

# Incentivising reformulation

The case for fiscal levers to strengthen the UK's reformulation programmes



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## Summary

This technical briefing reflects on the UK's voluntary salt and sugar reformulation programmes and the slow progress that has been made to date. It highlights the success of the Soft Drinks Industry Levy (SDIL) as an example of a fiscal incentive that has encouraged substantial reformulation across soft drinks, in a way that the voluntary programmes have not. Drawing on new product analysis, this briefing looks at a number of key discretionary categories and the potential for further reformulation within each category. In particular, it highlights the significant range of salt and sugar levels found within each of the categories, thus demonstrating

the potential for further reformulation and the need for levers to ensure this happens across the board.

With this in mind, this briefing presents the rationale for extending the SDIL to food as a mechanism to incentivise further reformulation, increase the rate of change, and in turn support healthier diets and improved population health.

This briefing is designed to support policymakers and other stakeholders who are considering how a new levy on food, particularly if applied to specific food categories, could be designed and what some of the considerations might be for this.

## The state of UK diets

Current UK diets are falling short of what is considered to be healthy, with the majority of the population currently consuming excess amounts of calories, salt and sugars. This is particularly the case for children, 95% of whom are eating more sugar than is recommended, and 66% are exceeding recommended limits for salt<sup>i</sup>. As much as 85% of the salt we eat is in the food we buy<sup>ii</sup>, and around 60% of the added sugar that we eat at home comes from just three categories of food: biscuits, confectionery and desserts<sup>iii</sup>.

Without industry action to reduce the amount of sugar and salt in the foods they sell us, it will be impossible to improve the nation's diet, and in turn lower the risk of preventable cases of disease such as cardiovascular disease, type 2 diabetes, obesity and dental caries, amongst others. However, change is critical as poor population health puts pressure on the economy, reducing productivity, and increasing pressures on the NHS.

## Reformulation programmes

The UK government has a long history of recognising the role that reformulation programmes can play in helping to achieve dietary improvements, starting with the voluntary salt reduction programme in the early 2000s, and subsequent programmes focused on sugar and calories.

Reformulation policies, if implemented effectively, have the potential to drive innovation and economic growth, as companies are encouraged to find new and creative ways to produce healthier products. They are also important for establishing targets for food companies, whether retailers, manufacturers or out-of-home outlets, across a range of product categories. However, while the voluntary approaches to date have led to some progress by companies, they have not led to change that is rapid enough to significantly improve public health.

The voluntary sugar reduction programme had a target to reduce sugar in certain categories by 20%,

however the programme to date has resulted in limited overall change. Some categories made more progress than others (notably breakfast cereals and yoghurts), but no categories achieved the government's 20% reduction target by the end of the programme in 2020<sup>\*iv</sup> (see Table 1).

The voluntary salt reformulation programme initially saw greater success in the early 2000s, but progress has since stalled with only 52% of the 2014 targets having been met by 2017<sup>v</sup> (see Table 2).

Researchers from the University of Oxford found no statistically significant reductions in salt content between 2015-2020 in the nine food categories that are part of the voluntary programme, which are the categories which contribute the most salt to UK diets<sup>vi</sup>.

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\*Businesses will be given until 2025 to meet the 20% sugar reduction target for the food categories included in the sugar reduction workflow.

**Table 1. Summary of change in sugar content by food category between baseline (2015) and year 4 (2020) of the sugar reduction programme**

Product category	Retailers and manufacturers (% change in SWA* sugar per 100g)	Eating out of home sector (% change in SA** sugar per 100g)
Overall	-3.5	-0.2
Biscuits	-3.1	0.3
Breakfast cereals	-14.9	N/A****
Chocolate confectionery	-0.9	N/A****
Ice cream, lollies and sorbet	-7.2	0.5
Puddings	-2.3	0.3
Sweet spreads and sauces	-10.1	N/A
Sweet confectionery	-2.8	N/A****
Yoghurts and fromage frais	-13.5	N/A****
Cakes	-3.2***	-8.2
Morning goods	-4.9***	-3.5

Source: OHID (2022). See: <https://www.gov.uk/government/publications/sugar-reduction-programme-industry-progress-2015-to-2020>

\* Sales weighted average (SWA) is the mean weighted by total sales. This gives more weight to products with higher sales.

\*\* Simple average (SA) is the simple arithmetic mean. Products are given equal weight.

\*\*\* The baseline for cakes and morning goods for retailers and manufacturers is 2017 rather than 2015, as only a small amount of data was collected for cakes and morning goods in 2015.

\*\*\*\* Data for sweet confectionery, chocolate confectionery, yoghurts and fromage frais, and breakfast cereals in the eating out of home sector has been excluded due to incomparability of results across different years.

**Table 2. Achievement of average and maximum salt targets for the top 15 dietary salt categories**

Product category	Average target met?	% products at or below max target	
		In-home	Out of Home
Bread and rolls	Yes	95	54
Bacon	No	N/A	N/A
Ready meals and meal centres	No	88	68
Cheddar and other hard cheeses	Yes	100	*
All pizzas (as consumed)	No	87	44
Soups (as consumed)	Yes	87	51
Salted butters and buttery spreads	Yes	73	*
Baked beans in tomato sauce	N/A	58	*
Ham/other cured meats	No	N/A	N/A
Sausages	No	56	*
Sweet biscuits	No	93	90
Breakfast cereals	Yes	98	*
Standard potato crisps	Yes	85	60
All cook in and pasta sauces	Yes	83	*
Stocks (as consumed)	No	89	*

Categories are marked 'N/A' where they did not have a maximum target. For the eating out of home sector, results are presented for six sub-categories where there is sufficient data and marked \* where there was not sufficient data.

Source: PHE (2020)<sup>vii</sup>, see: <https://www.gov.uk/government/publications/salt-targets-2017-second-progress-report>

## The Soft Drinks Industry Levy

The Soft Drinks Industry Levy (SDIL) was introduced in 2018 with the aim of reducing the volume of sugar that was being consumed in the UK through soft drinks, while also raising revenue for children's health. When compared with the voluntary reformulation programmes, the success of the SDIL on reformulation is considerable.

