



Finance Act 2019

2019 CHAPTER 1

PART 2

OTHER TAXES

Soft drinks industry levy

67 Application of penalty provisions

- (1) In Schedule 10 to F(No.3)A 2010 (which prospectively amends Schedule 55 to FA 2009 (penalties for failure to make returns etc)) in paragraph 7, in the inserted paragraph 13A(1), after “7B” insert “, 13A”.
- (2) The amendments to Schedule 55 to FA 2009 made by Schedule 10 to F(No.3)A 2010 (including the amendment made by subsection (1)) are taken to have come into force for the purposes of soft drinks industry levy on the day on which this section comes into force.
- (3) In Schedule 11 to F(No.3)A 2010 (which prospectively amends Schedule 56 to FA 2009 (penalties for failure to make payments)) in paragraph 5(3), in the substituted text of paragraph 3(1)(a) of Schedule 56 to FA 2009, for “11” substitute “11ZA”.

68 Isle of Man

- (1) In section 1(1) of the Isle of Man Act 1979 (common duties), at the end insert—
 - “(f) soft drinks industry levy chargeable under the law of the United Kingdom or the Isle of Man.”
- (2) Part 2 of FA 2017 (soft drinks industry levy) is amended in accordance with subsections (3) and (4).
- (3) After section 58 insert—

Status: This is the original version (as it was originally enacted).

“58A Isle of Man: import and export of chargeable soft drinks

- (1) Subsections (2) and (3) apply if—
 - (a) chargeable soft drinks are imported into the United Kingdom from the Isle of Man, and
 - (b) a charge to soft drinks industry levy (the “corresponding charge”) arises in relation to the soft drinks under the law of the Isle of Man.
 - (2) If the corresponding charge arises at a rate equal to, or greater than, the UK rate, the soft drinks are not to be treated as being imported into the United Kingdom for the purposes of section 33 (chargeable events: imported soft drinks).
 - (3) If the corresponding charge arises at a rate lower than the UK rate, the amount of soft drinks industry levy charged under this Part in relation to the soft drinks is to be reduced by an amount equal to the corresponding charge.
 - (4) In this section “the UK rate”, in relation to chargeable soft drinks, is the rate of soft drinks industry levy that would (apart from this section) be chargeable in relation to the soft drinks under this Part.
 - (5) For the purposes of section 39(1)(a) (tax credits: exported soft drinks) or regulations made under that provision, chargeable soft drinks are not to be treated as being exported from the United Kingdom if the soft drinks are exported to the Isle of Man.”
- (4) At the end of section 33, insert—
- “(10) This section is subject to section 58A (Isle of Man: import and export of chargeable soft drinks).”
- (5) In section 39, after subsection (5) insert—
- “(5A) This section is subject to section 58A (Isle of Man: import and export of chargeable soft drinks).”
- (6) This section comes into force on 1 April 2019.