



Finance Act 2017

2017 CHAPTER 10

PART 2

SOFT DRINKS INDUSTRY LEVY

Chargeable soft drinks

28 Meaning of “chargeable soft drink”

“Chargeable soft drink” means a packaged soft drink that—

- (a) meets the sugar content condition (see section 29), and
- (b) is not an exempt soft drink (see section 30).

Commencement Information

- II** [S. 28](#) in force at 6.4.2018 by [S.I. 2018/464](#), [art. 2\(e\)](#)

29 Sugar content condition

- (1) A packaged soft drink meets the sugar content condition if it contains—
 - (a) added sugar ingredients, and
 - (b) at least 5 grams of sugars (whether or not as a result of containing added sugar ingredients) per 100 millilitres of prepared drink.
- (2) A packaged soft drink contains “added sugar ingredients” if any of the following are combined with other ingredients at any stage in the production of the soft drink—
 - (a) calorific mono-saccharides or di-saccharides;
 - (b) a substance containing calorific mono-saccharides or di-saccharides.
- (3) But a packaged soft drink does not contain “added sugar ingredients” only by reason of containing fruit juice, vegetable juice or milk (or any combination of them).

Status: Point in time view as at 06/04/2018.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2017, Cross Heading: Chargeable soft drinks. (See end of Document for details)

- (4) The Commissioners may by regulations make provision about what is, or is not, to be treated for the purposes of this Part as fruit juice, vegetable juice or milk.
- (5) Where regulations under subsection (4) contain a reference to an EU instrument or any provision of an EU instrument, the regulations may provide that the reference is to be construed as a reference to that instrument or that provision as amended from time to time.

Commencement Information

- I2** S. 29 in force at 13.1.2018 for specified purposes by [S.I. 2018/32, reg. 2](#)
I3 S. 29 in force at 6.4.2018 in so far as not already in force by [S.I. 2018/464, art. 2\(e\)](#)

30 Exempt soft drinks

- (1) The following are “exempt soft drinks”—
 - (a) milk-based drinks,
 - (b) milk substitute drinks,
 - (c) alcohol substitute drinks, and
 - (d) soft drinks of a specified description which are for use for medicinal or other specified purposes.
- (2) “Milk-based drink” means a soft drink which contains at least 75 millilitres of milk per 100 millilitres of prepared drink.
- (3) “Milk substitute drink” means a soft drink which—
 - (a) contains at least the specified quantities of calcium, and
 - (b) meets such other conditions as may be specified.
- (4) “Alcohol substitute drink” means a soft drink which—
 - (a) is similar to a particular kind of alcoholic beverage, and
 - (b) meets such other conditions as may be specified.
- (5) “Alcoholic beverage” means a beverage which is of an alcoholic strength exceeding 1.2%.
- (6) The Commissioners may by regulations make further provision about the criteria for determining what is, or is not, to be treated as an exempt soft drink.
- (7) Where regulations made under, or for the purposes of, this section contain a reference to an EU instrument or any provision of an EU instrument, the regulations may provide that the reference is to be construed as a reference to that instrument or that provision as amended from time to time.

Commencement Information

- I4** S. 30 in force at 13.1.2018 for specified purposes by [S.I. 2018/32, reg. 2](#)
I5 S. 30 in force at 6.4.2018 in so far as not already in force by [S.I. 2018/464, art. 2\(e\)](#)

Status:

Point in time view as at 06/04/2018.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2017, Cross Heading:
Chargeable soft drinks.