
STATUTORY INSTRUMENTS

2018 No. 41

The Soft Drinks Industry Levy Regulations 2018

PART 5

Registration

Form, manner and content of notifications and applications

- 13.**—(1) The Commissioners must prescribe—
- (a) the form and manner in which a person—
 - (i) is to give a notification under section 44; or
 - (ii) is to make an application under section 45; and
 - (b) the information to be included with such a notification or application.
- (2) The Commissioners may prescribe that such a notifications or an application is to be given electronically, subject to such exceptions as they may prescribe.
- (3) A person to whom section 44(1) or 45 applies must as prescribed give the notification or make the application and include the information prescribed.
- (4) The information prescribed in relation to the person giving the notification or making the application must include—
- (a) name, address and, if applicable, company registration number;
 - (b) address of the principal place of business;
 - (c) whether the person is a producer, packager or importer;
 - (d) in the case of a producer, whether or not the producer is a small producer;
 - (e) in the case of a small producer, whether condition A or B is met, as provided by section 38;
 - (f) the estimated volume of soft drinks, in litres, which the person expects to produce, package or import in the period of 12 months commencing with the date on which the liability to notify arose or, in the case of an application, the date of the application;
 - (g) the amount of that volume to which the exemption in section 37 or the higher or lower rate of levy is expected to apply;
 - (h) the estimated amount of soft drinks industry levy payable in that period of 12 months; and
 - (i) banking details.
- (5) The Commissioners may prescribe that the notification or application be accompanied by a declaration that the matters stated in the notification or application are true and accurate.
- (6) The Commissioners may require a person to give additional information concerning a notification or application to that prescribed.