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**Status:** This version of this cross heading contains provisions that are prospective.  
**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2017. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 9

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

##### PART 1

##### PENALTIES

PROSPECTIVE

##### *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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**Changes and effects yet to be applied to :**

- Sch. 9 para. 4 coming into force by [S.I. 2018/464 art. 2\(e\)](#)