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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2017, Paragraph 3. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 11

#### SOFT DRINKS INDUSTRY LEVY: SUPPLEMENTARY AMENDMENTS

*Penalties: failure to comply with requirements relating to returns*

- 3 In Schedule 24 to FA 2007 (penalties for errors), in the Table in paragraph 1, after the entry relating to the statement under section 1(1)(a) of the Petroleum Revenue Tax Act 1980, insert—

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“Soft drinks industry levy	Return under regulations under section 52 of FA 2017”
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**Commencement Information**

- 11** Sch. 11 para. 3 in force at 6.4.2018 by S.I. 2018/467, reg. 2

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2017, Paragraph 3.