The SDIL is based on two rates of levy which are applied based on the sugar content of the product: the 'standard rate' (18p per litre\*) applies to drinks with total sugar content between 5g and up to 8g per 100ml; the 'higher rate' (24p per litre) applies to drinks with total sugar content equal to or greater than 8g per 100ml. There is currently no levy applied to drinks with sugar content of less than 5g per 100ml. This threshold approach has provided a fiscal incentive for companies to reformulate.

Clear evidence is now emerging that the SDIL has triggered substantial reformulation which far exceeds what has been seen under the voluntary reformulation programmes, has reduced sugar intake, and is starting to show measurable health benefits. The total sugar sold through soft drinks fell by 34.3% between 2015 and 2020 (removing a total of 46,000 tonnes of sugar from our diets)<sup>viii</sup>. Sales data tells us this wasn't achieved by selling fewer soft drinks, but rather through reformulation and by shifting customers to lower sugar options<sup>ix</sup>. The average total sugar content of soft drinks fell by 46.0% between 2015 and 2020 - from 3.8g per 100ml in 2015 to 2.1g per 100ml in 2020<sup>x</sup>. This has reduced sugar intakes from soft drinks across households, including lower socio-economic groups, which in turn is expected to reduce ill health, particularly amongst children<sup>xi</sup>.

There is widespread recognition that the slow progress made as part of the sugar and salt reformulation

programmes is not due to a lack of reformulation feasibility or innovation, rather the voluntary nature of the programmes<sup>xii</sup>. Having a fiscal incentive for reformulation, as we have seen with the SDIL, has resulted in much greater success compared to the voluntary programmes which have frequently been shown to be less effective. Fiscal levers, such as the SDIL, also have the benefit of levelling the playing field and providing a form of mandatory target which is currently absent from the reformulation programmes.

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\* due to be updated from April 2025

## Reducing Sugar and Sweetness, Salt and Saltiness

Reformulating food and drink products to improve their nutritional composition can significantly enhance public health. It usually takes place through gradual, unobtrusive changes to recipes, for example, to remove allergens, adjust ingredients, or to reduce harmful nutrients such as salt, saturated fats and sugar. A prime example of successful health-focused reformulation is the Soft Drinks Industry Levy, which saw major reductions in sugar content by substituting with sugar alternatives, that have a 'like for like' taste. However, we advocate for more gradual reductions across a broader range of food categories, without the use of ultra-processed ingredients, by reducing both sugar and salt content, and sweetness and saltiness. This would help reshape taste preferences, which are formed early in life. Importantly, sweeteners should not replace sugar in the diets of young children (0-5 years) as neither sugar nor sweeteners are recommended during these formative years.

However, many ultra-processed foods, particularly snacks like confectionery and biscuits, can only become "healthier" rather than truly "healthy." Reformulation is a critical step, but it cannot alone drive a shift from ultra processed foods to more fresh, whole food options. To achieve lasting change, we need comprehensive system reforms, including stricter marketing restrictions and creating an environment where affordable, nutritious food is accessible to all.

## The potential for further reformulation in select food categories

Across most categories of food, there are large ranges in the salt and/or sugar content amongst similar products. This highlights the potential for the food industry to go much further and demonstrates the feasibility of salt and sugar reductions in food.

To explore this further, Recipe for Change commissioned Action on Salt and Sugar, based at Queen Mary University of London, to undertake research exploring the salt and sugar content of a selection of discretionary items which contribute to excess salt and sugar in the UK diet and could be suitable categories for an extension of the SDIL.

Cakes, biscuits, and chocolate confectionery were included as categories of particular interest, given their high contribution of sugar to children's diets and the fact that they are not essential parts of a healthy diet, according to the Government's Eatwell plate<sup>xiii</sup>. Whilst the majority of salt in people's diets is from staples

(e.g. bread and meat), there is scope for reformulation in some discretionary categories of interest, particularly savoury snacks which, like cakes, biscuits and chocolate, fall outside of the Government's Eatwell Plate. This category is very broad, and includes crisps as well as flavoured nuts and popcorn, which are two food categories that were introduced in the latest set of salt reduction targets. The research involved a set of product surveys, one for each category, based on products available in five major retailers, with nutritional and price data collected online and/or in store (see Annex for more information).

Here we report on the distribution of salt and sugar content across each of the six categories (three categories each), alongside the voluntary target set by the government as part of the reformulation programmes. For ease, in this report we have focused on the salt content of the savoury snacks and sugar content of the sweet snacks, however it is important to note that many of the products contain both added sugar and salt and thus are subject to reformulation targets across both nutrients.

Across the categories and subcategories, we can see a wide distribution of salt and sugar content which demonstrates the potential for further reformulation in many cases (see Figures 1-7). Furthermore, we can see mixed progress when comparing the distribution to the relevant targets for the category that have been set by the government. It is clear, particularly for sugar, that many products are still far in excess of the target thus highlighting that the voluntary reduction targets have not been effective enough in encouraging companies to reformulate. In the case of salt, the targets were re-set in 2020, and no further updates or commitments on the programme have been officially communicated, despite being designed with regular updates in mind.

