

IMPOSITION OF SUGAR TAX ON DRINKS

As of 1st April 2019, additional rates will be applied under Excise Tax as Sugar Tax, as specified in the Statutory Instrument (SI) 14 of 2019, Excise Tax (Imposition of sugar tax on Drinks) Regulations, 2019. The Sugar Tax apply to drinks containing sugar content exceeding **5 grams per 100ml**, including flavored milk. Sugar Tax will not apply to fresh local fruits drinks without any additives and plain milk.

Drinks exceeding 5 grams per 100ml sugar shall be subject to a tax of SR4 per litre. Upon importation, all importers must submit a declaration containing the sugar content of the drink products.

The following are the description of products liable for Sugar Tax:

Tariff Item HS Code	Description of Sugar Tax Goods
20.09	Fruits juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.
	-Orange juice :
2009.1100	--Frozen
	--Not frozen, of a Brix value not exceeding 20
2009.1210	---Juices formulated for infants
	---Other:
2009.1291	----In immediate bottles made of PET or plastics
2009.1292	----In immediate containers made of metal
2009.1293	----In immediate bottle made of glass
2009.1299	---- Other
	--Other
2009.1910	---In immediate bottles made of PET or plastics
2009.1920	---In immediate containers made of metal
2009.1930	--- In immediate bottle made of glass
2009.1990	---Other
	-Grapefruit (including pomelo) juice:
	--Of a brix value not exceeding 20
2009.2110	---- Juices formulated for infants
	--- Other
2009.2191	----In immediate bottle made of PET or plastics
2009.2192	---- In immediate containers made of metal
2009.2193	---- In immediate bottle made of glass
2009.2199	--Other
	--Other
2009.2910	---In immediate bottles made of PET or plastics
2009.2920	---In immediate containers made of metal
2009.2930	--- In immediate bottle made of glass
2009.2990	---Other

	Juice of any other single citrus fruit:
	--Of a Brix value not exceeding 20
2009.3110	---Juices formulated for infants
	---Other
2009.3191	----In immediate bottles made of PET or plastics
2009.3192	----In immediate containers made of metal
2009.3193	----In immediate bottle made of glass
2009.3199	----Other
	--Other
2009.3910	---In immediate bottles made of PET or plastics
2009.3920	---In immediate containers made of metal
2009.3930	---In immediate bottle made of glass
2009.3990	---Other
	-Pineapples Juice:
	--Of a Brix value not exceeding 20
2009.4110	Juices formulated for infants
	---Other
2009.4191	----In immediate bottles made of PET or plastics
2009.4192	----In immediate containers made of metal
2009.4193	---- In immediate bottle made of glass
2009.4199	----Other
	--Other
2009.4910	---In immediate bottles made of PET or plastics
2009.4920	---In immediate containers made of metal
2009.4930	--- In immediate bottle made of glass
2009.4990	---Other
	-Tomato Juice
2009.5010	---Juices formulated for infants
	--- Other
2009.5091	----In immediate bottles made of PET or plastics
2009.5092	----In immediate containers made of metal
2009.5093	---- In immediate bottle made of glass
2009.5099	---- Other
	-Grape juice (including grape must) :
	--Of a Brix value not exceeding 30
2009.6110	---Juices formulated for infants
	---Other
2009.6191	----In immediate bottles made of PET or plastics
2009.6192	----In immediate containers made of metal
2009.6193	---- In immediate bottle made of glass

2009.6199	--Other
2009.6910	---In immediate bottles made of PET or plastics
2009.6920	---In immediate containers made of metal
2009.6930	---In immediate bottle made of glass
2009.6990	---Other
	-Apple juice:
	--Of a Brix value not exceeding 20
2009.7110	---Juices formulated for infants
	---Other
2009.7191	----In immediate bottles made of PET or plastics
2009.7192	----In immediate containers made of metal
2009.7193	----In immediate bottle made of glass
2009.7199	----Other
	--Other
2009.7910	---In immediate bottles made of PET or plastics
2009.7920	---In immediate containers made of metal
2009.7930	---In immediate bottle made of glass
2009.7990	---Other
	-Juice of any other single fruit or vegetable:
	--Cranberry (<i>Vacciniummacrocapan</i> , <i>Vaccin iumoxycoccus</i> , <i>Vacciniumvitis-idaea</i>) juice
2009.8110	---Juices formulated for infants with no sugar added
	---Other with no sugar added
2009.8111	----In immediate bottles made of PET or plastics
2009.8112	---- In immediate containers made of metal
2009.8113	----In immediate bottle made of glass
2009.8119	----Other
	--- Other with sugar added.
2009.8121	----In immediate bottles made of PET or plastics
2009.8122	----In immediate containers made of metal
2009.8123	----In immediate bottle made of glass
2009.8129	----Other
2009.8910	---Juices formulated for infants with no sugar added
	--- other with no sugar added
2009.8911	----In immediate bottles made of PET or plastics
2009.8912	----In immediate containers made of metal
2009.8913	----In immediate bottle made of glass
2009.8919	----Other
	--Other
	---Other with sugar added

