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STATUTORY INSTRUMENTS

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**2018 No. 41**

**The Soft Drinks Industry Levy Regulations 2018**

**PART 9**

**DEATH, INCAPACITY OR INSOLVENCY**

**Death, incapacity or insolvency**

**30.**—(1) Paragraph (2) applies where a liable person—

(a) who is an individual—

(i) has died or become incapacitated; or

(ii) has become bankrupt; or

(b) is subject to winding-up, receivership, administration or an equivalent procedure.

(2) The person (“P”) who—

(a) in the case of an individual, carries on the business of the liable person concerning chargeable soft drinks on behalf of, or in succession to, the individual; or

(b) acts as the liquidator, receiver or administrator in relation to the business of the liable person concerning chargeable soft drinks or acts in an equivalent capacity,

must notify the Commissioners of that fact no later than three months after the date on which P proceeded to carry on the business or proceeded to act as described in relation to the business.

(3) A notification under paragraph (2) must be in writing and include evidence of P’s authority to carry on, or act in relation to, the business.

(4) A failure by P to comply with paragraph (2) is to be treated as if it were a failure by P to comply with section 44(1).

(5) The Commissioners may treat P as the liable person for a period of up to six months from the date by which notification is required.

(6) The Commissioners may extend that period by written notice to P for such additional period as they see fit.