



About this release

This publication provides new Official Statistics on Soft Drinks Industry Levy (SDIL) liabilities and volume declared at each rate. The statistics in this release are based on data from the trader returns due after the first two quarterly return periods.

Payment of SDIL must be made to HMRC within 30 days after the end of the quarterly liability period, for example, the liability from the April-June quarter must be paid by 30 July.

Net liabilities declared (£ million) by quarter¹



Total volume declared (million litres) by quarter

Quarterly return period	Gross liable volume declared ²		Credit volume declared ²		Net liable volume		
	Standard rate	Higher rate	Standard rate	Higher rate	Standard rate	Higher rate	Total
Apr-Jun 2018	35	272	8	34	27	237	265
Jul-Sep 2018 ^p	42	406	10	43	32	363	395
Total	77	678	17	77	59	601	660

p = provisional

²More information on liabilities and credits can be found on page 2.

Soft Drinks Industry Levy (SDIL)

Soft Drinks Industry Levy (SDIL) is a new levy, announced at the 2016 Budget and introduced from **April 2018**. The levy applies to the packaging and importation of soft drinks containing **added sugar**.

The **'standard rate'** (18p per litre) applies to drinks with sugar content between 5 grams and up to (but not including) 8 grams per 100ml.

A **'higher rate'** (24p per litre) applies to drinks with sugar content equal to or greater than 8 grams per 100ml.

Further information can be found here:

<https://www.gov.uk/topic/business-tax/soft-drinks-industry-levy>

Publication info:

Theme: The economy

Released: 20th November 2018

Next release: Autumn 2019



Year-to-date (up to end of October) **receipts** were **£153.8 million³**.



The number of **live traders** registered for the levy is **457**.



Over 90% of net liabilities were declared at the **higher rate**, in both quarters.

¹Liabilities and credit declared are rounded to the nearest £0.1m, and volumes are rounded to the nearest million. Figures may not sum due to rounding.

³Receipts are defined by net SDIL payments made to HMRC's accounting system by 31 October 2018. This figure differs slightly to the figures based on liabilities which are based on analysis of administrative data received from traders. Figures relating to declared liability are revised whenever amendments are made to returns, or when late returns are received. For this reason the latest quarter has been marked as provisional.

Gross liabilities declared (£ million) as imported and packaged by quarter⁴



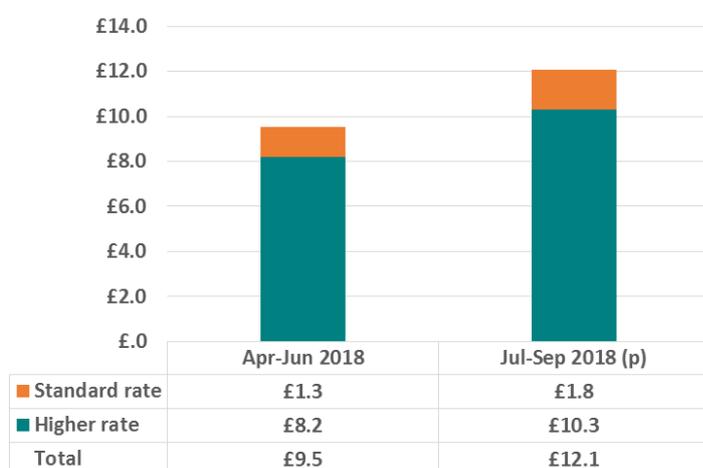
- Gross liabilities declared in July to September were **48% higher** than those declared in April to June.
- The increase in liabilities declared between these quarters could be explained by seasonality affecting soft drink consumption and/or trader behaviour ahead of the introduction of the levy.
- **85%** of gross liabilities were declared as **packaged**, for both quarters.

⁴'Imported' refers to liabilities declared as imported from large overseas producers, and 'packaged' refers to liabilities declared as packaged by traders for themselves and on behalf of large producers.

Imported and packaged volume declared (million litres) by quarter

Quarterly return period	Imported		Packaged		Total
	Standard rate	Higher rate	Standard rate	Higher rate	
Apr-Jun 2018	7	41	28	231	307
Jul-Sep 2018 ^P	8	57	34	349	448
Total	14	98	62	580	755

Credit declared (£ million) from exported volume by quarter⁵



Exported volume declared (million litres) by quarter

Quarterly return period	Standard rate	Higher rate	Total
Apr-Jun 2018	8	34	42
Jul-Sep 2018 ^P	10	43	53
Total	17	77	94

p = provisional

⁵Wastage is not included in the credit declared figures. The value of wastage was £57,000 in the first quarter, and £42,000 in the second quarter (rounded to the nearest thousand).

Liabilities and credits

Overall (gross) liabilities must be declared on each Soft Drinks Industry Levy return for volumes by rate and whether they are packaged themselves or imported into the UK.

A credit can be claimed on SDIL returns for drinks that are exported, lost or destroyed. Further guidance can be found here:

<https://www.gov.uk/guidance/submit-a-return-and-pay-the-soft-drinks-industry-levy-notice-2>

Links

Public Health England (PHE) report - 'Sugar reduction: report on first year progress'

<https://www.gov.uk/government/publications/sugar-reduction-report-on-first-year-progress>

Contact info: revenuemonitoring@hmrc.gsi.gov.uk

<https://www.gov.uk/government/statistics/soft-drinks-industry-levy-statistics>

Claire O'Kane: 03000 551482 Mark Dickson: 03000 515305 Media: 03000 585024