

Supplementary material

Examples of food taxes already legislated in Pacific countries	
Cook Islands	<p><i>Excise Duties Table 2018</i> (by weight)</p> <ul style="list-style-type: none"> Water, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices: \$9.37/kg
Kiribati	<p><i>Excise Tax Act 2013</i> (by weight)</p> <ul style="list-style-type: none"> Prepared or preserved mackerel: 50%/kg Chocolate and other food preparations containing cocoa: 50%/kg Beet sugar, cane sugar: 20%/kg Prepared or preserved meat, meat offal or blood (of swine e.g. tinned ham): 15%/kg <p><i>Excise Tax Act 2013</i> (by volume)</p> <ul style="list-style-type: none"> Water, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices (40%)
Samoa	<p><i>Customs Tariff Act (Amended) 2019 – First Schedule</i> (by percentage)</p> <ul style="list-style-type: none"> Chocolate and other food preparations containing cocoa: 8% Instant noodles: 8% Crispbread, gingerbread, sweet biscuits, rusks, toasted bread, pastries, cakes, pancakes and crisp savoury food products: 8%
Tonga	<p><i>Excise Tax (Amendment) Order 2013</i> (by weight)</p> <ul style="list-style-type: none"> Lard and other pig fat: \$1/kg Tallow: \$1/kg <p><i>Excise Tax (Amendment Order) 2018</i> (by weight)</p> <ul style="list-style-type: none"> Butter: \$1.50/kg Dairy spreads: \$1.50/kg Turkey tail: \$2.00/kg
Tuvalu	<p><i>Customs Excise Duties Order 2020</i> (by percentage)</p> <ul style="list-style-type: none"> Twisties: 50% Milk chocolate: 45% Brown sugar, Pork Luncheon, Spam: 35% Salted beef, frankfurts, condensed milk: 30% Non-fortified noodles: 25% Corned beef: 20% Turkey tail, lamb flaps and necks: 15% Tin fish (e.g. Mackerel, Sea King), canned fruits: 10% Ice-cream: 5%