



Finance Act 2017

2017 CHAPTER 10

PART 2

SOFT DRINKS INDUSTRY LEVY

Introductory

25 Soft drinks industry levy

- (1) A tax called “soft drinks industry levy” is to be charged in accordance with this Part.
- (2) The Commissioners are responsible for the collection and management of soft drinks industry levy.

Commencement Information

- II** [S. 25](#) in force at 6.4.2018 by [S.I. 2018/464](#), [art. 2\(e\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2017, Section 25.