
STATUTORY INSTRUMENTS

2018 No. 264

The Soft Drinks Industry Levy (Enforcement) Regulations 2018

Enforcement and application of provisions of the Customs and Excise Management Act 1979

2.—(1) The provisions of CEMA 1979 listed in the table in the Schedule apply for the purposes of enforcement of soft drinks industry levy⁽¹⁾.

(2) Regulations 3 to 5 apply in respect of the application of those provisions for those purposes.

⁽¹⁾ Soft drinks industry levy is defined in section 25(1) of the Finance Act 2017.