STATUTORY INSTRUMENTS

2018 No. 41

The Soft Drinks Industry Levy Regulations 2018

PART 2

Dilution ratios: criteria and determinations

Dilution ratio: notices of determination

- **4.**—(1) Where a dilution ratio is determined by the Commissioners, they must give notice of that determination as soon as practicable to each person who is a liable person in respect of the soft drink.
 - (2) The notice must also state—
 - (a) the date of the determination;
 - (b) the date from which the dilution ratio has effect;
 - (c) how the dilution ratio was determined;
 - (d) whether subsection (3) or (4) of section 27 applies to the determination; and
 - (e) that Schedule 10 (appeals and reviews) applies to the determination.