



Finance Act 2017

2017 CHAPTER 10

PART 2

SOFT DRINKS INDUSTRY LEVY

Registration

40 The register

- (1) The Commissioners must establish and maintain a register for the purposes of this Part.
- (2) In this Part, “the register” means the register under subsection (1) and references to registration are to registration in it.
- (3) The register may contain such information as the Commissioners think is required for the purposes of the collection and management of soft drinks industry levy.

Commencement Information

II [S. 40](#) in force at 6.4.2018 by [S.I. 2018/464](#), [art. 2\(e\)](#)

41 Liability to register: packagers

- (1) A person becomes liable to be registered—
 - (a) at the end of any month, if the person has packaged any chargeable soft drinks in respect of which a chargeable event within section 32 has occurred during that month;
 - (b) on any day, if there are reasonable grounds for believing that, during the period of 30 days beginning with that day, a chargeable event within section 32 will occur in respect of chargeable soft drinks packaged by the person.
- (2) But subsection (1) does not apply to a person if—

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- (a) the chargeable soft drinks packaged by the person are also produced by the person, and
 - (b) the person is not liable to be registered under section 42 (liability to register: producers).
- (3) Subsection (1) does not apply in relation to a person who is already registrable.
- (4) In this section and in sections 42 and 43 references to “a person who is already registrable” are references to a person who—
- (a) is registered under this section, section 42 or section 43,
 - (b) is subject to a relevant notification requirement, or
 - (c) would, if the person had complied with a relevant notification requirement, be registered under this section, section 42 or section 43.
- (5) In subsection (4)(c) “relevant notification requirement” means a requirement under section 44(1) to notify the Commissioners of a liability to register—
- (a) arising on a previous occasion, and
 - (b) in respect of which the notification period has expired.
- (6) In this section “notification period” has the meaning given by section 44(2).

Commencement Information

- I2** S. 41(1) in force at 6.4.2018 in relation to a person who packages chargeable soft drinks in the United Kingdom on or after that date by S.I. 2018/464, art. 2(b)
- I3** S. 41(2)-(6) in force at 6.4.2018 by S.I. 2018/464, art. 2(e)

42 Liability to register: producers

- (1) A person (“the producer”) who produces chargeable soft drinks becomes liable to be registered—
- (a) at the end of any month, if the qualifying amount of the producer's chargeable soft drinks in respect of which a chargeable event within section 32 has occurred during the immediately preceding period of 12 months exceeds the small producer threshold;
 - (b) on any day, if there are reasonable grounds for believing that the qualifying amount of the producer's chargeable soft drinks in respect of which a chargeable event within section 32 will occur during the period of 30 days beginning with that day will exceed the small producer threshold.
- (2) The “qualifying amount” of chargeable soft drinks in respect of which a chargeable event occurs is the aggregate of—
- (a) the amount of the chargeable soft drinks within section 26(1)(a) in respect of which the chargeable event occurs, and
 - (b) the amount of prepared drink that would result from the chargeable soft drinks within section 26(1)(b) in respect of which the chargeable event occurs.
- (3) Subsection (1) does not apply in relation to a person who is already registrable.
- (4) References in this section to “the producer's chargeable soft drinks” are references to chargeable soft drinks produced by the producer or a person connected with the producer.

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Commencement Information

- I4** S. 42(1)(2) in force at 6.4.2018 in relation to a person who produces chargeable soft drinks that are packaged in the United Kingdom on or after that date by S.I. 2018/464, **art. 2(c)**
- I5** S. 42(3)(4) in force at 6.4.2018 by S.I. 2018/464, **art. 2(e)**

43 Liability to register: imported chargeable soft drinks

- (1) A person becomes liable to be registered—
- (a) at the end of any month if, during that month, a chargeable event within section 33 has occurred—
 - (i) on the first receipt, or on the making available, of chargeable soft drinks by the person, or
 - (ii) on the secondary warehousing condition ceasing to be met in relation to chargeable soft drinks in respect of which the person is the first recipient;
 - (b) on any day, if there are reasonable grounds for believing that, during the period of 30 days beginning with that day, a chargeable event within section 33 will occur—
 - (i) on the first receipt, or on the making available, of chargeable soft drinks by the person, or
 - (ii) on the secondary warehousing condition ceasing to be met in relation to chargeable soft drinks in respect of which the person is the first recipient.
- (2) Subsection (1) does not apply in relation to a person who is already registrable.

Commencement Information

- I6** S. 43(1) in force at 6.4.2018 in relation to a person who is a first recipient or first seller of chargeable soft drinks that are imported into the United Kingdom on or after that date by S.I. 2018/464, **art. 2(d)**
- I7** S. 43(2) in force at 6.4.2018 by S.I. 2018/464, **art. 2(e)**

44 Notification of liability and registration

- (1) A person who becomes liable to be registered under section 41, 42 or 43 must notify the Commissioners of the liability before the end of the notification period.
- (2) The “notification period” is the period of 30 days beginning with the day on which the liability arises.
- (3) Where the Commissioners are satisfied that a person is liable to be registered (whether or not the person has notified liability under subsection (1)), the Commissioners must register the person with effect from the day on which the liability to register arises.