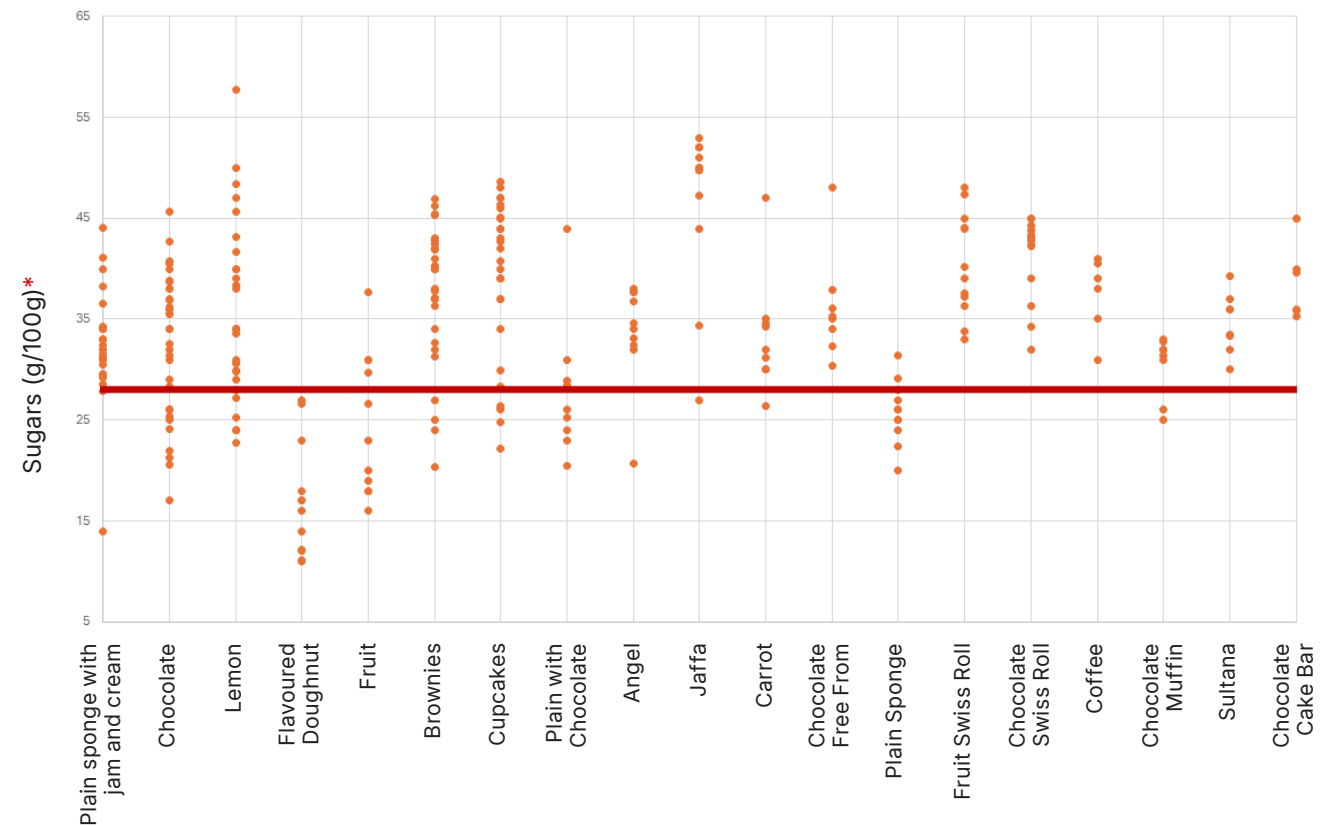
## Cakes

The research included 380 cake products from across the retailers included (see Annex). The average sugar content was 34g (ranging from 11.0g-61.3g per 100g). The products were broken down into 19 subcategories with at least six products, allowing for comparison of similar products.

The subcategory with the highest average sugar per 100g was jaffa-style cake at 47.5g/100g, while the lowest average sugar content was found in flavoured doughnuts at 17.1g/100g. The three subcategories with the greatest percentage difference in sugar per 100g were the plain sponge cakes with jam and cream (14.0-44.1g), chocolate (17.0-45.6g) and lemon (22.8-57.7g).

The research found that three quarters (76%) of cake products surveyed exceed the 20% reduction guideline of 27.9g for cakes, with an overall reduction of just 3.2% seen across retail and manufactured products<sup>iv</sup>.

**Figure 1. Distribution of sugars content (g/100g) in cakes, ordered by subcategories with the greatest percentage difference**



\* Sugars, here and on the following figures, refer to total sugars. While health concerns relate to the presence of 'free' sugars, those sugars added to foods during manufacture or released during processes such as juicing or pureeing, they are not easy to measure and are not declared on the nutrition panel of food labels.

Total sugars are declared on the nutrition panel of food labels and had used them to report the 'sugars' content of products in the survey.

The red line represents the 20% sugar reduction guideline.

