



# Finance Act 2017

## 2017 CHAPTER 10

### PART 2

#### SOFT DRINKS INDUSTRY LEVY

##### *Registration*

#### **45 Voluntary registration: small producers**

- (1) The Commissioners must register a person who—
  - (a) meets the voluntary registration eligibility conditions, and
  - (b) applies to the Commissioners for registration under this section.
- (2) The voluntary registration eligibility conditions are met by a person (P) if—
  - (a) P produces chargeable soft drinks,
  - (b) P is not liable to be registered under section 42 (liability to register: producers), and
  - (c) some or all of the chargeable soft drinks produced by P are packaged on premises in the United Kingdom by a person other than P.
- (3) A person who is registered under section 41 or 43 may also be registered under this section.

#### **Commencement Information**

**II** S. 45 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 45.