
STATUTORY INSTRUMENTS

2018 No. 41

The Soft Drinks Industry Levy Regulations 2018

PART 4

Secondary warehousing

Compliant warehouses

12.—(1) The following conditions and requirements are specified in respect of premises on which chargeable soft drinks may be stored before the occurrence of a chargeable event.

(2) The liable person must notify the Commissioners in accordance with paragraph (3) of—

- (a) the address of the premises;
- (b) whether or not the premises are packaging premises of the liable person; and
- (c) if the premises are not packaging premises of the liable person—
 - (i) the name and address of the person who provides warehousing services to the liable person at the premises; and
 - (ii) where applicable, that person's company registration number and registered office.

(3) A notification under paragraph (2) must be made—

- (a) in writing;
- (b) before the liable person uses the premises for the storage of chargeable soft drinks; and
- (c) in such form and manner as the Commissioners may prescribe, including electronically, subject to such exceptions as they may prescribe.