



# Finance Act 2017

## 2017 CHAPTER 10

### PART 2

#### SOFT DRINKS INDUSTRY LEVY

##### *Administration and enforcement*

#### **54 Power to make further provision about enforcement**

- (1) The Commissioners may by regulations make further provision about enforcement of soft drinks industry levy, including provision conferring powers of entry, search or seizure.
- (2) Regulations under this section may include provision—
  - (a) conferring powers to enter and inspect premises that are used, or are reasonably believed to be used, in connection with the production, packaging, sale, import or export of chargeable soft drinks;
  - (b) conferring powers to stop, board and search ships, aircraft and other vehicles entering, leaving or situated on premises referred to in paragraph (a);
  - (c) conferring powers to inspect and take copies of business documents on premises referred to in paragraph (a);
  - (d) conferring powers to examine and take samples of soft drinks found on premises referred to in paragraph (a);
  - (e) for the detention and seizure of chargeable soft drinks in respect of which a specified requirement of this Part has been contravened;
  - (f) requiring a person to provide such facilities as are reasonably necessary for an officer of Revenue and Customs to carry out an examination or search or exercise other powers conferred by the regulations;
  - (g) about reviews of, and appeals against, decisions made for the purposes of the regulations.
- (3) Regulations under this section may, in particular, make provision by applying any provision of the Customs and Excise Management Act 1979.

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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2017, Section 54. (See end of Document for details)*

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**Commencement Information**

- I1** [S. 54](#) in force at 13.1.2018 for specified purposes by [S.I. 2018/32](#), **reg. 2**
- I2** [S. 54](#) in force at 6.4.2018 in so far as not already in force by [S.I. 2018/464](#), **art. 2(e)**

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2017, Section 54.