

Table 2. SSBs tax implementation and structure in Saudi Arabia and UAE (13,24)

	Framing the SSBs tax		Reference to multilateral institutions	Reporting of other countries' SSBs taxation	Multisectoral coalition		Tax type	Tax base	Tax rates
	Health issues	Fiscal priorities			Supportive	Opposing			
Saudi Arabia	High rates of obesity and/or NCDs High-risk population groups—children Unhealthy food environments	Reducing budget deficit raising (non-oil) revenue Economic Growth Tax reform Economic cost of NCDs	Health (WHO) Economic (WTO, IMF) Regional institutions (GCC)	GCC countries	Government, experts: information & messaging Constituency building	WTO experts: information & messaging Legal challenges Policy substitution	Excise tax: <i>ad valorem</i>	Carbonated non-alcoholic beverages (sugar sweetened, unsweetened, other sweetener) Energy drinks Sugar-sweetened non-carbonated mineral waters (e.g. lemonade) Fruit drinks (less than 100% fruit juice) Sugar-sweetened ready-to-drink tea or coffee Syrups Liquid concentrate or powdered beverage preparation	Sugar-sweetened drinks and carbonated drinks: 50% of price exclusive of excise and VAT Energy drinks: 100% of price exclusive of excise and VAT
UAE*	High rates of obesity and/or NCDs Tooth decay Economic cost of NCDs Unhealthy food environments High-risk population groups Fiscal priorities	Increasing (non-oil) revenue Economic growth Tax reform	Health (WHO) Economic (WTO) Regional institution (GCC)	Saudi Arabia Bahrain GCC countries	Government, experts, influencers: information and messaging	Industry (WTO): information & messaging Constituency building, policy substitution Legal challenges		Carbonated non-alcoholic beverages (sugar sweetened, unsweetened, other sweetener) Energy drinks Sugar-sweetened non-carbonated mineral waters (e.g. lemonade) Fruit drinks (less than 100% fruit juice) Sugar-sweetened ready-to-drink tea or coffee Sugar-sweetened syrups, liquid concentrate or powders beverage preparation	Sugar-sweetened drinks and carbonated drinks: 50% of price exclusive of excise and VAT Energy drinks: 100% of price exclusive of excise and VAT

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