

2018 No. 468 (C. 40)

SOFT DRINKS INDUSTRY LEVY

**The Finance Act 2009, Sections 101 and 102 and Schedules 55
and 56 (Soft Drinks Industry Levy) (Appointed Day) Order
2018**

Made - - - -

4th April 2018

The Treasury, in exercise of the powers conferred by sections 104(3) and (4), 106(2) and (3) and 107(2) and (3) of the Finance Act 2009^(a), make the following Order:

Citation

1. This Order may be cited as the Finance Act 2009, Sections 101 and 102 and Schedules 55 and 56 (Soft Drinks Industry Levy) (Appointed Day) Order 2018.

Appointed Day

2. 6th April 2018 is appointed as the day on which—

- (a) sections 101 and 102 of the Finance Act 2009 come into force for the purposes of soft drinks industry levy^(b) and penalties assessed in relation to that levy; and
- (b) Schedules 55 and 56^(c) to the Finance Act 2009 come into force in relation to soft drinks industry levy.

*Andrew Stephenson
Paul Maynard*

4th April 2018

Two of the Lords Commissioners of Her Majesty's Treasury

^(a) 2009 c. 10.

^(b) Soft drinks industry levy is charged from 6th April 2018 in accordance with Part 2 of the Finance Act 2017 (c. 10).

^(c) Schedules 55 and 56 of the Finance Act 2009 are amended by paragraphs 4 and 5 (respectively) of Schedule 11 to the Finance Act 2017. These amendments will come into force on 6th April 2018 in accordance with the Finance Act 2017, Part 2 (Appointed Day No. 2) Regulations 2018 (S.I. 2018/464)

EXPLANATORY NOTE

(This note is not part of the Order)

The Order appoints 6th April 2018 as the day on which the interest regime set out in sections 101 and 102 (including Schedules 53 and 54) of the Finance Act 2009 and the penalties regimes in Schedule 55 and 56 of that Act come into force in relation to soft drinks industry levy which is charged in accordance with Part 2 of the Finance Act 2017. The interest regime also comes into force on that day in relation to penalties assessed in relation to soft drinks industry levy.

The current applicable rates of interest are set out in the Taxes and Duties, etc (Interest Rate) Regulations 2011.

A Tax Information and Impact Note has not been prepared for the Order as it gives effect to previously announced policy and is an appointed day order.

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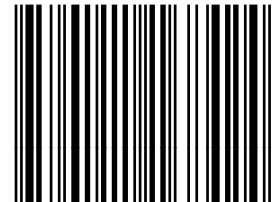
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