

# Strengthening the Soft Drinks Industry Levy consultation 2025 The Vegan Society Response

# **About You**

**Question 1**: If you are a business please specify which of the following describe your business. You can choose more than one option:

Yes

a business providing goods or services that support the production, packaging, importation or supply of soft drinks in the UK (please provide further details)

and: none of the above

Question 2: If you are a type of business not listed in question 1, or want to give more information about your business, please provide details.

The Vegan Society (Company Reg. No: 01468880 and 12377572 (England and Wales)) created and administers The Vegan Trademark scheme: https://www.vegansociety.com/the-vegan-trademark. This is a service which empowers the soft drinks and other supply chains to report products which are free of the use of non-human animals (NB this is distinct from allergen exclusion).

Question 3: Are you an individual? If so, please tell us your interest in this consultation.

N/A





**Question 4**: Are you an organisation? If so, please provide further details (for example trade or health body).

The Vegan Society is a Charity Registered in England and Wales (279228), and in Scotland (SC049495). Founded in 1944, The Vegan Society is an educational charity that provides information and guidance on all aspects of veganism as a philosophical belief, practical vegan living, and providing products and services which are inclusive of those seeking vegan-suitable provision in accordance with human rights and equality treaty, law and guidance.

As a philosophical belief system, veganism meets the criteria to qualify for protection, for example specifically under the Equality Act 2010. Thus, we work with the International Rights Network (https://www.vegansociety.com/get-involved/international-rights-network) to ensure all UK policies, practices and guidance give due regard to people seeking to learn, teach and/or practice veganism.

The Vegan Society also founded and administers The Vegan Trademark: https://www.vegansociety.com/the-vegan-trademark

Question 5: If you are a business, where is your business established?

Question 6: If you are in business, how many staff do you employ across the UK? 10 to 100



UK



Question 7: What impact, if any, would a reduction in the SDIL minimum sugar threshold to 4g total sugar per 100ml have on your business? Please provide evidence to support your position.

As discussed with The Vegan Society Vegan Trademark Sales and Marketing Manager, it is unlikely that the SDIL (Soft Drinks Industry Levy) minimum sugar threshold reduction would have an impact on our business. This includes The Vegan Society's relationships with the Vegan Trademark clients producing milk substitute drinks.





**Question 8**: For those soft drinks producers affected by a reduction in the SDIL minimum threshold to 4g total sugar per 100ml – would you reformulate your products to below this threshold? Please provide evidence to support your position.

N/A

Question 9: Would it be easier for soft drinks producers to achieve incremental reductions in sugar content, for example, gradually reformulating over time to reach 4g total sugar per 100ml, or to go straight to 4g total sugar per 100ml? Please provide evidence to support your position.

No comment

Question 10: How long would soft drinks producers need to reformulate products to below 4g total sugar per 100ml? What variables would speed this up, or slow it down? Please provide evidence to support your position.

No comment

**Question 11**: What are the technical challenges in creating soft drinks with under 4g total sugar per 100ml? Please provide evidence to support your position.

No comment





Question 12: What unintended consequences (if any), including risk of non-compliance, could arise if the threshold is lowered to 4g total sugar per 100ml? How could businesses and the government mitigate these risks?

The Vegan Society believes that Government needs to ensure the soft drinks framework explicitly recognises the nutritional value, sustainability and appropriateness of properly fortified, unsweetened plant-based alternatives to mammal milks within well-planned diets. We note that the level of free sugars, and thus if a product is considered 'unsweetened', can be affected by processing of plants (e.g. oats, SACN/COT 2025).

In the longer term, reducing the use of non-sugar sweeteners (NSS) is likely to be helpful for nutrition for public health. This would both reduce our taste expectation and habit of consuming sweetened drinks and foods, and the health uncertainties around high NSS consumption.

It is widely accepted that tastes and habits established in childhood create strong taste expectations that last throughout life. Thus, weaning is a crucial phase in learning to enjoy unsweetened drinks and foods.

The sugar content of many mammal milks, including human milk (Ballard & Morrow 2013), is relatively high because they are aligned with the rapid growth needed by the babies who feed exclusively upon it for their first six or more months – in the case of humans – of life. Currently whole or semi-skimmed cows' milk is recommended as a main drink for infants over the age of 1 which continues a taste preference for drinks with a higher sugar content .

