

1 The proposed changes to the UK soft drinks tax are a missed opportunity

2 Lauren Bandy¹ and Peter Scarborough^{1,2}

3 Author affiliations: ¹Nuffield Department of Primary Care Health Sciences, University of Oxford,
4 United Kingdom ² NIHR Oxford Health Biomedical Research Centre, Oxford, United Kingdom

5 Correspondence to:

6 Dr Lauren Bandy

7 Nuffield Department of Primary Care Health Sciences, Radcliffe Primary Care Building, Woodstock
8 Road, Oxford, OX2 6GG, United Kingdom

9 Email: Lauren.bandy@phc.ox.ac.uk

10 Phone: -

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Key messages

- Under the Soft Drink Industry levy currently, water-based soft drinks are taxed according to their sugar contents, but milk-based drinks are excluded
- The Government has recently undergone a consultation on two main proposed changes to the policy: lowering the sugar content at which products are eligible for the tax, and expanding the tax to cover sugar-sweetened plant- and dairy-based milk drinks
- These changes will increase the number of products in scope of the tax, but are unlikely to lead to big reductions in the population's sugar intake
- Proposals to introduce a new, higher rate of tax for products with a very high sugar content have been dropped, and the opportunity to truly strengthen the policy to protect the population's health has been missed

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13 Contributorship statement

14 LB is a senior researcher in public health nutrition who specialises in monitoring how the food
15 industry is responding to government policies, including the soft drinks tax and voluntary
16 reformulation targets. PS is a Professor of Population Health whose research includes co-designing
17 and evaluating interventions and policies to promote healthy, sustainable diets. Both authors
18 contributed to the formation of the manuscript. LB wrote the first draft, with critical input from PS on
19 the concept, structure and text. Both authors edited, reviewed and accepted the final version. LB is
20 guarantor and corresponding author. Details of the SDIL's review and proposed changes were taken
21 directly from the Government's website, with references on the evidence of soft drinks taxes taken
22 from the peer-reviewed literature. Data on the current sugar content of soft drinks were taken from
23 supermarket websites via Acuity Pricing platform and volume sales data are from Euromonitor
24 International, and were accessed through the Bodleian Library, University of Oxford.

25 Patient involvement

26 We are grateful to the Nuffield Department of Primary Care Health Sciences Young Person Advisory
27 Group (YPAG) who responded to our questions on what they think of the Government's proposed
28 changes before the first draft. Young people's views are particularly important on this topic, given
29 they are the largest consumers of soft drinks.

30 **Conflicts of interest**

31 We have read and understood BMJ policy on declaration of interests and have no conflicts of interest
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41 **The proposed changes to the UK soft drinks tax are a missed opportunity**

42 *The UK Government have consulted on proposed changes to the sugary drinks tax, but letting brands*
43 *that have very high sugar contents off the hook is a missed opportunity, argue Lauren Bandy and*
44 *Peter Scarborough.*

45 In June-July 2025, the UK Government consulted on proposed changes¹ to one of its flagship health
46 and obesity policies, the Soft Drinks Industry Levy (SDIL), also known as the sugary drinks tax (see
47 Box 1). The SDIL had remained unchanged since its introduction in 2018 until the Autumn Budget of
48 2024, when the tax rates for sugary drinks were set to increase annually at the same rate as inflation
49 and a review of the policy was announced. This review considered various amendments, including
50 the introduction of a new higher rate levy tier for soft drinks that contain 10g of sugar or more per
51 100ml. However, this proposal was dropped and the consultation only considered lowering the
52 threshold for when products are eligible for the current lower levy rate from 5g of sugar per 100ml to
53 4g and widening the policy to capture dairy- and plant-based milk drinks.

