



Finance Act 2017

2017 CHAPTER 10

PART 2

SOFT DRINKS INDUSTRY LEVY

Miscellaneous

57 Regulations: death, incapacity or insolvency of person carrying on a business

- (1) The Commissioners may by regulations make provision for the purposes of soft drinks industry levy in relation to cases where a person carries on a business of—
- (a) an individual who has died or become incapacitated;
 - (b) a person (whether or not an individual) who is subject to an insolvency procedure (as defined in the regulations).
- (2) Regulations under this section may include—
- (a) provision requiring the person who is carrying on the business (P) to notify the Commissioners that P is carrying on the business and of the event that led to P carrying it on;
 - (b) provision allowing P to be treated for a limited time as if P and the person who has died, become incapacitated or is subject to an insolvency procedure were the same person;
 - (c) such other provision as the Commissioners think fit for securing continuity in the application of this Part in cases to which the regulations apply.

Commencement Information

- I1** S. 57 in force at 13.1.2018 for specified purposes by [S.I. 2018/32, reg. 2](#)
- I2** S. 57 in force at 6.4.2018 in so far as not already in force by [S.I. 2018/464, art. 2\(e\)](#)

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2017, Cross Heading: Miscellaneous. (See end of Document for details)

58 Provisional collection of soft drinks industry levy

In section 1 of the Provisional Collection of Taxes Act 1968 (temporary statutory effect of House of Commons resolutions), in subsection (1), after “aggregates levy,” insert “soft drinks industry levy,”.

Commencement Information

I3 S. 58 in force at 6.4.2018 by [S.I. 2018/464](#), [art. 2\(e\)](#)

[^{F1}58A Isle of Man: import and export of chargeable soft drinks

- (1) Subsections (2) and (3) apply if—
 - (a) chargeable soft drinks are imported into the United Kingdom from the Isle of Man, and
 - (b) a charge to soft drinks industry levy (the “corresponding charge”) arises in relation to the soft drinks under the law of the Isle of Man.
- (2) If the corresponding charge arises at a rate equal to, or greater than, the UK rate, the soft drinks are not to be treated as being imported into the United Kingdom for the purposes of section 33 (chargeable events: imported soft drinks).
- (3) If the corresponding charge arises at a rate lower than the UK rate, the amount of soft drinks industry levy charged under this Part in relation to the soft drinks is to be reduced by an amount equal to the corresponding charge.
- (4) In this section “the UK rate”, in relation to chargeable soft drinks, is the rate of soft drinks industry levy that would (apart from this section) be chargeable in relation to the soft drinks under this Part.
- (5) For the purposes of section 39(1)(a) (tax credits: exported soft drinks) or regulations made under that provision, chargeable soft drinks are not to be treated as being exported from the United Kingdom if the soft drinks are exported to the Isle of Man.]

Textual Amendments

F1 S. 58A inserted (1.4.2019) by [Finance Act 2019 \(c. 1\)](#), [s. 68\(3\)\(6\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2017, Cross Heading: Miscellaneous.