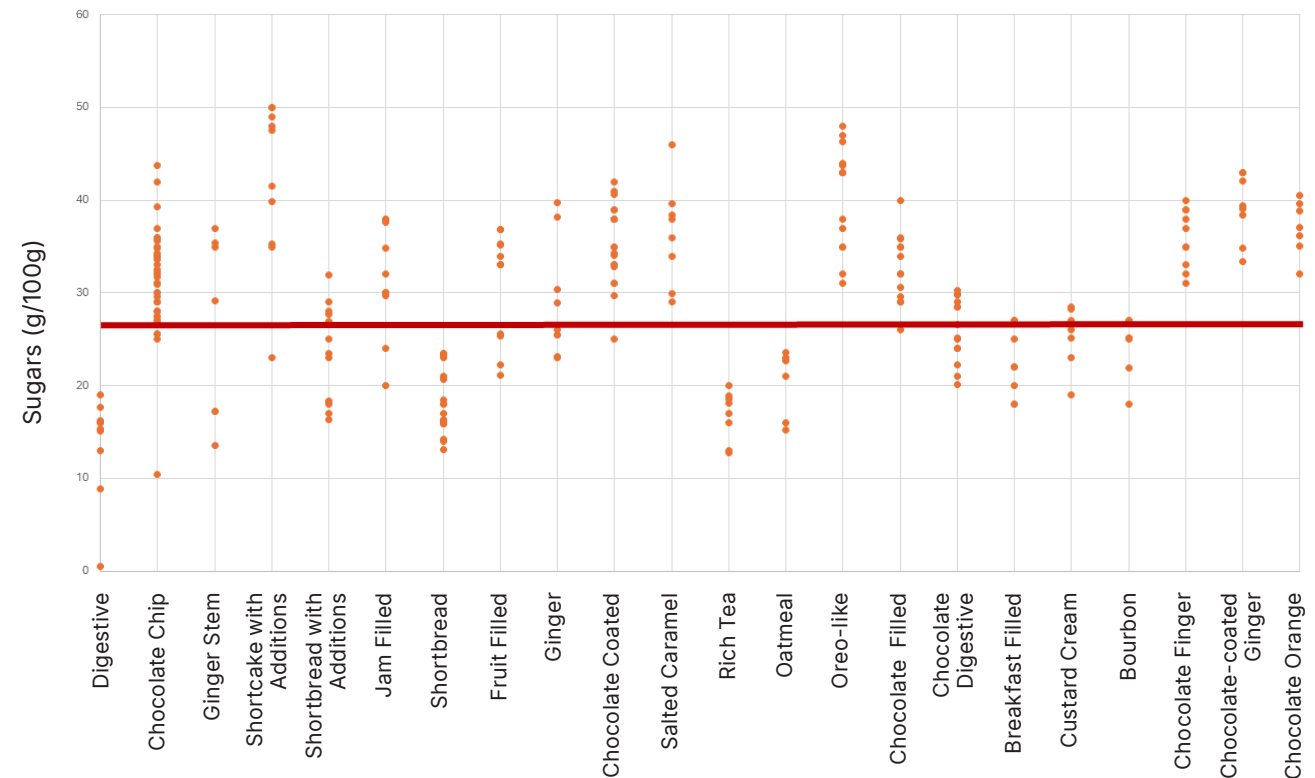
## Biscuits

A total of 383 biscuit products were included in the research, with an average sugar content of 29.6g (ranging from 0.5g-76g/100g). These products were broken into 22 subcategories with at least six products.

The subcategory with the highest average amount of sugar per 100g was shortcake with additions, while digestives had the lowest average sugar content per 100g. The three subcategories with the greatest percentage difference in sugar per 100g were digestives (0.5g-19.0g), chocolate chip (10.4-43.8g) and biscuits with ginger stem (13.6-37.0g).

While some subcategories of biscuits fall close to the 20% guideline, almost two-thirds (63%) of biscuits are above the 20% guideline of 26.2g, with the sales weighted reduction being just 3.1%<sup>iv</sup>.

Figure 2. Distribution of sugars content (g/100g) in biscuits, ordered by subcategories with the greatest percentage difference



The red line represents the 20% sugar reduction guideline

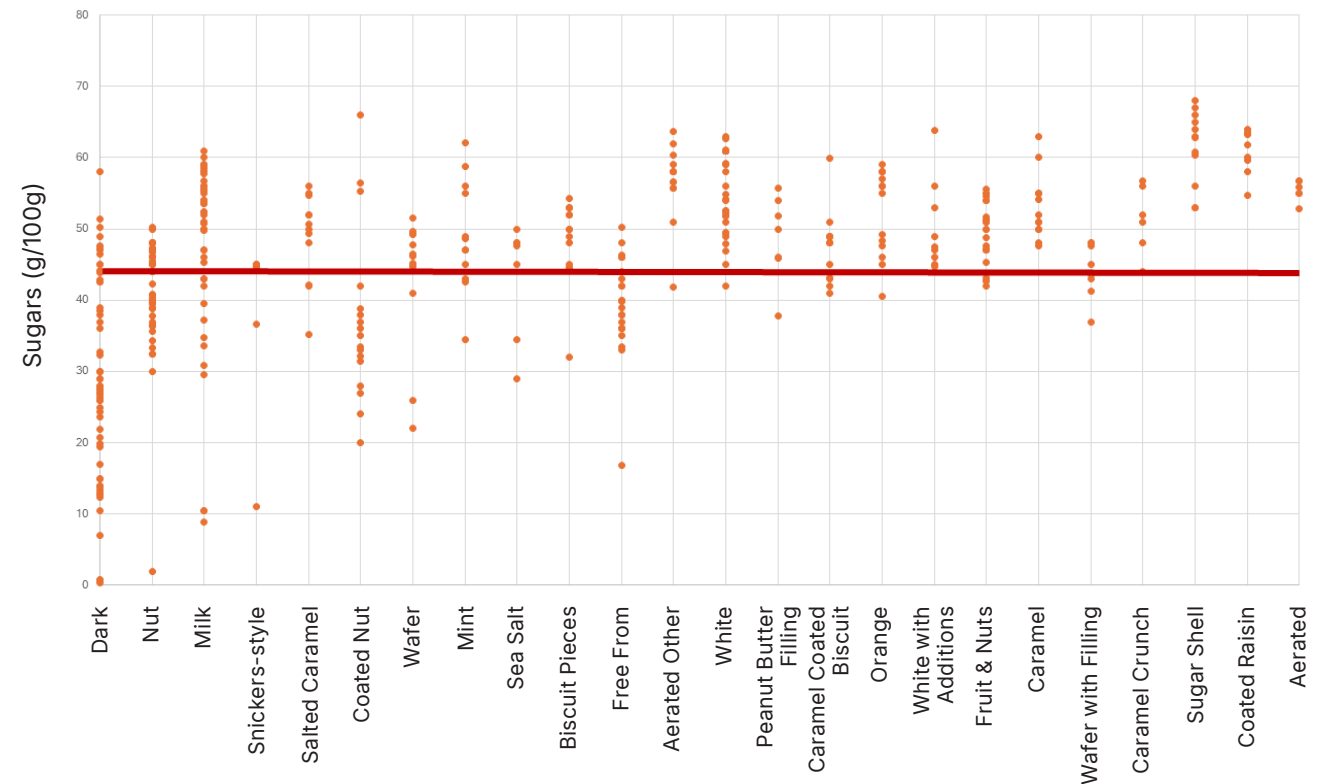
## Chocolate confectionery

In total, 534 chocolate confectionery products were included in the research with an average sugar content of 46g/100g (ranging from 0.4g-72.9g/100g). These products were further broken down into 24 subcategories with at least six products to help make comparisons between similar products.

The subcategory with the highest average sugar content per 100g was sugar shell confectionery at 62.1g/100g, and the lowest sugar subcategory was dark chocolate at 28.1g/100g. The three subcategories with the greatest percentage difference in sugar per 100g were dark (0.4-58.0g), nut (1.9-50.2g) and milk (8.9-61.0g) chocolate.

In some cases, the products are close to the guideline, but across the majority of sub-categories the products remain high in sugar and in excess of the 43.7g guideline for this category. The sugar reduction seen in this category was particularly low as part of the sugar reduction programme, at just 0.9%<sup>iv</sup>.