54 Not penalising manufacturers of very high sugar drinks is a missed opportunity, especially for a
55 government whose ambition is for children today to be part of “the healthiest generation ever”². UK
56 children’s sugar intake is more than double the recommended maximum amount with around a
57 quarter of this coming from soft drinks³. In 2023, 37% of those aged 10-11 years were living with
58 obesity⁴ and the highest and fastest growing levels are seen in those aged 11-15 years⁵. In the last
59 twenty years, childhood obesity inequalities by deprivation have widened, as have inequalities in oral
60 health; dental caries is the leading reason for the hospitalisation of children aged 6-10 years⁶ with
61 marked ethnic and socioeconomic inequalities observed⁷. If the Government is serious about
62 improving children’s health, they need to take firm action to address the commercial determinants of
63 health –we argue that targeting soft drinks with the highest sugar content could have a bigger impact
64 than the current proposals.

Box 1 - How the UK Soft Drinks Industry Levy (SDIL) currently works⁸

- The UK Government first announced the SDIL in 2016, with the tax thresholds announced in 2017 followed by implementation in 2018.
- Soft drinks are taxed at different rates based on their sugar content:
 - For products that contain less than 5g sugar per 100ml, no tax is applied.
 - For products that contain between 5 and 8g per 100ml, a lower rate of £1.94 per 10 litres is applied.
 - For products that contain more than 8g per 100ml, a higher rate of £2.59 per 10 litres is applied.
- The tax is levied at the manufacturer, which can then pass on the cost of the tax to consumers via price increases.
- Drinks containing 100% fruit juice, >75% milk, >1.2% alcohol and hot drinks bought in coffee shops are all currently excluded from the tax

65 **How soft drinks taxes work**

66 Soft drinks taxes are a popular policy used by governments around the world to try and reduce
67 excessive sugar consumption, especially amongst younger populations where soft drink and sugar

68 intakes are highest⁹ and the prevalence of diet-related diseases such as dental caries and type 2
69 diabetes are growing^{10,11}. There are 119 jurisdictions globally that have a soft drinks tax, with rates
70 and product coverage varying. For example, in Mexico the tax is one peso (about 4p) per litre for all
71 sugar-sweetened beverages, in France they tax all soft drinks whether they're sweetened with sugar
72 or non-sugar sweeteners, and Saudi Arabia and other Gulf states have the highest tax rate globally of
73 50% tax for sodas and 100% for energy drinks.

74 The UK is one of 17 countries, including Chile, Ireland, Portugal and Thailand, where the tax is tiered
75 based on sugar content¹² – this means products are subject to higher tax rates the more sugar they
76 contain. Tiered taxes, like the SDIL, are designed to work in two ways. First, they follow the same
77 principle as other health taxes on tobacco and alcohol – the tax increases the price, so people buy
78 and consume less, or they switch to a different product, in this case, a lower-sugar drink. The second
79 mechanism targets a shift in industry rather than consumer behaviour – higher rates for higher sugar
80 products encourages manufacturers to reformulate and remove sugar so that they pay less tax or
81 avoid it altogether. This takes the onus for change away from the individual and instead addresses
82 the underlying commercial determinants of health.

83 Results from international systematic reviews and meta-analyses show that soft drinks taxes increase
84 prices of targeted drinks¹³ and reduce their consumption¹⁴. Both in the UK and globally, the SDIL is
85 considered a flagship public health policy. Evaluation studies show that it has reduced the sugar
86 content of targeted drinks^{15,16}, led to reductions in the consumption of sugars from soft drinks^{17,18},
87 and is associated with reductions in the incidence of childhood hospital admissions for carious tooth
88 extractions¹⁹ and prevalence of obesity in girls aged 10-11²⁰. Households that purchase high
89 volumes of soft drinks are more likely to be from a low-socioeconomic background²¹ and so while the
90 economic impact of soft drinks taxes are regressive, they potentially reduce health inequalities; the
91 SDIL was associated with larger falls in sugar purchases in more deprived areas, leading to modelled
92 narrowing of inequalities in obesity and obesity-related diseases²².