It is also important to consider evidence acknowledging the potential health issues related to common commercial non-sugar sweeteners . In 2023, the WHO suggested that non-sugar sweeteners (NSS) should not be used as a means of achieving weight control or reducing the risk of noncommunicable diseases. The SDIL may encourage manufacturers to utilise non-sugar sweeteners in order to obtain similar taste profiles to sweetened drinks, and the potential side effects of this are not yet known.

Furthermore, the use of NSS tends to continue the taste expectations and habits of sweetened drinks and foods, which is contrary to the goal of nutritional guidelines for public health.

Our current tastes and habits may therefore be misaligned with proposed formulations of <4g of sugar per 100ml, though these formulations are better aligned with public health goals and nutrition guidelines. Unsweetened, suitably fortified milk substitute drinks, made from soya, almond or oat milk, are a safe and healthy choice, as confirmed by the recent SACN/COT report (SACN/COT 2025). Such products are lower in average in total sugars: where made from soya, 0-1.3 g / dL, and from oats, 0-3.5 g /dL (SACN/COT 2025) than cow's milk so could be valuable for expanding taste expectations to include lower sugar drinks.





However, if there is an exemption granted for lactose, there should be equitable exemption for sugars derived from the one or more principal ingredients for plant-based milk substitute drinks.

## References

Ballard & Morrow 2013, Human milk composition: nutrients and bioactive factors. 2013, Ballard O, Morrow AL Pediatr Clin North Am. doi: 10.1016/j.pcl.2012.10.002. PMID: 23178060; PMCID: PMC3586783.

https://pmc.ncbi.nlm.nih.gov/articles/PMC3586783/ (accessed 2025-06-26)

SACN report on the WHO guideline on non-sugar sweeteners, April 2025

https://www.gov.uk/government/publications/sacn-statement-on-the-who-guideline-on-non-sugar-sweeteners/sacn-statement-on-the-who-guideline-on-non-sugar-sweeteners-summary (accessed 2025-07-14)

SACN/COT 2025, Assessing the health benefits and risks of consuming plant-based drinks, 2025, Scientific Advisory Committee on Nutrition (SACN) and Committee on Toxicity of Chemicals in Food, Consumer Products and the Environment (COT) joint report

https://assets.publishing.service.gov.uk/media/68765a24cfc3756455bb6a61/plant -based-drinks-health-benefits-and-risks\_main-report.pdf (accessed 2025-07-16)





Question 13: Do you agree that the exemption for milk-based drinks with added sugar should be removed? Please provide evidence to support your position.

Yes, The Vegan Society agrees that the exemption for milk-based drinks with added sugar should be removed. Moving away from added sugar will support our progress towards achieving public health goals. The latest NDNS (National Diet and Nutrition Survey) shows that all groups of people in the UK are consuming higher than the recommended free sugar intake of <5% total calories. However, if there is an exemption granted for lactose, there should be equitable exemption for sugars derived from the one or more principal ingredients for plant-based milk substitute drinks.

Mammal milk and milk products, and plant-based milk alternatives , contribute 8-17% of free sugar intake in the NDNS. Flavoured milk drinks contribute 1-5%. Flavoured plant-based milk alternatives currently make no significant contribution (nominally 0%). Note the free sugars level quoted for mammal milks exclude their lactose sugar content , in line with the UK Scientific Advisory Committee on Nutrition divergent decision compared to the World Health Organisation definition of 'free sugars' (SACN 2015, WHO 2015). So these drinks contribute more of the total sugar consumption.

However, it should be noted that cow's milk as sold in the UK contains c.  $5\,g$  / dL of lactose and other sugars, higher than needed after human weaning. Whilst this sugar is not 'added' it does contribute towards both sugar and calorie intake for people in the UK.

The overall sugar content of even sweetened plant-based milk substitute drinks is comparable to that in cows' milks, which contain lactose, glucose and galactose sugars (about 7% by calories, 5% by mass). Cows' milk typically contains significantly more total sugar than unsweetened plant-based milk substitute drinks, which may have zero sugar.

Lactose does contribute to dental caries, even though it is at a much lower rate than any other fermentable dietary sugar. Continuing to consume lactose after weaning is completed and the first emergence of adult teeth (over age c. 6 years) therefore contributes to tooth decay. Lactose also contributes sugar and calories and sustains the habit and taste expectation of sweetened drinks and foods. Mammal milks also contain some glucose and galactose sugars.

