



Finance Act 2017

2017 CHAPTER 10

PART 2

SOFT DRINKS INDUSTRY LEVY

Administration and enforcement

52 Payment, collection and recovery

- (1) The Commissioners may by regulations make provision about the payment, collection and recovery of soft drinks industry levy.
- (2) Regulations under subsection (1) may—
 - (a) require persons who are or are liable to be registered under this Part to keep accounts for the purposes of the levy in the specified form and manner;
 - (b) require persons who are or are liable to be registered under this Part to make returns for the purposes of the levy;
 - (c) make provision for determining the periods (“accounting periods”) by reference to which payments of the levy are to be made;
 - (d) make provision about the times at which payments of the levy are to be made and methods of payment;
 - (e) require the amounts payable by reference to accounting periods to be calculated by or under the regulations;
 - (f) make provision for the correction of errors made in accounting for the levy.
- (3) Provision may be made by or under regulations under subsection (2)(b) about—
 - (a) the periods by reference to which returns are to be made,
 - (b) the information to be included in returns,
 - (c) timing, and
 - (d) the form of, and method of, making returns.
- (4) Schedule 8 contains provision about recovery and overpayments.

Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2017, Section 52. (See end of Document for details)

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Commencement Information

- I1** [S. 52](#) in force at 13.1.2018 for specified purposes by [S.I. 2018/32](#), **reg. 2**
- I2** [S. 52](#) in force at 6.4.2018 in so far as not already in force by [S.I. 2018/464](#), **art. 2(e)**

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2017, Section 52.