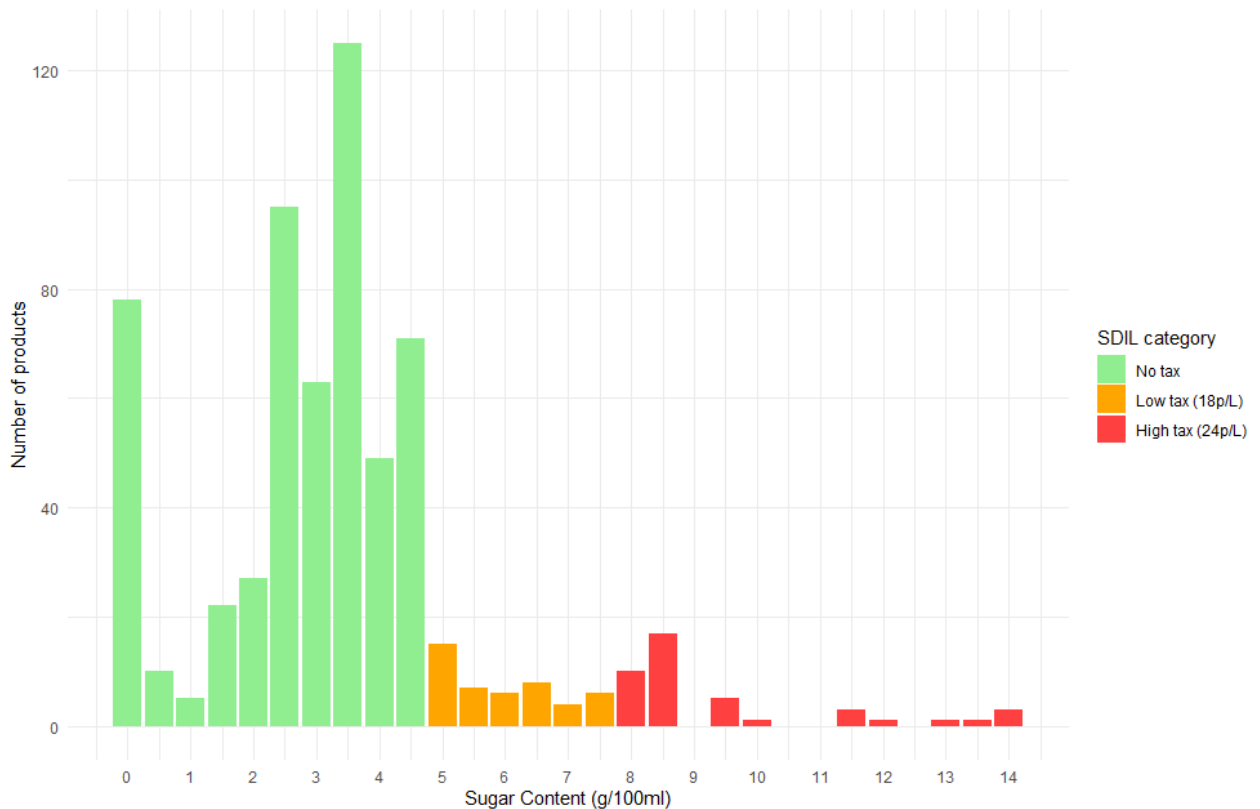
93 The Government's proposed changes to the SDIL will capture more products

94 The first change the Government is considering is to extend the SDIL to include dairy- and plant-
95 based milk drinks (those with no added sugar will continue to be exempt). Milk drinks with added
96 sugar were originally excluded because unlike water-based soft drinks which have no nutritional
97 value, milk is an important source of calcium and other micronutrients. Flavoured milk drinks only
98 account for 3.5% of calcium intakes for children aged 11-18³ yet contain high amounts of added
99 sugar. The Government has considered that their exclusion is no longer justified¹.

