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STATUTORY INSTRUMENTS

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**2018 No. 41**

**The Soft Drinks Industry Levy Regulations 2018**

**PART 8**

**Records**

**Records supporting returns and accounts**

- 24.** A liable person must keep records in support of the matters included in—
- (a) each return required to be made by that person under regulation 21, in addition to the records required to be kept by regulation 18; and
  - (b) accounts required to be kept by that person under regulation 23.

**Dilution ratio: records**

**25.** For each accounting period, a liable person must keep records relating to the dilution ratio of soft drinks in respect of which the person is liable to pay soft drinks industry levy during that period, including details of when any changes are made to that ratio, what change was made and why it was made.

**Drinks lost or destroyed records**

**26.—(1)** For each accounting period, a liable person must keep records of chargeable soft drinks (“drinks lost or destroyed”) which during that period are destroyed, disposed of as waste, reprocessed or spilled and incapable of further use.

- (2) The records must include—
- (a) the quantity (in litres) of drinks lost or destroyed;
  - (b) how much of that quantity met or did not meet the higher sugar threshold;
  - (c) the relevant levy rate for the drinks lost or destroyed;
  - (d) the date the soft drinks became drinks lost or destroyed; and
  - (e) the place and cause of the drinks becoming drinks lost or destroyed.

**Warehousing records**

**27.—(1)** Paragraphs (2) and (3) apply to a liable person within section 35(1) or (2).

(2) For each accounting period, such a liable person must keep records of the address of each premises where that person stored chargeable soft drinks<sup>(1)</sup> during that period and whether or not those premises were a compliant warehouse<sup>(2)</sup>.

- (3) The records must include for each delivery of chargeable soft drinks to those premises—

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(1) See section 28.

(2) See section 32(5).

- (a) the quantity (in litres) delivered;
- (b) the date of delivery;
- (c) the date on which the storage at the premises ended; and
- (d) details of the transporter which—
  - (i) made the delivery to the premises; and
  - (ii) transported the drinks from the premises.

### **Preservation of records**

**28.**—(1) Paragraph (2) applies to—

- (a) a liable person to whom regulation 18, 24, 25, 26 or 27 applies; and
- (b) records which that person is required to keep under any of those regulations.

(2) The liable person must preserve the records for the period of 6 years beginning with the last day of the accounting period to which the records relate.

### **Small producers and records**

**29.**—(1) A person who is a small producer<sup>(3)</sup> who is registered or who is liable to be registered must keep records of the chargeable soft drinks packaged by or on behalf that person in each accounting period.

(2) Such a person must preserve the records for the period of 6 years beginning with the last day of the accounting period to which the records relate.

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(3) See section 38(1).