2009.8921	----In immediate bottles made of PET or plastics
2009.8922	----In immediate containers made of metal
2009.8923	----In immediate bottle made of glass
2009.8929	---- Other
	-Mixtures of juices
2009.9010	---Juices formulated for infants
	--- Other with sugar added
	--- Other
2009.9011	----In immediate bottles made of PET or plastics
2009.9012	----In immediate containers made of metal
2009.9013	---- In immediate bottle made of glass
2009.9019	----Other
2009.9021	----In immediate bottles made of PET or plastics
2009.9022	----In immediate containers made of metal
2009.9029	---- Other
	Food preparations not elsewhere specified or included
2106.9061	----Blackcurrant concentrate
2106.9071	---- Liquid concentrate in immediate packaging for retail sale
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetables juices of heading 201.09
	Waters, including minerals waters and aerated waters, containing added sugar or other sweetening matter or flavoured.
2202.1010	---In immediate bottles made of PET or plastics
2202.1020	---In immediate containers made of metal
2202.1030	---In immediate bottle made of glass
2202.1090	--Other
	-Other
	--Non-alcoholic beer
2202.9110	---In immediate bottles made of PET or plastics
2202.9120	---In immediate containers made of metal
2202.9130	---In immediate bottle made of glass
2202.9190	---Other
	--Other
	---Dietetic or low calorie beverages (or carbonated soft drinks)
2202.9911	----In immediate bottles made of PET or plastics
2202.9912	----In immediate containers made of metal
2202.9913	---- In immediate bottle made of glass

2202.9919	----Other
	---Milk based drinks not including fruit or vegetable juices of heading 20.09
2202.9921	----In immediate bottles made of PET or plastics
2202.9922	----In immediate containers made of metal
2202.9923	----In immediate bottle made of glass
2202.9929	----Other
	--- Low calorie milk based drinks not including fruit or vegetable juice of heading 20.9
2202.9931	----In immediate bottles made of PET or plastics
2202.9932	----In immediate containers made of metal
2202.9933	----In immediate bottle made of glass
2202.9939	---Other
	---Other
2202.9941	----In immediate bottles made of PET or plastics
2202.9942	----In immediate containers made of metal
2202.9943	----In immediate bottle made of glass
2202.9949	----Other
	----Other
22.03	Beer made from Malt
2203.0011	----In immediate bottles made of PET or plastics
2203.0012	---- In immediate containers made of metal
2203.0013	---In immediate bottles made of glass
2203.0019	----In immediate containers made of other materials
	---Stout
2203.0021	----In immediate bottles made of PET or plastics
2203.0022	----In immediate containers made of metal
2203.0023	----In immediate bottles made of glass
2203.0029	----Other
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09
	-Sparkling wine
2204.1010	---In immediate bottles made of PET or plastics
2204.1030	----In immediate bottle made of glass
2204.1090	---Other
	-Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:
	--In containers holding 2 L or less
	---Having an alcoholic strength exceeding 8% but not exceeding 16% Vol.
2204.2111	----In immediate bottles made of PET or plastics
2204.2112	----In immediate bottles made of glass
2204.2119	----Other
	---Having an alcoholic strength exceeding 16% Vol.
2204.2121	----In immediate bottles made of PET or plastics
2204.2122	----In immediate bottles made of glass
2204.2129	----Other
	--In containers holding more than 2 liters but not more than 10 liters
	---Having an alcoholic strength exceeding 8% but not exceeding 16% Vol.
2204.2211	----In immediate bottles made of PET or plastics

2204.2212	----In immediate bottles made of glass
2204.2219	---- Other
	--- Having an alcoholic strength exceeding 16 % vol
2204.2221	----In immediate bottles made of PET or plastics
2204.2222	----In immediate containers made of glass
2204.2229	---- Other
	--Other
	---Having an alcoholic strength exceeding 8% but not exceeding 16% Vol.
2204.2911	----In immediate bottles made of PET or plastics
2204.2912	----In immediate containers made of glass
2204.2919	----Other
	---Having an alcoholic strength exceeding 16 % vol
2204.2921	----In immediate bottles made of PET or plastics
2204.2922	----In immediate containers made of glass
2204.2929	----Other
	-Other grape must:
	Having an alcoholic strength exceeding 8% but not exceeding 16% Vol.
2204.3011	----In immediate bottles made of PET or plastics
2204.3012	----In immediate containers made of glass
2204.3019	----Other
	Having an alcoholic strength exceeding 16 % vol
2204.3021	----In immediate bottles made of PET or plastics
2204.3022	----In immediate containers made of glass
2204.3029	----Other
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.
	-In containers holding 2 L or less
	---Having an alcoholic strength exceeding 8%, but not exceeding 16 %
2205.1011	----In immediate bottles made of PET or plastics
2205.1012	----In immediate containers made of glass
2205.1019	----Other
	Having an alcoholic strength exceeding 16%, but not exceeding 30%
2205.1021	----In immediate bottles made of PET or plastics
2205.1022	----In immediate bottles made of glass
2205.1029	----Other
	-Other
	---Having an alcoholic strength exceeding 8%, but not exceeding 16 %
2205.9011	----In immediate bottles made of PET or plastics
2205.9012	----In immediate bottles made of glass
2205.9019	----Other
	---Having an alcoholic strength exceeding 16%, but not exceeding 30%
2205.9021	----In immediate bottles made of PET or plastics
2205.9022	----In immediate containers made of glass
2205.9029	----Other
22.06	Other Fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverage and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.
2206.0010	---In immediate bottles made of PET or plastics
2206.0020	---In immediate containers made of metal
2206.0030	---- In immediate bottles made of glass
2206.0090	---Other

22.08	Under nated ethyl alcohol of an alcoholic strength by volume of less than 80% Vol.; spirits, liqueurs and other spirituous beverages
	<i>-Spirits obtained by distilling grape wine or grape marc</i>
2208.2010	---In immediate bottles made of PET or plastics
2208.2020	----In immediate bottles made of glass
2208.2090	---Other
	-Whiskies
2208.3010	---In immediate bottles made of PET or plastics
	<i>---Other</i>
2208.9021	----In immediate bottles made of PET or plastics
2208.9022	----In immediate containers made of metal
2208.9023	----In immediate bottles made of glass
2208.9029	----Other