
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2017, Paragraph 5. (See end of Document for details)

SCHEDULES

SCHEDULE 11

SOFT DRINKS INDUSTRY LEVY: SUPPLEMENTARY AMENDMENTS

Penalties: failure to comply with requirements relating to returns

5 (1) Schedule 56 to FA 2009 (penalty for failure to make payments on time) is amended in accordance with this paragraph.

(2) In the Table in paragraph 1, after item 11 insert—

“11ZA	Soft drinks industry levy	Amount payable under regulations under section 52 of FA 2017 or paragraphs 6 or 14 of Schedule 8 to that Act	The date determined by or under regulations under section 52 of FA 2017”
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(3) In subsections (2) and (4) of section 107 of FA 2009 (penalties for failure to pay tax) references to Schedule 56 to that Act have effect as references to that Schedule as amended by this paragraph.

Commencement Information

11 Sch. 11 para. 5 in force at 6.4.2018 by S.I. 2018/464, art. 2(e)

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