

April 6th 2018. Be Sugar-Tax Ready!

WHEN?

6th April 2018

April 2018						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	1	2	3	4	5

WHAT?

The Government is introducing a tax on sugar-sweetened drinks to help tackle growing levels of obesity. This tax will be introduced in April 2018. It is hoped the tax will encourage people to choose healthier drinks more often, and encourage manufacturers to reformulate by reducing added sugar and delivering healthier products

NO LEVY:
Under 5g sugar per 100ml

NO CHANGE



Lower Rate:
5 - 7.9g sugar per 100ml

LEVY 18p
per ltr



Higher Rate:
Over 8g sugar per 100ml

LEVY 24p
per ltr



SUGAR TAX RATES

	Lower Rate		Higher Rate		
	Tax Per Pack	Plus VAT*	Tax Per Pack	Plus VAT*	
250ml	4.5p	6p	250ml	6.0p	8p
330ml	5.9p	8p	330ml	7.9p	10p
500ml	9.0p	11p	500ml	12.0p	15p
1.25ltr	22.5p	27p	1.25ltr	30.0p	36p
1.5ltr	27.0p	33p	1.5ltr	36.0p	44p
2ltr	36.0p	44p	2ltr	48.0p	58p

*Plus VAT has been rounded up to the nearest penny.

ACTIONS FOR YOU

- Be range ready – there is a wide range of soft drinks available to choose from that are either below the soft drinks tax threshold or are exempt from the tax
- Offer no & low sugar options of carbonated drinks, energy drinks, mixers & kids drinks
- Offer your customers a choice between full sugar and no / low sugar drinks, but encourage them to choose no & low sugar options where possible
- No/low sugar variants should offer better value for money than their full sugar equivalents once the tax is in place. Shoppers can also be encouraged to choose no/low sugar options through increased visibility, merchandising layout, promotion or feature.

85% of CIES Soft Drinks are exempt from the Sugar Tax. Soft Drinks under 5g per 100ml, are exempt along with pure fruit juice, no added sugar drinks and drinks with 75% milk content. The Levy will also apply to the production and information of alcoholic drinks containing added sugar which have an alcoholic volume of up to 1.2%.