



Finance Act 2017

2017 CHAPTER 10

PART 2

SOFT DRINKS INDUSTRY LEVY

Charging of the soft drinks industry levy

32 Chargeable events: soft drinks packaged in the UK

- (1) This section applies where chargeable soft drinks are packaged by a person on premises in the United Kingdom (the “packaging premises”).
- (2) A chargeable event occurs on the removal of the chargeable soft drinks from the packaging premises.
- (3) But—
 - (a) if, on removal from the packaging premises, the secondary warehousing condition is met in relation to the chargeable soft drinks, a chargeable event occurs at the time that the secondary warehousing condition ceases to be met in relation to those soft drinks (and not at the time mentioned in subsection (2));
 - (b) if the chargeable soft drinks are made available for sale or free of charge before a chargeable event in relation to the soft drinks occurs under subsection (2) or paragraph (a), a chargeable event occurs at the time the soft drinks are made available (and not at the time mentioned in subsection (2) or paragraph (a)).
- (4) For the purposes of this section and section 33, the secondary warehousing condition is met, at any time, in relation to chargeable soft drinks if the chargeable soft drinks are, at that time—
 - (a) in storage in a compliant warehouse, or
 - (b) being transported—
 - (i) from the packaging premises to a compliant warehouse, or
 - (ii) between compliant warehouses,

Status: This is the original version (as it was originally enacted).

in compliance with such conditions and requirements as may be imposed by regulations under section 34.

- (5) References in this section and in section 33 to a “compliant warehouse” are references to premises—
- (a) that are, or are to be, used for the storage of chargeable soft drinks, and
 - (b) in respect of which the conditions and requirements specified in regulations under section 34(a) are met.