Status:	This is the	original vers	sion (as it was	originally mad	le). This
item of	legislation	is currently	only available	in its original	format.

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