POSITIVE ID LABELS

SOFT DRINKS INDUSTRY LEVY

Sugar tax 2028 and your drink labels

Threshold falls to 4.5g per 100ml
Milk-based drinks with added sugar come in
Milk substitute drinks too
What reformulation means for labels

WHAT'S INSIDE

1 APR 2027
Registration rules change

1 JAN 2028
Threshold 4.5g per 100ml

1 JAN 2028
Milk drink exemptions end

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How to use this checklist

From 1 January 2028 the Soft Drinks Industry Levy reaches more drinks. The levy itself does not require any label wording, but many brands will reformulate to stay under the threshold, and every recipe change means a new nutrition declaration and ingredients list. The changes are in the Finance Bill and not yet law, so check HMRC guidance before you act.

Planning new label runs? Call Positive ID Labels for a fixed-price quote: **01332 864895**
sales@pid-labelling.co.uk

Key compliance dates

DATE	REGULATION	REQUIREMENT
1 Apr 2027	SDIL changes	Registration no longer needed for producers over 1m litres who aren't packagers or importers
1 Jan 2028	**SDIL changes**	**Lower threshold falls from 5g to 4.5g total sugar per 100ml**
1 Jan 2028	**SDIL changes**	**Exemption ends for milk-based and milk substitute drinks with added sugar**

Check your drinks

Find out which drinks the new threshold catches.

■ SUGAR LEVELS

- [ ] **1. List every drink between 4.5g and 5g sugar per 100ml** — CRITICAL
  These drinks become liable from 1 January 2028.
- [ ] **2. Check milk-based drinks with added sugar** — URGENT
  The threshold applies to total sugars minus lactose from milk.
- [ ] **3. Check milk substitute drinks with added sugar** — URGENT
  For these, the threshold applies to total sugar.
- [ ] **4. Confirm what stays exempt**
  Plain milk, single-ingredient plant drinks without added sugar, open-cup drinks, and producers making under 1 million litres a year.

■ DECIDE

- [ ] **5. Decide: reformulate or pay the levy**
  Agree the decision and the target date for each drink.
- [ ] **6. Check whether you need to register**
  Registration rules change from 1 April 2027.

Update your labels

If a recipe changes, the label changes with it.

■ ARTWORK

- [ ] **7. Update the nutrition declaration** CRITICAL
  New sugar and energy values after reformulation.
- [ ] **8. Update the ingredients list** CRITICAL
  Including any new sweeteners and the order of ingredients by weight.
- [ ] **9. Check every sugar claim still holds**
  For example "reduced sugar" or "no added sugar".

■ STOCK AND TIMING

- [ ] **10. Count label stock for each drink you will change**
  Run old labels down before the new recipe starts.
- [ ] **11. Book new label runs to land with the first new batch**
  Short digital runs suit a recipe trial before a full changeover.

NEXT STEPS

New recipe?

New labels, on time.

Labels printed in Melbourne, South Derbyshire, at a fixed price.

Changing a recipe or a product name ahead of a deadline? Short digital runs let you switch labels without a store room full of old stock.

We quote a fixed price. The price we quote is the price you pay.

We print the content you approve. Check label wording with your own adviser, Trading Standards or the relevant regulator.

CALL
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SCAN TO READ THE FULL GUIDE

pid-labelling.co.uk/sugar-tax-2028-drink-labels/