

## **Abstract**

The high prevalence of obesity and high sugar intake from consuming sugar-sweetened beverages for people aged 15 to 29 years old raise the concern of getting non-communicable diseases like type-2 diabetes. This research aims to examine the impact of a sugar-sweetened beverage (SSB) tax on FEB UGM students' future consumption perception when the policy to tax SSB is executed and makes suggestions for stakeholders and policymakers to improve the tax's ability to encourage healthier lifestyle choices. This research was conducted by distributing the Google Forms Questionnaire online to active students of the Faculty of Economics and Business Universitas Gadjah Mada University from batch 2020, 2021, 2022, and 2023. The data collection process for this study was carried out by utilizing data from 100 respondents who were students of the faculty of economics and business. The tax on sugar-sweetened beverages does not necessarily lower the consumption of sugary drinks same as the case of cigarettes which a higher cigarette tax does not lower the consumption of cigarettes. The higher the level of students' allowance may influence a positive consumption of sugar-sweetened beverages. The research findings suggest that policymakers should consider these complexities when designing tax policies aimed at reducing sugary drink consumption

Key words: Sugar, Obesity, Sugar Excise, Student Allowance, Consumption Intention, Policy