

## SCHEDULES

### SCHEDULE 21

#### SOFT DRINKS INDUSTRY LEVY: FLAVOUR CONCENTRATES

##### *Sugar content condition*

- 4 In section 29 (sugar content condition), in subsection (1)—
- (a) in the words before paragraph (a), omit “it contains”;
  - (b) for paragraph (a) (but not the “and” at the end) substitute—
    - “(a) either—
      - (i) it is a soft drink within section 26(1)(c), or
      - (ii) it contains added sugar ingredients;”;
  - (c) at the beginning of paragraph (b) insert “it contains”.