



# Finance Act 2017

## 2017 CHAPTER 10

### PART 2

#### SOFT DRINKS INDUSTRY LEVY

##### *Exemption etc*

### 39 Tax credits

- (1) The Commissioners may by regulations make provision in relation to cases where, after a charge to soft drinks industry levy has arisen in relation to chargeable soft drinks—
  - (a) the soft drinks are exported from the United Kingdom;
  - (b) the soft drinks are lost or destroyed.
- (2) The provision that may be made is provision—
  - (a) for the liable person to be entitled to a tax credit in respect of any soft drinks industry levy charged on the soft drinks that are exported or (as the case may be) lost or destroyed;
  - (b) for the tax credit to be brought into account when the person is accounting for soft drinks industry levy due from the person for the prescribed accounting period or periods.
- (3) Regulations under this section may include provision—
  - (a) for any entitlement to a tax credit to be conditional on the making of a claim by the liable person, and specifying the period within which and the manner in which a claim may be made;
  - (b) for any entitlement to bring a tax credit into account to be conditional on compliance with prescribed requirements;
  - (c) specifying circumstances in which, and criteria for determining the period for which, a liable person is not entitled to a tax credit;
  - (d) requiring a claim for a tax credit to be evidenced and quantified by reference to prescribed records and other documents;

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*Status: Point in time view as at 01/04/2019. This version of this provision has been superseded.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2017, Section 39. (See end of Document for details)*

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- (e) requiring a person claiming any entitlement to a tax credit to keep, for the prescribed period and in the prescribed form and manner, those records and documents and a record of prescribed information relating to the claim;
  - (f) for the withdrawal of a tax credit where any requirement of the regulations is not complied with;
  - (g) about adjustments of liability for soft drinks industry levy in connection with entitlement or withdrawal of entitlement to a tax credit in prescribed circumstances;
  - (h) about the treatment of a tax credit where the liable person ceases to carry on a business involving the package or sale of chargeable soft drinks.
- (4) Regulations under paragraph (a) of subsection (1) may include provision for the sale or provision of chargeable soft drinks on passenger transport operating between the United Kingdom and a place outside of the United Kingdom to be treated as “export from the United Kingdom” for the purposes of regulations under that paragraph.
- (5) Regulations under paragraph (b) of subsection (1) may include provision about the circumstances in which chargeable soft drinks are to be treated as lost or destroyed for the purposes of regulations under that paragraph.
- [<sup>F1</sup>(5A) This section is subject to section 58A (Isle of Man: import and export of chargeable soft drinks).]
- (6) In this section—
- “liable person” means the person who is liable under section 35 to pay the charge to soft drinks industry levy referred to in subsection (1);
  - “prescribed” means specified in, or determined in accordance with, regulations under this section.

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**Textual Amendments**

**F1** S. 39(5A) inserted (1.4.2019) by [Finance Act 2019 \(c. 1\)](#), s. 68(5)(6)

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**Commencement Information**

**I1** S. 39 in force at 13.1.2018 for specified purposes by [S.I. 2018/32](#), reg. 2

**I2** S. 39 in force at 6.4.2018 in so far as not already in force by [S.I. 2018/464](#), art. 2(e)

**Status:**

Point in time view as at 01/04/2019. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2017, Section 39.