

Status: This version of this cross heading contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2017, Section 4. (See end of Document for details)

SCHEDULES

PROSPECTIVE

SCHEDULE 9

SOFT DRINKS INDUSTRY LEVY: REQUIREMENTS TO KEEP RECORDS ETC: PENALTIES

PART 1

PENALTIES

Reasonable excuse

- 4 (1) A failure by any person to comply with any requirement mentioned in paragraph 1 or 2 does not give rise to a liability to a penalty under this Schedule if the person concerned satisfies—
- (a) the Commissioners, or
 - (b) on appeal, a tribunal,
- that there is a reasonable excuse for the failure.
- (2) A failure for which there is a reasonable excuse is to be disregarded for the purposes of paragraph 1(5).
- (3) For the purposes of this paragraph, in the case of a person (P)—
- (a) an insufficiency of funds is not a reasonable excuse unless attributable to events outside P's control;
 - (b) where P relies on another person to do anything, that is not a reasonable excuse unless P took reasonable care to avoid the relevant failure;
 - (c) where P had a reasonable excuse for the failure but the excuse has ceased, P is to be treated as having continued to have the excuse if the failure is remedied without unreasonable delay after the excuse ceased.

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