There is now increasing evidence that during extended breastfeeding, lactose is shown to be significantly cariogenic ("any breastfeeding $\geq$  18 months significantly increased caries risk (RR=1.45, 95%Cl 1.31–1.60)." (Sritangsirikul et al. 2024).

The exclusion of milk-based drinks in the SDIL is also at odds with the Climate Change Committee (CCC) recommendation that dairy consumption should fall by 20% in the UK by 2035 (CCC 2025).





The Vegan Society therefore recommends removing the lactose exemption from the SDIL to help create parity across mammal milk products and all plant-based milk substitute drinks. We prefer this to the option of providing an exemption for 'sugars derived from the principal ingredient' for plant-based milk substitute drinks. However, if there is an exemption granted for lactose, there should be equitable exemption for sugars derived from the one or more principal ingredients for plant-based milk substitute drinks.

### References

NDNS 2019-2023, National Diet and Nutrition Survey (NDNS) results on the diet, nutrient intake and nutritional status of adults and children in the UK for 2019 to 2023. https://www.gov.uk/government/statistics/national-diet-and-nutrition-survey-2019-to-2023 (accessed 2025-07-14)

SACN 2015, The Scientific Advisory Committee on Nutrition Carbohydrates and Health Report 2015,

https://assets.publishing.service.gov.uk/media/5a7f7cc3ed915d74e622ac2a/SACN \_Carbohydrates\_and\_Health.pdf (accessed 2025-07-21)

Sritangsirikul et al. 2024, A longitudinal study on the impact of breastfeeding with or without formula milk on dental caries" Sritangsirikul et al. 2024, Nature https://www.nature.com/articles/s41598-024-60582-w (accessed 2025-07-16)

WHO 2015, Guideline: Sugars intake for adults and children. Geneva; 2015. https://iris.who.int/bitstream/handle/10665/149782/9789241549028\_eng.pdf;jses sionid=D406600B739816E7E97AFD9F13258999?sequence=1 (accessed 2025-07-16)





Question 14: Is the proposed method of calculating the lactose allowance for milk-based drinks an appropriate way to account for the naturally occurring lactose in those drinks?

No comment

Question 15: If you don't agree with the proposed method of calculation, what alternative method of calculating the lactose content in milk-based drinks would you suggest and why?

No comment.

Question 16: What mechanisms or controls should be put in place to ensure the method of calculating the lactose allowance is applied consistently?

No comment.

Question 17: For soft drinks producers – how would you typically measure the lactose content of your milk-based drink?

N/A





**Question 18**: Should a milk-based drink have a minimum milk content (for instance, 75ml per 100ml) to qualify for a lactose allowance ? Please provide evidence to support your position.

The Vegan Society does not support any 'lactose allowances' for drinks, especially those which are not intended for infants and children under the age of six. This could have the unintended consequence of giving an incentive to add mammal milk lactose to soft drinks, including those which are currently lower in sugar. The lactose exemption is not justified, as the public health impact of sugars in soft drinks means other sources of calcium are becoming preferable. The inclusion of mammal milk lactose in drinks is also contrary to Climate Change Committee (CCC) recommendation that dairy consumption should fall by 20% in the UK by 2035 (CCC 2025).

Rather, lactose for fully weaned children, teenagers and adults, who have some or all of their adult teeth, should be treated as any other sugar in drink ingredients e.g. oat or fruit sugars. However, if there is an exemption granted for lactose, there should be equitable exemption for sugars derived from the one or more principal ingredients for plant-based milk substitute drinks.

Mammal milk and milk products and alternatives contribute 8-17% of free sugar intake in the National Diet and Nutrition Survey (NDNS). Flavoured milk drinks contribute 1-5%. Flavoured plant-based milk alternatives make a negligible contribution (0%). Note the numbers for milk is exclusive of lactose so these drinks contribute more total sugar. In contrast, plant-based milk substitute drinks do not have any additional intrinsic sugars not already counted as 'free sugars' under current regulations so all sugar in them is counted as free in these NDNS numbers (NDNS 2019-2023).

It's important to note that lactose is still a cariogenic fermentable sugar, even if less so than other sugars. Lactose also contributes towards total sugar intake (SACN 2023). Therefore, lactose consumption also contributes to the decay of adult teeth (which start to emerge over age c. 6 years), and taste and habit towards sweetened drinks and foods.