Figure 3 Distribution of sugars content (g/100g) in chocolate ordered by subcategories with the greatest percentage difference



The red line represents the 20% sugar reduction guideline

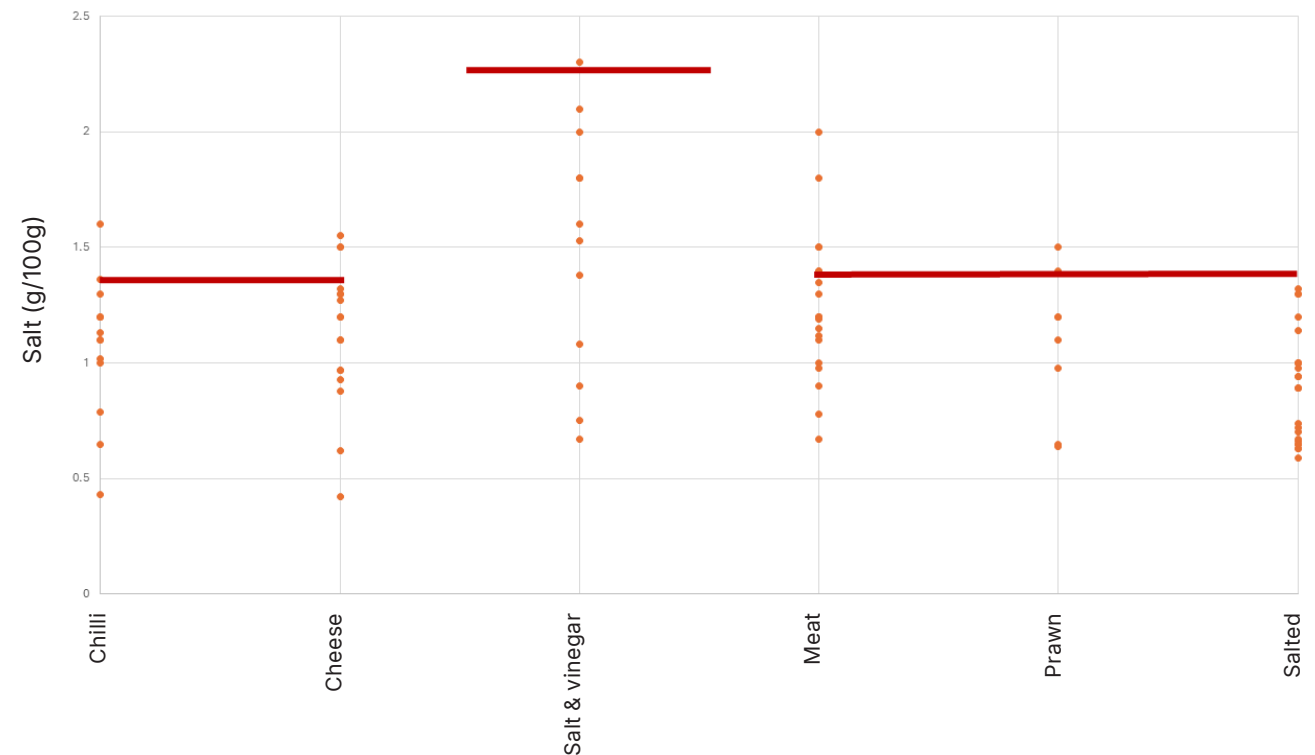
## Potato and tortilla crisps

113 potato crisps were included in the analysis, with an average salt content of 1.1g/100g. This ranged from 0.43-2.30g/100g. The category was further broken down into six subcategories based on flavours.

The highest average salt content was seen in salt & vinegar crisps, at 1.49g/100g. Meanwhile, the lowest average salt content was in the salted crisps at 0.90/100g. The three flavours with the greatest percentage difference in salt content per 100g were chilli (0.43-1.60g), cheese (0.42-1.55g) and salt & vinegar (0.67-2.30g).

The range of salt content across similar products is apparent here, and with the exception of meat flavoured crisps, the majority of products are below or near the maximum salt target for standard potato crisp (1.90g) and (2.25g) for salt & vinegar, which highlights the opportunity for stricter targets to help encourage further reformulation.

Figure 4. Distribution of salt content (g/100g) in potato crisps, ordered by subcategories with the greatest percentage difference



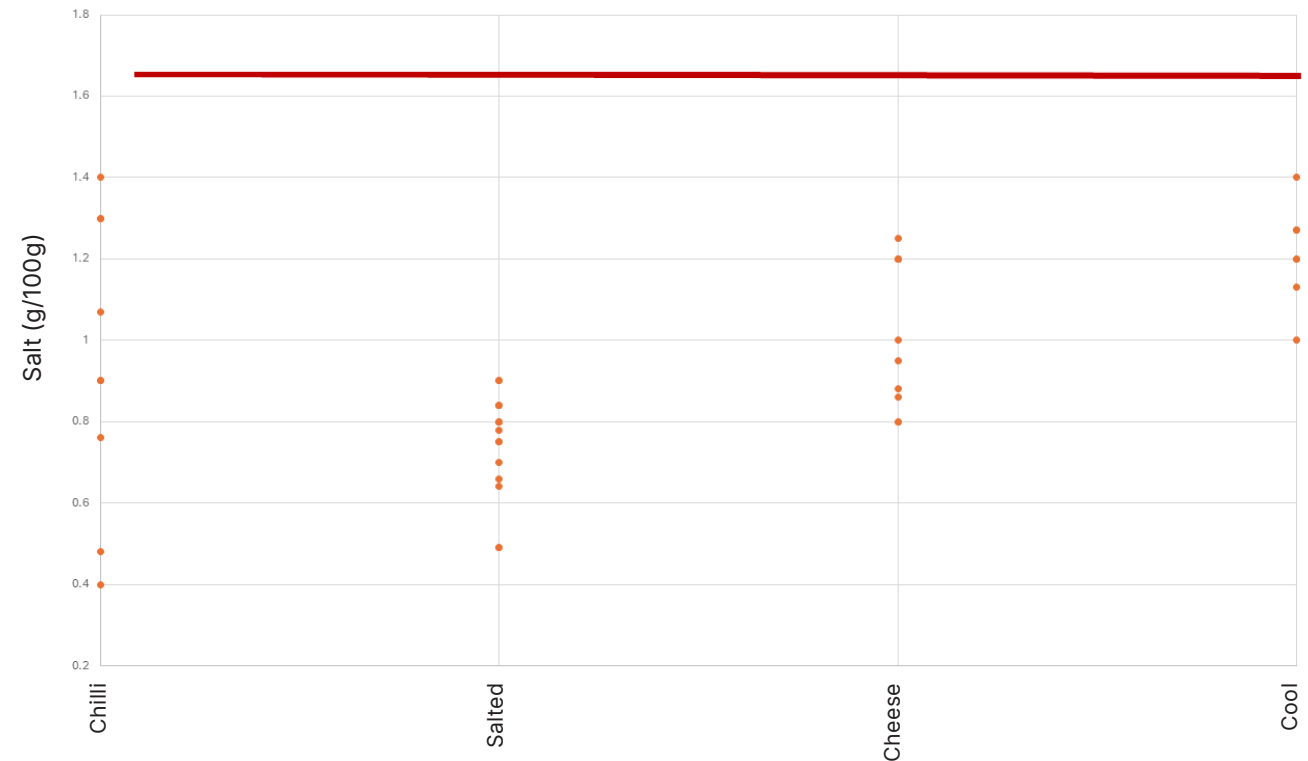
The red line represents the maximum salt target

