
STATUTORY INSTRUMENTS

2018 No. 41

The Soft Drinks Industry Levy Regulations 2018

PART 3

Sugar content and exempt soft drinks

Exempt soft drinks: for medicinal or other purposes

- 10.**—(1) Paragraph (2) applies to a product for use for—
- (a) medicinal purposes which meets the description in paragraph (3)(a);
 - (b) infants or young children which meets the description in paragraph (3)(b), (c) or (d); or
 - (c) total diet replacement for weight control which meets the description in paragraph (3)(e).
- (2) To the extent that the product is, or is capable of being, a soft drink, it is an exempt soft drink.
- (3) The descriptions of products are—
- (a) medical foods, as defined in regulation 2 of the Medical Food (England) Regulations 2000⁽¹⁾, which meet the specification in regulation 3(1)(a) of those Regulations;
 - (b) infant formula, as defined in Article 2(c) of Commission [Directive 2006/141/EC](#) on infant formulae and follow-on formulae and amending [Directive 1999/21/EC](#)⁽²⁾, which complies with regulations 5, 6, 8, 10, 11, 12, 14(1), (2) or (3) and 15 of the Infant and Follow-on Formula (England) Regulations 2007⁽³⁾;
 - (c) follow-on formula, as defined in Article 2(d) of Commission [Directive 2006/141/EC](#) on infant formulae and follow-on formulae and amending [Directive 1999/21/EC](#), which complies with regulations 5, 7, 9, 10, 11, 12, 14(1), (2) or (3) and 16 of the Infant and Follow-on Formula (England) Regulations 2007;
 - (d) baby foods and processed cereal-based foods, as defined in the Processed Cereal-based Foods and Baby Foods for Infants and Young Children (England) Regulations 2003⁽⁴⁾, which comply with the requirements of regulations 5 to 7 of those Regulations;
 - (e) specially formulated foods intended for use in energy-restricted diets for weight reduction which—
 - (i) comply with the compositional requirements in Schedule 1 to the Foods Intended for Use in Energy Restricted Diets for Weight Reduction Regulations 1997⁽⁵⁾ as it applies in England; and
 - (ii) when used as instructed by the manufacturer, replace the whole of the total daily diet.

(1) [S.I. 2000/845](#). Relevantly amended by [S.I. 2007/3521](#) in respect of the definition of “Directive” in regulation 2. That definition is used in the definition of “medical food” and in regulation 3(1)(a).

(2) OJ L No 401, 30.12.2006, p 1.

(3) [S.I. 2007/3521](#). Relevant amending instruments are [S.I. 2011/1043](#) and [2013/3243](#).

(4) [S.I. 2003/3207](#).

(5) [S.I. 1997/2182](#). Schedule 1 is amended by [S.I. 2016/688](#) (in relation to England).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.