There is now increasing evidence that during extended breastfeeding, lactose is shown to be significantly cariogenic ("any breastfeeding≥ 18 months significantly increased caries risk (RR=1.45, 95%Cl 1.31–1.60)." (Sritangsirikul et al. 2024).

The Vegan Society notes that the UK dietary guidelines use a definition of 'free sugars' that explicitly excludes lactose and galactose, which are by contrast implicit in the definition used by the World Health Organisation (WHO 2015).

The Vegan Society therefore supports the removal of lactose exemption to help create parity across mammal milk products and all plant-based milk substitute drinks. We prefer this to the option of providing an exemption for 'sugars derived from the principal ingredient' for plant-based milk substitute drinks. However, if there is an exemption granted for lactose, there should be equitable exemption





for sugars derived from the one or more principal ingredients for plant-based milk substitute drinks.

#### References

CCC 2025, The Seventh Carbon Budget, Climate Change Committee 2025 https://www.theccc.org.uk/wp-content/uploads/2025/02/The-Seventh-Carbon-Budget.pdf (accessed 2025-07-15)

NDNS 2019-2023, National Diet and Nutrition Survey (NDNS) results on the diet, nutrient intake and nutritional status of adults and children in the UK for 2019 to 2023. https://www.gov.uk/government/statistics/national-diet-and-nutrition-survey-2019-to-2023 (accessed 2025-07-14)

SACN 2023, Feeding young children aged 1 to 5 years, Scientific Advisory Committee on Nutrition (SACN)

https://assets.publishing.service.gov.uk/media/662a4a4d690acb1c0ba7e616/SAC N-Feeding-young-children-aged-1-to-5-full-report-revised.pdf (accessed 2025-07-15)

Sritangsirikul et al. 2024, A longitudinal study on the impact of breastfeeding with or without formula milk on dental caries" Sritangsirikul et al. 2024, Nature https://www.nature.com/articles/s41598-024-60582-w (accessed 2025-07-16)

WHO 2015, Guideline: Sugars intake for adults and children. Geneva; 2015. https://iris.who.int/bitstream/handle/10665/149782/9789241549028\_eng.pdf;jses sionid=D406600B739816E7E97AFD9F13258999?sequence=1 (accessed 2025-07-16)





Question 19: Other than the naturally occurring lactose in milk, what do you see as the main challenges for soft drinks producers when reformulating milk-based drinks to reduce sugar? Please provide evidence to support your position.

No comment.

Question 20: What would be a typical timeline for product reformulation of a milk-based drink to below a 4g minimum SDIL threshold (plus lactose allowance)? Please provide evidence to support your position.

No comment.

Question 21: For those soft drinks producers affected by the removal of the milk-based drinks exemption – would you reformulate your products to below a 4g minimum SDIL threshold (plus lactose allowance)? Please provide evidence to support your position.

N/A





Question 22: Should milk-based fermented yoghurt drinks be treated differently compared to other milk-based drinks? Please provide evidence to support your position.

The Vegan Society does not support any differential treatment for drinks, especially those which are not intended for infants and children under the age of six. The residual lactose or other sugars in fermented yoghurt drinks should not be an exception to the rules.

All sugars contribute to the decay of adult teeth, and taste and habit towards sweetened drinks and foods. Therefore all sugars in soft drinks, including milk-based yogurt drinks, which are straightforward to consume rapidly and to excess, undermine our public health goals.

Question 23: Should the government consider including dissolvable powders in the SDIL? Please provide evidence to support your position.

The Vegan Society agrees with the inclusion of dissolvable powders in the Soft Drinks Industry Levy. This is because they can contribute drinkable sugars. The guidance on how to reconstitute such powders, and the SDIL, should be consistent with all other soft drinks, for all dietary sugars. All sugars contribute to the decay of adult teeth, and taste and habit towards sweetened drinks and foods. Therefore all sugars in soft drinks, including milk-based yogurt drinks, which are straightforward to consume rapidly and to excess, undermine our public health goals.

**Question 24**: Do you agree that the exemption for milk substitute drinks with added sugar should be removed? Please provide evidence to support your position.

