
STATUTORY INSTRUMENTS

2018 No. 41

The Soft Drinks Industry Levy Regulations 2018

PART 8

Records

Dilution ratio: records

25. For each accounting period, a liable person must keep records relating to the dilution ratio of soft drinks in respect of which the person is liable to pay soft drinks industry levy during that period, including details of when any changes are made to that ratio, what change was made and why it was made.