or lemonades with ≥ 6% lemon juice (or equivalent concentrated): (1) ≤ 5 g/100 ml added sugar: 10 dinars/hl; (2) > 5 g but > 10 g/100 ml added sugar: 12.5 dinars/hl; and (3) ≥ 10 g/100 ml added sugar: 15 dinars/hl. Energy drinks with caffeine > 14.5 mg/100 ml but < 32 mg/100 ml: 600 dinars/hl.
Oman	Yes	<i>Ad valorem</i>	Uniform	Not applicable	SSBs and carbonated drinks: 50% of price exclusive of excise and VAT Energy drinks: 100% of price exclusive of excise and VAT
Pakistan	Yes	<i>Ad valorem</i>	Uniform	Not applicable	Aerated waters: 13% of printed price
Qatar	Yes	<i>Ad valorem</i>	Uniform	Not applicable	SSBs and carbonated drinks: 50% of price exclusive of excise and VAT Energy drinks: 100% of price exclusive of excise and VAT
Saudi Arabia	Yes	<i>Ad valorem</i>	Uniform	Not applicable	SSBs and carbonated drinks: 50% of price exclusive of excise and VAT -Energy drinks: 100% of price exclusive of excise and VAT
Tunisia	Yes	<i>Ad valorem</i>	Uniform	Not applicable	Nonalcoholic beverages (except noncarbonated unsweetened water): 25% of price exclusive of excise and VAT
United Arab Emirates	Yes	<i>Ad valorem</i>	Uniform	Not applicable	SSBs and carbonated drinks: 50% of price exclusive of excise and VAT Energy drinks: 100% of price exclusive of excise and VAT
Yemen	No	Not applicable	Not applicable	Not applicable	Not applicable

*Tiered excise taxes, means with different rates depending on product characteristics such as volume, sugar content, type of sweetener or type of beverage.

SSBs = sugar-sweetened beverage; VAT = value-added tax.