
STATUTORY INSTRUMENTS

2018 No. 41

The Soft Drinks Industry Levy Regulations 2018

PART 8

Records

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.