



Finance Act 2017

2017 CHAPTER 10

PART 2

SOFT DRINKS INDUSTRY LEVY

Charging of the soft drinks industry levy

34 Secondary warehousing regulations

The Commissioners may by regulations make provision, for the purposes of sections 32 and 33—

- (a) specifying conditions and requirements in respect of premises on which chargeable soft drinks may be stored before the occurrence of a chargeable event (see section 32(5)(b));
- (b) specifying other conditions and requirements as to the storage of chargeable soft drinks for the purposes of the secondary warehousing condition (see section 32(4));
- (c) specifying conditions and requirements as to the transportation of chargeable soft drinks for the purposes of the secondary warehousing condition;
- (d) imposing obligations on specified persons to provide information in connection with the storage or transportation of chargeable soft drinks.