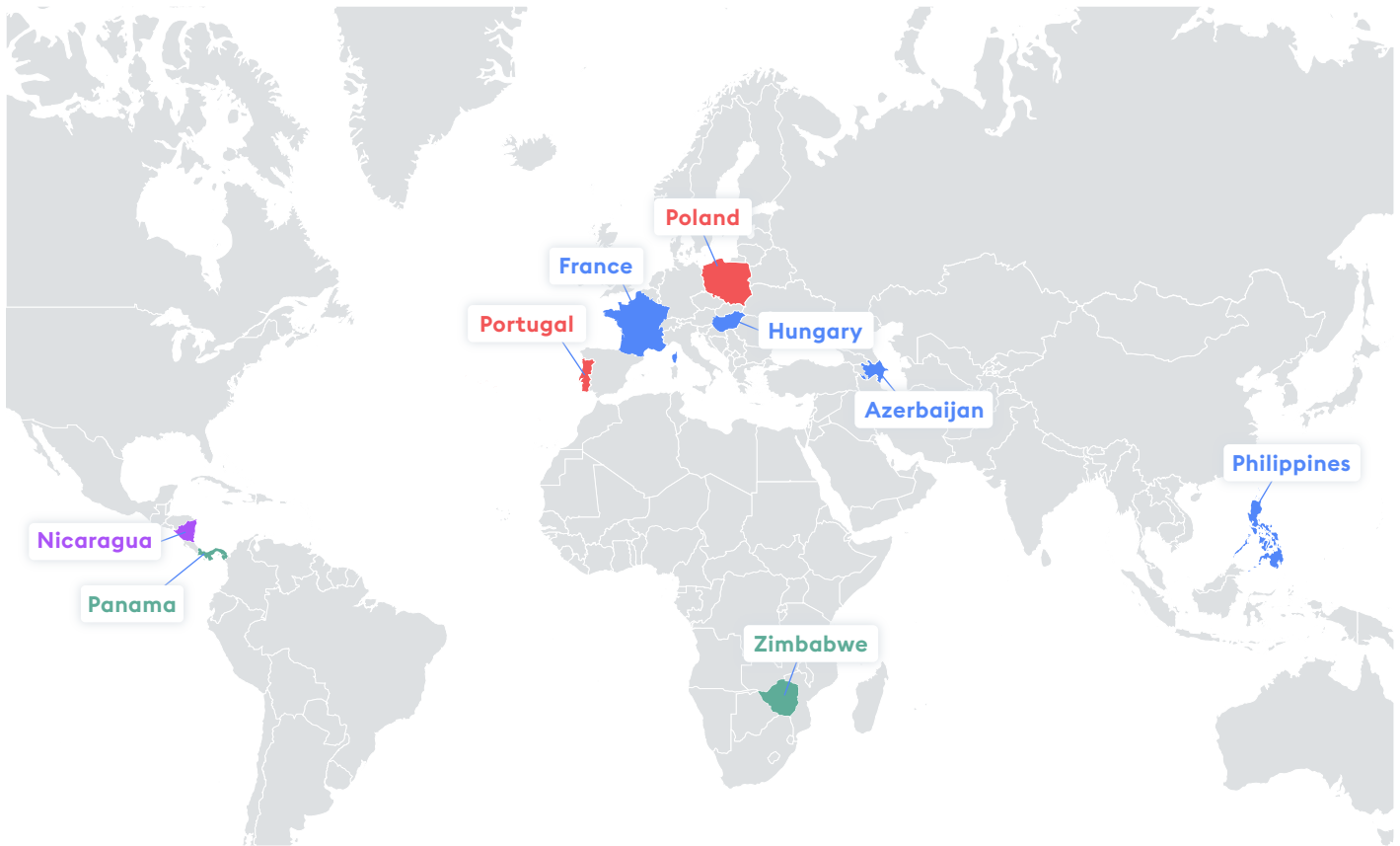


Earmark excise tax revenue from SSBs towards health programmes



LEGEND

- Health coverage expansion (e.g. through health insurance coverage)
- NCD prevention and control programmes
- Promotion of physical activity
- Other, more general or unspecified health programmes

+ About 9 countries earmarked sugar-sweetened beverage tax revenues for health purposes

Health coverage expansion (e.g. through health insurance coverage)	NCD prevention and control programmes	Promotion of physical activity	Other, more general or unspecified health programmes
Azerbaijan France (through social security) Hungary Philippines	Panama (cancer and diabetes) Zimbabwe (NCD treatment)	Nicaragua	Poland Portugal

Country	Reported use of earmarked excise tax on sugar-sweetened beverages (SSBs)*
Azerbaijan	0.1 manat of the excise duty applied per liter of energy drinks goes to Compulsory Medical Insurance.
France	Revenues from excise on SSBs will fund social security including health care and support to the agricultural sector.
Hungary	The Public Health Product Tax contributes solely to the revenue of the Health Insurance Fund and used for different health policy purposes, interventions. There is a possibility for the tax provider to offer maximum 10% of the tax to finance public health programmes (prevention, health promotion etc.) in agreement with/supervised by the National Institute for Pharmacy and Nutrition.
Nicaragua	The state will contribute at least ten percent (10%) of the collection of the ISC of cigarettes, rums, spirits, drinks, soft drinks and beers for the budget of sports, physical education and recreation.
Panama	The entire amount collected from the selective consumption tax on sugary drinks will be used for the purposes of the Health Improvement Plan, except for the amount collected from the tax on soft drinks, and will be distributed as follows: 35% Ministry of Health, 25% for the National Oncological Institute, 15% for the programmes of the Diabetic Patient Clinics of the public health sector at the national level, 15% for the Ministry of Education, 5% for the Ministry of Agricultural Development and 5% for the Ministry of Commerce and Industries.
Philippines	50% of revenues from sweetened beverages is used as a source of funds for Philhealth, and medical assistance and HFEP (Health Facilities Enhancement Programme). The remaining 50% of incremental revenues from sweetened beverages shall follow the allocations under RA 10963 or the Tax Reform for Acceleration and Inclusion (TRAIN) law.
Poland	96.5% of the revenue from the sugar fee is the revenue of the National Health Fund.
Portugal	The tax revenue on non-alcoholic beverages is consigned to the National Health Service.
Zimbabwe	Additional funds generated from the review of excise duty on cigarettes and energy drinks will be ring-fenced and appropriated from the Consolidated Revenue Fund, towards treatment and support of cancer, diabetes and hypertension patients through the Non-Communicable Diseases Fund.

*Only countries that have reported earmarking (parts of) taxes on SSBs or SSB tax revenues for a specific health purpose (including sports programmes) are listed in this table. Some countries reported earmarking taxes on SSBs, but for purposes other than health and are therefore not included in this table.

References

World Health Organization. (2023). *Global report on the use of sugar-sweetened beverage taxes, 2023*. Geneva, World Health Organization.