

WE WILL KNOW IF IT WORKS

Taxing Sugary Beverages in Colombia

Colombia now has a tiered tax on sugar-sweetened beverages (SSBs), reaching 20% for high-sugar products by 2025. Using the 2015 National Survey of the Nutritional Situation of Colombia, researchers estimated taxed and untaxed beverage intake from BEFORE implementation. This baseline creates a reference to measure how sugary sweetened beverage consumption changes because of the new tax policy.

Tax Rate for Sugar Sweetened Beverages (per 100 mL)

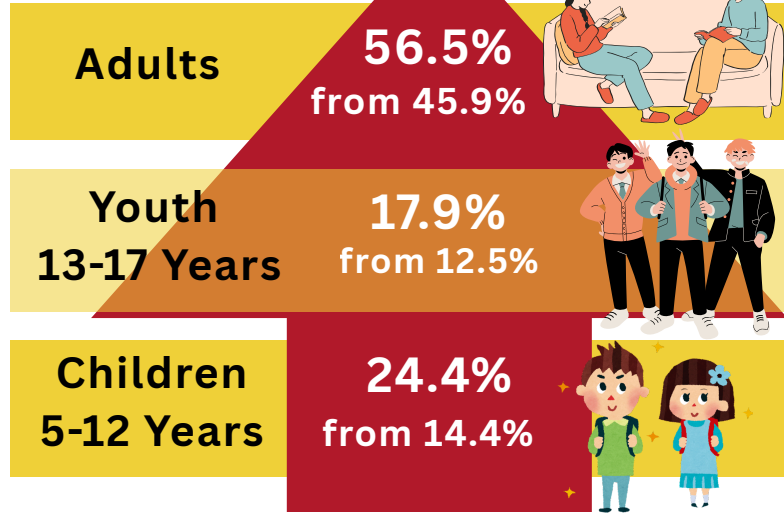
Tax Category	Added Sugar Threshold
Not Taxed	< 5 grams added sugar
Tax 12.2%	≥ 5 grams added sugar
High-Sugar Tax 20%	≥ 9 grams added sugar

Why

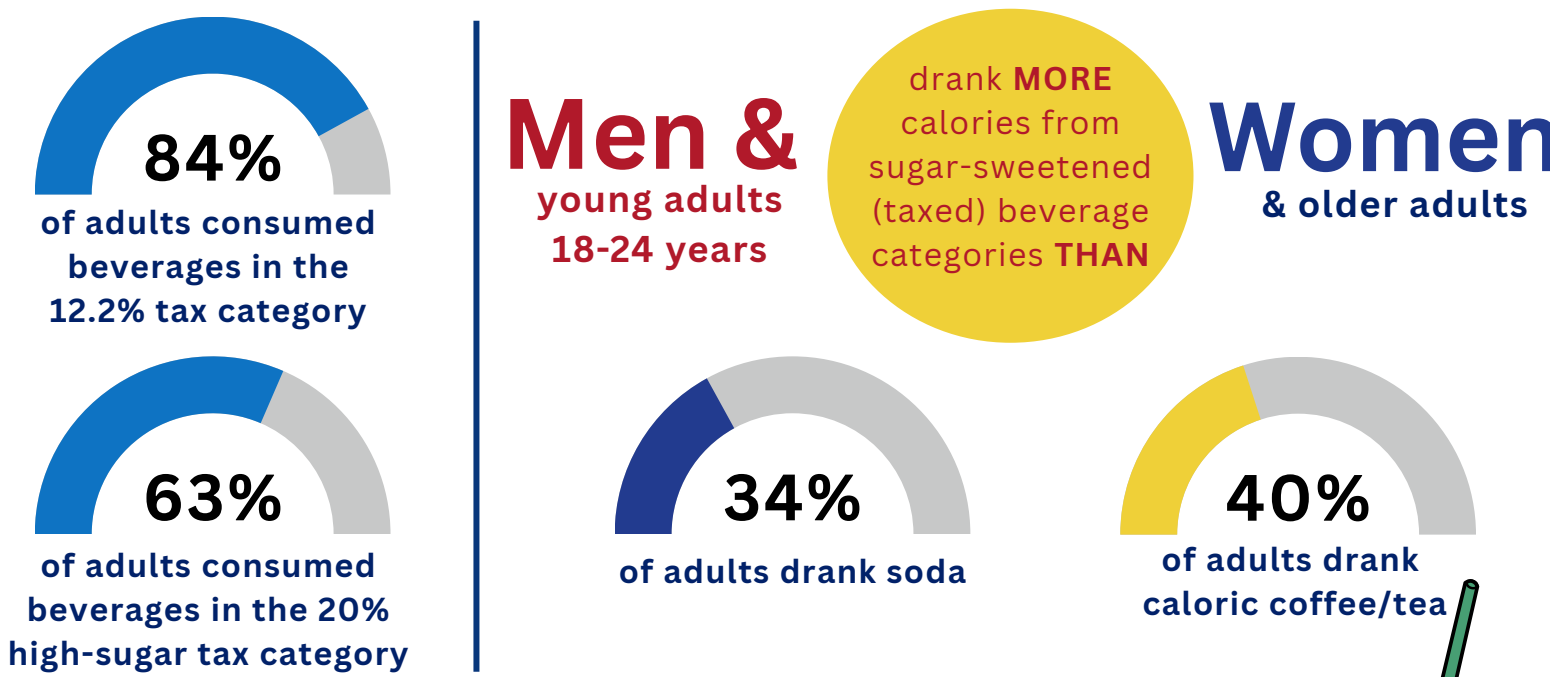
has Colombia taxed sugar sweetened beverages?

Rise in Obesity from 2005-2015

Across Latin America, including Colombia, diets are shifting towards ultra-processed foods and beverages (UPFs). Obesity is rising dramatically. Sugar sweetened beverage consumption is linked to increased risks of obesity and type 2 diabetes.



The baseline for sugary beverage consumption in Colombia



Most Consumed Taxable Drinks:

- ✓ Caloric sodas
- ✓ Caloric coffee/tea
- ✓ Sweetened fruit drinks



Possible Outcomes & References

One outcome of Colombia's SSB tax being based on sugar concentration is that it may reduce sugar intake through both consumer responses via lower consumption and industry responses via product reformulation. However, a possible unintended consequence of taxes based on sugar content is that they can incentivize substitution toward reformulated products that use non-nutritive sweeteners.

* Michael Essman, Carlos R. Soto Diaz, Luis Carlos Forero Ballesteros, Mercedes Mora-Plazas, Luis Fernando Gomez, Lindsey Smith Taillie, **Consumption of Sugary Beverages by Adults Prior to Sugary Drink Tax in Colombia: An Analysis of the National Nutrition Survey 2015**, *Nutrients* 2026, 18(5), 716; <https://doi.org/10.3390/nu18050716>