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STATUTORY INSTRUMENTS

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**2018 No. 41**

**The Soft Drinks Industry Levy Regulations 2018**

**PART 3**

**Sugar content and exempt soft drinks**

**Exempt soft drinks: alcohol substitute drinks**

- 9.—(1) The conditions specified for the purposes of section 30(4)(b) are—
- (a) condition 1; and
  - (b) one or more of conditions 2, 3 and 4.
- (2) Condition 1 is that—
- (a) the soft drink—
    - (i) is in packaging comparable to, and marketed in a way that is comparable to, the particular kind of alcoholic beverage to which it is similar; and
    - (ii) is not marketed in a way which is directed at, or is likely to appeal particularly to, people under eighteen years of age; and
  - (b) when the soft drink is advertised or sold, it is advertised or sold as a direct replacement for the particular kind of alcoholic beverage to which it is similar.
- (3) Condition 2 is that the soft drink is made from an alcoholic beverage by a process of de-alcoholisation by which the alcoholic strength of the beverage is reduced to 1.2% or lower.
- (4) Condition 3 is that—
- (a) the soft drink is manufactured using a fermentation or distillation process during which—
    - (i) alcohol is produced; but
    - (ii) the alcoholic strength of the product of fermentation or distillation never exceeds 1.2%; and
  - (b) such product is not diluted or mixed with any other substance, unless, in the case of a product of distillation, that substance has dissolved into the product.
- (5) Condition 4 is that the soft drink is manufactured by blending an alcoholic beverage of cider, beer, wine or made-wine with fruit juice, with or without the addition of water or other ingredients, to make a soft drink that is similar to the alcoholic beverage used in its production.