



Finance Act 2017

2017 CHAPTER 10

PART 2

SOFT DRINKS INDUSTRY LEVY

Exemption etc

37 Small producer exemption

- (1) No charge to soft drinks industry levy arises—
 - (a) on a chargeable event within section 32 in relation to chargeable soft drinks produced by a person who is, on the relevant day, a qualifying small producer;
 - (b) on a chargeable event within section 33 in relation to chargeable soft drinks produced by a person who is, on the relevant day, a small producer.
- (2) Chargeable soft drinks are “produced” by a person if they are packaged (by or on behalf of the person) for marketing under—
 - (a) the person's name or business name, or
 - (b) another name which is used in accordance with a licence granted to the person.
- (3) For the purposes of this section and section 38, the “relevant day”, in relation to chargeable soft drinks, is the day on which the charge to soft drinks industry levy on the chargeable soft drinks would (apart from this section) arise.
- (4) “Small producer” has the meaning given by section 38.
- (5) A person is a “qualifying small producer” if the person is a small producer who is either—
 - (a) registered under section 45 (voluntary registration: small producers), or
 - (b) ineligible for registration under that section because the person does not meet the condition in section 45(2)(c) (voluntary registration eligibility conditions: packaging by a person other than the producer).

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2017, Section 37. (See end of Document for details)*

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Commencement Information

II S. 37 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 37.