## Incentivising reformulation

In addition, 49 tortilla crisps were surveyed, with an average salt content of 0.93g/100g. This ranged from 0.4-1.4g/100g. These products were divided into four subcategories based on flavour.

The highest average salt level was found in the 'cool' category at 1.21g/100g, while the lowest salt subcategory was salted tortilla crisps at 0.72g/100g. The greatest percentage difference in salt content per 100g was seen in the chilli subcategory (0.40-1.40g). There is no specific salt reduction target for this category, but they fall under a broader category of 'extruded and sheeted' snacks with a maximum target of 1.90g/100g, of which all tortilla crisps surveyed were compliant.

**Figure 5. Distribution of salt content (g/100g) in tortilla crisps, ordered by subcategories with the greatest percentage difference**



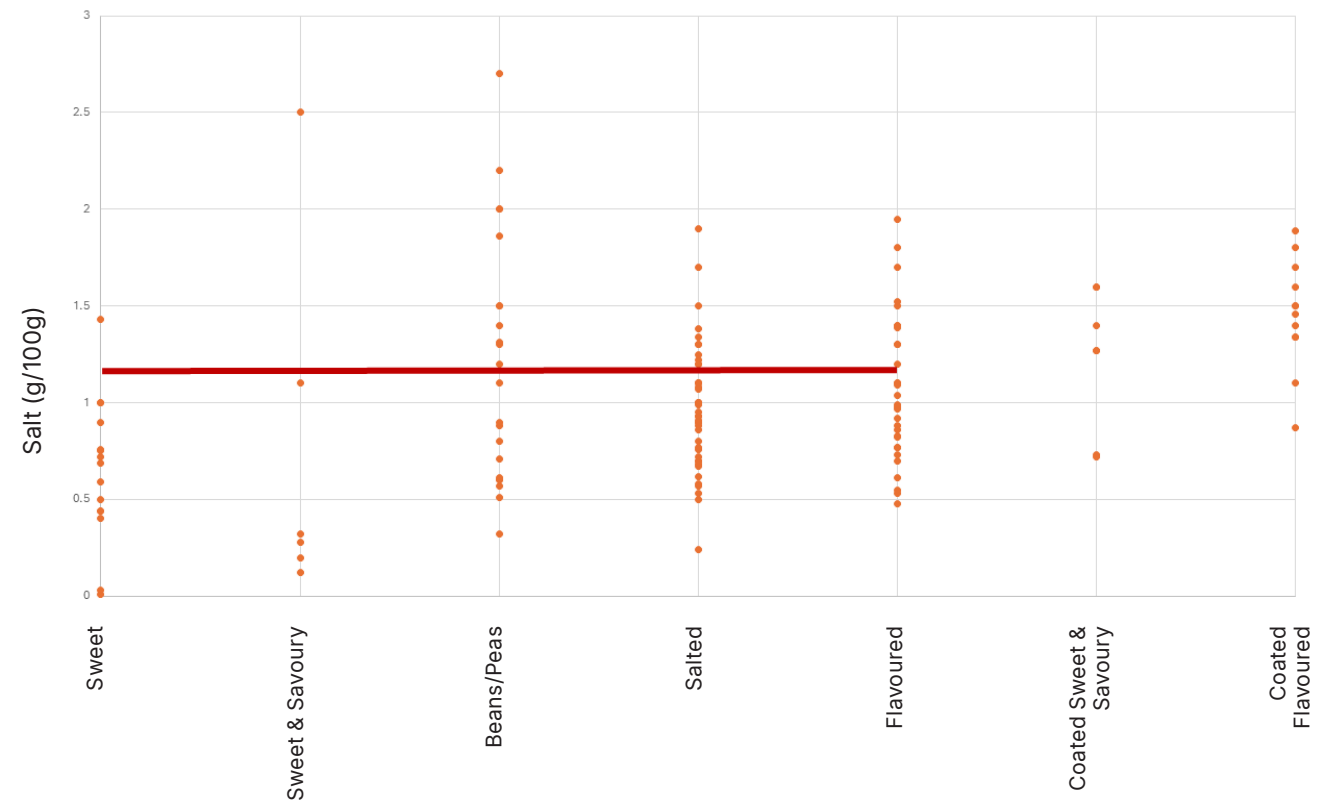
## Flavoured nuts and other snacks

141 flavoured nuts and other snack products were included in the analysis. Here we report on the salt content only, although some flavoured nuts do contain added sugar. The average salt content was 1.02g/100g, ranging from 0.01g/100g to 2.7g/100g.

Seven further subcategories were explored. The subcategory with the highest average salt content was coated flavoured nuts at 1.46g/100g, while the lowest average salt content was found in sweet nuts at 0.59g/100g. The three subcategories with the greatest percentage difference in salt per 100g were sweet (0.01-1.00g), sweet & savoury (0.12-2.50g) and beans/peas (0.32-2.70g).

