
STATUTORY INSTRUMENTS

2018 No. 41

The Soft Drinks Industry Levy Regulations 2018

PART 1

Preliminary

Citation and commencement

1. These Regulations may be cited as the Soft Drinks Industry Levy Regulations 2018 and come into force on 6th April 2018.

Interpretation

2.—(1) In these Regulations—

“account” means an account described in regulation 23;

“accounting period” has the meaning given by regulation 19;

“case” means, in relation to a claim for tax credits, a case described in regulation 15;

“liable person” means a person described in section 35 who is liable to pay soft drinks industry levy;

“prescribed” means prescribed by the Commissioners in a published notice, and “prescribe” is to be construed accordingly;

“reprocessed” means the removal of chargeable soft drink from its packaging and its use for the purposes of the production of other soft drinks;

“return” means a return described in regulation 21;

“sufficient evidence” has the meaning given by regulation 17.

(2) In these Regulations, a reference to a “section”, “Part” or “Schedule” without more is a reference to a section or Part of, or Schedule to, the Finance Act 2017.