



# Finance Act 2017

## 2017 CHAPTER 10

### PART 2

#### SOFT DRINKS INDUSTRY LEVY

##### *Chargeable soft drinks*

### 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.

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*Status: Point in time view as at 06/04/2018. This version of this provision has been superseded.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2017, Section 30. (See end of Document for details)*

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- (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**

- I1** [S. 30](#) in force at 13.1.2018 for specified purposes by [S.I. 2018/32, reg. 2](#)  
**I2** [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Point in time view as at 06/04/2018. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2017, Section 30.