

SCHEDULES

SCHEDULE 8

SOFT DRINKS INDUSTRY LEVY: RECOVERY AND OVERPAYMENTS

PART 2

OVERPAYMENTS

Supplementary assessments

- 13 (1) Sub-paragraph (2) applies where—
- (a) an assessment has been notified to a person under paragraph 12, and
 - (b) it appears to the Commissioners that the amount which ought to have been assessed as due exceeds the amount that has already been assessed.
- (2) The Commissioners may—
- (a) on or before the last day on which the assessment under paragraph 12 could have been made, make a supplementary assessment of the amount of soft drinks industry levy due from the person, and
 - (b) notify the amount to that person.