

# SCHEDULES

## SCHEDULE 8

### SOFT DRINKS INDUSTRY LEVY: RECOVERY AND OVERPAYMENTS

#### PART 1

#### RECOVERY

##### *Supplementary assessments*

- 5 (1) Sub-paragraph (2) applies where—
- (a) an assessment has been notified to a person under paragraph 2(2) or 4(2), 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) make a supplementary assessment of the amount of soft drinks industry levy due from the person to the best of their judgment, and
  - (b) notify the amount to that person.