100 While this levels the playing field across the soft drinks market, extending the SDIL to milk drinks is
101 unlikely to have a large impact on the population's sugar intakes or on tax revenue. In 2024, 174
102 million litres of milk drinks were sold in supermarkets – in contrast, 4.4 billion litres of carbonated
103 soft drinks were sold²³. When looking at the products sold online at UK supermarkets Tesco,
104 Sainsbury's, Asda and Ocado in April 2025²⁴, there were 633 milk drinks available – the sugar content
105 of these products and the tax category under the new proposals are shown in **Figure 1** below. Once
106 their naturally occurring sugar content has been accounted for, only 88, or 14% of products, will be
107 eligible to be taxed.

108

109 **Figure 1: The sugar content (g/100ml) and proposed tax rates of dairy and plant-based milk drinks**
 110 **in the UK April 2025**



111

112 *Footnote: 2856 products taken from four UK supermarket websites (Tesco, Asda, Sainsbury's and*
 113 *Ocado) on 28th April 2025²⁴. Sugar content (g/100ml) has been adjusted to account for naturally*
 114 *occurring sugars as outlined by the Government's proposed 'lactose allowance'¹*

115 The second proposed change is to lower the threshold at which the tax is implemented from 5g
 116 sugar per 100ml to 4g¹. Evidence shows that before the SDIL was implemented in 2018, a large
 117 proportion of products with added sugar contained more than 8g sugar per 100ml¹⁵. To avoid the
 118 tax, many manufacturers reformulated their products to reduce their sugar content, as the
 119 Government intended, causing a spike of products on the market with a sugar content between 4
 120 and 5g per 100ml¹⁵. Since the introduction of the SDIL, there has been an increase in the use of
 121 artificial, non-sugar sweeteners (NNS)¹⁶ – many leading brands that that reformulated now use a
 122 blend of sugar and NNS, including acesulfame K, aspartame and sucralose²⁴. There is some
 123 controversy over the safety and use of NNS – evidence from RCTs suggest that NSS may lead to
 124 reductions in body weight and BMI in adults in the short term²⁵ but prospective cohort studies show
 125 their long-term use may be associated with an increased risk of type 2 diabetes, cardiovascular
 126 disease and mortality in adults²⁶.

127 Currently, around 28% of soft drinks available at leading UK retailers contain between 4 and 5g of
 128 sugar per 100ml (**Table 1**) and it is this spike in the market that the Government are targeting with
 129 their proposal. However, most of these manufacturers already reformulated and removed sugar from
 130 their products when the tax was first introduced, and so the same brands that reformulated last time
 131 are being targeted again. Yet the brands that contain 8g of sugar per 100ml or more - who did not
 132 respond as hoped when the SDIL was first implemented - will not be impacted further by the

133 proposals, beyond the rate at which they currently pay being indexed to inflation ²⁷. The proposal to
 134 increase the higher rate or introduce a new rate of tax for very high sugar products (10g+/100ml)
 135 that featured in the Government’s review ¹ has been dropped. In the consultation documents, the
 136 Government has stated: “Following discussions with stakeholders during the SDIL review, and the
 137 uprating strategy announced at Autumn Budget 2024, the government is not consulting on any
 138 changes to the higher SDIL rate, nor the creation of a third SDIL band for the most sugary drinks” ¹.
 139 The SDIL is well supported by the public and health community^{28,29}, so it seems most likely that the
 140 “stakeholders” referred to here are the food industry, with high-sugar soft drink brands those with
 141 the most to lose from the introduction of a third, higher tier levy. We know from the previous
 142 consultation in 2018 that the industry generally objected to the introduction of the SDIL³⁰ and
 143 evidence shows that transnational corporations have lobbied against soft drinks taxes globally³¹.

