

**S2 Table. Beverage categorization system**

<b>Category</b>	<b>Tax rate</b>	<b>Examples of beverage types</b>
Untaxed	0%	plain bottled water, milk and dairy drinks, milk powders and modifiers, 100% fruit/vegetable juices, coffee, and tea
Ready-to-drink L-SSBs	10%	sodas, fruit juices, and flavored waters with less than 6.25gr/100ml
L-SSB concentrates	10%	powders and concentrates with less than 6.25gr/100ml
Noncarbonated H-SSBs	18%	fruit juices, nectars, and flavored waters with more than 6.25gr/100ml
Carbonated H-SSBs	18%	sodas with more than 6.25gr/100ml