Water and beverages / WB-09

Sugar: quota, excise and labelling

Calculate sugar consumption by recipe and batch, and prepare for quota, excise and new labelling requirements.

Sugar is no longer just a raw material.

In 2026–2027, three sugar-related changes will affect beverage producers: an import quota, excise duty linked to sugar content, and a draft front-of-pack warning label.

Conceptual architecture. No operating results are shown.

01 Raw material	Sugar receipt · Stock · Annual demand
02 Syrup	Recipe · Actual consumption · Batch
03 Product	g / 100 ml · Excise category · Label category
04 Report	Excise · Quota · Deviations

At a glance

100 thousand t — The share of the white sugar import quota allocated to beverage producers from 2027; total quota is 300 thousand tonnes. [1]

500–535 — Excise duty on beverages, UZS per litre, depending on sugar content, from April 2026. [2]

15% — Share of the pack area that the front-of-pack warning must cover under the draft. [3]

November 2026

01 Evidence and context

Who it is for

Process technologist	Recipe and sugar per 100 ml.
Procurement	Quota and sugar stock.
CFO	Excise and production cost.
Plant owner	Product range and pricing policy.

Facts and global practice

Cabinet of Ministers Resolution No. 417 of 30.07.2026, for official use

From 1 January 2027, an annual import quota of 300 thousand tonnes for white sugar: 100 thousand tonnes each for beverage, confectionery and other food producers, allocated through electronic auction. [1]

Public press

The country's annual sugar demand is estimated at 650–700 thousand tonnes. [1]

UzBev association

The association opposes the quota, expecting higher costs, prices and inflation. [1]

Tax policy, 2026

The excise rate for beverages ranges from 500 to 535 UZS depending on sugar content. [2]

Draft Cabinet of Ministers resolution, open for discussion until 14.10.2026

Draft: a three-tier warning for 5–8 g, 8–11 g and more than 11 g of sugar per 100 ml, covering at least 15% of the front of pack, plus a QR code; proposed effective date 01.01.2027. [3]

The labelling requirement has not been adopted and may change. Verify exact excise rates against the current text of the Tax Code.

02 Where the losses occur

Gap between recipe and actual consumption

If actual sugar consumption during syrup preparation differs from the recipe, this is not visible at batch level.

Excise category

If the excise category corresponding to a product's sugar content is not documented, there is a risk of error.

Label category

If the draft is adopted, the sugar per 100 ml and the category must be correct on the label of every product.

Stock and quota

If the quota is allocated by auction, annual demand will need to be calculated in advance.

How the loss is calculated

Sugar cost	Sugar per litre (kg/L) × volume for the period (L) × sugar price (UZS/kg)
Deviation from recipe	(actual – recipe) sugar for the period (kg) × price (UZS/kg)
Excise	Volume for the period (L) × rate for the category (UZS/L)
Label change	Number of SKUs × redesign and printing cost per SKU (UZS)

Illustrative calculations; establish the baseline, units and rates during the site assessment. Avoid counting the same loss twice.

03 Solution architecture

Sugar accounting by recipe and batch

Sugar consumption is recorded per batch, from syrup to finished product. Excise, labelling and the procurement plan are derived from this data.

01 Raw material

Sugar receipt · Stock · Annual demand

02 Syrup

Recipe · Actual consumption · Batch

03 Product

g / 100 ml · Excise category · Label category

04 Report

Excise · Quota · Deviations

Modules

Recipe and batch accounting	Sugar consumption for syrup and finished product	Engineering capability
Excise and labelling reports	Category and rate by SKU	Engineering capability
1C integration	Raw material stock and production cost	Commercially available

Each module has a readiness status. Third-party results are not a forecast for your site.

04 Implementation and measurement

01 Product range analysis

Sugar per 100 ml and category are collected for each SKU.

Output: SKU and category table.

02 Batch accounting

Actual consumption is recorded during syrup preparation.

Output: deviations from recipe become visible.

03 Reports

Excise and labelling reports are configured.

Output: monthly report.

04 Planning

Annual sugar demand and stock plan.

Output: procurement plan.

What is measured

Sugar consumption	kg / 1,000 litres, by SKU	Batch accounting
Deviation from recipe	Actual / recipe, by batch	Batch accounting
Categories	Number of SKUs by excise and label category	Report
Stock	Days of cover against the production plan	1C

What is needed to start

- Responsible persons for process technology and procurement
- Recipes and SKU list
- Syrup preparation log
- Test access to 1C

05 Readiness checklist and next step

01 Is the sugar content per 100 ml documented for each SKU?	Yes / No / Unknown
02 Is the excise category of each SKU known?	Yes / No / Unknown
03 Is actual sugar consumption recorded during syrup preparation?	Yes / No / Unknown
04 Is deviation from recipe visible at batch level?	Yes / No / Unknown
05 Has annual sugar demand been calculated?	Yes / No / Unknown
06 Is there a preparation plan for the quota auction?	Yes / No / Unknown
07 Has it been determined which SKUs will change under the draft labelling rules?	Yes / No / Unknown
08 Is sugar stock linked to the production plan?	Yes / No / Unknown
09 Is the excise calculation prepared automatically?	Yes / No / Unknown
10 Is there a person responsible for this area?	Yes / No / Unknown

What we do not promise

• Exact timeline and price without an audit

• Government decisions and deadlines

• Changes to line software without the equipment supplier's permission

• Unmeasured results or savings

• Outcome of quota allocation

• Final text of the draft requirements

Sugar accounting audit

We compile sugar content, excise and label categories for your product range into a single table.

• SKU and category table

• Batch accounting plan

• Annual demand calculation

Scope, price and schedule are agreed after reviewing the site and its data.

06 Sources and scope

[1] Cabinet of Ministers Resolution No. 417 of 30.07.2026; UzBev position. gazeta.uz, 29.10.2026.

gazeta.uz

[2] Excise rates for beverages. spot.uz, 03.01.2026.

spot.uz

[3] Draft sugar content labelling requirements. spot.uz, 29.09.2026.

spot.uz

Prepared from the cited sources. Vendor statements and reported sector figures are attributed, not independently verified here. No performance, certification or regulatory outcome is guaranteed. Check the current official rules before making decisions.

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