
STATUTORY INSTRUMENTS

2018 No. 264

SOFT DRINKS INDUSTRY LEVY

The Soft Drinks Industry Levy (Enforcement) Regulations 2018

Made - - - - 27th February 2018

Coming into force 6th April 2018

**THE SOFT DRINKS INDUSTRY LEVY
(ENFORCEMENT) REGULATIONS 2018**

1. Citation, commencement and interpretation
 2. Enforcement and application of provisions of the Customs and Excise Management Act 1979
 3. Treatment of Part 2 of the Finance Act 2017, soft drinks industry levy and chargeable soft drinks for the purposes of CEMA 1979
 4. Fraudulent evasion of soft drinks industry levy treated as a “fraud offence”
 5. Chargeable soft drinks liable to forfeiture
- Signature

SCHEDULE —

Explanatory Note