



SUGAR

The Soft Drinks Industry Levy (SDIL) with Brakes

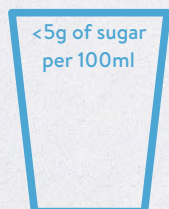
KNOW THE FACTS

WHAT IS HAPPENING & WHEN?

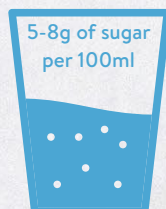
In the April 2016 Budget the government proposed a new levy on soft drinks containing added sugar. The levy has been introduced with the primary aim of tackling and reducing obesity in the UK. **The levy will be implemented on the 6th April 2018.**

HOW DOES IT WORK?

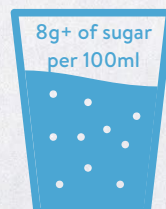
NO RATE
0 pence per litre



LOWER RATE
18 pence per litre



HIGHER RATE
24 pence per litre



Relates to **all applicable drinks sold in the UK**, both manufactured in the UK and imported

Exclusion for **pure fruit juices** and **milk and yoghurt-based** products

Drinks with **no added sugars** are **exempt**

Drinks containing **only natural fruit sugars** are **exempt**



SUGAR

WE'RE READY FOR THE SOFT DRINKS INDUSTRY LEVY – ARE YOU?

MARKET INSIGHT

In the total OOH market Low Calorie soft drinks continue to significantly outperform Full Sugar variants. Water drives over half of the low calorie volume growth.

YOY VOLUME

+1.4%



FULL SUGAR
1.2bn Lt

+14.6%



LOW CALORIE
0.6bn Lt

YOY LOW CAL VOLUME (MN LT)



HOW CAN WE HELP YOU?

From the 6th April 2018 Brakes will be moving the pricing of all levy affected soft drinks in-line with the Lower and Higher levy rates. We have an extensive range of great tasting soft drinks that are either below or exempt from the levy that can help you reduce costs whilst still delivering a great drinks offer to meet all of your customers' needs.

4 STEPS TO CREATING A SOFT DRINKS INDUSTRY LEVY READY RANGE

1

Be 'range ready'

Stock the right range of products for your outlet type to capture the sale of any consumer moving away from full sugar soft drinks.

2

Pass on the SDIL to your customers

We recommend following in the spirit of the SDIL by creating price differentials between high and low sugar soft drinks – therefore passing on the levy to your customers. Whether you choose to do this is of course entirely at your discretion.

3

Engage your staff

Educate and motivate staff to ensure they know the products and facts, and they can use recommendations to nudge your customers in the right direction.

4

Customer experience

Provide your customers sensational drinks that create a great experience – inspirational choices, perfectly served.



For details of the Brakes range of products affected by the SDIL and suggestions for alternative levy-exempt product solutions please speak to your usual Sales Contact or visit brake.co.uk/drinks-levy

