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STATUTORY INSTRUMENTS

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**2018 No. 264**

**The Soft Drinks Industry Levy (Enforcement) Regulations 2018**

**Treatment of Part 2 of the Finance Act 2017, soft drinks industry levy and chargeable soft drinks for the purposes of CEMA 1979**

3.—(1) Part 2 of the Finance Act 2017 is to be treated as an enactment relating to customs or excise for the purposes of “the customs and excise Acts” in section 1 of CEMA 1979.

(2) Soft drinks industry levy is to be treated as a duty of excise on goods for the purposes of “the revenue trade provisions of the customs and excise Acts” in section 1 of CEMA 1979.

(3) Chargeable soft drinks<sup>(1)</sup> are to be treated as goods of a class or description which is subject to a duty of excise for the purposes of “revenue trader” in section 1 of CEMA 1979<sup>(2)</sup>.

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<sup>(1)</sup> Chargeable soft drinks are defined in section 28 of the Finance Act 2017.

<sup>(2)</sup> Paragraph (a)(i) in section 1 of CEMA 1979 is amended by section 11(2) of the Finance Act 1991 (c. 31) and Part 1 of Schedule 23 to the Finance Act 1993 (c. 34).