Commencement Information

- I8** S. 44 in force at 6.4.2018 by S.I. 2018/464, **art. 2(e)**

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45 Voluntary registration: small producers

- (1) The Commissioners must register a person who—
 - (a) meets the voluntary registration eligibility conditions, and
 - (b) applies to the Commissioners for registration under this section.
- (2) The voluntary registration eligibility conditions are met by a person (P) if—
 - (a) P produces chargeable soft drinks,
 - (b) P is not liable to be registered under section 42 (liability to register: producers), and
 - (c) some or all of the chargeable soft drinks produced by P are packaged on premises in the United Kingdom by a person other than P.
- (3) A person who is registered under section 41 or 43 may also be registered under this section.

Commencement Information

I9 S. 45 in force at 6.4.2018 by S.I. 2018/464, art. 2(e)

46 Cancellation of registration under section 41, 42 or 43

- (1) A registration under section 41, 42 or 43 may be cancelled only in accordance with this section.
- (2) For the purposes of this section, a person meets the “liability condition” at a particular time if—
 - (a) at the end of the preceding month, the condition in section 41(1)(a), 42(1)(a) or 43(1)(a) is met in relation to the person, or
 - (b) at that time, the condition in section 41(1)(b), 42(1)(b) or 43(1)(b) is met in relation to the person.
- (3) The Commissioners must cancel a person's registration under section 41, 42 or 43 if—
 - (a) the person requests the cancellation, and
 - (b) the person satisfies the Commissioners that the person does not, at the time of the request, meet the liability condition.
- (4) A cancellation under subsection (3) is to be made with effect from—
 - (a) the day on which the request is made, or
 - (b) such later day as may be agreed between the Commissioners and the person.
- (5) The Commissioners may cancel a person's registration under section 41, 42 or 43 if they are satisfied that the person does not meet the liability condition.
- (6) A cancellation under subsection (5) is to be made with effect from—
 - (a) the day on which the person ceased to meet the liability condition, or
 - (b) such later day as may be agreed between the Commissioners and the person.
- (7) But the Commissioners must not cancel a registration under subsection (3) or (5) with effect from any time unless—
 - (a) they are satisfied that it is not a time when the person would meet the liability condition, and

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- (b) it is reasonable to believe that the person will not become liable to be registered under section 41(1)(a) or 43(1)(a) during the period of 12 months beginning with that time.
- (8) The Commissioners may cancel a person's registration under section 41, 42 or 43 if they are satisfied that the person did not meet the liability condition on the day on which the person was registered, and has not at any subsequent time met the liability condition.
- (9) A cancellation under subsection (8) is to be made with effect from the day on which the person was registered.

Commencement Information

I10 S. 46 in force at 6.4.2018 by S.I. 2018/464, art. 2(e)

47 Cancellation of voluntary registration

- (1) The Commissioners may cancel a person's registration under section 45 if they are satisfied that the person does not meet the voluntary registration eligibility conditions (see subsection (2) of that section).
- (2) A cancellation under subsection (1) is to be made with effect from the day on which the person ceased to meet the voluntary registration eligibility conditions.
- (3) The Commissioners must cancel a person's registration under section 45 if the person requests the cancellation.
- (4) A cancellation under subsection (3) is to be made with effect from—
- (a) the day on which the request is made, or
 - (b) such later day as may be agreed between the Commissioners and the person.

Commencement Information

I11 S. 47 in force at 6.4.2018 by S.I. 2018/464, art. 2(e)

48 Correction of the register

- (1) The Commissioners may by regulations make provision about the correction of entries in the register.
- (2) Regulations under subsection (1) may make provision for requiring persons who are, or are liable to be, registered to notify the Commissioners of changes in circumstances which are relevant to the register.

Commencement Information

I12 S. 48 in force at 13.1.2018 for specified purposes by S.I. 2018/32, reg. 2

I13 S. 48 in force at 6.4.2018 in so far as not already in force by S.I. 2018/464, art. 2(e)

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49 Applications, notifications etc

The Commissioners may by or under regulations make provision—

- (a) about the form and manner in which a notification under section 44 (notification of liability to register) is to be given;
- (b) about the information to be contained in or provided with a notification under that section;
- (c) about the form and manner of an application under section 45 (voluntary registration: small producers);
- (d) requiring applications, notifications and other communications with the Commissioners in connection with registration to be made electronically.

Commencement Information

I14 S. 49 in force at 13.1.2018 for specified purposes by S.I. 2018/32, **reg. 2**

I15 S. 49 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:

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