
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2017, Paragraph 11. (See end of Document for details)

SCHEDULES

SCHEDULE 8

SOFT DRINKS INDUSTRY LEVY: RECOVERY AND OVERPAYMENTS

PART 2

OVERPAYMENTS

Reimbursement arrangements

- 11 (1) The Commissioners may by regulations make provision for reimbursement arrangements to be disregarded for the purposes of paragraph 9(2) except where the arrangements—
- (a) contain such provision as may be required by the regulations, and
 - (b) are supported by such undertakings to comply with the arrangements as may be required by the regulations to be given to the Commissioners.
- (2) In this paragraph “reimbursement arrangements” means arrangements for the purposes of a claim to a repayment of soft drinks industry levy which—
- (a) are made by a person for the purpose of securing that the person is not unjustly enriched by the repayment of any amount in pursuance of the claim, and
 - (b) provide for the reimbursement of a person who has for practical purposes borne the whole or any part of the cost of the original payment of that amount to the Commissioners.
- (3) Regulations under this paragraph may include provision requiring reimbursement arrangements to contain provision—
- (a) requiring a reimbursement for which the arrangements provide to be made within a specified period after the repayment to which it relates;
 - (b) for the repayment of amounts to the Commissioners where those amounts are not reimbursed in accordance with the arrangements;
 - (c) requiring interest paid by the Commissioners on any amount repaid by them to be treated in the same way as that amount for the purposes of any requirement under the arrangements to reimburse or repay the Commissioners;
 - (d) requiring records of a specified description relating to the arrangements to be kept and produced to the Commissioners, or to an officer of Revenue and Customs;
 - (e) imposing obligations on specified persons for the purposes of provision made under paragraphs (a) to (d).
- (4) Regulations under this paragraph may—

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- (a) make provision about the form, manner and timing of undertakings given to the Commissioners in accordance with the regulations, and
- (b) provide for those matters to be determined by the Commissioners in accordance with the regulations.

Commencement Information

- I1** Sch. 8 para. 11 in force at 13.1.2018 for specified purposes by S.I. 2018/32, reg. 2
- I2** Sch. 8 para. 11 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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