



Finance Act 2017

2017 CHAPTER 10

PART 2

SOFT DRINKS INDUSTRY LEVY

Charging of the soft drinks industry levy

31 Charge to soft drinks industry levy

- (1) The charge to soft drinks industry levy arises on a chargeable event which occurs on or after 6 April 2018.
- (2) Subsection (1) is subject to section 37 (small producer exemption).

Commencement Information

- II** [S. 31](#) in force at 6.4.2018 in relation to chargeable events occurring in relation to chargeable soft drinks packaged in, or imported into, the United Kingdom on or after that date by [S.I. 2018/464](#), [art. 2\(a\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2017, Section 31.