
STATUTORY INSTRUMENTS

2018 No. 41

The Soft Drinks Industry Levy Regulations 2018

PART 8

Records

Small producers and records

29.—(1) A person who is a small producer⁽¹⁾ who is registered or who is liable to be registered must keep records of the chargeable soft drinks packaged by or on behalf that person in each accounting period.

(2) Such a 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.

⁽¹⁾ See section 38(1).