Supplementary material 1: Comparison between the 2012 and 2017 French Soda tax

Table 1: Comparison between the French soda tax in 2012 and in 2018

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|  | French soda Tax 2012 | French soda Tax 2018 |
| Scope | 1. Beverages with added sugar1 (carbonated drinks, still drinks, dairy-based beverages (e.g. flavored milks), plant-based milks, diluted fruit drinks, fruit nectars)
2. Beverages with artificial sweetener(s)2
 | 1. Beverages with added sugar (carbonated drinks, still drinks, dairy-based beverages (e.g. flavored milks), plant-based milks, diluted fruit drinks, fruit nectars)
2. Beverages with artificial sweetener(s)
 |
| Type of tax | Volumetric excise tax | Volumetric excise tax |
| Tax rate | Flat tax rate and unique: 0.076€/liter | Dependent on type of sweetener:1. If presence of added sugar: progressive tax (from 0.03€/liter to 0.024€/liter)
2. If only artificial sweeteners: flat tax rate 0.03€/liter
 |
| Impact on a 33mL can of cola3 | 0.03€/can | 0.05-0.06€/can |
| Use of revenues | General budget and social security budget | Social security budget |

1Complete list of included and excluded products can be found in French: [https://bofip.impots.gouv.fr/bofip/11674-PGP.html/identifiant=BOI-TCA-BNA-10-20191230](https://bofip.impots.gouv.fr/bofip/11674-PGP.html/identifiant%3DBOI-TCA-BNA-10-20191230)

2Sweeteners covered by the tax are all sweeteners authorized on the European market. Full list of artificial sweeteners authorized in the EU n° 1333/2008 regulation.

3Typical cola is considered around 11 and 12g of sugar.

Table 2: Detailed tax rates depending of the version of the tax

|  |  |  |
| --- | --- | --- |
| Sweetener content(in g/100mL) | French soda Tax 2012 (tax rates in €/liter) | French soda Tax 2018(tax rates in €/liter) |
| Type of drinks | All | Beverages with added sugar | Beverages with artificial sweetener |
| Less than or equal to 1 | 0.076 | 0.0308 | 0.0308 |
| 2 | 0.0360 |
| 3 | 0.0410 |
| 4 | 0.0462 |
| 5 | 0.0565 |
| 6 | 0.0668 |
| 7 | 0.0770 |
| 8 | 0.0975 |
| 9 | 0.1181 |
| 10 | 0.1386 |
| 11 | 0.1591 |
| 12 | 0.1796 |
| 13 | 0.2002 |
| 14 | 0.2207 |
| 15 | 0.2412 |
| Additional tax increase for each gram above 15g | No additional increase | 0.0205 | No additional increase |

Tax rates are given for 2020. They are adjusted every year according to the inflation.