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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2017, Paragraph 7. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 8

#### SOFT DRINKS INDUSTRY LEVY: RECOVERY AND OVERPAYMENTS

##### PART 1

##### RECOVERY

###### *Time limits for assessments*

- 7 (1) An assessment under paragraph 2, 4 or 5 may not be made after the end of the relevant period.
- (2) Except in a case within sub-paragraph (3), the relevant period is the period of 4 years from the end of the accounting period to which the assessment relates.
- (3) Where an assessment of an amount due from a person is made in a case involving loss of soft drinks industry levy—
- (a) brought about deliberately by the person, or
  - (b) attributable to a failure by the person to comply with a requirement of section 44 (notification of liability to be registered) or a requirement of regulations under section 48 (correction of the register),
- the relevant period is the period of 20 years from the end of the accounting period to which the assessment relates.
- (4) In sub-paragraph (3)(a) the reference to loss brought about deliberately by a person includes a reference to a loss brought about as a result of the deliberate inaccuracy in a document given to HMRC by the person.
- (5) In sub-paragraphs (3) and (4) references to a loss brought about by a person include references to a loss brought about by another person acting on behalf of that person.

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##### **Commencement Information**

**II** Sch. 8 para. 7 in force at 6.4.2018 by S.I. 2018/464, art. 2(e)

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