
STATUTORY INSTRUMENTS

2018 No. 41

The Soft Drinks Industry Levy Regulations 2018

PART 3

Sugar content and exempt soft drinks

Exempt soft drinks: milk substitute drinks

8.—(1) For the purposes of section 30(3)(a), the specified quantity of calcium is 120 milligrams per 100 millilitres of soft drink.

(2) The conditions specified for the purposes of section 30(3)(b) are that the soft drink—

- (a) is derived from a plant, including legumes, cereals, nuts or seeds;
- (b) is capable of being used for all or most of the uses for which drinking milk is used;
- (c) has a consistency which is the same as or similar to drinking milk; and
- (d) is not carbonated.

(3) In paragraph (2) “drinking milk” has the meaning given in regulation 7.