144 **Table 1: The number of soft drink products available at UK retailers by sugar content** ²⁴

Sugar content range (g/100ml)	Number of products available at leading retailers (n)	Proportion of total (%)	Current SDIL category	Proposed SDIL category
0.00-0.49	754	23.3	No tax	No tax
0.50-3.99	649	22.7	No tax	No tax
4.00-4.99	814	28.5	No tax	Low tax
5.00-7.99	186	6.5	Low tax	Low tax
8.00-9.99	155	5.4	High tax	High tax
≥10.00	298	10.4	High tax	High tax
Total	2856	100.0		

145 *Footnote: Products taken from four UK supermarket websites (Tesco, Asda, Sainsbury’s and Ocado) on*
 146 *28th April 2025* ²⁴. *Products exclude milk drinks and 100% fruit juice.*

147 **Manufacturers of very high sugar products have been let off the hook**

148 The proposed changes are a missed opportunity to strengthen the impact the levy has on the
 149 population’s health. Some high sugar soft drinks contain more than double the amount of sugar than
 150 a child’s daily recommended limit in a single serving. It is these products that should be targeted as a
 151 priority. The three top-selling brands that pay the high rate of tax are Red Bull, Coca Cola and
 152 Monster Energy ²³ - they all contain between 10.5 and 11.0g sugar per 100ml and none reformulated
 153 when the SDIL was first introduced. In 2024 in the UK alone, it is estimated that these three brands’
 154 total volume sales through retail were 935 million litres ²³. The three top-selling brands that contain
 155 between 4.0 and 5.0g of sugar are Fanta, Irn Bru and Pepsi ²³ – they will be impacted by the proposed
 156 change to lower the tax threshold to 4.0g/100ml. They all reformulated to reduce their sugar content
 157 and avoid the tax when the SDIL was first introduced. Their combined total volume sales in 2024
 158 were just over half of Red Bull, Coca Cola and Monster Energy – at 502 million litres ²³.

159 Assuming the Government introduced a higher-rate levy (10g+/100ml) and lowered the threshold at
 160 which the tax is paid to 4.0g/100ml, and all six of these brands reformulated so that they continued
 161 to pay their current rate of tax (i.e. Red Bull, Coca Cola and Monster Energy reformulated to
 162 9.9g/100ml, just below a 10g/100ml threshold, and Fanta, Irn Bru and Pepsi reformulated to
 163 3.9g/100ml, just below a 4.0g/100ml threshold), then the new higher rate tax would have double the
 164 impact on the total volume of sugar sold compared to lowering the threshold at which the tax starts.

165 Some would argue that these brands are unlikely to reformulate even if their rate of tax was
166 increased – they do not want to change their recipes and risk upsetting their brand-loyal customers.
167 However, even if Red Bull, Coca Cola and Monster Energy maintained their sugar levels, a higher rate
168 of tax would lead to price rises – evidence shows that when the SDIL was first implemented in April
169 2018, the price of high-rate products increased by 50p per litre, more than twice the levy rate, as
170 companies took the opportunity to increase profit margins at the same time¹⁶. Increasing prices
171 again would encourage consumers to switch to cheaper, lower sugar versions, which would be
172 beneficial for sugar intakes, or would at least generate more revenue for the Government.

173 The public, particularly parents, have always been supportive of the Soft Drink Industry Levy ^{28,29}.
174 Widening the scope of the levy to capture dairy- and plant-based milk drinks levels the playing field
175 across the drinks market, but lowering the threshold for when the tax starts will have minimal impact
176 on the population’s sugar content compared to the potential of a new, higher tier tax that puts
177 pressure on the biggest offenders. For the sake of transparency, the Government should make public
178 its justification for not including a higher, third SDIL band in the consultation and publish a list of
179 stakeholders they met with during the post-budget review period. We also recommend the
180 Government reconsider introducing the new 10g per 100ml levy threshold – it is the brands with the
181 highest sugar levels that should be targeted for reformulation, or they should pay the price. Letting
182 them off the hook might keep businesses happy, but at the expense of the population’s health.

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