SUGAR TAX AFFECTED DRINKS

ALTERNATIVE SUGAR TAX EXEMPT DRINKS

CODE	DESCRIPTION	PACKSIZE	CODE	DESCRIPTION	PACKSIZE
119867	Franklin & Sons Ginger Beer (Glass)	● 12x275ml	119868	Franklin & Sons Apple & Rhubarb (Glass)	● 12x275ml
119870	Franklin & Sons Dandelion & Burdock (Glass)	● 12x275ml	119869	Franklin & Sons Lemonade & Elderflower (Glass)	● 12x275ml
117956	Belvoir Elderflower Presse Can	● 12x250ml	118547	R Whites Pear & Elderflower Lemonade Can	● 24x330ml
117960	Belvoir Raspberry Lemonade Can	● 12x250ml	118548	R Whites Raspberry Lemonade Can	● 24x330ml
119254	Belvoir Ginger Beer (Glass)	● 12x250ml	120706	Bottlegreen Ginger Beer (Glass)	● 12x275ml
119252	Belvoir Fresh Squeeze Lemonade (Glass)	● 12x250ml	118554	R Whites Cloudy Lemonade (Glass)	● 24x330ml
119251	Belvoir Elderflower Presse (Glass)	● 12x250ml	89749	Bottlegreen Elderflower Presse (Glass)	● 12x275ml
119253	Belvoir Raspberry Lemonade (Glass)	● 12x250ml	120707	Bottlegreen Raspberry Lemonade (Glass)	● 12x275ml
121932	Fentimans Curiosity Cola Can	● 24 x 250ml	743	Diet Coke Can	● 24x330ml
121933	Fentimans Cherry Cola Can	● 24 x 250ml	88280	Diet Coke Cherry Can	● 24x330ml
121934	Fentimans Wild English Elderflower Can	● 24 x 250ml	118547	R Whites Pear & Elderflower Lemonade Can	● 24x330ml
121935	Fentimans Rose Lemonade Can	● 24 x 250ml	118548	R Whites Raspberry Lemonade Can	● 24x330ml
113229	Fentimans Wild English Elderflower (Glass)	● 12 x 275ml	89749	Bottlegreen Elderflower Presse (Glass)	● 12x275ml
84809	Fentimans Rose Lemonade (Glass)	● 12 x 275ml	120707	Bottlegreen Raspberry Lemonade (Glass)	● 12x275ml
88742	Fentimans Curiosity Cola (Glass)	● 12 x 275ml	116545	Coke Zero (Glass)	● 24x330ml
88743	Fentimans Traditional Ginger Beer (Glass)	● 12 x 275ml	120706	Bottlegreen Ginger Beer (Glass)	● 12x275ml
88744	Fentimans Victorian Lemonade (Glass)	● 12 x 275ml	118554	R Whites Cloudy Lemonade (Glass)	● 24x330ml
88746	Fentimans Traditional Lemon Shandy (Glass)	● 12 x 275ml	119868	Franklin & Sons Apple & Rhubarb (Glass)	● 12x275ml
			119869	Franklin & Sons Lemonade & Elderflower (Glass)	● 12x275ml
89041	Fentimans Dandelion & Burdock (Glass)	● 12 x 275ml	119868	Franklin & Sons Apple & Rhubarb (Glass)	● 12x275ml
			119869	Franklin & Sons Lemonade & Elderflower (Glass)	● 12x275ml
121937	Fentimans Cherry Cola (Glass)	● 12 x 275ml	116545	Coke Zero (Glass)	● 24x330ml
121936	Fentimans Sparkling Lime & Jasmine (Glass)	● 12 x 275ml	89746	Bottlegreen Sparkling Presse Ginger & Lemongrass (Glass)	● 12x275ml
88745	Fentimans Mandarin & Seville Orange Jigger (Glass)	● 12 x 275ml	113587	Orangina Sparkling Orange (Glass)	● 12x250ml
12694	Red Bull Energy Drink Can	● 24 x 250ml	36083	Red Bull Sugar Free Can	● 24x250ml
115689	Red Bull Orange Edition Energy Drink Can	● 12 x 250ml	110898	Red Bull Zero Can	● 24x250ml
2199	7UP Lemon, Lime & Bubbles Can	● 24 x 330ml	85749	7Up Light Can	● 24x330ml
86958	7UP lemon, Lime & Bubbles PET	● 24 x 500ml	89607	7Up Free PET	● 24x600ml
28827	Britvic Original Bitter Lemon Can	● 24 x 150ml	27027	Schweppes Bitter Lemon Can	● 24x150ml
27102	Britvic Ginger Ale Can	● 24 x 150ml	27032	Schweppes Canada Dry Ginger Ale Can	● 24x150ml
118532	Britvic Spicy Ginger Ale (Glass)	● 24 x 200ml	120706	Bottlegreen Ginger Beer (Glass)	● 12x275ml
118528	Britvic Indian Tonic Water (Glass)	● 24 x 200ml	118531	Britvic Low Calorie Tonic Water	● 24x200ml
109342	Britvic Indian Tonic Water (Glass)	● 1 x 7ltr		No Match - smaller variants of the low calorie Britvic tonic water available.	
27115	Mountain Dew Citrus PET	● 24 x 500ml	116549	Monster Zero Ultra Can	● 12x500ml
5932	Pepsi Regular Can	● 24 x 330ml	4843	Pepsi Max Can	● 24x330ml
86952	Pepsi Regular PET	● 24 x 500ml	86950	Pepsi Max PET	● 24x600ml
27117	Pepsi Regular PET	● 12 x 1.5ltr	112796	Pepsi Max (Glass)	● 24x330ml
27119	Pepsi Regular (Glass)	● 24 x 200ml	27074	Diet Pepsi	● 24x200ml
112794	Pepsi Regular (Glass)	● 24 x 330ml	112796	Pepsi Max	● 24x330ml
109338	Pepsi Regular BIB	● 1 x 7ltr	109337	Pepsi Max BIB	● 1x7ltr
113329	TEISSEIRE CARAMEL PET	● 1 x 1ltr	115971	Monin Sugar Free Caramel Syrup	● 1x1ltr
113330	TEISSEIRE HAZELNUT PET	● 1 x 1ltr	115971	Monin Sugar Free Caramel Syrup	● 1x1ltr
113331	TEISSEIRE VANILLA PET	● 1 x 1ltr	115971	Monin Sugar Free Caramel Syrup	● 1x1ltr
27026	Coca Cola Can	● 24 x 150ml	27029	Diet Coke Can	● 24x150ml
742	Coca Cola Can	● 24 x 330ml	743	Diet Coke Can	● 24x330ml
85728	Coca Cola Cherry Can	● 24 x 330ml	88280	Diet Coke Cherry Can	● 24x330ml
41	Coca Cola PET	● 24 x 500ml	3255	Diet Coke PET	● 24x500ml
112964	Cherry Coke PET	● 12 x 500ml	112962	Diet Coke Cherry PET	● 12x500ml
123935	Coca Cola PET	● 6 x 1.5ltr	108854	Diet Coke PET	● 6x1.75ltr
18870	Coca Cola (Glass)	● 24 x 330ml	18869	Diet Coke (Glass)	● 24x330ml
27037	Coca Cola (Glass)	● 24 x 200ml	27068	Diet Coke (Glass)	● 24x200ml
89423	Coca Cola Bag in Box	● 1 x 7ltr	89424	Diet Coke BIB	● 1x7ltr
84985	Monster Can	● 12 x 500ml	116549	Monster Zero Ultra Can	● 12x500ml
84986	Monster Ripper Can	● 12 x 500ml	116549	Monster Zero Ultra Can	● 12x500ml
116546	Monster Energy The Doctor Can	● 12 x 500ml	116549	Monster Zero Ultra Can	● 12x500ml

KEY ● HIGHER RATE (8G+ SUGAR /100ML) ● LOWER RATE (5-8G SUGAR /100ML) ● NO RATE (0-5G SUGAR /100ML)