The Vegan Society agrees with the removal of the exemption. Sugar intake in the UK is above the recommended intake of <5% total calories for all age groups and genders as reported by the National Diet and Nutrition Survey (NDNS) 2019-2023. However, if there is an exemption granted for lactose, there should be equitable exemption for sugars derived from the one or more principal ingredients for plant-based milk substitute drinks.

# References

NDNS 2019-2023, National Diet and Nutrition Survey (NDNS) results on the diet, nutrient intake and nutritional status of adults and children in the UK for 2019 to 2023. https://www.gov.uk/government/statistics/national-diet-and-nutrition-survey-2019-to-2023 (accessed 2025-07-14)





Question 25: For milk substitute drinks where sugars are naturally released from the principal ingredient during the manufacturing process, do you support the proposal to keep these drinks out of scope of the SDIL? Please provide evidence to support your position.

The Vegan Society agrees with the inclusion of milk substitute drinks where sugars are naturally released from the one or more principal ingredients in the Soft Drinks Industry Levy. This is because they can contribute drinkable sugars. The total sugars in such unsweetened plant-based products where made from soya are,  $0-1.3 \, \text{g} / \text{dL}$ , and from oats,  $0-3.5 \, \text{g} / \text{dL}$  (SACN/COT 2025). However, if there is an exemption granted for lactose, there should be equitable exemption for sugars derived from the one or more principal ingredients for plant-based milk substitute drinks.

All sugars contribute to the decay of adult teeth, and taste and habit towards sweetened drinks and foods. Therefore, all sugars in soft drinks, including milk-based yogurt drinks, which are straightforward to consume rapidly and to excess, undermine our public health goals.

#### References

SACN/COT 2025, Assessing the health benefits and risks of consuming plant-based drinks, 2025, Scientific Advisory Committee on Nutrition (SACN) and Committee on Toxicity of Chemicals in Food, Consumer Products and the Environment (COT) joint report

https://assets.publishing.service.gov.uk/media/68765a24cfc3756455bb6a61/plant -based-drinks-health-benefits-and-risks\_main-report.pdf (accessed 2025-07-16)





Question 26: For those soft drinks producers affected by the removal of the milk substitute drinks exemption – would you reformulate your products to below a 4g total sugar per 100ml SDIL threshold? Please provide evidence to support your position.

N/A





Question 27: Will removing the exemption change soft drinks producers' approach to calcium fortification of milk substitute drinks? If so, what impact will it have and why? Please provide evidence to support your position.

The Vegan Society wish to see clear guidance alongside the regulations for the Soft Drinks Industry Levy, to improve the distribution of fortification.

The Vegan Society acknowledges that there is a small risk that removing the exemption for milk and milk substitute drinks due to their calcium content could result in a reduction in the percentage of drinks that are calcium fortified.

This may be a risk due to the current climate where people are looking for products with fewer ingredients due to confusion around the health consequences of 'ultra-processed foods' (sometimes termed, the 'clean eating' movement). As of 2022, 88% of plant-based milk substitute drinks are calcium fortified. The new report from SACN/COT finds that, as of 2021, "all fortified plant-based drinks contained calcium" (SACN/COT 2025).

It is important to optimise, not reduce, fortification of these products, particularly as SACN/COT 2025 concludes that only fortified, unsweetened milk substitute drinks are an appropriate alternative to cows' milk. Fortification is therefore an important factor for meeting the nutritional needs of the population, particularly for people who do not consume mammal milk products for ethical or medical reasons (Nicol et al. 2022).

A recent study stated that plant-based milk substitute drinks, when appropriately fortified can have comparable levels of key vitamins and minerals to cows' milk (Medici, Craig & Rowland 2023). This has now been confirmed by SACN/COT for unsweetened, fortified soya, oat and almond products available in the UK (SACN/COT 2025).

As plant-based milk substitute drinks continue to grow in popularity, we agree with SACN/COT that there is a need to have consistency in micronutrient fortification and help people incorporate them in the context of healthful and varied diets.

