



Finance Act 2017

2017 CHAPTER 10

PART 2

SOFT DRINKS INDUSTRY LEVY

General

59 Interpretation of Part 2

(1) In this Part—

“accounting period” is to be construed in accordance with section 52(2)(c);

“chargeable soft drink” has the meaning given by section 28;

“the Commissioners” means the Commissioners for Her Majesty's Revenue and Customs;

“compliant warehouse” is to be construed in accordance with section 32(5);

“first recipient” and “first receipt”, in relation to imported chargeable soft drinks, have the meaning given by section 33(2) and (4);

“first seller”, in relation to imported chargeable soft drinks, has the meaning given by section 33(9);

“HMRC” means Her Majesty's Revenue and Customs;

“package” and “packaged” are to be construed in accordance with section 26(3);

“person who is already registrable” has the meaning given by section 41(4);

“prepared drink” has the meaning given by section 27(1);

“produce”, in relation to chargeable soft drinks, is to be construed in accordance with section 37(2);

“relevant person” has the meaning given by section 33(5);

“secondary warehousing condition” has the meaning given by section 32(4);

“small producer” has the meaning given by section 38;

“small producer threshold” has the meaning given by section 38(7);

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2017, Section 59. (See end of Document for details)

- “soft drink” has the meaning given by section 26(1);
- “sugars” means anything that is required to be described as “sugars” for the purposes of a designated food labelling obligation (see subsection (3)).
- (2) In sections 30, 34, 52, 53(1) and (2) and 54 and in paragraph 11 of Schedule 8, “specified” means specified in regulations made by the Commissioners for the purposes of this Part.
- (3) In the definition of “sugars” in subsection (1), “designated food labelling obligation” means an obligation that—
- (a) relates to the provision of nutritional information on the packaging of food or drinks,
 - (b) is imposed by an enactment, an EU instrument or subordinate legislation, and
 - (c) is designated by regulations made by the Commissioners for the purposes of this Part.
- (4) Section 1122 of CTA 2010 (meaning of connected person) applies for the purposes of this Part.
- (5) For the purposes of this Part, a person “packages” chargeable soft drinks if—
- (a) the person packages soft drinks, and
 - (b) the packaged soft drinks are chargeable soft drinks.

Commencement Information

- I1** [S. 59](#) in force at 13.1.2018 for specified purposes by [S.I. 2018/32, reg. 2](#)
- I2** [S. 59](#) 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 59.