

**2018 No. 467 (C. 39)**

**SOFT DRINKS INDUSTRY LEVY**

**The Finance Act 2017, Paragraph 3 of Schedule 11 (Appointed Day) Regulations 2018**

*Made* - - - -

*4th April 2018*

The Treasury, in exercise of the power conferred by section 61(2) of the Finance Act 2017<sup>(a)</sup>, make the following Regulations:

**Citation**

1. These Regulations may be cited as the Finance Act 2017, Paragraph 3 of Schedule 11 (Appointed Day) Regulations 2018.

**Appointed Day**

2. 6th April 2018 is the appointed day on which paragraph 3 of Schedule 11 to the Finance Act 2017 comes into force.

*Andrew Stephenson  
Paul Maynard*

4th April 2018

Two of the Lords Commissioners of Her Majesty's Treasury

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

The Regulations provide for 6th April 2018 as the appointed day to commence paragraph 3 of Schedule 11 to the Finance Act 2017 (c. 10). That paragraph amends paragraph 1 of Schedule 24 to the Finance Act 2007 (c. 11) to add soft drink industry levy to the list of taxes to which Schedule 24 imposes a penalty for careless or deliberate errors in returns.

A Tax Information and Impact note has not been prepared for the Regulations as they give effect to previously announced policy and are appointed day regulations.

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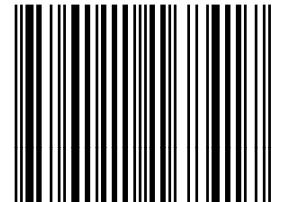
Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Jeff James, Controller of Her Majesty's Stationery Office and Queen's Printer of Acts of Parliament.

£4.25

UK201804041012 04/2018 19585

<http://www.legislation.gov.uk/id/uksi/2018/467>

ISBN 978-0-11-116841-7



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