#### References

SACN/COT 2025, Assessing the health benefits and risks of consuming plant-based drinks, 2025, Scientific Advisory Committee on Nutrition (SACN) and Committee on Toxicity of Chemicals in Food, Consumer Products and the Environment (COT) joint report

https://assets.publishing.service.gov.uk/media/68765a24cfc3756455bb6a61/plant -based-drinks-health-benefits-and-risks\_main-report.pdf (accessed 2025-07-16)

Medici, Craig & Rowland 2023, A comprehensive analysis of the nutritional composition of plant-based drinks and yogurt alternatives in Europe, Medici, Craig & Rowland, 2023 15(15), 3415 https://pubmed.ncbi.nlm.nih.gov/37571351/ (access 2025-07-17)





Nicol et al. 2022, Iodine fortification of plant-based dairy and fish alternatives: the effect of substitution on iodine intake based on a market survey in the UK, Nicol K et al. 2022 https://pmc.ncbi.nlm.nih.gov/articles/PMC9975780/ (accessed 2025-07-17)





Question 28: Is the proposed approach – meaning, to exclude from the scope of the SDIL milk substitute drinks only containing sugars derived from the principal ingredient – a practical and appropriate way to keep unsweetened milk substitute drinks out of scope of the SDIL? Would you propose an alternative approach? Please provide evidence to support your position.

The Vegan Society do not support this approach, and instead propose an approach that equally considers all sugars in all soft drinks. However, if there is an exemption granted for lactose, there should be equitable exemption for sugars derived from the one or more principal ingredients for plant-based milk substitute drinks.

The Soft Drinks Industry Levy needs to address the total sugar content of soft drinks, as sugar in this form is straightforward to consume rapidly and to excess. This is part of the larger concern of the nutritional balance and total average daily sugar consumption of each person.

Mammal milk products, even plain cows' milk with no added sugar, contribute significantly towards sugar intake in the UK, particularly in children over the age where adult teeth start to emerge (c. age 6 years) due to the lactose, glucose and galactose in mammal milks (NDNS 2019-2023).

There is now increasing evidence that during extended breastfeeding, lactose is shown to be significantly cariogenic ("any breastfeeding≥18 months significantly increased caries risk (RR=1.45, 95%CI 1.31–1.60)." (Sritangsirikul et al. 2024).

Unsweetened plant-based milk substitute drinks contain less sugar than plain human or cows' milk. Typically, human milk contains  $6.9-8.1~\rm g$  / dL of sugars (Brockway et al. 2024); cow's milk in the UK contains  $4.7-4.9~\rm g$  / dL of sugars, and plant-based milk substitute drinks  $1.1-3.9~\rm g$  / dL (Nowson, Fallaize & Earl 2025). Especially when properly fortified, unsweetened plant-based milk substitute drinks are a healthy alternative to mammal milk products, which help address our average underconsumption of dietary fibre, and provide other beneficial nutrients.

The overall sugar content of sweetened plant-based milk substitute drinks is comparable to that in cows' milks, which contain lactose, glucose and galactose sugars (about 7% by calories, 5% by mass).

The Vegan Society notes that the UK dietary guidelines use a definition of 'free sugars' that explicitly excludes lactose and galactose. In contrast, these are implicit in the definition used by the World Health Organisation (WHO 2015).

Thus, moderate intake of suitably fortified, unsweetened plant-based milk substitute drinks should be encouraged. They can reduce our average sugar intake, and our expectation and habit for sweetened drinks and foods, boost nutrients of concern, and help us meet the Climate Change Committee goal of 20% dairy reduction by 2035 (CCC 2025).





The Vegan Society therefore supports the removal of the exemption for milk-based drinks, including those containing lactose sugars, to help create parity across mammal milk products and all plant-based milk substitute drinks. We prefer this to the option of providing an exemption for 'sugars derived from the principal ingredient' for plant-based milk substitute drinks. However, if there is an exemption granted for lactose, there should be equitable exemption for sugars derived from the one or more principal ingredients for plant-based milk substitute drinks. This is particularly important from a human rights and equality perspective, as people who do not consume mammal milks for medical, or religious or philosophical belief reasons – such as people practicing the protected belief of veganism – must not be disadvantaged through access, cost or any other reason.

# References

Brockway et al 2024, Human Milk Macronutrients and Child Growth and Body Composition in the First Two Years: A Systematic Review, 2024, Brockway M et al., Adv. in Nutrition

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Question 29: Is the language 'sugars derived from the principal ingredient' clear and sufficient to describe the sugars released from the core ingredient, such as oats, in the manufacturing process? If not, how could we improve the definition to ensure it is consistently applied across different types of milk substitutes?

