

Status: Point in time view as at 06/04/2018.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2017, Part 2. (See end of Document for details)

SCHEDULES

SCHEDULE 9

SOFT DRINKS INDUSTRY LEVY: REQUIREMENTS TO KEEP RECORDS ETC: PENALTIES

PART 2

ASSESSMENTS

Power to make assessments

- 5 (1) Where a person becomes liable for a penalty under this Schedule—
- (a) the Commissioners may assess the penalty, and
 - (b) if they do so, they must notify the amount to that person.
- (2) Where a person is liable to a penalty under paragraph 1 for failure to comply with a requirement imposed by regulations under section 48(2) or 53, no assessment of the penalty may be made under this paragraph unless—
- (a) the Commissioners have given the person written notice of the consequences of a continuing failure to comply with that requirement, and
 - (b) the notice has been given during the period of 2 years preceding the assessment.
- (3) A notice under sub-paragraph (1) must specify a date, being not later than the date of the notice, to which the amount of the penalty is calculated.
- (4) If the penalty continues to accrue after that date, a further assessment or assessments may be made under this paragraph in respect of the accrued amounts.
- (5) If, within such period as may be notified by the Commissioners to the person liable to a penalty, the failure to comply with a requirement imposed by regulations under section 48(2), or by regulations or a direction under 53, is remedied, it is to be treated as remedied on the date specified under sub-paragraph (3).

Commencement Information

II Sch. 9 para. 5 in force at 6.4.2018 by S.I. 2018/464, art. 2(e)

Supplementary assessments

- 6 (1) Sub-paragraph (2) applies where—
- (a) an assessment has been notified to a person under paragraph 5, 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—

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- (a) make a supplementary assessment of the amount due from the person, and
- (b) notify the amount to that person.

Commencement Information

I2 Sch. 9 para. 6 in force at 6.4.2018 by S.I. 2018/464, art. 2(e)

Further provision about assessments under this Schedule

- 7
- (1) Where an amount has been assessed and notified to a person under paragraph 5 or 6, it is recoverable on the basis that it is an amount of soft drinks industry levy due from that person.
 - (2) But sub-paragraph (1) does not have effect if, or to the extent that, the assessment has been withdrawn or reduced.

Commencement Information

I3 Sch. 9 para. 7 in force at 6.4.2018 by S.I. 2018/464, art. 2(e)

Time limits for assessments

- 8
- (1) An assessment under paragraph 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 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 imposed by regulations under section 53 (records),
 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.

Commencement Information

I4 Sch. 9 para. 8 in force at 6.4.2018 by S.I. 2018/464, art. 2(e)

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Further provision about notices

- 9 (1) A notice of an assessment under paragraph 5 or 6 given to a person's representative is to be treated for the purposes of this Schedule as a notice given to the person in relation to whom the representative acts.
- (2) In this paragraph “representative”, in relation to a person, has the meaning given by paragraph 16(2) of Schedule 8.

Commencement Information

I5 Sch. 9 para. 9 in force at 6.4.2018 by S.I. 2018/464, art. 2(e)

- 10 A notice under this Schedule may be given to a person by sending it to that person by post, addressed to the person's last known address.

Commencement Information

I6 Sch. 9 para. 10 in force at 6.4.2018 by S.I. 2018/464, art. 2(e)

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