



Finance Act 2017

2017 CHAPTER 10

PART 2

SOFT DRINKS INDUSTRY LEVY

Registration

46 Cancellation of registration under section 41, 42 or 43

- (1) A registration under section 41, 42 or 43 may be cancelled only in accordance with this section.
- (2) For the purposes of this section, a person meets the “liability condition” at a particular time if—
 - (a) at the end of the preceding month, the condition in section 41(1)(a), 42(1)(a) or 43(1)(a) is met in relation to the person, or
 - (b) at that time, the condition in section 41(1)(b), 42(1)(b) or 43(1)(b) is met in relation to the person.
- (3) The Commissioners must cancel a person’s registration under section 41, 42 or 43 if—
 - (a) the person requests the cancellation, and
 - (b) the person satisfies the Commissioners that the person does not, at the time of the request, meet the liability condition.
- (4) A cancellation under subsection (3) is to be made with effect from—
 - (a) the day on which the request is made, or
 - (b) such later day as may be agreed between the Commissioners and the person.
- (5) The Commissioners may cancel a person’s registration under section 41, 42 or 43 if they are satisfied that the person does not meet the liability condition.
- (6) A cancellation under subsection (5) is to be made with effect from—
 - (a) the day on which the person ceased to meet the liability condition, or
 - (b) such later day as may be agreed between the Commissioners and the person.

Status: This is the original version (as it was originally enacted).

- (7) But the Commissioners must not cancel a registration under subsection (3) or (5) with effect from any time unless—
- (a) they are satisfied that it is not a time when the person would meet the liability condition, and
 - (b) it is reasonable to believe that the person will not become liable to be registered under section 41(1)(a) or 43(1)(a) during the period of 12 months beginning with that time.
- (8) The Commissioners may cancel a person’s registration under section 41, 42 or 43 if they are satisfied that the person did not meet the liability condition on the day on which the person was registered, and has not at any subsequent time met the liability condition.
- (9) A cancellation under subsection (8) is to be made with effect from the day on which the person was registered.