The Vegan Society finds that the language used is unclear and insufficient. The assumption that all soft drinks have one principal ingredient (not including water) is incorrect. There are also blended plant-based alternatives to mammal milks and drinking yoghurts which can have two or more principal ingredients such as oat and soya. The definition must make fair allowance for such products.

Also plant-based milk substitute drinks are more diverse than cow's milk. When compared to unsweetened plant-based milk substitute drink, cows' milk contains significantly more sugar. Typically, cow's milk in the UK contains 4.7-4.9 g / dL of sugars, and plant-based milk substitute drinks 0-3.9 g / dL (Nowson, Fallaize & Earl 2025). Therefore, some plant-based milk substitute drinks contain lower natural sugars, and their perceived sweetness is different. This could lead to inequity across plant-based milk substitute drinks in terms of consumer trends.

The Vegan Society notes that the UK dietary guidelines use a definition of 'free sugars' that explicitly excludes lactose and galactose. In contrast, these are implicit in the definition used by the World Health Organisation (WHO 2015).

We support removal of lactose exemption to help create parity across mammal milk products and all plant-based milk substitute drinks. We prefer this to the option of providing an exemption for 'sugars derived from the principal ingredient' for plant-based milk substitute drinks. However, if there is an exemption granted for lactose, there should be equitable exemption for sugars derived from the one or more principal ingredients for plant-based milk substitute drinks.

# References

Nowson GK, Fallaize R & Earl KE 2025, Exploring the Nutritional Profile and Cost of Plant-Based Milk Alternatives Compared with Dairy Milk in the UK with Consideration of Environmental Impact Data, 2025, Nowson, Fallaize & Earl Current Developments in Nutrition,

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Question 30: Should other nutritional factors be considered when determining the exemption for milk substitute drinks?

The Vegan Society argues that whilst other nutritional factors are important, they are not relevant for the exemption in question. We reiterate the need for equity for all sugars in soft drinks with no exemptions.

UK nutrients of concern include: dietary fibre, saturated fats, vitamins C, D, B12 & A, calcium, iron & iodine.

Saturated fats: the National Diet & Nutrition Survey (NDNS 2019-2023) shows that milk products are major contributors to excess saturated fat intake. In contrast, many plant-based alternatives are low in saturated fat.

Recommended saturated fat intake of weaned children is <10% of energy. The average is 12.5% of energy intake: only 15% of children meet the recommendation. Adult average intake is 12.6% energy,  $\vartheta$  milk plays less of a role.

At all ages, milk products contribute 28% of saturated fat, with 7% from semi-skimmed milk. Cows' milk fatty acids are mainly saturated. Plant-based alternatives make negligible (0%) contribution. Almost all plant-based alternatives are low in saturated fats. Meeting saturated fat recommendations benefits heart health  $\theta$  reduces cardiovascular disease risk. The Feeding the Future (FEED) study finds only the vegan population meets UK saturated fat recommendations (Lawson et al. 2024).

Dietary Fibre: All plant-based alternatives contain some dietary fibre: cows' milk contains none. Currently, hardly any group in the UK gets enough dietary fibre: 96% of children over 11 & all adults, fail to meet fibre recommendations (NDNS 2019-2023). Increasing plant-based products can support reductions in life-long cancer, bowel disease & cardiovascular disease risks.

**Micronutrients**: SACN/COT conclude that fortified, unsweetened milk alternatives are an acceptable alternative to cows' milk (SACN/COT 2025). We encourage suitably fortified products to help meet micronutrient needs including vitamins D, A, & B12, calcium & iodine. SACN/COT recommend "Plant-based drinks should be fortified with vitamin A, riboflavin, vitamin B12, calcium and iodine at levels comparable with those found in semi-skimmed cows' milk."

Protein: The UK Diet and Nutrition Survey of Infants & Young Children (DNSIYC 2011) shows mean intakes of protein for children above the Reference Nutrient Intake (RNI). At 1 to 5 yr, this is associated with higher childhood weight. SACN recommend "that government consider strategies to reduce consumption of excess protein in children aged 1 to 5 years" (SACN 2023). Replacing cow's milk with plant-based milk substitute drinks can help avoid excess protein intake in young children.





Most older children & adults < 65 consume significantly more protein than needed, apart from older adults (Morris et al. 2020), & people in food insecure households (Food Foundation 2020-25).

We call for equitable support to enable the increased uptake of appropriately fortified, unsweetened plant-based milk substitute drinks.

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