

## SCHEDULE 1

Regulation 3

### Categories of specified food

**Category 1:** Prepared soft drinks containing added sugar ingredients (other than the exempt soft drinks listed in paragraph 4(1)).

The following provisions apply for the purposes of this category.

1.—(1) “Soft drink” means—

- (a) a beverage of an alcoholic strength not exceeding 1.2%, or
- (b) a liquid or a powder which, when prepared in a specified manner, constitutes a beverage of an alcoholic strength not exceeding 1.2%.

(2) A liquid or a powder is prepared in a specified manner if it is—

- (a) diluted,
- (b) combined with crushed ice, or processed so as to create crushed ice,
- (c) combined with carbon dioxide, or
- (d) prepared by way of a process that involves any combination of the processes mentioned in paragraphs (a) to (c).

2.—(1) A soft drink is “prepared” if it is—

- (a) a soft drink within paragraph 1(1)(a), or
- (b) a beverage that would result from preparing a liquid or a powder within paragraph 1(1)(b)—
  - (i) in a specified manner (see paragraph 1(2)), and
  - (ii) in accordance with the relevant dilution ratio.

(2) The “relevant dilution ratio” means—

- (a) the dilution ratio stated on, or calculated by reference to information stated on, the packaging of the soft drink, or
- (b) where no such dilution ratio or information is stated, the dilution ratio of similar drinks on the market.

3.—(1) A soft drink contains “added sugar ingredients” if any of the following are combined with other ingredients at any stage in the production of the soft drink—

- (a) calorific mono-saccharides or di-saccharides;
- (b) a substance containing calorific mono-saccharides or di-saccharides.

(2) But a soft drink does not contain “added sugar ingredients” only by reason of containing fruit juice, vegetable juice or milk (or any combination of them).

(3) For the purposes of sub-paragraph (2)—

- (a) “fruit juice” is to be construed in accordance with regulation 5 (sugar content condition: fruit juice) of the Soft Drinks Industry Levy Regulations 2018(1) (“the SDIL Regulations”);
- (b) “vegetable juice” is to be construed in accordance with regulation 6 (sugar content condition: vegetable juice) of the SDIL Regulations;

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(1) [S.I. 2018/41](#), to which there are no relevant amendments.

- (c) “milk” is to be construed in accordance with regulation 7 (sugar content condition and exempt soft drinks: milk and milk-based drinks) of the SDIL Regulations.

**4.—(1)** The following are “exempt soft drinks”—

- (a) alcohol substitute drinks which meet specified conditions, and
  - (b) soft drinks of a specified description which are for use for medicinal or other specified purposes.
- (2) For the purposes of sub-paragraph (1)(a), the specified conditions are—
- (a) condition 1 provided for by paragraph (2) of regulation 9 (exempt soft drinks: alcohol substitute drinks) of the SDIL Regulations, and
  - (b) one or more of conditions 2, 3 and 4 provided for by paragraphs (3) to (5) of regulation 9.
- (3) For the purposes of sub-paragraph (1)(b)—
- (a) the specified purposes are the purposes provided for by paragraph (1) of regulation 10 (exempt soft drinks: for medicinal or other purposes) of the SDIL Regulations, and
  - (b) the specified descriptions are the descriptions provided for in paragraphs (2) and (3) of regulation 10.

**Category 2:** Any of the following:

**1.** Savoury snacks whether intended to be consumed alone or as part of a complete meal including—

- (a) products made from potato, other vegetables, grain or pulses;
- (b) extruded, sheeted and pelleted products;
- (c) bagged savoury crackers, rice cakes or biscuits,

such as crisps, pitta bread based snacks, pretzels, poppadums, salted popcorn and prawn crackers (but not raw, roasted, coated or flavoured nuts).

**2.** Pork rind-based snacks whether intended to be consumed alone or as part of a complete meal.

**Category 3:** Breakfast cereals including ready-to-eat cereals, granola, muesli, porridge oats and other oat-based cereals.

**Category 4:** Confectionery including chocolates and sweets.

**Category 5:** Ice cream, ice lollies, frozen yogurt, water ices and similar frozen products.

**Category 6:** Cakes and cupcakes.

**Category 7:** Sweet biscuits and bars based on one or more of nuts, seeds or cereal.

**Category 8:** Morning goods, including croissants, pains au chocolat and similar pastries, crumpets, pancakes, buns, teacakes, scones, waffles, Danish pastries and fruit loaves.

**Category 9:** Desserts and puddings, including pies, tarts and flans, cheesecake, gateaux, dairy desserts, sponge puddings, rice pudding, crumbles, fruit fillings, powdered desserts, custards, jellies and meringues.

**Category 10:** Sweetened (whether with sugar or otherwise) yoghurt and fromage frais.

**Category 11:** Pizza (except plain pizza bases).

**Category 12:** Roast potatoes, potato and sweet potato chips, fries and wedges, potato waffles, novelty potato shapes (such as smiley faces), hash browns, rostis, crispy potato slices, potato croquettes.

**Category 13:** Any of the following:

1. Products that are marketed as ready for cooking or reheating without requiring further preparation and intended to be consumed as a complete meal.

2. Products, other than products that contain pastry, in or with a sauce (but not a marinade, glaze, dressing, seasoning or similar accompaniment) that are marketed as ready for cooking or reheating without requiring further preparation and intended to be consumed as the main element of a meal.

3. Breaded or battered—

(a) vegetable, fish, shellfish, meat, or poultry products;

(b) substitute fish, shellfish, meat or poultry products,

including fish fingers, fish cakes, chicken nuggets and breaded meat substitute.