



Finance Act 2017

2017 CHAPTER 10

PART 2

SOFT DRINKS INDUSTRY LEVY

Registration

43 Liability to register: imported chargeable soft drinks

- (1) A person becomes liable to be registered—
- (a) at the end of any month if, during that month, a chargeable event within section 33 has occurred—
 - (i) on the first receipt, or on the making available, of chargeable soft drinks by the person, or
 - (ii) on the secondary warehousing condition ceasing to be met in relation to chargeable soft drinks in respect of which the person is the first recipient;
 - (b) on any day, if there are reasonable grounds for believing that, during the period of 30 days beginning with that day, a chargeable event within section 33 will occur—
 - (i) on the first receipt, or on the making available, of chargeable soft drinks by the person, or
 - (ii) on the secondary warehousing condition ceasing to be met in relation to chargeable soft drinks in respect of which the person is the first recipient.
- (2) Subsection (1) does not apply in relation to a person who is already registrable.