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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2017, Paragraph 2. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 11

#### SOFT DRINKS INDUSTRY LEVY: SUPPLEMENTARY AMENDMENTS

*Penalties: failure to notify etc.*

- 2 (1) Schedule 41 to FA 2008 (penalties: failure to notify etc.) is amended as follows.
- (2) In the Table in paragraph 1, after the entries relating to insurance premium tax, insert—

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“Soft drinks industry levy	Obligation under section 44 of FA 2017 (obligation to give notice of liability to be registered).”
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- (3) In the heading before paragraph 4, at the end insert “ etc ”.
- (4) In paragraph 4, after sub-paragraph (1) insert—
- “(1A) A penalty is payable by a person (P) where—
- (a) after a charge to soft drinks industry levy has arisen in respect of chargeable soft drinks, P acquires possession of them or is concerned with carrying, removing, depositing, keeping or otherwise dealing with them, and
- (b) at the time when P acquires possession of the chargeable soft drinks or is so concerned, a payment of soft drinks industry levy in respect of the chargeable soft drinks is due or payable and has not been paid.”
- (5) In that paragraph, in sub-paragraph (2)—
- (a) for “sub-paragraph (1)” substitute “ this paragraph ”;
- (b) at the end insert—
- “chargeable soft drinks” has the same meaning as in Part 2 of FA 2017.
- (6) In paragraph 5(4), after “deferred” insert “ or (as the case may be) chargeable soft drinks in respect of which a payment of soft drinks industry levy is due and payable and has not been paid ”.
- (7) In paragraph 10, after “deferred” insert “ or (as the case may be) chargeable soft drinks in respect of which a payment of soft drinks industry levy is due and payable and has not been paid ”.
- (8) In paragraph 11(2)(d), after “deferred” insert “ or (as the case may be) chargeable soft drinks in respect of which a payment of soft drinks industry levy is due and payable and has not been paid ”.
- (9) In paragraph 21—

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- (a) in sub-paragraph (4), for “paragraph 4” substitute “ paragraph 4(1) ”;
- (b) after that sub-paragraph insert—

“(5) In paragraph 4(1A) the reference to P acquiring possession of, or being concerned in dealing with, chargeable soft drinks in respect of which a payment of soft drinks industry levy is payable but has not been paid includes a person who acts on P's behalf in doing so; but P is not liable to a penalty in respect of any action by P's agent where P satisfies HMRC or (on appeal) the First-tier Tribunal that P took reasonable care to avoid it.”

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**Commencement Information**

**II** [Sch. 11 para. 2](#) in force at 6.4.2018 by [S.I. 2018/464](#), [art. 2\(e\)](#)

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