
STATUTORY INSTRUMENTS

2018 No. 41

The Soft Drinks Industry Levy Regulations 2018

PART 7

Accounting periods, payment, returns and accounts

Accounting periods

19.—(1) A liable person must make payments of soft drinks industry levy in respect of each accounting period.

(2) The accounting periods are the three month periods ending with 31st March, 30th June, 30th September and 31st December.