
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*

In accordance with section 60(3) of the Finance Act 2017⁽¹⁾, a draft of this instrument was laid before the House of Commons and approved by a resolution of that House.

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by section 54 of that Act, make the following Regulations.