
EXPLANATORY NOTE

(This note is not part of the Regulations)

The Regulations concern enforcement in relation to soft drinks industry levy introduced by Part 2 of the Finance Act 2017 (c. 10).

Regulation 2 applies the provisions of the Customs and Excise Management Act 1979 (c. 2) (“CEMA 1979”) listed in the table in the Schedule for the purposes of enforcement of that levy.

Provisions of CEMA 1979 apply by reference to “the customs and excise Acts”, “the revenue trade provisions of the customs and excise Acts” and “revenue trader”, expressions defined in section 1 of CEMA 1979. By regulation 3, Part 2 of the Finance Act 2017, soft drinks industry levy and chargeable soft drinks are to be treated, respectively, as an enactment, a duty of excise and goods liable to duty for the purposes of those expressions.

By regulation 4, an offence under section 50 (fraudulent evasion) of the Finance Act 2017 is to be treated as a “fraud offence” for the purposes of section 118C(3) and (4) of CEMA 1979, which section relates to entry and search of premises and persons.

By regulation 5, for the purposes of the provisions of CEMA listed, chargeable soft drinks are to be treated as if they were things liable to forfeiture under the customs and excise Acts (defined in section 1 of CEMA 1979) in the cases described in the regulation.

A Tax Information and Impact Note has not been prepared for this Instrument as it contains no substantive changes to tax policy.