
STATUTORY INSTRUMENTS

2018 No. 41

The Soft Drinks Industry Levy Regulations 2018

PART 3

Sugar content and exempt soft drinks

Sugar content condition and exempt soft drinks: milk and milk-based drinks

7.—(1) The following are to be treated for the purposes of Part 2 as milk—

- (a) drinking milk;
- (b) recombined milk;
- (c) reconstituted milk;
- (d) fermented milk;
- (e) buttermilk;
- (f) whey;
- (g) reconstituted whey; and
- (h) recombined whey.

(2) “Drinking milk” means the normal mammary secretion of milking animals obtained from one or more milkings, which has nothing added to it or extracted from it, other than as described in paragraph (3), and is intended for consumption as a liquid or for further processing.

(3) Drinking milk includes a product—

- (a) the natural fat content of which has been altered in order to meet a specification in point III of Part IV of Annex VII to Regulation (EU) No 1308/2013 of the European Parliament and of the Council establishing a common organisation of the markets in agricultural products⁽¹⁾;
- (b) which is heat-treated or filtered, or both;
- (c) which has been enriched with milk proteins, mineral salts or vitamins, in accordance with Regulation (EC) No 1925/2006 of the European Parliament and of the Council on the addition of vitamins and minerals and of certain other substances to foods; or
- (d) in which the lactose content has been reduced by conversion to glucose and galactose by the addition of lactase, or removal of lactose.

(4) “Recombined milk” means a product resulting from combining only milk-fat and milk-solids-non-fat in their preserved forms, together with the addition of such amount of water (if any) as may be required to re-establish the ratio which those constituents have in drinking milk.

(5) “Reconstituted milk” means a product resulting from the addition only of water to the dried or concentrated form of drinking milk, in such amount as may be required to re-establish the ratio which water bears to solids in drinking milk.

(1) OJ No L 347, 20.12.2013, p 671, last amended by Commission Delegated Regulation (EU) 2016/1226 (OJ L No 202, 28.7.2016, p 5).

(6) “Fermented milk” means an acidified product which is produced by fermentation of drinking milk, recombined milk or reconstituted milk, or a mixture of them, and in which—

- (a) after pasteurisation, lactic acid has been produced by starter cultures of microorganisms; and
- (b) after fermentation, those microorganisms are live, viable and abundant, unless the product has been subject to heat treatment after fermentation.

(7) Fermented milk is not milk for the purposes of section 29 if calorific mono-saccharides or di-saccharides are added in its production, other than those which were present in the drinking milk, recombined milk or reconstituted milk from which it was produced.

(8) “Buttermilk” means the product which—

- (a) remains after the butter-making process has been applied to drinking milk, recombined milk, reconstituted milk, cream, fermented milk or a mixture of them and which contains less than 0.6% milk fat; or
- (b) is produced by fermentation of drinking milk, recombined milk or reconstituted milk, which fermentation occurs—
 - (i) spontaneously by the action of lactic acid-forming bacteria or aroma-forming bacteria; or
 - (ii) by inoculation of heated drinking milk, recombined milk or reconstituted milk with pure bacterial cultures,

and includes such a product which is pasteurised or sterilised.

(9) Buttermilk is not milk for the purposes of section 29 if calorific mono-saccharides or di-saccharides are added in its production, other than those which were present in the drinking milk, recombined milk, reconstituted milk, cream or fermented milk from which it was produced.

(10) “Whey” means the fluid separated from the curd which—

- (a) is obtained during the manufacture of cheese, casein or similar products; and
- (b) results from the coagulation, through the action of rennet type enzymes, other suitable enzymes or acid, of drinking milk, recombined milk or reconstituted milk.

(11) Whey is not milk for the purposes of section 29 if calorific mono-saccharides or di-saccharides are added in its production, other than those which were present in the drinking milk, recombined milk or reconstituted milk from which it was produced.

(12) “Reconstituted whey” means a product resulting from the addition only of water to the dried or concentrated form of whey in the amount necessary to re-establish the ratio which water bears to solids in whey.

(13) “Recombined whey” means a product resulting from combining only the solid constituents of whey in their preserved forms, together with the addition of such amount of water (if any) as may be required to re-establish the ratio which those constituents have in whey.

(14) In paragraphs (5) and (12) references to the “dried or concentrated form” of drinking milk or whey are to the product obtained by only the removal of water from the drinking milk or whey.