



Finance Act 2017

2017 CHAPTER 10

PART 2

SOFT DRINKS INDUSTRY LEVY

Charging of the soft drinks industry levy

33 Chargeable events: soft drinks imported into the UK

- (1) This section applies where chargeable soft drinks are imported into the United Kingdom.
- (2) A chargeable event occurs, in relation to imported chargeable soft drinks, on first receipt of the soft drinks by a relevant person (the “first recipient”).
- (3) But subsection (2) is subject to subsections (7) to (9).
- (4) The “first receipt” of imported chargeable soft drinks is the first occasion on which the soft drinks are delivered to a place in the United Kingdom which is a relevant person's place of business (including where the chargeable soft drinks are delivered from a place outside the United Kingdom which is another place of business of the relevant person).
- (5) “Relevant person” means a person who carries on a business involving the sale of chargeable soft drinks.
- (6) The reference in subsection (5) to the sale of chargeable soft drinks includes a reference to—
 - (a) sale by wholesale,
 - (b) sale by retail, and
 - (c) sale for consumption on or in the vicinity of premises on which the drinks are sold.
- (7) Subsection (8) applies if, on first receipt of the imported chargeable soft drinks, the place of business to which the soft drinks are delivered is a compliant warehouse.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2017, Section 33. (See end of Document for details)

- (8) Subject to subsection (9), a chargeable event occurs at the time that the secondary warehousing condition ceases to be met in relation to the imported chargeable soft drinks (and not at the time mentioned in subsection (2)).
- (9) If the chargeable soft drinks are made available for sale or free of charge by a relevant person (the “first seller”) before a chargeable event in relation to the soft drinks occurs under subsection (2) or (8), a chargeable event occurs at the time the chargeable soft drinks are made available (and not at the time mentioned in subsection (2) or (8)).
- [^{F1}(10) This section is subject to section 58A (Isle of Man: import and export of chargeable soft drinks).]

Textual Amendments

F1 S. 33(10) inserted (1.4.2019) by [Finance Act 2019 \(c. 1\)](#), s. 68(4)(6)

Commencement Information

I1 S. 33 in force at 6.4.2018 by [S.I. 2018/464](#), art. 2(e)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2017, Section 33.