

Appendix: the UK numbers behind the sweetener swap

Compiled by nuze.com on 28 September 2026 from the sources named under each table. Every figure is copied from the source; where nuze.com has done arithmetic on a published table it is labelled. Sources: HM Revenue and Customs, Soft Drinks Industry Levy statistics (tables published 30 January 2026); Public Health England, Sugar reduction: report on progress between 2015 and 2019 (7 October 2020); Office for Health Improvement and Disparities, Sugar reduction programme: industry progress 2015 to 2020 (1 December 2022); National Diet and Nutrition Survey, Years 1 to 4 (2008/09 to 2011/12), Years 9 to 11 (2016/17 to 2018/19, published 11 December 2020) and 2019 to 2023 (published 11 June 2025); British Soft Drinks Association, Annual Industry Insights Report 2026 (GlobalData). Contains public sector information licensed under the Open Government Licence v3.0.

1. The levy: rates and receipts

Rates: from 6 April 2018, 18p a litre on drinks with 5g to under 8g of sugar per 100ml and 24p a litre at 8g or more; from 1 April 2025, £1.94 and £2.59 per 10 litres; from 1 April 2026, £2.08 and £2.78 per 10 litres (HMRC guidance, updated 25 March 2026). Milk-based drinks, pure fruit juice, powders and alcoholic drinks are exempt.

Financial year	Total gross liabilities, £m	Net liabilities, £m	Receipts, £m	Gross liable volume, million litres	of which lower rate	of which higher rate
2018 to 2019	365.5	318.7	240.1	1,559.8	146.6	1,413.2
2019 to 2020	387.3	334.6	337.3	1,645.8	128.7	1,517.1
2020 to 2021	341.3	292.6	299.1	1,446.6	97.6	1,349.0
2021 to 2022	388.8	344.9	334.1	1,643.0	93.4	1,549.8
2022 to 2023	408.8	364.6	354.9	1,727.6	97.2	1,630.7
2023 to 2024	371.9	330.8	338.0	1,570.7	83.2	1,487.4
2024 to 2025 (provisional)	372.5	323.4	327.2	1,576.7	99.4	1,477.2

HMRC tables 1a and 2a. "Lower rate" and "higher rate" volumes are nuze.com sums of the imported and packaged columns. The levy statistics say nothing about sweeteners.

2. What happened to the sugar in drinks (Kantar sales data, as reported by PHE and OHID)

Measure	2015	2019 (PHE, Oct 2020)	2020 (OHID, Dec 2022)
Sales-weighted average sugar, g per 100ml, drinks in scope of the levy	3.8	2.2 (down 43.7%)	2.1 (down 46.0%)
Total sugar sold in those drinks, tonnes	135,501 / 135,391	87,602 (down 35.4%)	89,019 (down 34.3%)
Volume sold, litres	3,522,380 thousand (2015, OHID)	up 14.9%	up 21.3% (4,274,358 thousand)
Share of sales below the 5g threshold (no levy)	66%	88%	89%
Share of products below the 5g threshold	48%	78%	81%
Sales of drinks with no levy attached		up 54.2%	up 65.7%
Sales of lower-rate drinks (5 to under 8g)		down 79.1%	down 81.6%
Sales of higher-rate drinks (8g and over)		down 54.8%	down 57.4%

The two 2015 tonnage baselines differ slightly between the two reports as published. Neither report analyses sweetener use in drinks.

3. Children's soft-drink intake in the National Diet and Nutrition Survey

NDNS records food groups, not additives. "Soft drinks, low calorie" (2008 to 2019) and "Soft drinks, no added sugar" (2019 to 2023) are the closest proxies for sweetened drinks. The survey publishes no intake of aspartame or any other sweetener; the Scientific Advisory Committee on Nutrition said in April 2025 that the last UK survey of sweetener intakes was carried out in 2003. The 2019 to 2023 survey used a different method (online recall rather than a paper diary) and its report warns against direct comparison with earlier years; the juxtaposition below is indicative only.

Age group	2008 to 2012: low-calorie soft drinks, mean g/day, all children	2008 to 2012: % consuming	2008 to 2012: sugar-sweetened, mean g/day	2019 to 2023: no-added-sugar soft drinks, mean g/day, all children	2019 to 2023: % consuming	2019 to 2023: added-sugar, mean g/day
1.5 to 3 years	183	64%	65	168.6	53.8%	39.7
4 to 10 years	185	67%	128	201.2	60.5%	60.2
11 to 18 years	178	55%	261	152.9	53.2%	131.4
Adults 19 to 64	108	35%	136	162.7	47.1%	99.3

NDNS Years 1 to 4 tables 5.1c and 5.2c; NDNS 2019 to 2023 tables 4.1c and 4.2c. Bases: 604, 1,277, 1,497 and 2,697 (2008 to 2012); 342, 846, 755 and 1,551 (2019 to 2023).

4. Sugar-sweetened soft drinks, children, by survey period (mean g/day including non-consumers)

Group	Years 1 to 2 (2008 to 2010)	Years 3 to 4	Years 5 to 6	Years 7 to 8	Years 9 to 11 (2016 to 2019)	2019 to 2023
Children 4 to 10	130	123	100	83	52	54
Children 11 to 18	275	244	212	191	142	124
Adults 19 to 64	138	133	132	129	106	

NDNS Years 9 to 11 table 7.10 and 2019 to 2023 table 4.13. The Years 9 to 11 report: the percentage of children consuming sugar-sweetened soft drinks fell by 44 percentage points (4 to 10 years) and 25 points (11 to 18) over the eleven survey years. No equivalent published series exists for low-calorie soft drinks between 2012 and 2019.

5. Market shares (British Soft Drinks Association, GlobalData)

Year	Total soft drinks volume, million litres	Low or no calorie share (0 to 20 kcal per 100ml)
2021	14,211	around 69%

Year	Total soft drinks volume, million litres	Low or no calorie share (0 to 20 kcal per 100ml)
2022		14,980
2023		15,407
2024		15,791
2025		16,131
		71.4%

2025 shares: low or no calorie 71.4%, mid 6.6%, regular 22.0%. Carbonates 69.9% low or no calorie; dilutables about 90%. The trade body publishes no series before 2021.

6. The one peer-reviewed estimate of the levy's effect on sweetener use

Luick, Bandy and colleagues (PLOS ONE, 2024), using 112,452 observations of one major UK supermarket's drinks between November 2017 and March 2020, found "a step change in the proportion of drinks with non-sugar sweeteners at the implementation of the SDIL (+0.04, 95% CI +0.02, +0.06)", alongside a step change of +0.08 in the proportion of eligible drinks below the 5g threshold. A 2026 review in Nutrition Bulletin states that nearly nine in ten UK soft drinks now contain under 5g of sugar per 100ml, "most of which now contain" low or no calorie sweeteners.