
STATUTORY INSTRUMENTS

2018 No. 41

The Soft Drinks Industry Levy Regulations 2018

PART 8

Records

Preservation of records

28.—(1) Paragraph (2) applies to—

- (a) a liable person to whom regulation 18, 24, 25, 26 or 27 applies; and
- (b) records which that person is required to keep under any of those regulations.

(2) The liable person must preserve the records for the period of 6 years beginning with the last day of the accounting period to which the records relate.