
STATUTORY INSTRUMENTS

2018 No. 41

The Soft Drinks Industry Levy Regulations 2018

PART 8

Records

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⁽¹⁾ during that period and whether or not those premises were a compliant warehouse⁽²⁾.

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

- (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.

(1) See section 28.

(2) See section 32(5).