
STATUTORY INSTRUMENTS

2018 No. 41

The Soft Drinks Industry Levy Regulations 2018

PART 1

Preliminary

Interpretation

2.—(1) In these Regulations—

“account” means an account described in regulation 23;

“accounting period” has the meaning given by regulation 19;

“case” means, in relation to a claim for tax credits, a case described in regulation 15;

“liable person” means a person described in section 35 who is liable to pay soft drinks industry levy;

“prescribed” means prescribed by the Commissioners in a published notice, and “prescribe” is to be construed accordingly;

“reprocessed” means the removal of chargeable soft drink from its packaging and its use for the purposes of the production of other soft drinks;

“return” means a return described in regulation 21;

“sufficient evidence” has the meaning given by regulation 17.

(2) In these Regulations, a reference to a “section”, “Part” or “Schedule” without more is a reference to a section or Part of, or Schedule to, the Finance Act 2017.