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

SCHEDULES

SCHEDULE 8

SOFT DRINKS INDUSTRY LEVY: RECOVERY AND OVERPAYMENTS

PART 1

RECOVERY

Assessments

- 2 (1) Sub-paragraph (2) applies where it appears to the Commissioners—
- (a) that any period is an accounting period by reference to which a person is liable to account for soft drinks industry levy,
 - (b) that an amount of soft drinks industry levy for which that person is liable to account by reference to that period has become due (but the amount due cannot be ascertained), and
 - (c) that there has been a relevant default by the person (see sub-paragraph (3)).
- (2) The Commissioners may—
- (a) assess the amount of soft drinks industry levy due from the person to the best of their judgment, and
 - (b) notify the amount to the person.
- (3) The following are “relevant defaults”—
- (a) a failure to comply with a requirement of section 44 (notification of liability to register) or of regulations under section 48 (correction of the register);
 - (b) a failure to make a return required by regulations under section 52;
 - (c) a failure to keep documents, or provide facilities, necessary to verify returns required by those regulations;
 - (d) the making, in purported compliance with a requirement of the regulations, of an incomplete or incorrect return;
 - (e) a failure to comply with a requirement of regulations under section 53(1) (keeping and preserving records);
 - (f) an unreasonable delay in complying with a requirement, where the failure to comply would be a default within any of paragraphs (a) to (e).

Commencement Information

II Sch. 8 para. 2 in force at 6.4.2018 by S.I. 2018/464, art. 2(e)

- 3 (1) Sub-paragraph (2) applies where—
- (a) the Commissioners have made an assessment for an accounting period as a result of a person's failure to make a return for that period,

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- (b) the levy assessed has been paid but no proper return has been made for that period, and
 - (c) as a result of a failure to make a return for a later accounting period, the Commissioners make another assessment (the “later assessment”) under paragraph 2 in relation to the later period.
- (2) The Commissioners may, if they consider it appropriate in the light of the absence of a return for the earlier period, specify in the later assessment an amount of soft drinks industry levy due that is greater than the amount that they would have considered to be appropriate had they had regard only to the later period.

Commencement Information

I2 Sch. 8 para. 3 in force at 6.4.2018 by S.I. 2018/464, art. 2(e)

- 4 (1) Sub-paragraph (2) applies where it appears to the Commissioners that—
- (a) any period is an accounting period by reference to which a person is liable to account for soft drinks industry levy,
 - (b) an amount of soft drinks industry levy for which that person is liable to account by reference to that period has become due, and
 - (c) the amount due can be ascertained by the Commissioners.
- (2) The Commissioners may—
- (a) assess the amount of soft drinks industry levy due from the person, and
 - (b) notify the amount to the person.

Commencement Information

I3 Sch. 8 para. 4 in force at 6.4.2018 by S.I. 2018/464, art. 2(e)

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