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STATUTORY INSTRUMENTS

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**2018 No. 41**

**SOFT DRINKS INDUSTRY LEVY**

**The Soft Drinks Industry Levy Regulations 2018**

*Made - - - - 15th January 2018*  
*Laid before the House of*  
*Commons - - - 17th January 2018*  
*Coming into force 6th April 2018*

**THE SOFT DRINKS INDUSTRY LEVY REGULATIONS 2018**

PART 1

1. Citation and commencement
2. Interpretation

PART 2

3. Criteria for determining a dilution ratio and an avoidance purpose in stating a dilution ratio
4. Dilution ratio: notices of determination

PART 3

5. Sugar content condition: fruit juice
6. Sugar content condition: vegetable juice
7. Sugar content condition and exempt soft drinks: milk and milk-based drinks
8. Exempt soft drinks: milk substitute drinks
9. Exempt soft drinks: alcohol substitute drinks
10. Exempt soft drinks: for medicinal or other purposes
11. Sugar content condition: designated food labelling obligation

PART 4

12. Compliant warehouses

PART 5

13. Form, manner and content of notifications and applications

*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

14. Correction of the register

PART 6

15. Tax credits
16. Case 2 – requirements
17. Sufficient evidence
18. Records in relation to tax credits

PART 7

19. Accounting periods
20. Payment
21. Returns
22. Content of returns
23. Requirement to keep accounts

PART 8

24. Records supporting returns and accounts
25. Dilution ratio: records
26. Drinks lost or destroyed records
27. Warehousing records
28. Preservation of records
29. Small producers and records

PART 9

30. Death, incapacity or insolvency  
Signature  
Explanatory Note