



Finance Act 2017

2017 CHAPTER 10

PART 2

SOFT DRINKS INDUSTRY LEVY

Registration

44 Notification of liability and registration

- (1) A person who becomes liable to be registered under section 41, 42 or 43 must notify the Commissioners of the liability before the end of the notification period.
- (2) The “notification period” is the period of 30 days beginning with the day on which the liability arises.
- (3) Where the Commissioners are satisfied that a person is liable to be registered (whether or not the person has notified liability under subsection (1)), the Commissioners must register the person with effect from the day on which the liability to register arises.

Commencement Information

- II** [S. 44](#) in force at 6.4.2018 by [S.I. 2018/464](#), [art. 2\(e\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2017, Section 44.