As with other categories, a large range of salt content can be seen across the products. While some fall below the government salt reduction target, many still exceed the maximum target for this category and there are large variations between similar products indicating the potential for further reductions. It is clear that some food businesses need stronger

Figure 6. Distribution of salt content (g/100g) in nuts and other snacks, ordered by subcategories with the greatest percentage difference



\*The red line represents the maximum salt target. The target does not apply to coated nuts.

incentives to comply. The large and surprising variation in the salt content of sweet nuts in particular raises questions about the necessity of salt seen in some products. Furthermore, many products

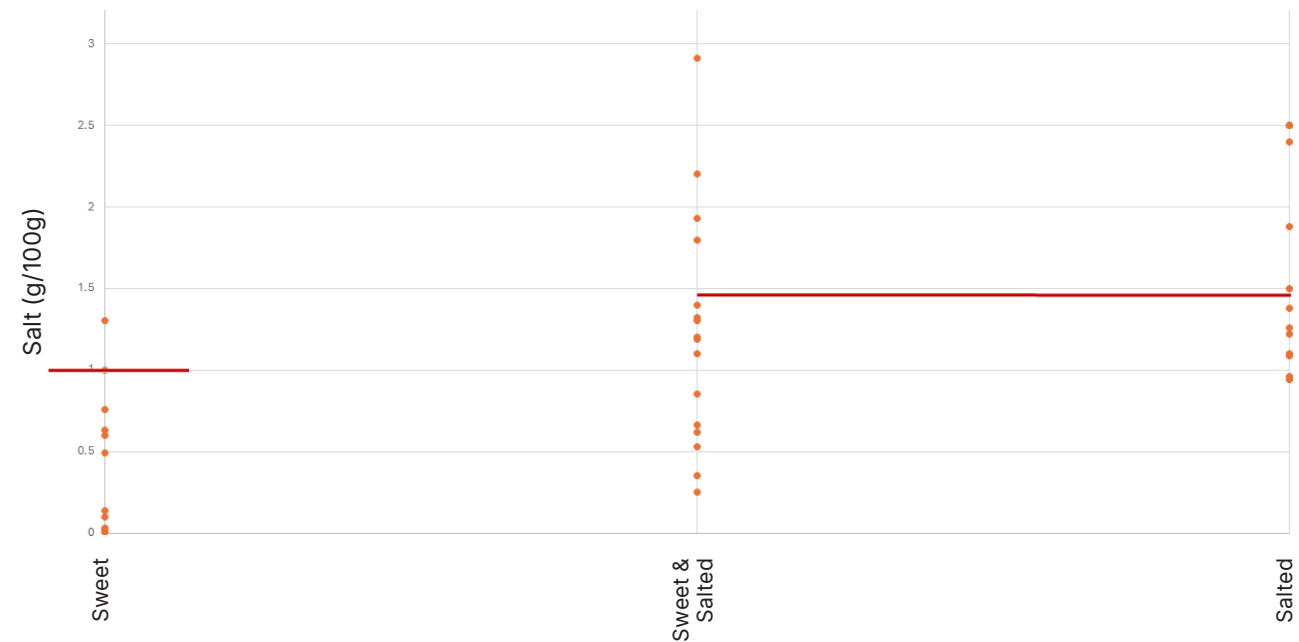
exempt from the programme, including coated nuts, still show a notable variation in the salt levels and raise questions about the necessity of such high salt content in the formulation of sweet nuts.

## Popcorn

Overall, 50 popcorn products were included in the analysis, further subcategorised into three subcategories: sweet, salted, and sweet and salted.

The average salt content across this category was 0.99g/100g (ranging from 0.01g-2.91g/100g). The highest average salt content was seen in salted popcorn, at 1.70g/100g, while the lowest salt content was sweet popcorn at an average of 0.31g/100g. Similar to the flavoured nuts, the sweet subcategory of popcorn was also found to have the largest range of salt content (0.01-1.30g), again raising the question of the necessity of the higher salt contents.

**Figure 7. Distribution of salt content (g/100g) in popcorn, ordered by subcategories with the greatest percentage difference**



The line on the left represents the maximum salt target for sweet popcorn and the line on the right represents the maximum salt target for sweet & salted and salted popcorn categories.

Based on these examples alone, it is evident that there is a vast range in the salt and sugar content of similar products, and therefore a great potential for reformulation in these products. Furthermore, the ranges of salt content, and particularly the number of products below current targets and guidelines, highlight opportunities to further lower

the maximum thresholds to ensure that reformulation potential is reached. Other surveys carried out by Action on Salt and Sugar<sup>xiv</sup>, as well as by The Food Foundation as part of the Kids Food Guarantee (breakfast cereals and yogurts)<sup>xv</sup> echo these findings that there are vast differences in the nutritional composition of products from the same

category, thus reiterating the scope for further reformulation with the right incentives in place. It is important to recognise, however, that the goal of reformulation needs to be a reduction in both saltiness and salt levels, and sweetness and sugar levels to avoid an influx of sweeteners and other additives into food and in turn diets.

## Expansion of the SDIL to food

Building on the success of the SDIL, and the weaknesses of existing reformulation programmes, Recipe for Change is calling on the Government to introduce a new fiscal incentive to drive reformulation of less healthy foods and to raise funds for improving health. There are two main approaches that could be taken for this.

The first is a broad upstream sugar and salt reformulation levy, like that envisioned in the National Food Strategy<sup>iii</sup>. Such a levy would be applied to all sugar and salt sold for use in processed foods or in restaurants and catering and would therefore impact all processed food categories in which sugar or salt is used as an ingredient. Under this model, imports of processed food could also be subject to the levy when they enter the UK on the basis of their sugar and salt content in order to prevent manufacturers offshoring their operations to avoid the levy. The levy would be paid by the manufacturers

and importers of processed foods. The National Food Strategy proposed it be applied at a rate of £3/kg on sugar (and other ingredients used for sweetening) and £6/kg on salt.

The second approach is to focus on products that are classed as high in saturated fat, salt and/or sugar (HFSS). This could be applied widely to all pre-packaged foods that are deemed HFSS with specific exemptions for unprocessed foods, applied to categories in scope of existing promotions regulations, or to a more discrete list of products targeting those that contribute the most sugar/salt to diets. Each of these options would have a different impact, revenue potential and technical considerations.

