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STATUTORY INSTRUMENTS

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**2018 No. 41**

**The Soft Drinks Industry Levy Regulations 2018**

**PART 6**

**Tax credits**

**Records in relation to tax credits**

**18.**—(1) A liable person who makes a claim for a tax credit must keep a record of the following in respect of the claim.

(2) The volume (in litres) of chargeable soft drinks to which the claim relates which are within section 26(1)(a) and, in respect of that volume, how much—

- (a) meets the higher sugar threshold in section 36(2); and
- (b) does not meet the higher sugar threshold in section 36(2).

(3) The volume (in litres) of prepared drink to which the claim relates that would result from chargeable soft drinks within section 26(1)(b) and, in respect of that volume, how much—

- (a) meets the higher sugar threshold in section 36(2); and
- (b) does not meet the higher sugar threshold in section 36(2).

(4) In respect of chargeable soft drinks within paragraphs (2) and (3)—

- (a) the total amount of the tax credit claimed; and
- (b) how much of the total is in respect of soft drinks industry levy charged at the rate provided by section 36(1)(a) and how much at the rate provided by section 36(1)(b).