



# Finance Act 2017

## 2017 CHAPTER 10

### PART 2

#### SOFT DRINKS INDUSTRY LEVY

##### *Chargeable soft drinks*

#### **28 Meaning of “chargeable soft drink”**

“Chargeable soft drink” means a packaged soft drink that—

- (a) meets the sugar content condition (see section 29), and
- (b) is not an exempt soft drink (see section 30).

#### **Commencement Information**

**II** [S. 28](#) in force at 6.4.2018 by [S.I. 2018/464](#), [art. 2\(e\)](#)

#### **29 Sugar content condition**

(1) A packaged soft drink meets the sugar content condition if <sup>F1</sup>...—

[<sup>F2</sup>(a) either—

- (i) it is a soft drink within section 26(1)(c), or
- (ii) it contains added sugar ingredients;] and

(b) [<sup>F3</sup>it contains] at least 5 grams of sugars (whether or not as a result of containing added sugar ingredients) per 100 millilitres of prepared drink.

(2) A packaged 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.

*Status: Point in time view as at 01/04/2023.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2017, Cross Heading: Chargeable soft drinks. (See end of Document for details)*

- (3) But a packaged soft drink does not contain “added sugar ingredients” only by reason of containing fruit juice, vegetable juice or milk (or any combination of them).
- (4) The Commissioners may by regulations make provision about what is, or is not, to be treated for the purposes of this Part as fruit juice, vegetable juice or milk.
- (5) Where regulations under subsection (4) contain a reference to an EU instrument or any provision of an EU instrument, the regulations may provide that the reference is to be construed as a reference to that instrument or that provision as amended from time to time.

#### Textual Amendments

- F1** Words in *s. 29(1)* omitted (in relation to soft drinks that are packaged in, or imported into, the United Kingdom on or after 1.4.2023 ) by virtue of *Finance (No. 2) Act 2023 (c. 30)*, **Sch. 21 paras. 4(a)**, 8
- F2** *S. 29(1)(a)* substituted (in relation to soft drinks that are packaged in, or imported into, the United Kingdom on or after 1.4.2023) by *Finance (No. 2) Act 2023 (c. 30)*, **Sch. 21 paras. 4(b)**, 8
- F3** Words in *s. 29(1)(b)* inserted (in relation to soft drinks that are packaged in, or imported into, the United Kingdom on or after 1.4.2023) by *Finance (No. 2) Act 2023 (c. 30)*, **Sch. 21 paras. 4(c)**, 8

#### Commencement Information

- I2** *S. 29* in force at 13.1.2018 for specified purposes by *S.I. 2018/32*, **reg. 2**
- I3** *S. 29* in force at 6.4.2018 in so far as not already in force by *S.I. 2018/464*, **art. 2(e)**

### 30 Exempt soft drinks

- (1) The following are “exempt soft drinks”—
  - (a) milk-based drinks,
  - (b) milk substitute drinks,
  - (c) alcohol substitute drinks,<sup>F4</sup> ...
  - (d) soft drinks of a specified description which are for use for medicinal or other specified purposes [<sup>F5</sup>, and
  - (e) soft drinks within section 26(1)(c) (flavour concentrates) that meet such conditions as may be specified.]
- (2) “Milk-based drink” means a soft drink which contains at least 75 millilitres of milk per 100 millilitres of prepared drink.
- (3) “Milk substitute drink” means a soft drink which—
  - (a) contains at least the specified quantities of calcium, and
  - (b) meets such other conditions as may be specified.
- (4) “Alcohol substitute drink” means a soft drink which—
  - (a) is similar to a particular kind of alcoholic beverage, and
  - (b) meets such other conditions as may be specified.
- (5) “Alcoholic beverage” means a beverage which is of an alcoholic strength exceeding 1.2%.
- (6) The Commissioners may by regulations make further provision about the criteria for determining what is, or is not, to be treated as an exempt soft drink.

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**Changes to legislation:** *There are currently no known outstanding effects for the Finance Act 2017, Cross Heading: Chargeable soft drinks. (See end of Document for details)*

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- (7) Where regulations made under, or for the purposes of, this section contain a reference to an EU instrument or any provision of an EU instrument, the regulations may provide that the reference is to be construed as a reference to that instrument or that provision as amended from time to time.

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#### **Textual Amendments**

- F4** Word in [s. 30\(1\)](#) omitted (in relation to soft drinks that are packaged in, or imported into, the United Kingdom on or after 1.4.2023) by virtue of [Finance \(No. 2\) Act 2023 \(c. 30\)](#), [Sch. 21 paras. 5\(a\)](#), [8](#)
- F5** [S. 30\(1\)\(e\)](#) and word inserted (in relation to soft drinks that are packaged in, or imported into, the United Kingdom on or after 1.4.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), [Sch. 21 paras. 5\(b\)](#), [8](#)
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#### **Commencement Information**

- I4** [S. 30](#) in force at 13.1.2018 for specified purposes by [S.I. 2018/32](#), [reg. 2](#)
- I5** [S. 30](#) in force at 6.4.2018 in so far as not already in force by [S.I. 2018/464](#), [art. 2\(e\)](#)

**Status:**

Point in time view as at 01/04/2023.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2017, Cross Heading: Chargeable soft drinks.