Over the last few years there has been increasing support for levies on unhealthy food. Starting with Henry Dimbleby and the National Food Strategy<sup>xvi</sup>, the Times Health Commission<sup>xvii</sup>, IPPR<sup>xviii</sup> and the House of Lords Committee on Food, Diet and Obesity<sup>xix</sup> have all since come out in support of levies. Furthermore, the public has been shown to be

supportive, especially if the revenue raised is invested back into children's health as we have seen with the SDIL. The latest polling shows 68% of public support this when asked<sup>xx</sup>, a figure seen consistently in two surveys asked 16 months apart<sup>xxi</sup>. Furthermore, just 13% of the British public believe food companies will make their food healthier without Government intervention<sup>xxii</sup>.

The success of the SDIL, and the existence of the voluntary reformulation programmes, provides the Government with a starting point for future programmes of work. The SDIL in particular provides some assurances and 'proof of concept' for such an approach and emphasises the importance and relative benefit of mandatory fiscal incentives in order to achieve desired success.

## Conclusion

Reformulation policies are a critical tool to help make our food healthier, and in turn improve people's diets and their health. However, to be effective, sufficient incentives are needed to ensure the required changes are made by the food and drink industry. The success of the SDIL has demonstrated the role that fiscal policies can play in incentivising such reformulation.

As demonstrated by the slow progress made in meeting the government's reformulation targets, as well as by the range of sugar and salt content in the select categories included in the report, there is still much scope for further reformulation and an expansion of the SDIL is one option that allows targets to be met, diets to be improved and, in turn, population health improved.

With the existing reformulation policies due to expire at the end of 2025, and public support for government intervention, there is a window of opportunity for the new government to strengthen nutrition policies and learn from successes to date to design and implement new and effective policies for shifting diets in the UK.



Annex

Action on Salt and Sugar conducted six quantitative surveys, assessing a total of 1,650 products across cakes, biscuits, chocolate confectionery, crisps, flavoured nuts and popcorn (Table 3). Data for cakes, biscuits, crisps, flavoured nuts and popcorn were collected online from five major retailers in the UK: Asda, Aldi, Morrisons, Sainsbury's and Tesco, who collectively own the largest market share in the UK<sup>xxiii</sup>. Chocolate confectionery data was collected using FoodSwitch from nine retailers in 2023, with an additional 150 products collected online in June 2024.

Products were selected based on a strict set of inclusion and exclusion criteria (Table 4), developed to align with the salt and sugar reduction programmes and the objectives of this research. For each category, products were grouped into subcategories based on similar ingredients, product description and formulation (Table 4). Subcategories with ≥ six products are included in the descriptive tables and distribution graphs. Subcategories were independent of store placement or marketing. Published criteria for cakes,

biscuits, and chocolate confectionery were adapted for this study, while new subcategories were created for crisps, flavoured nuts, and popcorn. For crisps, subcategories were defined by primary ingredient and flavour, focusing specifically on potato crisps and tortillas due to challenges in distinguishing between extruded and pelleted snacks and their differing salt requirements/targets.

Table 3. Total number of data collected for each snack category

Food category	Total number of subcategories	Total number of products (n)
Cakes	37	380
Biscuits	33	383
Chocolate confectionary	39	534
Crisps (potato and tortilla)	Potato (9), Tortilla (5)	162
Flavoured nuts	7	141
Popcorn	3	50

Published criteria for cakes, biscuits and chocolate:

Hashem KM, He FJ, Alerton SA, MacGregor GA. Cross-sectional survey of the amount of sugar and energy in cakes and biscuits on sale in the UK for the evaluation of the sugar-reduction programme. *BMJ Open*. 2018 Jul 25;8(7): e019075.

Hashem KM, He FJ, Alerton SA, MacGregor GA. Cross-Sectional Survey of the Amount of Sugar and Energy in Chocolate Confectionery Sold in the UK in 1992 and 2017. *Nutrients*. 2019 Aug; 11(8): 1798.

Distribution graphs for calories, sugar and salt per 100g were created for each food category to highlight variations across and within different subcategories. Only subcategories with six or more products were included in the graphs.

**Table 4. Inclusion and exclusion criteria**

Inclusion	Exclusion
<b>Cakes</b>	
All types of cakes, ambient and chilled Muffins including chocolate/choc-chip muffins, fruit-based muffins, and other sweet muffins (e.g. toffee) Jaffa style cakes Cake bars and slices Swiss rolls Cupcakes, all flavours Brownies Doughnuts	Pastries Pies and tarts Tea cakes Celebration (birthday, etc) Traybakes Flapjacks Waffles/crepes/pancakes Iced finger buns Seasonal (Easter, Christmas, etc)
<b>Biscuits</b>	
All biscuits including chocolate-covered biscuits, chocolate biscuits, plain biscuits (digestive, rich tea), ring biscuits, sandwich biscuits and gluten-free Cookies Shortbread Shortcakes	Seasonal biscuits Selection/assortment boxes Mini crackers/rice cakes Wafers Jaffa cakes
<b>Chocolate confectionery</b>	
Chocolate bars Filled chocolate Diabetic, reduced sugar and low-calorie Wafers Chocolate-coated nuts and raisins	Assortments Seasonal chocolate

Table 4. Continued

Inclusion	Exclusion
<b>Crisps and savoury snacks</b>	
Standard sliced potato and vegetable crisps, all flavours Tortilla crisps	Multipacks (if duplicate) Poppadom Twiglets and pretzels/ mini crackers e.g. mini cheddars Potato crisps and tortilla with seasonal flavours
<b>Nuts and other snacks</b>	
Flavoured nuts including salted and flavoured nuts, dried seeds, beans, peas, and corn (e.g. dried wasabi peas, broad beans, edamame beans) Coated nuts	Plain/unflavoured nuts Fruit and nut mixes Multipacks (if duplicate)
<b>Popcorn</b>	
All savoury and salted popcorn (ready-made and microwave) All sweet popcorn (ready-made and microwaved) Sweet and savoury popcorn No added salt popcorn	Plain corn kernels Multipacks (if duplicate) Popped crisps

## References

- i Food Foundation (2021). Children's Future Food Enquiry.  
<https://foodfoundation.org.uk/sites/default/files/2021-09/Childrens-Future-Food-Inquiry-report.pdf>
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# Incentivising reformulation

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